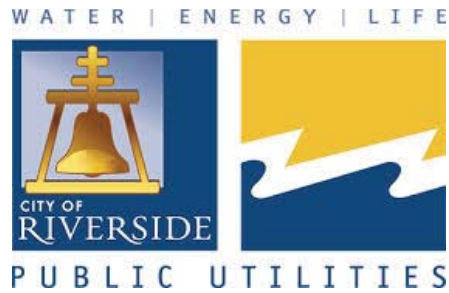


Attachment 5

August 13, 2017



ELECTRIC SYSTEM COST OF SERVICE AND RATE DESIGN STUDY City of Riverside, California



PREPARED BY:



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EXECUTIVE SUMMARY

Introduction

The City of Riverside, California's (City) Strategic Plan seeks to advance the mission of providing high-quality municipal services to ensure a safe, inclusive, and livable community. As the *City of Arts & Innovation*, the City's leaders aim towards a prosperous future in which the City builds on its assets to implement intelligent growth, and to be a location of choice that drives innovation, provides a high quality of life, and is united in pursuing the common good. In the Riverside 2.0 Strategic Plan, a wide-reaching set of objectives address challenges ranging from uncertain economic conditions, to climate change, to aging infrastructure. Guided by the Riverside 2.0 Strategic Plan, Riverside Public Utilities (RPU) developed the Utility 2.0 Strategic Plan (Utility 2.0 Plan). The Utility 2.0 Plan focuses on providing safe, reliable, affordable, and financially responsible water and electric services for the benefit of the residences and businesses it serves. Specific challenges that RPU is facing include:

- Replacing the coal-fired power from Intermountain Power Plant (IPP), increasing its renewable portfolio, and integrating its power supply and load (demand).
- Replacing aging water and electric infrastructure while balancing cost impacts.
- Developing its workforce such that it addresses the need for changing skill sets.
- Employing advanced technology in all areas of its business to provide more efficient and better customer service, both behind, and in front of, the meter.
- Thriving financially by ensuring costs are recovered and developing a new business model to adapt for the future.

To thrive financially, RPU must balance operating costs, capital expenditures, operating income, and reserves. Spending too much on operations and capital investments requires more revenue from customers, while spending too little degrades safety, reliability, and customer service. If operating income falls short of budgets, reserves can deplete causing borrowing costs to increase. RPU has effective tools to strike the right balance between these competing objectives including its 10-year Financial Pro Forma Model and new fiscal policies, which includes an updated reserves policy. However, RPU needs to develop a business model that is sustainable into the future.

RPU is not alone in its business challenges; the electric utility industry is experiencing rapid change and, as a result, current business models are not sustainable. As energy sales are tempered by increasingly effective energy efficiency, conservation, and customer self-generation through rooftop solar, RPU and electric utilities across the country are losing income needed to pay for the infrastructure that delivers energy to all of its customers. Current rate structures are designed to recover costs through mostly volumetric charges that do not reflect the fixed and variable costs of providing the service. With the current rate structure, approximately 77% of RPU's revenue comes from its variable rate components. When a customer forgoes electricity (through conservation) or generates their own (through on-site solar panels), the resulting loss of revenue to RPU is not off-set by a corresponding decrease in costs. On average, for every \$1.00 decrease to revenues as a result of a customer's reduced electricity consumption, RPU costs decrease by about \$0.40. With ideally designed rates, when a customer saves a dollar by using less electricity (or generating it themselves), RPU would save a dollar of its variable costs, but lose none of its fixed cost recovery.

Over the past five years, RPU has functioned through a myriad of challenging conditions. Energy sales have returned to levels prior to the economic downturn; however, projections for growth are low. Traditional sources of coal and nuclear power are being replaced by intermittent wind and solar resources, and unusual weather patterns created an all-time peak demand without a corresponding increase in energy consumption. Concurrently, a vital transmission reliability project is undergoing a lengthy regulatory and environmental review; state and federal regulatory uncertainty has never been greater, and distributed solar generation has never been higher. The only constant during this period has been its retail rates, which have been frozen since 2010. Described in the Utility 2.0 Plan as ‘Rates 1.0’, this business model will not work under Utility 2.0.

Cost of Service Study

In this Electric Cost of Service and Rate Design Study (Study), the costs to electric customers of implementing the Utility 2.0 Plan is explored within the framework required by California state law, and City and Utility policies, which dictate that costs for electric services to municipal customers should be cost-based. The Utility 2.0 Plan provides 10-year financial projections for needed revenue. In developing its strategy, RPU has considered various scenarios and proposes a proactive approach to infrastructure replacement. This Report identifies the costs to customers and defines a business model that can be sustained. The goals of this Study are to determine Revenue Requirements to operate the electric utility, update the cost of providing electric service to various customer classes, and develop electric rates that are adequate to fund RPU’s electric operations while being compliant with the requirements of Proposition 26. The previous rate study was completed by a third-party in 2010 and did not result in rate changes for RPU.

This Study relies on the concept of a “Test Year.” A Test Year is a standard mechanism utilized in electric cost of service (COS) studies that determines the basis for the proposed rate changes. The Test Year for this Study was determined to be from RPU’s fiscal year (FY) 2018 through FY 2022 (RPU’s FY is from July 1st through June 30th). This five-year Test Year was selected because of its alignment with the goals and objectives of the Utility 2.0 Plan. A five-year Test Year results in average values that represent the “mid-point” of that five-year period. The Five-Year Rate Plan provides a series of rate changes over the five-year period; it is critical that the entirety of the five-year rate adjustments be reviewed collectively, as the intent is to achieve specific financial and policy objectives at the end of the Five-Year Rate Plan period (Rate Plan period).

Rate Design Objectives/Rate Making Principles

A rate study should culminate in a set of proposed rate designs, in which the cost recovery mechanisms (rates and charges) for each customer class are established. Rates and charges are designed such that the total revenue needed for the system will be recovered in an equitable manner that is consistent with the results of the Study. In addition, rate design considers and reflects RPU’s overall revenue stability for the utility (and customer classes), its historical rate structures in place, policy considerations for conservation and energy efficiency, competitiveness with neighboring utility systems, as well as legal requirements and other energy-related policies established by the City Council. The following (Table ES-1) provides a list of RPU’s electric rate making principles, with the specific application identified for this Study and the Five-Year Rate Plan.

Table ES-1
RPU Policy Goals and Five-Year Rate Plan

RPU Rate Making Principles	Five-Year Electric Rate Plan – Implementation
Achieve full recovery of costs	Rates designed to recover projected Revenue Requirements over Study period
Equitably allocate costs across and within customer classes	Increase/implement fixed cost recovery mechanisms to align rate structures with costs
Encourage efficient use of water and electricity	Design rates to discourage over use and reward efficiency
Provide rate stability	Maintain consistency between rates within each year of the Study period
Offer flexibility and options	Reduce rate-related bill impacts for customers transitioning between classes
Maintain rate competitiveness in region	Consider/mitigate rate-related impacts to all customers including low use customers
Be simple and easy to understand	Maintain simplicity of rate structures and components of existing rate structures, as appropriate

Additional detail on RPU's Rate making principles is provided in Section 6 of this Report.

Summary of Revenue Needs

The required revenue for RPU for each of the five years of the Five-Year Rate Plan developed by RPU in its Financial Pro Forma Model is provided in Table ES-2. Additionally, Table ES-2 includes a comparison of the total revenues generated by existing rates (current as of 2017) for the system. The difference between these two values represents the necessary rate adjustments for RPU to achieve the investments and policies identified in the Utility 2.0 Plan, and represent a cumulative shortfall of approximately \$184.2 million.

Table ES-2
Revenue Requirement and Revenue for Study Period (\$000)

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Revenue Requirement	\$306,266	\$327,434	\$346,127	\$365,574	\$385,014	\$1,730,413
Revenue from Customers ⁽¹⁾	\$303,122	\$306,392	\$309,335	\$312,230	\$315,158	\$1,546,238
Difference ⁽²⁾	\$(3,144)	\$(21,041)	\$(36,791)	\$(53,344)	\$(69,855)	\$(184,176)

(1) Utilizing existing rates, assuming no rate structure changes and no adjustments for elasticity. Assumes specific Contract customers are moved to standard rate schedules in FY 2019.

(2) Totals may not add due to rounding.

The Revenue Requirement represents the entire annual revenue anticipated to be needed by RPU, and includes its projections for power production (and purchases), on-going operations and maintenance (O&M) expenses for all of its functions, as well as projections for debt service, capital

EXECUTIVE SUMMARY

(funded by rates), transfer to the general fund, and reserves (per RPU's reserve policy). The revenue needed is offset by "Other Revenues," which includes transmission revenues, interest income, and other non-rate revenue. A categorization by functional areas of the Revenue Requirements for the Test Year is provided in Table ES-3. The total value of the Test Year Revenue Requirement (approximately \$345.5 million) is close to the projected FY 2020 value in Table ES-3 (\$346.1 million) and represents the average value over the Rate Plan period.

Table ES-3
Revenue Requirement by Function for Test Year (\$000)

Function	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Test Year Value	Percent of O&M
Production O&M	\$156,173	\$167,013	\$174,255	\$181,190	\$186,266	\$172,979	57.6%
Transmission O&M	61,927	63,386	66,412	68,880	67,668	65,654	21.9%
Distribution O&M	17,208	18,441	19,796	21,370	21,988	19,761	6.6%
Customer O&M	10,063	10,782	11,558	12,453	12,840	11,539	3.8%
Administrative and General O&M	26,235	28,115	30,181	32,581	33,523	30,127	10.0%
Total O&M	\$271,606	\$287,737	\$302,201	\$316,474	\$322,284	\$300,061	
Debt Service	40,687	44,592	49,706	49,728	54,554	47,853	
Transfer to General Fund	39,831	40,019	42,515	44,741	47,033	42,828	
Capital Funded by Rates	4,186	4,571	5,452	5,826	5,834	5,174	
Allocation to (Use of) Reserves	4,931	10,292	7,162	4,380	11,407	7,634	
(minus) Other Revenues	(54,975)	(59,778)	(60,909)	(55,575)	(56,099)	(58,005)	
Net Revenue Requirement	\$306,266	\$327,434	\$346,127	\$365,574	\$385,014	\$345,545	

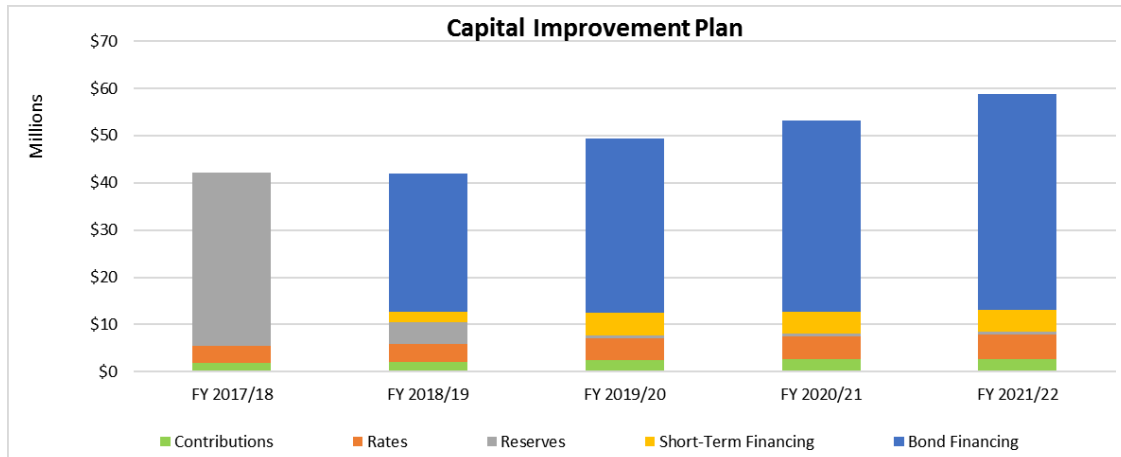
Source: RPU Financial Pro Forma Model and COS Model. Note, numbers may not add due to rounding.

As is typical with most utilities, the production function (generation or purchasing) of electricity is the largest functional element (approximately 58% of the O&M costs). The debt service estimated for the Test Year includes existing debt service (for outstanding bonds) and new debt service. RPU's Financial Pro Forma Model includes approximately \$323 million in bond issuances and short-term financing over the Rate Plan period. Bond issuances and short-term financing are projected to fund capital projects for a three year period. The projected bond issuances and short term financing in FY 2022 is in anticipation of the continuation of the Utility 2.0 10 year Capital Improvement Plan and will fund projected capital projects over a 3 year period from FY 2022 through FY 2024. Of the \$323 million of bond issuances and short-term financing, \$197 million represents the total proceeds to be used to fund capital projects during the Five-Year Rate Plan. The Revenue Requirement off-set (reduction) from other revenues included in Table ES-3 is mainly interest income and transmission revenue from the California Independent System Operator (CAISO) wholesale market.

Capital Improvement Program

RPU's Board of Public Utilities and City Council have conceptually approved the Utility 2.0 Plan. The Utility 2.0 Plan includes a Capital Improvement Plan (CIP) that extends for 10 years and includes several options that relate to rehabilitation and replacement of existing infrastructure, procurement of future power supply, and employing advanced technology to provide more efficient and better customer service.

The results discussed within the body of the report are based on Option 3 in the Utility 2.0 Plan which was conceptually approved by City Council on October 6, 2015. The Utility 2.0 CIP will be funded through a combination of contributions (provided by developers/customers), rates, reserve funds, and debt financing (short-term financing and bond issuances). The sources of funding for the first five years of the Utility 2.0 CIP are shown in Figure ES-1. RPU intends to utilize reserves during the initial funding of its capital plan, which will be replenished with proceeds from bonds issued during the Five-Year Rate Plan.



Note: The figure excludes Riverside Transmission Reliability Project capital costs which are funded separately by Reliability Charge revenues.

Figure ES-1. Capital Funding Sources for Utility 2.0 CIP Option 3 (\$000)

Reserve Policy

To accompany the Utility 2.0 CIP, RPU has developed a robust reserve policy, which is designed to promote fiscal sustainability, minimize borrowing costs, and provide a source of emergency funds for unforeseen events. The reserve policy defines the restricted reserves, unrestricted designated reserves, and unrestricted undesignated reserves, while also setting the overall minimum and maximum unrestricted undesignated reserve levels. Detailed information on each specific risk category is provided in Section 3 of this Report. Table ES-4 shows the projected unrestricted undesignated reserve minimum and maximum levels for each year of the Study period.

As part of the Five-Year Rate Plan, RPU will propose updating the reserve policy to include a line of credit (LOC) as available reserves to meet unrestricted undesignated reserve targets. An LOC is a low-cost mechanism that allows RPU to draw upon cash when needed, thus reducing required cash reserve levels, minimizing rate increases to maintain reserve levels, and increasing liquidity. Unrestricted undesignated reserve projections were developed to include the LOC and remain above the target minimum levels.

Table ES-4
RPU Projected Unrestricted, Undesignated Reserve Levels (\$000)

RPU Reserve Policy	Target	FY Ending				
		2018	2019	2020	2021	2022
Total	Minimum	\$136,675	\$152,014	\$159,299	\$169,441	\$182,840
	Maximum	\$214,915	\$237,271	\$249,119	\$263,345	\$282,272
Proposed Line of Credit		\$51,010	\$51,010	\$51,010	\$51,010	\$51,010

RPU Pro Forma Financial Model, Option 3

Financial Pro-Forma Model vs. Cost of Service Model

RPU has developed its Financial Pro-Forma Model to provide a high-level assessment of the revenue projections by customer class and the total expenses for the utility, including its investments in Utility 2.0 and how they will be financed. Revenue projections for the Financial Pro-Forma Model are based on total existing revenue by class and are summed for the system; the results are a “system-wide” rate increase to arrive at a revenue increase necessary for RPU to fund its future expenses and investments (the Financial Pro Forma Model does not consider changes to rate structures). The COS Model is a detailed analysis of RPU’s costs and assigns those costs to the customer classes based on standard industry accepted principles and methodology.

The COS Model is designed to recover the revenues required from RPU’s customer classes over the Five-Year Rate Plan. The average revenue to be collected from RPU’s customers during this period aligns with the average revenue developed by the Financial Pro Forma Model.

Cost of Service Process

The COS process is an industry accepted framework that assigns costs to customer classes. This process determines the “cost to serve” each customer class within a utility. Electric utility costs are typically characterized as either fixed or variable; fixed costs are those that do not change with the production of electricity, whereas variable costs are directly related to the amount of electricity produced and/or purchased. These costs are typically further characterized as those that are demand-based, customer-based, and energy-based.

Demand-based Costs

Demand-based costs for electric utilities are fixed costs that are related to the existing and future investments made to produce, transmit, and deliver power from the generation resources to its customers. For RPU, these costs include the debt service associated with its generation, transmission, and distribution assets, as well as a portion of its contracts for purchased power. The labor and materials associated with the O&M and administration of these systems is also a demand-based cost, as the labor costs are typically fixed in the short-term (budget cycle). In the short-term, fixed costs do not change and represent the on-going costs to meet the needs of the utility. Fixed costs are allocated primarily to the demand in the COS process because they are designed to support to the system as a whole. This means that as a result of the COS process, these costs are assigned based on the electric demand (measured in

kilowatts, or kW) that a specific customer or customer class places on the system. RPU, like most utilities, has a cost structure that is highly fixed, which is typical of highly capital intensive entities.

Customer-based Costs

Customer-based costs for electric utilities are fixed costs as well, but costs that are incurred in direct support of the customers served by a utility. For RPU, this includes the costs associated with the labor, equipment, and investments for customer accounting, billing, and customer assistance (call centers). Additionally, a portion of administrative and general (A&G) costs are allocated to the customer-related costs, as they are designed to support this function for RPU. During the COS process, these costs are allocated by the number of customers within a class.

Energy-based Costs

Energy-based costs for electric utilities are typically variable costs that change with the changes in electric load. The primary example of energy-rated costs for RPU are its fuel and purchased power costs. During the COS process, these are allocated to the customer classes by the amount of energy they are projected to utilize within a selected period of time (during the Test Year).

Existing Rate Structures and Fixed Cost Recovery

RPU's existing rate structures vary by the customer class for which they are designed. All major customer classes include an energy component (\$/kilowatt-hour or kWh) and a Reliability Charge (\$/month), as well as applicable taxes and surcharges. Most customer classes include a customer component (in \$/ per month), and some customer classes include a demand component (\$/kW). Residential and small-commercial customers (referred to as Domestic and Commercial – Flat customers by RPU), do not have a demand charge on their bill; rather the fixed costs associated with demand-related costs are recovered in part by the Reliability Charge (for allocated portion of specific project costs), and the energy charge. The RPU Commercial – Demand and the Industrial Time-of-Use (TOU) customer classes include a demand component in their existing rate structures. The Commercial – Demand is the only customer class that currently does not have a customer charge component in its rate structure.

RPU's Reliability Charge recovers fixed costs associated with the Riverside Transmission Reliability Project, which is a second point of interconnection to the regional grid, and the Riverside Energy Resource Center internal generation units, which provide reliability and are used to meet summer peaking needs. The costs associated with these investments are categorized as demand-related costs in the COS analysis for purposes of this Study.

Consistent with its rate making principles, RPU has expressed an interest in increasing the portion of fixed cost recovery in its rates. This is proposed due to the existing "misalignment" in RPU's rate structures compared to its costs. In an era of constant load growth, the recovery of fixed costs through variable rates (energy rates) was commonplace in the industry. However, RPU and many of other utilities in California and elsewhere, have experienced reductions in customer energy consumption and demand due to increases in energy efficiency, conservation, and customer self-generation. As sales decrease, but costs remain the same (or increase), the fixed cost recovery issue has become critical. As proposed in its Five-Year Rate Plan, RPU intends to address this issue by increasing the fixed components (charges) of existing rate structures, as well as introducing new fixed cost recovery rate structures, while adjusting the energy-only portion of its rates.

Besides the Reliability Charge, RPU's existing rate structures are weighted towards revenue recovery from the volumetric or energy charge (in dollars per kWh). For example, the existing Domestic service rates include a fixed customer charge of \$8.06 per month, which recovers a portion of the customer-based costs, and a tiered energy charge that ranges from \$0.1035/kWh (10.35 cents/kWh) to \$0.1867/kWh (or 18.67 cents/kWh), which recovers the remaining revenues for this class. All customers, including Domestic, place a demand on the system through their use of electricity (electric load). The peak electric load (the highest electricity usage during one hour of the month) is referred to as the peak demand of that customer. Demand is measured in kW; most commercial customers, including Commercial – Demand and Industrial TOU customers, have meters that measure the peak demand and are billed for that usage (billed demand). However, Domestic customers and small commercial customers (RPU's Commercial – Flat customers) do not have demand meters. Therefore, demand-related costs are recovered in the energy portion of their bill (i.e. they are not billed on a demand basis), the customer charge (\$/customer) and the Reliability Charge.

The results of this Study indicate that the COS-based costs include a customer charge for the Domestic class that is approximately \$13.31/month, a demand rate of approximately \$19.25/kW of demand, and an energy rate of approximately \$0.0670/kWh, as indicated in Table ES-5. For the Domestic class, this means that the costs to serve each customer is equal to \$13.31/month; however, RPU's existing rate structure includes a charge of \$8.06/month for this service. Therefore, the remaining customer-related costs are currently included in the energy rate. Additionally, it costs RPU approximately \$19.25 per kW of demand to serve each Domestic customer; a portion of these costs are also recovered in the existing energy rates. RPU's Reliability Charges recover fixed costs that are included in the \$19.25/kW demand calculation. RPU's COS based energy-related-costs are \$0.0670/kWh (not adjusted for tiered costs); however, as a result of a lower customer charge and no demand charge, the existing energy rate is higher than RPU's "pure" energy costs. RPU's energy rates are tiered to encourage conservation; the more energy used by Domestic customer, the higher the "per unit" rate (\$/kWh).

Table ES-5 also includes a column titled "COS-Energy"; this data is based on the COS analysis and recognizes that Domestic customers are not charged on a demand basis (\$/kW). As indicated, Domestic customers do incur these costs; however, they are recovered from the energy rate (\$/kWh). Therefore, this table provides an "adjusted COS-based energy rate," which includes appropriate demand costs and has been calculated to be approximately \$0.1739/kWh (not adjusted for the tiered structure). Note that the customer costs for this COS-Energy column are still \$13.31/month, compared to the existing rate of \$8.06/month.

Table ES-5
Domestic Rates
(Existing and Cost of Service)

Rate Component	Existing	COS	COS – Energy ⁽¹⁾
Customer (\$/month)	\$8.06	\$13.31	\$13.31
Demand (\$/kW)	--	\$19.25	--
Energy (\$/kWh) ⁽²⁾			
Tier 1 (0–750 S; 0–350 W)	\$0.1035	\$0.0670	\$0.1739
Tier 2 (751–1,500 S; 351–750 W)	\$0.1646	\$0.0670	\$0.1739
Tier 3 (>1,500 S; >750 W)	\$0.1867	\$0.0670	\$0.1739
Reliability Charge (\$/month) ⁽³⁾			
Small Residence (<100 Amp)	\$10.00	--	--
Medium Residence (101–200 Amp)	\$20.00	--	--
Large Residence (201–400 Amp)	\$40.00	--	--
Very Large Residence (>400 Amp)	\$60.00	--	--

(1) Assumes no Demand Charge and bundles demand-related costs within the Energy Charge.

(2) The tiered rates are the same for summer / winter (S/W), however, the characteristics of the tier change with season. See text for details.

(3) The Reliability Charge varies by the size of the customer (measured by the electric panel in Amps), and the costs are included in the Demand COS Charge.

This Study suggests that RPU should increase the fixed component of its cost recovery to align with its cost structures.

Figure ES-2 provides a summary of the fixed and variable cost recovery for the RPU system. Fixed cost recovery includes revenue from the customer charge, the Reliability Charge, the proposed Network Access Charge (NAC) (see text below), and demand charges. Variable cost recovery includes revenue from the energy charge. Revenues from the public benefits charge, taxes, and other fees are not included in this analysis.

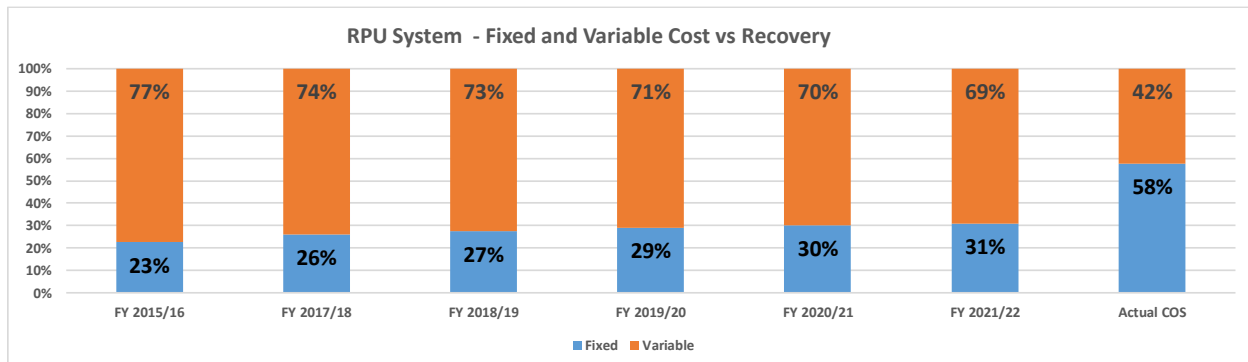


Figure ES-2. Fixed and Variable Cost Recovery for RPU System

The values for FY 2016 and FY 2018–FY 2022 represent the cost recovery from the current and proposed RPU rates. The increase in fixed cost recovery from 23% in FY 2016 to 31% in FY 2022 is a result of the rate design changes proposed in alignment with RPU’s rate design principles, including mitigating

customer impacts and implementing fixed cost recovery mechanisms to align rate structures with costs. RPU is proposing to gradually transition its rate structures to increase its fixed cost recovery during the Rate Plan; however, it does not plan to transition to full fixed cost recovery due to negative financial impacts to customers.

Cost Adjustments

Cost adjustment mechanisms are used by utilities to allow for the recovery of non-budgeted costs such as costs associated with regulatory requirements, and the production and purchase of energy delivered to the utility that are not recovered through the base rate and to minimize the fluctuations in rates. In light of the current electric demand uncertainty and need for financial resiliency, RPU has explored multiple approaches to increase revenue stability. A rate adjustment mechanism for regulatory and power supply costs was explored as part of this Study, which if used collectively, can help to create revenue stability for RPU.

The Regulatory and Power Cost Adjustment (RPCA) allows for the recovery of non-budgeted costs incurred by the utility that are associated with federal or state climate change laws, renewable portfolio standards (RPS), or other mandated legislation. Such regulatory costs may include, but are not limited to energy efficiency and load reduction, environmental remediation, renewable power supply integration costs, and carbon or other greenhouse gas emission costs. The RPCA also includes power supply costs that may include, but are not limited to power production costs, purchased power costs, and debt service costs. If implemented, the RPCA will be applied to kWh sold. The RPCA, which may be either positive or negative, will be reviewed and revised annually to reflect actual changes in excess of the base rate. The RPCA is proposed to be set at \$0.00/kWh at the beginning of the rate adjustment period (FY 2018).

Summary of Proposed Rates

RPU is recommending a redesign of its rates over a five-year period to better align with its cost of serving customers and its future Revenue Requirements. Actual rate increases will vary by customer class and consumption levels; but, on average, the projected rate increases of approximately 4.8% per year will result in annualized compounded average system revenue increases to meet future Revenue Requirements.

Why is this Study needed? RPU faces an income shortfall of about \$184.2 million if rates are not increased; reserve levels alone are not enough to avoid the need for increased revenues. Reducing reserve levels below minimum levels impacts financial metrics, which could result in a lower credit rating, thereby increasing its operating (borrowing) costs. Investments in infrastructure have been deferred as long as possible without impacting reliability and customer service.

Tables ES-6 through ES-9 provides a summary of the new rates by Domestic, Commercial, and Industrial customer classes for the proposed rate plan. It should be noted that for all of the customer classes, with the exception of the Industrial TOU, there is no change proposed for the Reliability Charge. Based on discussion with RPU staff and careful review of the COS analysis, the following rate design modifications are proposed to be implemented:

- Increase the fixed cost recovery to better reflect how actual costs are incurred. This adjustment helps RPU meet its objective of increased revenue stability and reflect how costs are incurred.
- Implement an NAC; the NAC is based on the demand-related costs associated with the distribution system. The NAC is a monthly charge that varies by customer class, depending on its allocated share of the distribution demand costs. The customer is paying a fixed charge for the demand they

place on the distribution system. For Domestic – and Commercial – Flat customers, the NAC is a monthly fixed charge that will vary by the amount of energy usage within that month, depending on the applicable NAC tier. For Commercial – Demand and Industrial TOU, the NAC is a \$/kW of billed demand.

- The proposed tiered NAC for Domestic – and Commercial – Flat customers is designed to mitigate impacts of increasing fixed charges on low-use customers.
- Implement tiered Reliability charges for the Industrial TOU customers to reduce the financial impact of customers who routinely transition between the Industrial TOU and Commercial – Demand classes.
- Change the Domestic summer season from three months (June 16 through September 15) to four months (June 1 through September 30) to reflect Domestic seasonal usage patterns and align with other seasonal rates.
- Implement Domestic TOU Electric Vehicle (EV) rate options, designed to encourage customers to charge their EV during off peak times (See Section 6).
- Develop a RPCA, which is a cost adjustment mechanism to recover non-budgeted regulatory and power supply costs.

Table ES-6
Existing and Proposed Rates For Domestic Customers

Rate Class / Component	Existing	Proposed ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge (\$/month)	\$8.06	\$8.81	\$9.56	\$10.71	\$11.96	\$13.21
Network Access Charge (\$/month) ⁽²⁾						
Tier 1 (0–750 S; 0–350 W)	--	\$1.08	\$2.16	\$3.23	\$4.31	\$5.47
Tier 2 (751–1,500 S; 351–750 W)	--	\$2.73	\$5.46	\$8.19	\$10.93	\$13.85
Tier 3 (>1,500 S; >750 W)	--	\$5.72	\$11.43	\$17.15	\$22.86	\$28.98
Energy Charge (\$/kWh) ⁽²⁾						
Tier 1 (0–750 S; 0–350 W)	\$0.1035	\$0.1060	\$0.1073	\$0.1093	\$0.1126	\$0.1161
Tier 2 (751–1,500 S; 351–750 W)	\$0.1646	\$0.1686	\$0.1706	\$0.1738	\$0.1791	\$0.1846
Tier 3 (>1,500 S; >750 W)	\$0.1867	\$0.1912	\$0.1936	\$0.1972	\$0.2031	\$0.2094
Reliability Charge (\$/month) ⁽³⁾						
Small Residence (<100 Amp)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Medium Residence (101–200 Amp)	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Large Residence (201–400 Amp)	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Very Large Residence (>400 Amp)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Proposed summer season change from current three month summer season (June 16 to September 15) to four month (June 1 to September 30). Four month summer season also applicable to Network Access Charge.

(3) No change to the Reliability Charge is proposed for this class.

Table ES-7
Existing and Proposed Rates by Commercial – Flat Class

Rate Class / Component	Existing	Proposed ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge (\$/month)	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50
Network Access Charge (\$/month)						
Tier 1 (0–500 kWh)	--	\$1.77	\$3.55	\$5.32	\$5.91	\$6.50
Tier 2 (501–1,500 kWh)	--	\$5.03	\$10.06	\$15.09	\$16.77	\$18.45
Tier 3 (1501–3000 kWh)	--	\$8.95	\$17.90	\$26.85	\$29.83	\$32.82
Tier 4 (>3000 kWh)	--	\$21.53	\$43.06	\$64.59	\$71.77	\$78.95
Energy Charge (\$/kWh)						
Tier 1 (0-15,000 kWh)	\$0.1351	\$0.1381	\$0.1411	\$0.1441	\$0.1471	\$0.1501
Tier 2 (>15,000 kWh)	\$0.2064	\$0.2110	\$0.2156	\$0.2201	\$0.2247	\$0.2293
Reliability Charge (\$/month) ⁽²⁾						
Tier 1 (0-500 kWh)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Tier 2 (501–1,500 kWh)	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Tier 3 (>1,500 kWh)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) No change to the Reliability Charge is proposed for this class.

Table ES-8
Existing and Proposed Rates by Commercial – Demand Class

Rate Class / Component	Existing	Proposed ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge (\$/month)	--	\$8.51	\$14.88	\$21.26	\$27.64	\$34.02
Network Access Charge (\$/kW)	--	\$1.00	\$1.50	\$2.00	\$2.50	\$3.10
Energy Charge (\$/kWh)						
Tier 1 (0-30,000 kWh)	\$0.1111	\$0.1131	\$0.1171	\$0.1211	\$0.1261	\$0.1321
Tier 2 (>30,000 kWh)	\$0.1217	\$0.1239	\$0.1283	\$0.1327	\$0.1381	\$0.1447
Demand Charge (\$/kW) ⁽²⁾						
First 20 kW / 15 kW	\$209.65	\$157.95	\$159.45	\$160.20	\$160.95	\$161.70
All excess kW	\$10.48	\$10.53	\$10.63	\$10.68	\$10.73	\$10.78
Reliability Charge (\$/month) ⁽³⁾	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Demand charge minimum Fixed Charge based on 20 kW (existing); proposed based on 15 kW.

(3) No change to the Reliability Charge is proposed for this class.

Table ES-9
Existing and Proposed Rates by Industrial TOU Class

Rate Class / Component	Existing	Proposed ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge (\$/month)	\$704.66	\$653.50	\$640.70	\$627.91	\$621.52	\$615.12
Network Access Charge (\$/kW)	--	\$1.25	\$2.60	\$4.00	\$5.25	\$6.25
Energy Charge (\$/kWh)						
On-Peak	\$0.1033	\$0.1075	\$0.1113	\$0.1157	\$0.1204	\$0.1256
Mid-Peak	\$0.0828	\$0.0868	\$0.0906	\$0.0949	\$0.0987	\$0.1030
Off-Peak	\$0.0727	\$0.0753	\$0.0779	\$0.0810	\$0.0843	\$0.0879
Demand Charge (\$/kW)						
On-Peak	\$6.88	\$6.88	\$7.03	\$7.18	\$7.23	\$7.28
Mid-Peak	\$2.74	\$2.97	\$3.28	\$3.59	\$3.62	\$3.64
Off-Peak	\$1.31	\$1.45	\$1.62	\$1.80	\$1.81	\$1.82
Reliability Charge (\$/month) ⁽²⁾						
<= 100 kW	\$1,100.00	\$912.50	\$725.00	\$537.50	\$350.00	\$350.00
101-150 kW	\$1,100.00	\$1,012.50	\$925.00	\$837.50	\$750.00	\$750.00
151-250 kW	\$1,100.00	\$1,050.00	\$1,000.00	\$950.00	\$900.00	\$900.00
251-500 kW	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
501-750 kW	\$1,100.00	\$1,287.50	\$1,475.00	\$1,662.50	\$1,850.00	\$1,850.00
> 750 kW	\$1,100.00	\$1,487.50	\$1,875.00	\$2,262.50	\$2,650.00	\$2,650.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) A tiered Reliability Charge is proposed for this class, see text for details.

Further discussion of the proposed rates is provided in Section 6 of this Report. However, the proposed rates are designed to fully recover RPU's Revenue Requirement on average over the Study period. Rate adjustments for the "other" customer classes are also in Section 6 of this Report.

RPU without Rate Adjustments

RPU is going through a challenging period of change over the next five years as it takes action to achieve the strategic visions of the City. The Utility 2.0 Plan includes updating and modernizing operations through technology; replacing aging electrical generation, transmission, and distribution infrastructure; embracing distributed renewable sources of energy; incorporating electric transportation; setting new standards for excellence in operations, safety, efficiency, and reliability; all while maintaining long-term financial strength.

EXECUTIVE SUMMARY

RPU's operations and needed investments cannot be sustained without rate adjustments. Rates must be adjusted to more accurately reflect the high fixed costs relative to variable cost structure. If rates are not adjusted, RPU will not be able to fund its Utility 2.0 investments, its increased operating costs, and will fail to maintain its strong financial metrics. RPU's existing reserves are not sufficient to pay for the planned investments. Additionally, drawing down on its reserves will also lead to higher borrowing costs for the City, as a result of anticipated negative impacts to its credit rating. RPU has deferred its investments for as long as practical; without rate adjustments, these delays will impact utility operations and customer service.

Section 1

INTRODUCTION

Introduction

Riverside Public Utilities (RPU) is a municipal public utility owned by the City of Riverside, California (City) that provides power to the citizens of the City. RPU has some of the lowest commercial electric rates in Southern California and attracts increased electric load to its system by offering attractive economic development electric rates to qualified new and expanded load customers. These rate programs have helped create and retain over 3,600 jobs in the City since 2010, and benefit all customers by providing a larger customer base to spread fixed costs. The City's Green Business Program recognizes local businesses for pursuing sustainability in their facilities and operations. Businesses are evaluated based on their efforts to reduce pollution and waste, and to improve resource use efficiency. Once certified through the program, the businesses are recognized locally and statewide through the California Green Business Network, a network of over 3,500 other businesses in the State of California (State) that have already committed to pursuing greener practices. To-date RPU has certified four Green Businesses under this program.

Beyond rates, RPU offers local businesses a wide variety of water and energy conservation incentive programs. RPU's Small Business Direct Installation Programs, from FY 2014/15 to date, have assisted more than 7,300 participants save over \$1.2 million in utility costs and conserve 7.9 million kilowatt-hours (kWh). RPU's grant program helps local universities find new ways to advance energy technology and water conservation techniques. These economic development, sustainability projects, and programs put the Utility on the cutting edge of job creation and resource efficiency, making the City a better place to live and do businesses.

RPU is going through a challenging period of change over the next five years to achieve the strategic visions of the City. The Riverside 2.0 Strategic Plan provided guidance for the development of the Utility 2.0 Plan. The Utility 2.0 Plan includes updating and modernizing operations through technology; replacing aging electrical generation, transmission, and distribution infrastructure; embracing distributed generation; increasing the amount of renewable energy; incorporating electric vehicles setting new standards for excellence in its operations, safety, efficiency, and reliability; all while maintaining an enduring financial strength that ensures the energy lifeline of the community long into the future.

This Electric Cost of Service and Rate Design Study (Study) addresses the RPU's projected income shortfall as future revenue needs driven by the Utility 2.0 vision greatly exceeds forecasted revenue under the existing rate designs. This Study determines the basis for cost causation between customer classes. This Study also considers existing rate trends that other utilities in similar situations are using to construct new rate designs that meet future revenue needs in an environment of increased energy efficiency, energy conservation, regulatory and environmental uncertainty, and customer self-generation.

RPU is not alone in its need to re-evaluate its current rate structures. While its rates have remained the same over the last seven years, the electric utility industry has been going through a period of rapid change. Distributed generation, particularly from residential roof-top solar, along with increased California mandates for renewable power supply and increased energy efficiency opportunities, have caused retail sales to remain flat or decline across the state. Other municipal utilities face similar challenges and are seeking rate adjustments to implement more fixed cost recovery in light of their cost

Section 1

structures, such as Sacramento Municipal Utility District, Roseville Electric Department, and Alameda Electric Utility. Even the largest privately owned utilities in the state, such as Southern California Edison (SCE) and Pacific Gas and Electric (PG&E), are changing their rate structures to reduce the reliance on high volumetric charges.

The process of conducting a cost of service (COS)/rate design analysis generally proceeds as follows:

1. Establish the Revenue Requirement – determine the total revenues the utility must collect over a specified period of time to serve its customers, maintain its debt service obligations, invest in its system, and provide additional funds required by fiscal and reserve policies, as appropriate. The period of time covered by the Revenue Requirement (as well as the Rates) is defined as the Test Year.
2. Functional Unbundling – divide the utility’s Revenue Requirement between its four major business units or functions, including:
 - a. Production
 - b. Transmission
 - c. Distribution
 - d. Customer service
3. Classify Costs Within Functional Area – classify costs based on the drivers within each functional area. Drivers of cost include system demand, energy consumptions, the number of customers being serviced, or costs that are directly attributed (or allocated) to a specific class or customer.
4. Allocation of Costs across Customer Classes – based on the customer usage characteristics of the system, allocate the classified costs to customer classes, and determine the COS for the classes.
5. Design Rates – rate design is based on a combination of analysis of the customer class Revenue Requirements (the allocated share of the system costs) and policy decisions.

In 2015, the City contracted with Leidos Engineering, LLC (Leidos) to provide a Study to evaluate RPU’s existing retail rates. In October 2016, the City contracted with NewGen Strategies and Solutions, LLC (NewGen) to complete the Study.

Schedule

The retail rates proposed herein will be conceptually presented to the City Council, the RPU Board, and community groups before being presented to the City Council and RPU Board for approval. For the purposes of this Report, it was assumed that the first series of rates would take effect on April 1, 2018, and on January 1st the following four years.

Utility 2.0 Plan

The Utility 2.0 Plan has been designed to facilitate and advance the strategic goals adopted by the City Council in the Riverside 2.0 Strategic Plan, as well as the strategic goals adopted by the Board. In developing the Utility 2.0 Plan, a number of “roadmaps” were presented to the City Council and Board, including Utility Infrastructure and Supply, Workforce Development, and Thriving Financially. The Utility 2.0 Plan provides 10-year financial projections for Revenue Requirements needed to fund various paces of implementation for the Utility 2.0 Plan. In selecting the Option 3 strategy of proactive

implementation, the Board and City Council recognize that business as usual will fall far short of both the RPU's vision and the City's vision for the future. A summary of each of the utility Infrastructure and Supply roadmaps, as applicable to RPU's electric utility, follows.

Power Supply

An increasingly complex regulatory environment and changing consumer behavior have influenced decisions of the City Council and Board regarding RPU's power supply portfolio. Replacement of the coal-fired Intermountain Power Plant (IPP), increasing RPU's renewable portfolio, and integrating power supply and demand are the significant issues facing RPU in power supply planning. RPU's adopted Integrated Resource Plan outlines strategies to meet current and expected future renewable power standards and replacement of IPP. Integration of power supply and demand will require enhanced collaboration and analytics that are addressed in the Electric Infrastructure and Workforce Development sections of the Roadmap.

Electric Infrastructure

Two-way power flows resulting from distributed generation will dramatically change the nature of our electric grid infrastructure. Additionally, replacement of aging infrastructure needs to be addressed. If not addressed, equipment failures resulting from aging infrastructure will dramatically reduce the reliability of our system and increase customer outages. City Council conceptually approved Option 3 of Utility 2.0 on October 6, 2015.

Technology Revisited

On July 10, 2015 and August 7, 2015, the Board received updates on the Strategic Technology Plan prepared by Leidos. The Strategic Technology Plan outlines 19 recommended projects to be completed over the next 10 years. Many of those projects are embedded within the recommendations outlined in the infrastructure roadmaps. All of the costs associated with the technology projects are outlined in the 10-year financial pro forma and financial plan. The Strategic Technology Plan includes 19 projects categorized as customer focused, information-based, and real-time operational technologies. Three additional technology projects added after the Strategic Technology Plan was issued are the light-emitting diode (LED) streetlight replacement, the Dark Fiber Network, and the Employee Talent Management System. All of the costs associated with the technology project are outlined in the 10-year Financial Pro Forma Model.

Rate Design Objectives/Rate Making Principles

To properly design rates, RPU considered a variety of factors, including its rate making principles. The most critical factor is that rates and charges are designed such that the total Revenue Requirement of the system will be recovered in an equitable manner consistent with the results of the Study. In addition, RPU carefully considered the overall revenue stability for the electric utility (and its customer classes), the historical rate structures in place, policy considerations for conservation and energy efficiency, competitiveness with neighboring utility systems, as well legal requirements and other energy-related policies established by the City Council during the electric rate design. The following (Table 1-1) provides a list of RPU's policy goals related to its electric and water rate design, with the specific application identified for this Study and the Five-Year Rate Plan.

**Table 1-1
RPU Policy Goals and Five-Year Rate Plan**

RPU Ratemaking Principles	Five-Year Electric Rate Plan – Implementation
Achieve full recovery of costs	Rates designed to recover projected Revenue Requirements over Study period
Equitably allocate costs across and within customer classes	Increase/implement fixed cost recovery mechanisms to align rate structures with costs
Encourage efficient use of water and electricity	Design rates to discourage over use and reward efficiency
Provide rate stability	Maintain consistency between rates within each year of the Study period
Offer flexibility and options	Reduce rate-related bill impacts for customers transitioning between classes
Maintain rate competitiveness in region	Consider/mitigate rate-related impacts to all customers including low use customers
Be simple and easy to understand	Maintain simplicity of rate structures and components of existing rate structures, as appropriate

Additional detail on RPU’s Rate Policy/Objectives is provided in Section 6 of this Report.

Riverside Five-Year Rate Plan

The retail rates proposed herein are aligned with the first five-years of its Utility 2.0 planning effort, which is anticipated to continue in FY 2018. The Five-Year Rate Plan is intended to achieve the rate objectives, as defined herein, by the end of the Five-Year Rate Plan period (Rate Plan period) through FY 2022. The Five-Year Rate Plan is intended to be an all-inclusive plan; if only partial years of the plan are approved, RPU may not achieve its rate objectives. The basis for the Five-Year Rate Plan is the capital improvement plan (CIP) designated as “Option 3” of the Utility 2.0 Plan. Proposed rates for the “major” customer classes are provided in the Report; rates for the other or “ancillary” rate classes are provided in Appendix A to this Report. Detailed information that supports the costs associated with Option 3 of the CIP, along with the remainder of the projected Utility 2.0 costs, as well as the development of the retail rates, is provided in the Technical Appendix (Appendix B to this Report).

The first series of rates changes are anticipated to take effect on April 1, 2018, with four subsequent rate changes taking effect on January of each ensuing year.

The first year of the proposed rates are planned for implementation in the fourth quarter of the City’s fiscal year (FY) (ending June 30th of each year), with subsequent proposed rates implemented at the beginning of each calendar year, which is approximately half-way through the City’s FY. The proposed rates are designed to recover the Revenue Requirement established for each year and driven by the proposed investments, expenses, and other financial needs of the system. The proposed rates recognize the potential financial impacts to customers and are designed to achieve rate stability (in terms of year-to-year changes in the rates). Therefore, the rate plan described herein uses a “gradual” approach to achieving the goals and objectives of RPU by the end of the proposed Rate Plan period.

The changes in rates and rate structures support the equitable cost allocation between customer classes, which includes proposed increases in the fixed cost recovery rate components of each customer class' rate tariff. The Five-Year Rate Plan promotes rate stability by not dramatically altering rates and rate structures each year of the Study. Because this gradual approach is phased-in over the Study period, the exact annual total system revenue for each year derived from the COS analysis does not align with the exact annual total revenue in the Financial Pro Forma Model. The result of the proposed changes to RPU's retail rates in the COS analysis are projected revenues based on defensible rate structure improvements that will support RPU as it moves forward with its Utility 2.0 investments into the future.

Table 1-2 provides a summary of the debt service coverage calculation utilizing the COS Model revenue values applied to the Financial Pro Forma Model. The RPU's reserve policy requires a target minimum debt service coverage ratio of 1.75 (calculated as the ratio of estimated net revenues available for debt service divided by maximum annual debt service) for financial projection purposes. The projected debt service coverage ratios range from 2.18 to 2.45, and average 2.32 over the Study period.

Table 1-2
Financial Metrics for Study Period (\$000)

Category	FY Ending				
	2018	2019	2020	2021	2022
Projected Retail Revenue (COSA)	\$306,581	\$327,724	\$346,211	\$365,404	\$384,880
Projected Other Revenue ⁽¹⁾	\$61,875	\$66,903	\$68,284	\$58,225	\$58,749
Expenses, Reserves, other Obligations	\$271,606	\$287,737	\$302,201	\$316,474	\$322,284
Net Revenues Available for Debt Service	\$96,849	\$106,890	\$112,293	\$107,155	\$121,344
Debt Service ^{(2), (3)}	\$39,763	\$43,703	\$48,830	\$49,151	\$53,969
Debt Service Coverage ⁽⁴⁾	2.44	2.45	2.30	2.18	2.25

(1) For purposes of calculating Debt Service Coverage, RPU includes contributions for greenhouse gas allowances and Contributions in Aid of Construction. See text for details.

(2) For purposes of calculating Debt Service Coverage, the Debt Service is limited to the amount due in any given year for Revenue and Pension Obligation Bonds. This debt does not include capital lease, change in interest payable, and general fund allocation (which is included in the Revenue Requirement in Table ES-3).

(3) Net of Build America Bonds Treasury Credit.

(4) Ratio of Net Revenues Available for Debt Service / Debt Service.

RPU Financial Projections

The Revenue Requirement for each of the five years of the Test Year was developed by RPU in its Financial Pro Forma Model as provided in Table 1-3. Additionally, Table 1-3 includes a comparison of the total revenues generated by existing rates (current as of 2017) for the system. The difference between these two values represents the necessary rate adjustments for RPU to achieve the investments and policies identified in the Utility 2.0 Plan, and represent a cumulative revenue shortfall of approximately \$184.2 million.

Table 1-3
Revenue Requirement and Revenue for Study Period (\$000)

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Revenue Requirement	\$306,266	\$327,434	\$346,127	\$365,574	\$385,014	\$1,730,413
Revenue from Customers ⁽¹⁾	\$303,122	\$306,392	\$309,335	\$312,230	\$315,158	\$1,546,238
Difference ⁽²⁾	\$(3,144)	\$(21,041)	\$(36,791)	\$(53,344)	\$(69,855)	\$(184,176)

(1) Utilizing existing rates, assuming no rate structure changes and no adjustments for elasticity. Assumes specific Contract customers are moved to standard rate schedules in FY 2019.

(2) Totals may not add due to rounding.

RPU Study Test Year

The Test Year for this Study was determined to be from RPU FY 2018 through its FY 2022 (RPU's FY is from July 1st through June 30th; all references are to FY unless otherwise noted). This five-year Test Year was selected because of its alignment with the goals and objectives of the Utility 2.0 Plan. A five-year Test Year results in an average annual value that represents the "mid-point" of that five-year period; however, due to anticipated growth of system sales, the mid-year (FY 2020) does not necessarily represent the median values of the Test Year. The Five-Year Rate Plan provides a series of rate changes over the five-year period; it is critical that the entirety of the five-year rate adjustments be reviewed collectively, as the intent is to achieve specific financial and policy objectives at the end of the Rate Plan period.

RPU serves retail electricity to a variety of customer classes, including residential (referred to herein as Domestic), commercial, industrial, street lighting, and others. Additionally, RPU serves a small number of large customers through direct contracts, which includes the City (see discussion herein). A summary of the rate classes, their existing rate revenues, and their allocated Test Year Revenue Requirement is provided in Table 1-4.

Table 1-4
Existing Test Year Rate Revenues vs Test Year Revenue
Requirements (\$000)

Rate Class	Test Year Existing Rate Revenues ⁽¹⁾	Test Year Revenue Requirement	Difference
Domestic	\$113,556	\$136,807	\$23,251
Commercial – Flat	47,153	45,902	(1,251)
Commercial – Demand	24,879	23,760	(1,119)
Industrial TOU	111,694	126,082	14,388
Street Lighting ⁽²⁾	4,647	4,824	177
Other ⁽³⁾	7,317	8,170	852
Total ⁽⁴⁾	\$309,248	\$345,545	\$36,297

(1) Based on existing rates and Test Year (five-year average) billing determinants.

(2) Street Lighting includes Customer Owned and Department Owned.

(3) Includes Contract Customers and other rate classes, see text for details.

(4) Totals may not add due to rounding.

The analysis presented in Table 1-4 indicates that the Domestic, Industrial Time-of-Use (TOU), and Other customer class revenues are not sufficient to meet their respective Test Year Revenue Requirements. This analysis also suggests that existing rates for the Street Lighting customer class are approximately equal to their Test Year Revenue Requirement. The Commercial – Flat and Commercial – Demand customer class revenues are in excess of their projected Test Year Revenue Requirement.

The value of the difference between the total Test Year Existing Rate Revenue and the Test Year Revenue Requirement represents an “average” year (based on the Test Year concept, as discussed). During the course of the Five-Year Rate Plan, it is expected that some customers’ load (sales) will increase, as discussed in Section 2. Additionally, some customers will shift between the “Other” customer class and their Otherwise Applicable Tariff (OAT). Therefore, the average revenue difference for the Test Year will equal the shortfall identified in Table 1-4 when applied to the changes in customer usage characteristics.

Test Year/Audited Year

As indicated, the Test Year for RPU was determined to be within the period from FY 2018 to FY 2022. For the purposes of this Study, audited FY 2016 was utilized. The FY 2016 period was utilized to determine the underlying details of the customer usage statistics. Rate class information was based on the FY 2016 data, with adjustments made to reflect known and measurable changes.

RPU Specific Rate Issues

Contract Customers

RPU has historically provided individual rate contracts to selected large use customers. The large customers are generally able to take electricity at a higher voltage and may also internally provide distribution, and their contracts provide these customers with credit for such distribution. These contract rates have been effective in establishing and retaining large industrial load customers for the benefit of

the entire RPU system. However, many of the large industrial load contracts have expired or will expire by the time of the initiation, or soon thereafter, of the rates proposed herein. The customers whose contracts have, or soon will, expire, will be moved to their OAT, as specified in their contracts.

California Requirements/Proposition 26

As a municipal public utility, RPU must comply with a number of mandates and requirements enacted by the State of California (State), including a renewable portfolio standard (RPS), energy efficiency programs, public benefits charges, and others.

The voters in the State approved Proposition 26 on November 2, 2010. Proposition 26 amended Article XIII C of the State Constitution to expand the definition of “tax” to include “any levy, charge, or exaction of any kind imposed by a local government” with listed exceptions. By means of these exceptions, Article XIII C classifies several types of charges, in addition to property-related charges, that are not taxes, such as charges for specific services or benefits, regulatory charges and penalties.

Article XIII C’s definition of “tax” includes the following exceptions: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIII D. Proposition 26 also exempts or “grandfathers” any charges that predate the November 3, 2010 passage of Proposition 26.

Proposition 26 also provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax; that the amount is no more than necessary to cover the reasonable costs of the governmental activity; and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor’s burdens on, or benefits received from, the governmental activity. Like the proportionality requirements of Article XIII D, assessment of rates under these requirements, if applicable, would be supported by the COS approach.

Simply put, Proposition 26 limits RPU from recovering costs not related to the provision of electric service in its retail rates, without approval by voters. A definitive interpretation by the California courts of the implications of Proposition 26 has not been achieved, as it is currently being adjudicated. However, actions and policies established by municipal utilities prior to the enactment of Proposition 26 (November 3, 2010) are allowed to remain in place. This “grandfathering” of the rate structures, as well as inter-class subsidies that RPU established, or had in effect, in 2010 can be incorporated into the proposed rate design for this Study.

Net Energy Metering Regulations

Net Energy Metering (NEM) legislation was passed by the State to stimulate private investment in renewable forms of electrical generation (Public Utilities Code section 2827 et seq.). California law

imposed these requirements on investor-owned and publicly-owned utilities. Under NEM legislation, customers are able to receive compensation from their utility for excess energy that is returned to the grid. Under NEM, customers are compensated for such excess energy at the utility's average cost of renewable energy.

In essence, NEM customers return excess energy to the grid during the day and consume it during the evening. Customers under an NEM rate are metered for the energy delivered and receive a credit for energy provided to the grid. At the end of the month, the customer is billed for the "net" difference of the two.

However, Public Utilities Code section 2827 (g) precludes RPU from charging any stand-by charges to the customer-generator. This means that RPU cannot bill the customer-generator for the costs associated with serving that customer during periods when the customer's solar system is not producing energy or costs associated with "storing" excess production on the grid during the day. Instead, RPU must pass these costs on to non-NEM customers within the customer class, or the utility, effectively creating a subsidy between customer classes, or even within customer classes (solar versus non-solar residential customers, for example). The NEM legislation provides that when a utility achieves 5% of its total capacity (in megawatts or MW) available at peak usage, it could differentiate such rates for new NEM customers.

As of March 2017, RPU has approximately 19.03 MW of distributed solar capacity installed by its customers, which represents approximately 3.15% of RPU's peak demand of 604 MW. It is anticipated that customer-owned distributed solar will continue to grow within the RPU service territory. Current estimates are that as early as FY ending June 30, 2018, RPU will have met its 5% target under the NEM regulations. RPU plans to develop rates for NEM prior to meeting the 5% target and bring the recommendations forward subsequent to the approval of this rate plan.

Report Outline

The remaining sections of this Report provides a summary of the system and customer class characteristics (Section 2), RPU's Revenue Requirement (Section 3), the methods utilized for the cost allocation process (Section 4), the results of the cost allocation (Section 5), and the proposed rate design utilizing Option 3 (Section 6). Appendix A provides a summary of the proposed rates for RPU's ancillary rate/customer classes. Appendix B provides a technical appendix of the analysis, data sources, and other supporting information utilized in development of this Report.

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Section 2

SYSTEM CHARACTERISTICS

Introduction

RPU operates the Electric System as a vertically integrated utility providing service to virtually all electric consumers within the City's limits, which encompasses 81.5 square miles. The City is the sole provider of electric service within its territory. RPU's power supply consists of electric generation facilities owned by the City, entitlements to other generation facilities, power purchase contracts, and open market purchases.

RPU had 98.6 circuit miles of sub-transmission and 1,330 circuit miles of distribution lines as of the FY ending June 30, 2016. Of the distribution lines, 821 circuit miles of underground lines are primarily in commercial and new residential areas. There are 14 substations within the electrical system that have a combined capacity of 1,106 megavolt-amperes (MVA).

Demand and Energy Requirements

The system peak for the FY ending June 30, 2016 was 599 MW, which included providing service to approximately 108,776 meters. Table 2-1 provides a summary of the system usage characteristics for RPU, including total retail customers, megawatt-hours (MWh) of electricity (adjusted for losses), and the total peak load (MW) for the Electric System during the FY 2016, FY 2017, and each of the projected years of the Test Year (FY 2018 – FY 2022)

Table 2-1
System Usage Characteristics

	FY Ending						
	2016	2017	2018	2019	2020	2021	2022
Total Meters	108,776	109,197	109,777	110,367	110,971	111,583	112,203
Total Energy (MWh) ⁽¹⁾	2,327,400	2,269,421	2,292,411	2,315,828	2,345,778	2,366,412	2,399,331
Total Demand (MW) ⁽²⁾	599	578	581	584	587	590	595

(1) Energy projections for 2017–2022 on a Calendar Year Basis for System, includes losses and off-system sales. Updated August 2016. 2016 represents actual energy and peak demand for FY 2016 (ending June 2016).

(2) Demand is projected peak demand for year, anticipated to occur in August of calendar year.

Demand

Demand is a measurement of energy for a short period of time, typically an hour or 15-minute interval. Demand is measured in kilowatts (kW) or in thousands of kW (1000 kW), which are reported as MW. A utility must be able to meet the demands of its systems, which represent the total hourly demands of its customers at any given time. To meet these demands, utilities will typically invest in generation facilities that are appropriately sized to meet the peak demand or purchase demand (in the form of capacity contracts) from the power market, or some combination thereof. Utilities must plan and invest for the system peak capacity, which may go unused during periods of low electrical use. For RPU, the system

typically peaks in the months of June through September. During the non-summer months, there is a significant drop-off in system demand. The ambient temperature drives RPU's system peak; as outside temperatures increase, residential customers will utilize their air conditioning units to provide relief. Therefore, from a cost causation perspective, the residential class is driving the majority of the system peak demand.

The peak demand for RPU for FY 2016 was approximately 599 MW, which occurred on June 20, 2016 at 5:00 p.m. The peak demand is often referred to as the "Coincident Peak" (CP) because it is the amount of total load from all customers collectively at the same time (coincident with each other). CP is an important tool utilized in allocating costs for a COS Study and is further discussed in Section 4 of this Report.

Energy Sales

Energy is the demand that is measured over multiple hours. Energy is measured in kWh and is the product (and service) that most people associate with purchasing from their electric utility. A utility must provide energy to its customers in a reliable, continuous, and safe fashion. Energy is primarily instantaneous – it cannot be effectively stored in large amounts for later use. A utility will use the installed investment in generation (capacity or available demand) to produce energy, typically by burning fossil fuel (either gas or coal, depending on the resource) or with renewable resources (solar, wind, geothermal). Alternatively, a utility may purchase energy in the power market to meet its customers' load.

Figure 2-1 provides a representation of the total energy used by RPU's primary customer classes for FY 2016. Given the historically low energy usage and lack of meters, the street light classes are collectively included in the "Other Classes" category for the purposes of the system characteristics (Section 2).

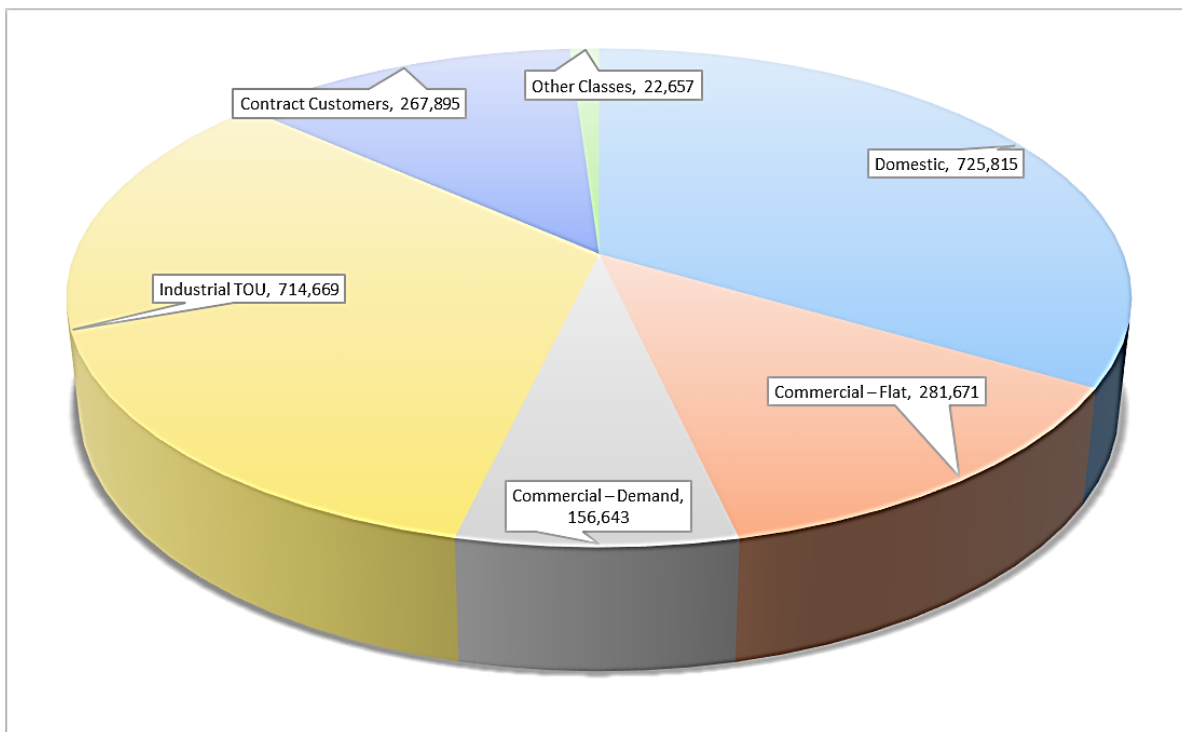


Figure 2-1. Total Energy Consumption by Customer Class for FY 2016 (kWh)

Historical and projected energy sales by customer class are provided in Table 2-2 (for the major customer classes).

Table 2-2
Historic and Projected Energy Sales (000 kWh or MWh)

	FY Ending						
	2016	2017	2018	2019	2020	2021	2022
Domestic	725,815	724,642	693,538	690,063	687,940	685,556	682,295
Commercial – Flat	281,671	277,127	276,893	280,085	283,861	287,579	291,662
Commercial – Demand	156,643	158,698	159,013	160,810	162,940	165,036	167,340
Industrial TOU ⁽²⁾	714,669	868,867	935,824	946,299	959,135	971,644	985,668
Contract Customers ⁽²⁾	267,895	124,624	69,155	68,835	68,575	68,316	68,081
Other Classes ⁽³⁾	22,657	22,373	22,373	22,373	22,373	22,373	22,373
Total System ⁽¹⁾⁽⁴⁾⁽⁵⁾	2,169,350	2,176,330	2,156,796	2,168,465	2,184,823	2,200,504	2,217,419

(1) Projections include the projected impact associated with price elasticity; see text for discussion.

(2) Contract customers ROHR, Kaiser, and UCR are moved to OAT effective FY 2017, and Ralphs will be moved to the Industrial TOU rate effective FY 2019; see text for discussion.

(3) Other classes includes street lights.

(4) Total System sales excludes losses.

(5) Totals may not add due to rounding.

Actual energy sales in FY 2016 for the Domestic customer class were higher than those projected for FY 2018. This is because FY 2016 was an exceptionally hot summer period while projections for FY 2018 and beyond are based on normalized weather patterns. Based on statistical analysis completed by RPU's Resource Planning Team, it is anticipated that total system load growth will increase over the course of the Test Year at a rate of approximately 0.75% per year.

In addition to normalizing for weather, the total projected energy sales have been adjusted for the anticipated effects of price elasticity. Price elasticity is an economic theory that suggests that when prices increase/decrease for any item, that customers respond in an economic fashion by either purchasing more or less of that item. Price elasticity has been proven to exist for electricity sales. The RPU Financial Pro Forma Model includes estimates of price elasticity on its projections for energy sales. The impacts from the system-wide rate adjustments in the Financial Pro Forma Model have been incorporated into the customer class analyses for this Study, as presented in Table 2-2 and in the energy sales projections throughout this Report.

Average Number of Meters by Customer Class

The average number of meters by major customer class served by RPU for the period of FY 2016 and projected for FY 2017 through FY 2022 is provided in Table 2-3.

Table 2-3
Historic and Projected Meters by Class

	FY Ending						
	2016	2017	2018	2019	2020	2021	2022
Domestic	96,934	97,320	97,730	98,115	98,502	98,892	99,285
Commercial – Flat	10,111	10,197	10,350	10,540	10,741	10,947	11,159
Commercial – Demand	787	800	813	828	843	859	875
Industrial TOU	490	507	511	511	511	511	511
Contract Customers ⁽¹⁾	401	324	324	324	324	324	324
Other Classes ⁽²⁾	53	49	49	49	49	49	49
Total System ⁽³⁾	108,776	109,197	109,777	110,367	110,971	111,583	112,203

(1) Contract customers ROHR, Kaiser, and UCR are moved to standard rate schedules effective FY 2017 and Ralphs will move to the Industrial TOU April 2018.

(2) Other classes includes street lights.

(3) Projected meters are the average monthly projected meters for each fiscal year.

Customer Statistics

Projected meter statistics by major rate class for FY 2016 is provided in Table 2-4.

Table 2-4
Actual Customer Usage Statistics for FY 2016

	FY Ending			
	Number of Meters	Percent of Total	Annual Sales (MWh)	Percent of Total
Domestic	96,934	89.2%	725,815	33.7%
Commercial – Flat	10,111	9.3%	281,671	13.1%
Commercial – Demand	787	0.7%	156,643	7.3%
Industrial TOU	490	0.5%	714,669	33.2%
Contract Customers ⁽¹⁾	401	0.3%	267,895	11.7%
Other Classes ⁽²⁾	53	0.0%	22,657	1.0%
Total System	108,776		2,169,350	

(1) Contract customers ROHR, Kaiser, and UCR are moved to standard rate schedules effective FY 2017 and Ralph's moved to the Industrial TOU April 2018.

(2) Other classes includes street lights.

Fixed/Variable Costs and Cost Recovery

As indicated previously, RPU's cost structure does not align with its existing rate structure. System costs for the Test Year based on the COS analysis have been identified as approximately 58% fixed, reflecting costs for investments (financed with both cash and debt service), power supply contracts, labor, and equipment. The remaining costs of approximately 42% are variable, which includes fuel/purchased power (not under long-term contracts).

The revenues generated from retail sales under RPU's existing rates for FY 2016 are estimated to be approximately 23% fixed (which includes the customer charge, reliability charge, and minimum demand charge, as applicable), and 77% variable (which includes the energy charge). Figure 2-2 provides a graphic of the mix between the fixed and variable nature of the Test Year costs (on the right) and the revenues for FY 2016 (on the left).

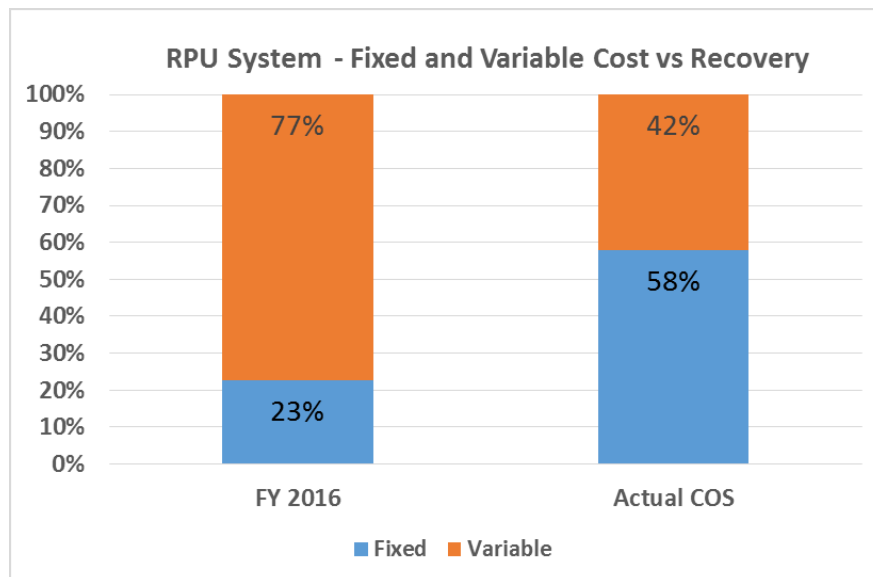


Figure 2-2. Structure of Test Year (COS) Costs versus FY 2016 Revenues

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Section 3

REVENUE REQUIREMENT

Summary

Revenue requirement refers to the amount of rate-related revenue a utility is projected to need during the Study period. As indicated earlier, for the purposes of this Study, RPU is utilizing a Test Year that represents the average of the five-year period beginning in FY 2018 and ending in FY 2022. RPU's net Revenue Requirement for the Test Year is \$345,544,652 (rounded to \$345,545,000). This value is driven by the specific "known and measurable changes" related to the investments projected in its Pro Forma Financial Model, as a result of its Utility 2.0 Plan cost increases. Because the Test Year is a multi-year representation, this value represents the average annual revenue to be collected by RPU's retail rates. For purposes of rate design, provided in Section 6 of this Report, revenues collected over the Study period will vary by year, however, RPU is projecting that revenues collected in the last year FY 2022 will be slightly less than the projected revenue required for that year.

Detailed information regarding each component of RPU's Revenue Requirement for each year of the Study period is provided in the Technical Appendix B. These projections were obtained from RPU's Pro Forma Financial Model. A summary of the Test Year Revenue Requirements is provided in Table 3-1.

Table 3-1
Revenue Requirement by Function for Test Year (\$000)

Function	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Test Year Value	Percent of O&M
Production O&M	\$156,173	\$167,013	\$174,255	\$181,190	\$186,266	\$172,979	57.6%
Transmission O&M	61,927	63,386	66,412	68,880	67,668	65,654	21.9%
Distribution O&M	17,208	18,441	19,796	21,370	21,988	19,761	6.6%
Customer O&M	10,063	10,782	11,558	12,453	12,840	11,539	3.8%
Administrative and General O&M	26,235	28,115	30,181	32,581	33,523	30,127	10.0%
Total O&M	\$271,606	\$287,737	\$302,201	\$316,474	\$322,284	\$300,061	
Debt Service	40,687	44,592	49,706	49,728	54,554	47,853	
Transfer to General Fund	39,831	40,019	42,515	44,741	47,033	42,828	
Capital Funded by Rates	4,186	4,571	5,452	5,826	5,834	5,174	
Allocation to (Use of) Reserves	4,931	10,292	7,162	4,380	11,407	7,634	
(minus) Other Revenues	(54,975)	(59,778)	(60,909)	(55,575)	(56,099)	(58,005)	
Net Revenue Requirement	\$306,266	\$327,434	\$346,127	\$365,574	\$385,014	\$345,545	

Source: RPU Financial Pro Forma Model and COS Model. Note, numbers may not add due to rounding.

As Table 3-1 indicates, and is typical for electric utilities, the production function is the costliest function for RPU to serve its customers. Non-O&M costs include debt service, associated with existing and future debt issues required to fund existing and future investments in the system; the transfer to the General Fund (as determined by the City); capital funded by revenue, which are investments that are made to the

system and are paid for by rate revenue (not debt financed); and reserves, which is driven by the City's reserve policy (discussed below).

The calculation of the Revenue Requirement includes an offset (or credit) for revenues that are obtained by RPU from other sources, including interest income, as well as the California Independent System Operator (CAISO) (transmission-related). The credit of "non-retail" revenues recognizes the net Revenue Requirement is associated only with the revenue needed from retail sales.

RPU Reserve Policy

To support the Utility 2.0 Plan, RPU has developed a robust reserve policy, which is designed to promote fiscal sustainability, minimize borrowing costs, and provide a source of funds to rapidly respond to market volatility, emergencies, demand reductions, or regulatory changes. The reserve policy guidelines were adopted by City Council on March 22, 2016 and later incorporated into the fiscal policy, which was adopted by City Council on July 26, 2016.

The overall reserve target is designed to address five risk categories, each with a minimum and maximum target based on specific metrics. Table 3-2 provides a summary of the metrics that are used to calculate the unrestricted undesignated target minimum and maximum reserve levels for each risk category.

Table 3-2
RPU Reserve Policy Summary

Risk Category	Minimum	Maximum
Operating (Working Capital): maintain sufficient resources to pay budgeted O&M expenses recognizing the timing differences between payment of expenditures and receipt of revenues.	60 Days of Operating Expenses	90 Days of Operating Expenses
Rate Stabilization: mitigates rate shock due to temporary and transitional regulatory changes, loss of a major resource, sharp demand reduction, or market volatility.	10% of Operating Revenues	20% of Operating Revenues
Emergency Capital: provides funds to maintain ability to repair system after an emergency or natural disaster such as a flood, earthquake, or major storm.	1% of Depreciable Assets	2% of Depreciable Assets
System Improvements Capital: provide funds to maintain continuity of construction over FYs to be reimbursed by bond proceeds or other resources.	6 Months of Annual CIP	9 Months of Annual CIP
Debt Service: maintain ability to make debt service payments in an extreme event that may impact RPU's ability to provide services, thus impacting revenues at a time critical infrastructure repairs are needed to restore systems. The Debt Service Reserve is intended to prevent an event where RPU would be unable to pay its debt service obligations during such emergencies, or extreme market disruptions.	Maximum Annual Debt Service in Upcoming FY	Maximum Annual Debt Service in Upcoming FY

As part of the Five-Year Rate Plan, RPU will propose updating the reserve policy to include a line of credit (LOC) as available reserves to meet unrestricted undesignated reserve targets. An LOC is a low-cost mechanism that allows RPU to draw upon cash when needed, thus reducing required cash reserve levels, minimizing rate increases to maintain reserve levels, and increasing liquidity. The LOC is currently projected as the highest of the five-year maximum system improvements capital to provide for capital funding if bond proceeds or other resources are not available.

The reserve levels vary in each year based on the expenditures or revenues used to calculate each component. Table 3-3 provides the projected target minimum and maximum reserve for each year of the Five-Year Rate Plan. The Revenue Requirements from RPU's Pro Forma Financial Model were set to include unrestricted undesignated reserves combined with the LOC to remain above the minimum targets identified.

Table 3-3
RPU Reserve Policy – Minimum and Maximum by Risk Category (\$000)

Risk Category	Target	FY Ending				
		2018	2019	2020	2021	2022
Working Capital	Minimum	\$44,497	\$47,138	\$49,506	\$51,843	\$52,788
	Maximum	\$66,745	\$70,707	\$74,259	\$77,764	\$79,183
Rate Stabilization	Minimum	\$35,593	\$37,993	\$39,909	\$40,898	\$42,885
	Maximum	\$71,187	\$75,986	\$79,818	\$81,797	\$85,770
Capital- Emergency	Minimum	\$11,043	\$11,481	\$11,992	\$12,545	\$13,150
	Maximum	\$22,086	\$22,961	\$23,985	\$25,089	\$26,299
Capital-Sys Improvements	Minimum	\$18,711	\$24,429	\$26,331	\$29,079	\$34,007
	Maximum	\$28,067	\$36,644	\$39,497	\$43,618	\$51,010
Debt Service	Minimum	\$26,831	\$30,973	\$31,560	\$35,076	\$40,011
	Maximum	\$26,831	\$30,973	\$31,560	\$35,076	\$40,011
Total ⁽¹⁾	Minimum	\$136,675	\$152,014	\$159,299	\$169,441	\$182,840
	Maximum	\$214,915	\$237,271	\$249,119	\$263,345	\$282,272
Proposed Line of Credit		\$51,010	\$51,010	\$51,010	\$51,010	\$51,010

Source: RPU Pro forma Financial Model Option 3

(1) Totals may not add due to rounding.

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Section 4

ALLOCATION OF SYSTEM COSTS

Functionalization and Classification

Allocating cost to a utility's customer classes is achieved through three major processes – 1) functionalization, 2) classification, and 3) allocation. The functionalization and classification of the Test Year Revenue Requirement are discussed in the first part of this Section. The development of the allocation factors for the Test Year Revenue Requirement is discussed in the second portion of this Section.

Functionalization of Test Year Expenditures

Although budgeting and accounting systems generally follow functional groups (i.e. production, transmission, etc.) certain costs, such as those associated with administrative and general (A&G) expenses, generally are not assigned by accounting and budgetary convention to major function. A COS study usually requires the rearrangement of certain expenditures into functional groups: 1) to be more representative of the expenditure causation, 2) to combine costs that have been incurred for a similar purpose, and 3) to facilitate the allocation of cost responsibility. Thus, the functionalization of certain costs is a rate making mechanism to apportion such costs to the common utility functions. Table 4-1 provides a categorization of the COS by function (as a result of the cost allocation process).

Table 4-1
Cost of Service by Function

Function	Test Year Value (\$000)	Percent
Production	\$234,767	67.9%
Transmission	26,283	7.6%
Distribution	73,351	21.2%
Customer	11,884	3.4%
Direct Assignment ⁽¹⁾	(740)	-0.2%
Total ⁽²⁾	\$345,545	

(1) Direct Assignment of revenues derived from RPU services provided to other utilities.

(2) Numbers may not add due to rounding.

Classification of Various Costs

Electric utility costs are generally classified as either 1) demand-related, 2) energy-related, 3) customer-related, 4) revenue-related, or 5) directly assigned. A discussion of the cost classifications is provided in this section.

Demand (fixed) cost are defined as those that are incurred to maintain a “readiness to serve;” an electric system capable of meeting the total combined demands of all customers at all hours, including peak demand. Demand costs are those that are generally fixed in the short run, do not materially vary directly

with the number of kWh generated or sold, and are not defined as customer costs. Demand costs include a portion of the O&M expenses, debt service, renewal and replacements (ongoing improvements and investments), and other costs that are not defined as specifically customer or variable energy costs.

Energy (Variable) costs are defined as those expenses that vary substantially or directly with the amount of energy sold (either generated or purchased), including such items as fuel and a portion of the O&M expense for production facilities (known as variable O&M). However, not all energy procurement contracts are variable; contracts may be known as “take or pay” – in which a utility either accepts the associated energy or not, but is still responsible for a fixed amount of annual capacity costs. RPU has several such contracts, which are defined as fixed costs.

Customer costs are defined as those directly related to the number, type, and size of customer, such as customer accounting and bill collecting, and the costs of meters and services. Also, a portion of the distribution investment and operating costs are classified to customer costs because the size and design of the distribution system is a function of both the number of customers and their load (demand). The customer portion of the distribution system for RPU was determined from a minimum system analysis.

Revenue-related costs are associated with the amount of revenue generated by RPU. Taxes are a general example of revenue-related costs. However, for municipal entities such as RPU, that do not pay taxes, revenue-related costs include the transfer to the general fund, as discussed in Section 3.

There is another category of cost classification that is known as “direct assignment.” The direct assignment costs may be related to demand, energy, customer, or other type of classification; however, these costs are removed from the overall Revenue Requirement and allocated directly to a specific customer class or customer. The example most often cited for direct assignment is the costs associated with providing electric service to street lights because the Federal Energy Regulatory Commission (FERC) chart of accounts includes specific cost accounts for street lighting expenses. For the purposes of this Study, both street lighting costs and specific RPU derived revenues (credits) are directly assigned to those individual customer classes. Additionally, because the street lighting class contributes minimally to the total load and energy of the system, for the purposes of this section, they are included in the Other Classes category.

Development of Allocation Factors

General

This Section discusses the development of the factors utilized to allocate the capacity-related, energy-related, customer-related, and other costs to the various RPU customer classes. The aforementioned costs are allocated to the customer classes according to their respective customer class, and the particular cost allocation factor developed for each class and for each type of cost. The customer classes include Domestic, Commercial – Flat (non-Demand), Commercial – Demand, Industrial TOU, Contract customers, and Others (including Street Lights).

Demand Allocation Factors

Demand allocation refers to the basis on which capacity and other demand-related costs are distributed or assigned (allocated) among the various customer classes for the purposes of determining the revenues required from each class to recover such costs. The demand allocation factors, as developed and used herein, reflect the cost responsibility for each of the various customer classes in relation to the capacity-

or demand-related costs to be allocated. The demand allocation factors were used to apportion the following capacity- or demand-related costs among the various customer classes:

- Production expenses (not including fuel)
- Transmission and distribution expenses
- Debt service requirements

For this COS analysis, two different demand allocators were utilized; a 4 Coincident Peak (4 CP) and a 4 Non-Coincident Peak (4 NCP). The peak demand is often referred to as the “Coincident Peak” because it is the amount of total load from all customers collectively at the same time (coincident with each other).

4 CP Method

The CP demand allocation methodology allocates costs based on the customer class contributions to the system CP. Typically, CP allocators are utilized to assign production demand-related costs to customer classes, because production demand costs are driven by the utility’s need to meet its system peak. A 4 CP is utilized for this Study to allocate production costs for RPU. The projected monthly demand for each major customer class for the Study period is provided in Appendix B. The results of the 4 CP demand cost allocation process are provided in Table 4-2.

Table 4-2
4 CP Cost Allocation

Customer Class	4 CP (MW)	Allocation (%)
Domestic	757	44.8%
Commercial – Flat	202	12.0%
Commercial – Demand	114	6.7%
Industrial TOU	570	33.8%
Contact Customers ⁽¹⁾	44	2.6%
Other Classes ⁽²⁾	1	0.1%
Total System ⁽³⁾	1,688	

(1) As Contract customers are moved to OAT, their allocated costs are moved as appropriate.

(2) Other classes include street lights.

(3) Based on Test Year projections provided by RPU.

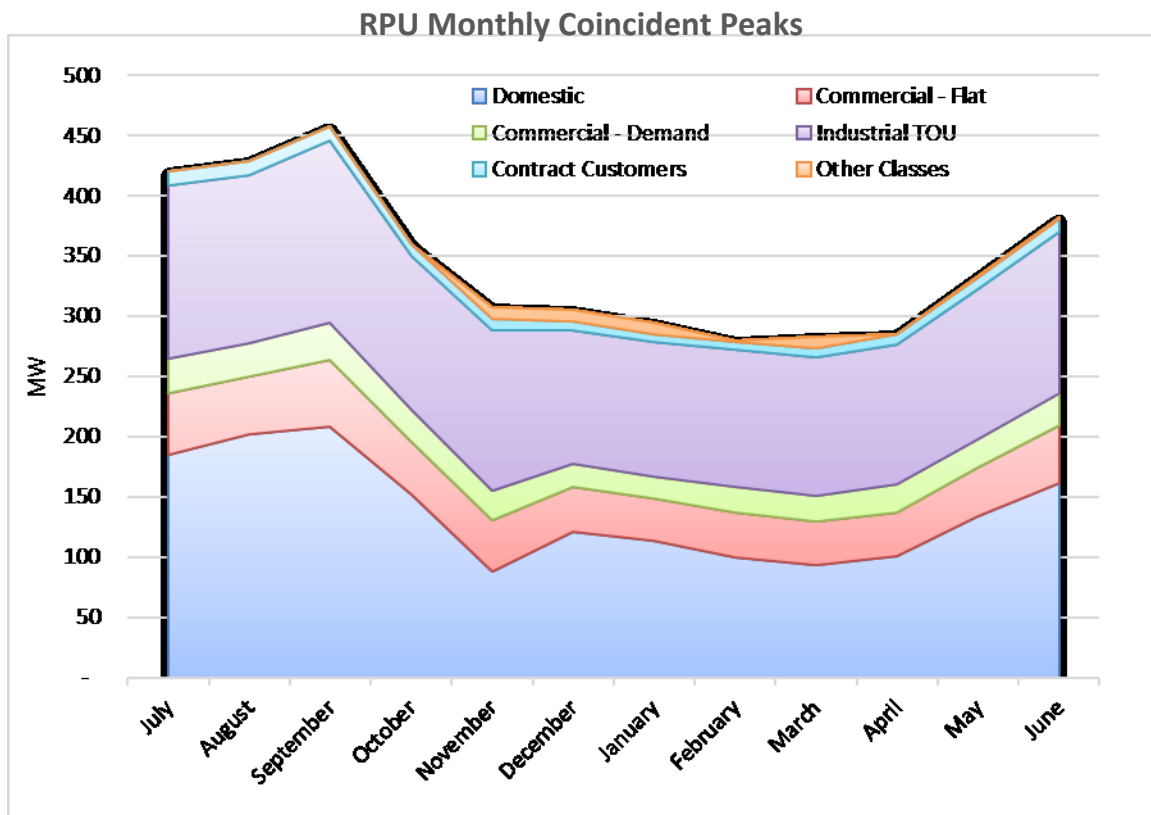


Figure 4-1. 4 CP Demand Cost Allocation

As provided in Figure 4-1, the peak demand months for RPU typically occur in June, July, August, and September. The peak demand is primarily driven by the increase in electricity usage by the Domestic class.

4 NCP Method

The NCP demand allocation method is based on the theory that demand costs are strongly influenced by the highest demand of each customer class, regardless of when that class peak demand occurs. NCP demand allocators are primarily used to allocate transmission and distribution-related costs, because the design of these facilities is more consistent with the demand of the classes, rather than the demand of the entire system. A 4 NCP is used to allocate distribution demand-related costs for RPU (see Table 4-3).

Table 4-3
4 NCP Cost Allocation

Customer Class	4 NCP (MW)	Allocation (%)
Domestic	802	40.0%
Commercial – Flat	268	13.4%
Commercial – Demand	142	7.1%
Industrial TOU	716	35.7%
Contact Customers ⁽¹⁾	54	2.7%
Other Classes ⁽²⁾	21	1.1%
Total System ⁽³⁾	2,003	

- (1) As Contract customers are moved to OAT, their allocated costs are moved as appropriate.
 (2) Other classes include street lights.
 (3) Based on Test Year.

Energy Allocation Factors

Energy allocation factors are the basis for apportioning those costs or expenses classified as variable or energy-related and assumed to vary directly with the level of kWh sales or generation. The costs classified herein as variable or energy-related are fuel and the variable portion of other production expenses.

Total Energy Sales are used to allocate energy-related costs; cost allocations are based on customers' consumption of energy in kWh. For this analysis, Total Energy Sales is used to allocate energy-related production costs (See Figure 4-2 and Table 4-4). In Figure 4-2, the left side of the figure represents the allocated costs by major customer class (the blue bars) in thousands of dollars. The right side (the red line) represents the total energy (in MWh, or 1,000 kWh).

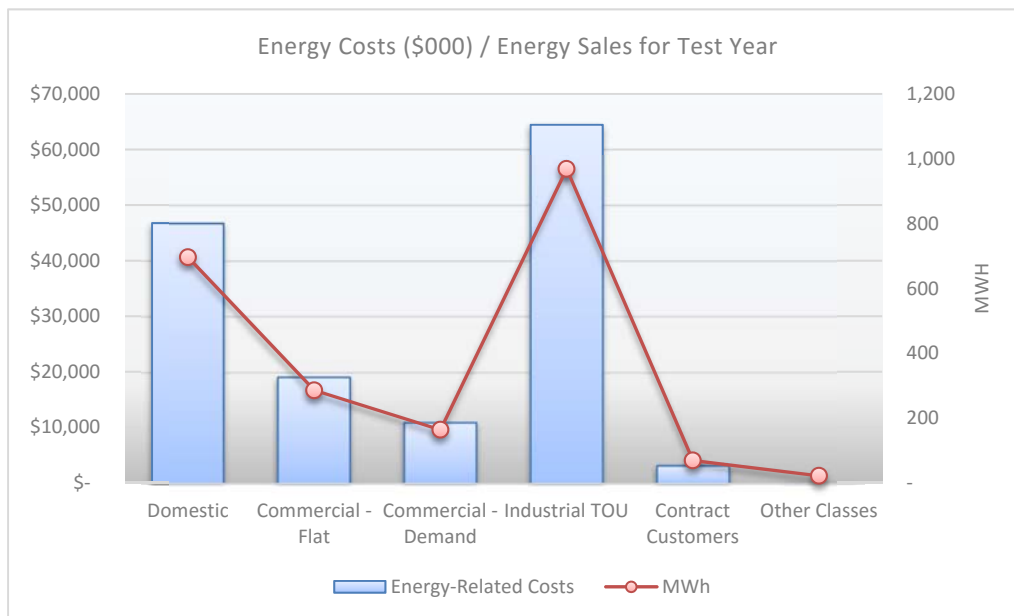


Figure 4-2. Allocation of Energy Costs based on MWh Sales

Table 4-4
Energy Cost Allocation

Customer Class	MWh Sales	Allocation (%)
Domestic	696,137	31.6%
Commercial – Flat	285,755	13.0%
Commercial – Demand	164,025	7.4%
Industrial TOU	968,601	43.9%
Contract Customers ⁽¹⁾	69,219	3.1%
Other Classes ⁽²⁾	22,056	1.0%
Total	2,205,794	

(1) As Contract customers are moved to OAT, their allocated costs are moved as appropriate. Allocated prior to elasticity impacts, see text.

(2) Other classes include street lights.

Customer Allocation Factors

Customer costs are defined herein as those costs related to the number of customers and the size of service required. Included in the customer-related costs are the costs associated with meter reading, meter maintenance, customer installations, billing, collecting, and other customer-related accounting, service, and information functions. The customer allocation factors developed for this Study were based on the projected average number of customers in each class during the Test Year.

In allocating customer-related costs and revenues to the various customer classes, customer allocation factors were utilized that recognized weighted and un-weighted number of customers by class. The un-weighted factors are simply the number of customers. The weighted customer allocation factor is based on the number of customers in a particular class times a weighting factor. The weighting factors were developed based on the estimated costs associated with serving non-domestic customer classes; recognizing that serving these customer classes is more expensive on a per-customer basis than domestic classes.

Adjustments to Allocation Factors

Other adjustments were made to specific customer classes recognizing their unique characteristics, either defined by their usage, contracts, or accounting. A summary of these adjustments is provided below.

High Voltage Customers

Some customers on the RPU system take service at a “high-voltage” level; they either use that energy at that voltage or own their own voltage regulating equipment. Because these customers are not utilizing the entirety of RPU’s distribution system (they are only using the “primary” system, not the “secondary” or lower voltage system), they should not be assigned the costs associated with the entire distribution system. Therefore, the cost allocation has been adjusted for the Industrial TOU class (the class in which these customers exist) to recognize this reduction in cost causation.

The resulting rate design for a High-Voltage Adjustment is presented in Section 6 of this Report.

City Contract

The City has a unique contract with its electric utility that includes all of its metered accounts. This contract specifies the amount that the City will pay to RPU for service, based upon production (energy) services to the City from “designated resources.” Specifically, these resources include the Hoover Hydroelectric Project, the Intermountain Power Project, and the Palo Verde Nuclear Generating Station. A cost differentiation associated with the designated resources identified in the City contract as compared to the other resources in RPU’s power supply portfolio has been determined. Additionally, professional Utility staff provide services for scheduling electricity from the California market to neighboring utilities for a fee. Fees are utilized to offset the City’s allocated costs. These cost differentiations are used to create an adjusted cost allocation utilized in this Study, as an adjustment to the standard cost allocation methods identified herein.

Other

Other adjustment factors utilized during the cost allocation process include the use of direct assignment for street lighting. RPU operates and maintains the City's street lighting system, and recovers the cost for such operation and maintenance (O&M) (including electricity) through a specific rate tariff. The direct assignment for street lighting includes assigning costs that are categorized as street lighting related directly to street lighting, to ensure that other customer classes are not allocated those costs.

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Section 5

ALLOCATED COST OF SERVICE

General

As one of the factors considered in the evaluation of RPU's existing retail rate levels and rate structures included herein, certain analyses have been employed that provides a reasonable indication of the revenue required by RPU's major customer classes, which include the following:

- Domestic
- Commercial – Flat
- Commercial – Demand
- Industrial TOU
- Street Lighting
- Other

Allocation and Assignment of Cost of Service

The results of the cost allocation analysis are presented in Table 5-1, along with a comparison of the cost recovery currently projected for the Test Year under existing retail rate structures.

Table 5-1
Existing Test Year Rate Revenues vs Test Year Revenue
Requirements (\$000)

Customer Class	Test Year Existing Rate Revenue ⁽¹⁾	Test Year Revenue Requirement	Difference
Domestic	\$113,556	\$136,807	\$23,251
Commercial – Flat	47,153	45,902	(1,251)
Commercial – Demand	24,879	23,760	(1,119)
Industrial TOU	111,694	126,082	14,388
Street Lighting ⁽²⁾	4,647	4,824	177
Other ⁽³⁾	7,317	8,170	852
Total ⁽⁴⁾	\$309,248	\$345,545	\$36,297

(1) Based on existing rates and Test Year (five-year average) billing determinants.

(2) Street Lighting includes Customer Owned and Department Owned.

(3) Includes Contract Customers and other rate classes, see text for details.

(4) Totals may not add due to rounding.

According to the results of this Study, RPU's Domestic, Industrial TOU, and Other Customer rates are below the costs RPU incurs to serve these customers, and Commercial – Flat and Commercial – Demand

are above the COS. Street Lighting customers are generally in-line with RPU's costs to serve. The difference between the Test Year existing rate revenue projections and the Test Year Revenue Requirements helps drive cost recovery by customer class in the rate design process.

Cost of Service Process

The COS process is an industry accepted framework that assigns or allocates costs to each customer class served by a utility. This process determines the "cost to serve" each customer class within the utility. Electric utility costs are typically characterized as either fixed or variable; fixed costs are those that do not change with the production of electricity, whereas variable costs are directly related to the amount of electricity produced and/or purchased. These costs are typically further characterized as those that are demand-based, customer-based, and energy-based.

Demand-based Costs

Most of an electric utility cost structure are demand-based costs. Demand-based costs are associated with fixed costs related to existing and future investments made to produce, transmit, and deliver electrical power from the generation resources to its customers. For RPU, these costs include the debt service associated with its generation, transmission, and distribution assets, as well as a portion of its contracts for purchased power. The labor and materials associated with the O&M and administration of these systems are also demand-based costs, as the labor costs are typically fixed in the short-term (budget cycle). In the short-term, fixed costs do not change and represent the on-going costs to meet the needs of the utility. Fixed costs are allocated primarily to the demand in the COS process because they are designed to support the system as a whole. This means that as a result of the COS process, these costs are assigned based on the electric demand (measured in kilowatts, or kW) that a specific customer or customer class places on the system. RPU, like most utilities, has a cost structure that is highly fixed, which is typical of highly capital intensive entities.

Customer-based Costs

Customer-based costs for electric utilities are fixed costs as well, but are costs incurred in direct support of the customers served by a utility. For RPU, this includes the costs associated with the labor, equipment, and investments for customer accounting, billing, and customer assistance (call centers). Additionally, a portion of A&G costs are allocated to the customer-related costs, as they are designed to support this function for RPU. During the COS process, these costs are allocated by the number of customers within a class.

Energy-based Costs

Energy-based costs for electric utilities are typically variable costs that change with the fluctuations in electric load. The primary example of energy-related costs for RPU are its fuel and purchased power costs. During the COS process, these are allocated to the customer classes by the amount of energy they are projected to utilize within a selected period of time (during the Test Year).

Retail Rate Review

Background information on the existing rate structure of RPU's major customer classes is presented below. This includes a comparison of the existing rates to the COS-based rates and a description of the

development of cost curve. These elements were considered for the individual customer class rate proposals provided in Section 6 of this Report.

The proposed NAC, more fully discussed in Section 6, is a mechanism to recover a portion of the fixed demand-related costs associated with use of the electric distribution system. The NAC is designed to recover these costs in the form of a monthly charge for Residential and Commercial – Flat customers, which is tiered based on the amount of energy used within a month. For Commercial – Demand and Industrial TOU customers, the NAC is a demand charge recovered on a \$/kW basis.

Domestic

Table 5-2 provides a summary of RPU’s existing Domestic class rates, compared to the COS-based rates developed for this Study. The existing rate includes an \$8.06 per month customer service charge and a tiered energy rate. The tiered energy rate is the same for summer and winter; however, the requirements for the tier change between the seasons. The summer Tier 1 is monthly energy usage from 0–750 kWh, Tier 2 is for 751–1,500 kWh, and Tier 3 is for energy used over 1,500 kWh. The winter Tier 1 is from 0–350 kWh, Tier 2 is for 351–750 kWh, and Tier 3 is for over 750 kWh.

Table 5-2
Domestic Rates
(Existing and Cost of Service)

Rate Component	Existing	COS	COS – Energy ⁽¹⁾
Customer (\$/month)	\$8.06	\$13.31	\$13.31
Demand (\$/kW)	--	\$19.25	--
Energy (\$/kWh) ⁽²⁾			
Tier 1 (0–750 S; 0–350 W)	\$0.1035	\$0.0670	\$0.1739
Tier 2 (751–1,500 S; 351–750 W)	\$0.1646	\$0.0670	\$0.1739
Tier 3 (>1,500 S; >750 W)	\$0.1867	\$0.0670	\$0.1739
Reliability Charge (\$/month) ⁽³⁾			
Small Residence (<100 Amp)	\$10.00	--	--
Medium Residence (101-200 Amp)	\$20.00	--	--
Large Residence (201-400 Amp)	\$40.00	--	--
Very Large Residence (>400 Amp)	\$60.00	--	--

(1) Assumes no Demand Charge and bundles demand-related costs within the Energy Charge.

(2) The tiered rates are the same for summer / winter (S/W); however, the characteristics of the tier change with season. See text for details.

(3) The Reliability Charge varies by the size of the customer (measured by the electric panel in Amps), and the costs are included in the Demand COS Charge.

The tiers have been established to reduce the bill impact for customers that use more energy during the three-month summer period (June 16th through September 15th). Because the rates are the same for the tiers, a customer is paying the lower tier rate for more energy (kWh) during the summer than in the winter. For the purposes of this analysis, the impact of state surcharges, including the Public Benefits Charge, are ignored because these changes presented costs that are beyond RPU’s control and are structures mandated by state regulations. Any new rates and rate structures will include these surcharges.

Table 5-2 provides a summary of the rates derived from the COS analysis. This includes a customer charge of \$13.31/month, a demand rate of \$19.25/kW, and an energy rate of \$0.0670/kWh. The COS-based customer charge represents the sum of the costs of metering, billing collections, customer service, and an allocated portion of the distribution system costs on a per customer per month basis. The demand charge represents the cost associated with production, transmission, and the non-customer portion of the distribution system (this includes the investment cost, as well as the fixed costs for operating and maintaining these systems). The costs associated with the projects identified for the “Reliability Charge” are included in the demand component of the COS analysis; however, these costs are collected in the Reliability Charge (the revenues from this charge are dedicated to those projects identified to enhance the system reliability).

For the Domestic class, the customer-related costs to serve each customer is \$13.31/month; however, RPU’s existing rate structure includes a charge of \$8.06/month for this service. Therefore, the remaining customer-related costs are included in the energy rate. Additionally, it costs RPU approximately \$19.25/kW of demand-related costs to serve Domestic customers; these costs are also recovered in the existing energy rates. The Reliability Charges recover a portion of the fixed costs that are included in the \$19.25/kW demand calculation. RPU’s energy costs are \$0.0670/kWh (not adjusted for tiered costs); however, as a result of a lower customer charge and no demand charge, the existing energy rate is higher than RPU’s “pure” energy costs. RPU’s energy rates are tiered to encourage conservation; the more energy used by Domestic customer, the higher the “per unit” rate (\$/kWh).

It is important to note that RPU’s Domestic – and most Commercial – Flat customers do not have a demand meter (which is capable of measuring both energy and demand at the customer’s location). As indicated previously, RPU’s Commercial – Demand and Industrial TOU customers do have a demand meter and are billed on their monthly demand. Most electric utilities have not installed demand meters at residential customer locations because of the costs (demand meters have historically been more expensive than energy-only meters). However, as part of the Utility 2.0 Plan, RPU intends to install meters at residential and commercial locations that are capable of reading demand. While this effort will likely begin during the next five years, demand rates for residential and Commercial – Flat customers are not proposed for the Five-Year Rate Plan.

Therefore, Table 5-2 includes a column for the COS that shifts the demand costs to the energy rate. This data is based on the COS analysis and recognizes that Domestic customers are not charged on a demand basis (\$/kW). As indicated, Domestic customers do incur these costs; however, they are recovered from the energy rate (\$/kWh). Therefore, this table provides an “adjusted COS-based energy rate,” which includes appropriate demand costs, and has been calculated to be approximately \$0.1739/kWh (not adjusted for the tiered structure). Note that the customer costs for this COS-Energy column are still \$13.31/month; compared to the existing rate of \$8.06/month.

The proposed Domestic rates discussed in Section 6 recognize the existing and COS rates, as well as the specific rate proposal. It is important to understand that the proposed rates are designed to generate the Revenue Requirements for the customer class (as identified in Table 5-2). These rate components are designed to recover the Revenue Requirement, as adjusted, for the entire customer class, not for each component. As mentioned, RPU does not intend to require demand rates for the Domestic customer class within this Five-Year Rate Plan; therefore, the demand-related costs must be recovered from a combination of the customer charge, the Reliability Charge, and the proposed NAC, as well as the energy rate.

Domestic Cost Curve

Figure 5-1 provides an illustration of a “cost curve” for RPU’s Domestic customer class. A cost curve represents the total costs (\$) to serve a customer within a specific rate class over a range of monthly energy usage. The total costs are divided by the total monthly energy usage (in kWh) to calculate an “all-in” cost (\$/kWh) to serve customers. A cost curve is a convenient tool to understand how unit costs (all-in \$/kWh) for fixed cost industries (such as electric utilities) behave. If the customer is using only very small amounts of energy in a month, the all-in costs are high, because of the high fixed costs. However, if the customer is using large amounts of energy in a month, the fixed costs are spread over more energy, so the all-in costs are lower. This is why the cost curves for RPU (and generally speaking, any utility), have the characteristic shape of a high “tail” end on the left, then a rapidly decreasing shape that eventually becomes flatter towards the right end.

Cost curves are useful in rate design to allow a comparison of how rates and rate structures compare to a utility’s costs. For the example in Figure 5-1, the Existing Rate curve is a representation of RPU’s existing Domestic rate (the Customer Service charge, the tiered energy charge, and the Reliability Charge). This rate curve has been calculated over a series of usage levels using a “blended month” that represents the impacts of the existing summer and winter rate schedules. Because of the relatively low fixed charge and the relatively high-tiered energy charges for the existing rate, the “all-in” existing rate curve is lower in the front end and slowly gets higher in the tail end, which is the inverse of the cost curve. This supports increases in the fixed cost recovery rate mechanisms in the Domestic customer class.

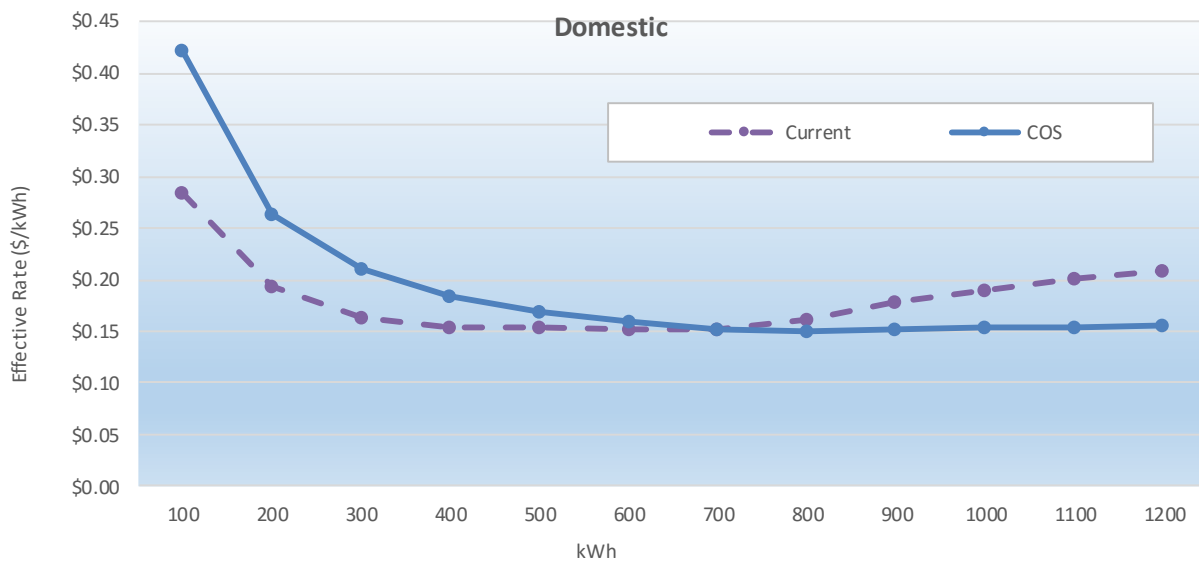


Figure 5-1. Cost Curve for Domestic Rate

Non-Domestic/Commercial Rate Review

Similar to the information provided for the Domestic customer class, the following provides a summary of the existing Non-Domestic/Commercial customer class rates compared to the COS analysis. Each sub-section details the three major customer classes; Commercial – Flat, Commercial – Demand, and Industrial TOU. Other rate classes are discussed at the end of this Section.

Commercial – Flat

The Commercial – Flat customer class represents businesses that are relatively low energy users and are not subject to a demand charge. Examples of Commercial – Flat customers may include a doctor’s office, a retail commercial store (within minimal load), or a small office building. The applicability for this rate class (which defines the characteristics of this customer class) includes any “commercial” energy use with a monthly maximum demand not exceeding 20 kW in any 2 of the preceding 12 months. If that threshold is exceeded, the customer is moved to the Commercial – Demand rate (note, for larger Commercial – Flat customers, RPU typically installs a demand meter to monitor usage in the event that they may need to “move-up” to the next rate class (Commercial – Demand)).

According to RPU’s tariff schedule, these customers are receiving service under “Schedule A – General Service,” under the terms of the “Flat Rate.” These include a customer charge of \$20.50 per month, a tiered Reliability Charge (tiered by energy), and a tiered energy charge that is non-seasonally differentiated. Table 5-3 provides a summary of RPU’s existing Commercial – Flat rates, compared to the COS-based rates. As with the Domestic rates, the impact of state surcharges, including the Public Benefits Charge, is ignored because these changes presented costs that are beyond RPU’s control and are structures mandated by state regulations. Any new rates and rate structures will include these surcharges.

Table 5-3 also provides a summary of the rates derived from the COS analysis. This includes a customer charge of \$33.17/month, a demand rate of \$24.02/kW, and an energy rate of \$0.0670/kWh. The customer charge represents the costs of metering, billing collections, customer service, and a minimum system connection. The demand charge represents the cost associated with production, transmission, and the non-customer portion of the distribution system (this includes the investment cost, as well as the fixed costs for operating and maintaining these systems). As with the Domestic rates, the costs associated with the projects identified for the Reliability Charge are included in the Demand component of the COS analysis; however, these costs are collected from the Reliability Charge.

As indicated, the Commercial – Flat customers do not have a demand meter (which is capable of measuring both energy and demand at the customer’s location). However, similar to the Domestic customer class and as part of the Utility 2.0 Plan, RPU intends to install meters at all commercial customer locations that are capable of reading demand. While this effort will likely begin during the next two years, demand rates for the Commercial – Flat customers are not proposed for the Five-Year Rate Plan.

Table 5-3
Commercial – Flat Rates
(Existing and Cost of Service)

Rate Component	Existing	COS	COS – Energy ⁽¹⁾
Customer (\$/month)	\$20.50	\$33.17	\$33.17
Demand (\$/kW	--	\$24.02	--
Energy (\$/kWh)			
Tier 1 (0-15,000 kWh)	\$0.1351	\$0.0670	\$0.1457
Tier 2 (>15,000 kWh)	\$0.2064	\$0.0670	\$0.1457
Reliability Charge (\$/month)			
Tier 1 (0-500 kWh)	\$10.00	--	--
Tier 2 (501–1,500 kWh)	\$30.00	--	--
Tier 3 (>1,500 kWh)	\$60.00	--	--

(1) Assumes no Demand Charge and bundles demand-related costs within the Energy Charge.

Commercial – Flat Cost Curve

Similar to the Domestic rate class review, a cost curve comparison to the existing rate curve for the Commercial – Flat customer class is represented in Figure 5-2. This shows the relationship between the COS and existing rate recovery (including the tiered Reliability Charge) for a wide range of monthly usage characteristics for this class. Commercial customers, including those within the Commercial – Flat customer class, tend to exhibit a wide range of monthly energy usage within the class, given that customers may include very small applications (such as timers for water sprinkler systems), as well as much larger monthly energy usage (such as a small restaurant or business office).

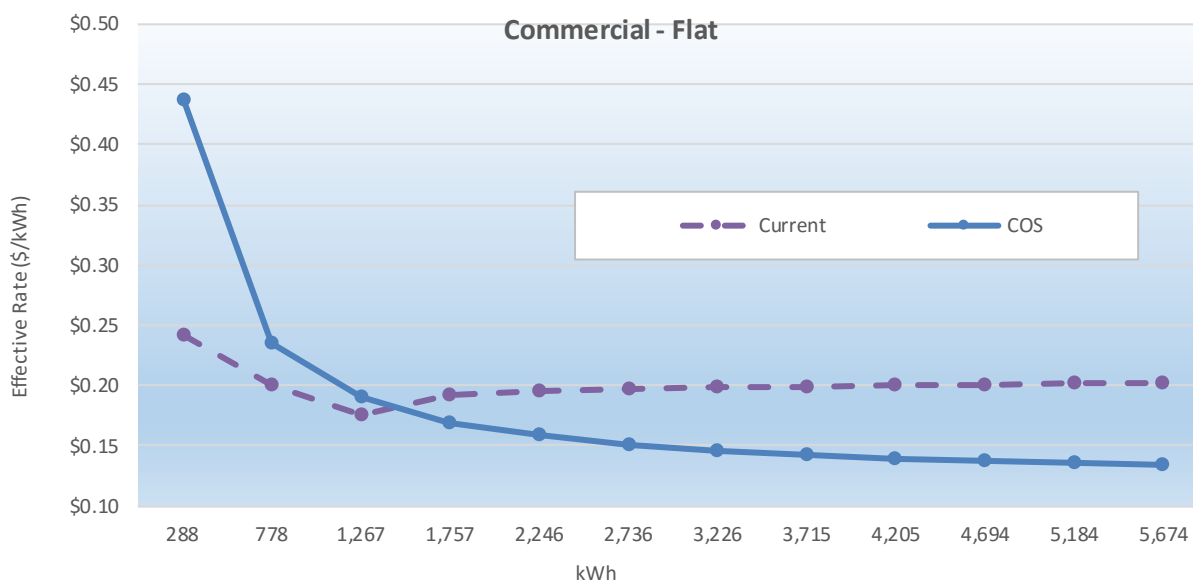


Figure 5-2. Cost Curve for Commercial – Flat Rate

Commercial – Demand

The Commercial – Demand customer class represents businesses that are relatively higher energy users and are subject to a demand charge. Examples of Commercial – Demand customers may include a medium sized restaurant, office building, or retail commercial store. The applicability for this rate class includes any “commercial” energy use with a billing demand equal or exceeding 20 kW, but less than 150 kW in any 2 of the preceding 12 months. If that threshold is exceeded, the customer is moved to the Industrial TOU rate.

According to RPU’s tariff schedule, these customers are receiving service under “Schedule A – General Service,” under the terms of the Demand Rate. These terms include a flat Reliability Charge (\$90 per month), a tiered demand charge (the first 20 kW of demand are charged a flat rate of \$209.65, above which demand is charged \$10.48/kW), and a tiered energy charge that is not seasonally differentiated. The tiered demand charge is a common rate structure that essentially acts as a “minimum bill” for customers in this rate class, and is mathematically determined by the sum of the \$10.48/kW times the minimum monthly 20 kW.

Table 5-4 provides a summary of RPU’s existing Commercial – Demand rates compared to the COS-based rates developed. This includes a customer charge of \$53.02/month, a demand rate of \$23.55/kW, and an energy rate of \$0.0670/kWh. The customer charge represents the costs of metering, billing collections, customer service, and a minimum system connection. The demand rate represents the cost associated with production, transmission, and the non-customer portion of the distribution system (this includes the investment cost as well as the fixed costs for operating and maintaining these systems). The costs associated with the projects identified for the Reliability Charge are included in the Demand component of the COS analysis.

Table 5-4
Commercial – Demand Rates
(Existing and Cost of Service)

Rate Component	Existing	Cost of Service
Customer Charge	--	\$53.02
Demand Charge		
Fixed - First 20 kW	\$209.65	\$471.09
Excess - Per kW	\$10.48	\$23.55
Energy Charge		
First 30,000 kWh	\$0.1111	\$0.0670
All Other kWh	\$0.1217	\$0.0670
Reliability Charge	\$90.00	--

Commercial – Demand Cost Curve

Because these customers are measured by their demand on the system (i.e. the peak hour of energy usage during a month is their billed demand). To effectively review cost and rate relationships, such customers are often compared across a range of load factors.

A load factor is the ratio of a customer’s energy (in kWh) to its peak demand (in kW) over a period of time. The period of time may be a month (approximately 720 hours), or even a year (8,760 hours). The load factor is the energy (kWh) divided by the product of the demand (kW) times the number of hours (h);

therefore, load factor is expressed as a percent (as it is the ratio of kWh / (kWh)). Load factor is a measure of efficiency; the higher the load factor (closer to 100%), the more efficiently a customer is using its demand. An electric system can also have a load factor, which is a measure of how efficiently it is using its investments (in demand).

A simplified example is a customer with one single 60-watt light bulb (and no other electric load). If that customer leaves the light bulb on all day, for 24-hours a day, and 7 days a week, then the load factor is 100%. However, if that customer only leaves the light on for 12 hours a day, the load factor is 50%. Generally, utilities will try to encourage customers to have a higher load factor, as that increases the load factor for the system and suggests that the utility is efficiently utilizing its investments.

A cost curve comparison to the existing rate curve for the Commercial – Demand customer class is represented in Figure 5-3. This shows the relationship between the COS and existing rate recovery (including the Reliability Charge) for a wide range of monthly usage characteristics (or load factors) for this class.

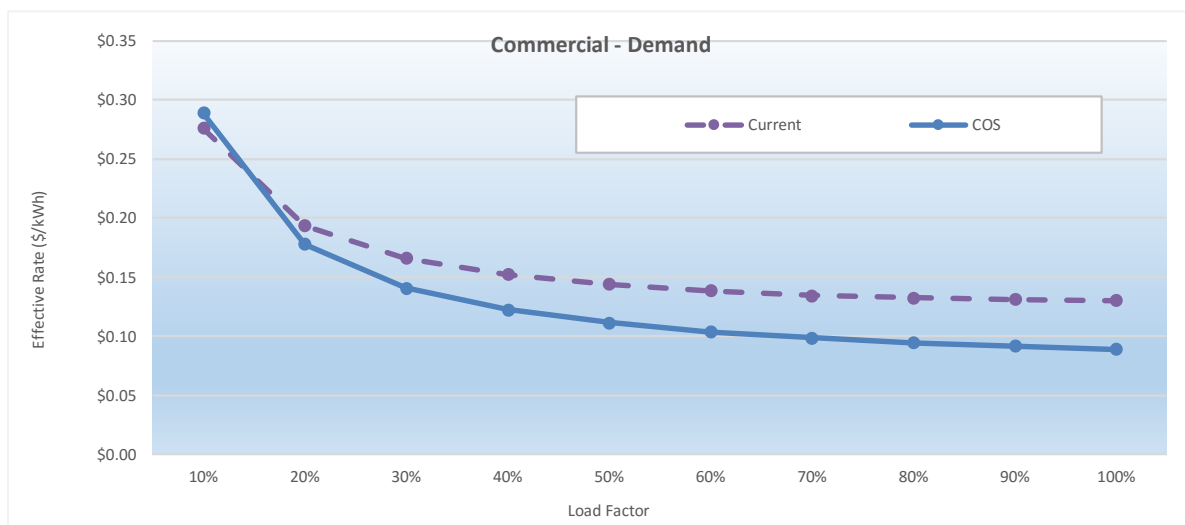


Figure 5-3. Cost Curve for Commercial – Demand Rate

Figure 5-3 assumes an “average” demand of 56 kW per month (based on information provided by RPU). The relationship between the existing rates and the COS is applicable only to the average customer in this class. Larger customers (greater than 56 kW) and smaller customers (less than 56 kW) will have a different relationship to costs, although the shape of the cost curve will essentially remain the same.

Industrial TOU

The Industrial TOU customer class represents businesses that are large energy users and are subject to a time differentiated demand and energy charge. Examples of Industrial TOU customers may include a large restaurant, a large sized office, or a large retail commercial store. The applicability for this rate class includes any customers whose service is designed for a 150 kW load or greater, or whose monthly demand level is equal to or exceeding 150 kW for any 2 of the preceding 12 months.

According to RPU’s tariff schedule, these customers are receiving service under “Schedule TOU Large General and Industrial Service.” These terms include a customer charge of \$704.66 per month, a flat Reliability Charge (\$1,100 per month), and a time differentiated demand and energy charge. The time

periods include “On-Peak,” “Mid-Peak,” and “Off-Peak.” On-Peak is defined as 12:00 p.m. to 6:00 p.m. summer weekdays, and 5:00 p.m. to 9:00 p.m. winter weekdays (excluding holidays). The Mid-Peak is defined as 8:00 a.m. to 12:00 p.m. and 6:00 p.m. to 11:00 p.m. summer weekdays, and 8:00 a.m. to 5:00 p.m. winter weekdays (excluding holidays). The Off-Peak period is defined as all other hours (including holidays). The summer period is defined as June 1st through September 30th, and the winter period is the remaining eight months of the year. Customers in this class have time-differentiated demand and energy meters that are able to log and provide 15-minute interval load data.

Table 5-5 provides a summary of RPU’s existing Industrial TOU rates, compared to the COS-based rates. This includes a customer charge of \$192.01/month, a demand rate of \$28.72/kW (On-Peak), and an energy rate of \$0.0664/kWh (On-Peak). The On-/Mid-/Off-Peak rates for the COS analysis was determined from an evaluation by RPU of its existing and projected production costs. The customer charge represents the costs of metering, billing collections, customer service, and a minimum system connection. The demand rate represents the cost associated with production, transmission, and the non-customer portion of the distribution system (this includes the investment cost, as well as the fixed costs for operating and maintaining these systems). The costs associated with the projects identified for the Reliability Charge are included in the Demand component of the COS analysis.

Table 5-5
Industrial TOU Rates
(Existing and Cost of Service)

Rate Component	Existing	Cost of Service
Customer Charge	\$704.66	\$192.01
Demand Charge (\$/kW) ⁽¹⁾		
On-Peak	\$6.88	\$28.72
Mid-Peak	\$2.74	--
Off-Peak	\$1.31	--
Energy Charge (\$/kWh)		
On-Peak	\$0.1033	\$0.0664
Mid-Peak	\$0.0828	--
Off-Peak*	\$0.0727	--
Reliability Charge	\$1,100	--

(1) See text for discussion of time differentiated COS rates.

Industrial TOU – Cost Curve

A cost curve comparison to the existing rate curve for the Industrial TOU customer class is represented in Figure 5-4. This shows the relationship between the COS and existing rate recovery for a wide range of load factor characteristics for this class (see discussion in Commercial – Flat for explanation of load factor). For the purposes of this graph, the cost and rate curves represent a “blended” month of the On-/Mid-/Off-Peak demand and energy rates (assuming a demand of 692 kW and varying levels of energy, represented by the range of load factors). The existing Reliability Charge is included in the current rate. It should be noted that the relationship between the existing rates and the COS is applicable only to a customer in this class with 692 kW demand per month. Larger customers (greater than 692 kW) and smaller customers (less than 692 kW) will have a different relationship to costs, although the shape of the cost curve will essentially remain the same.

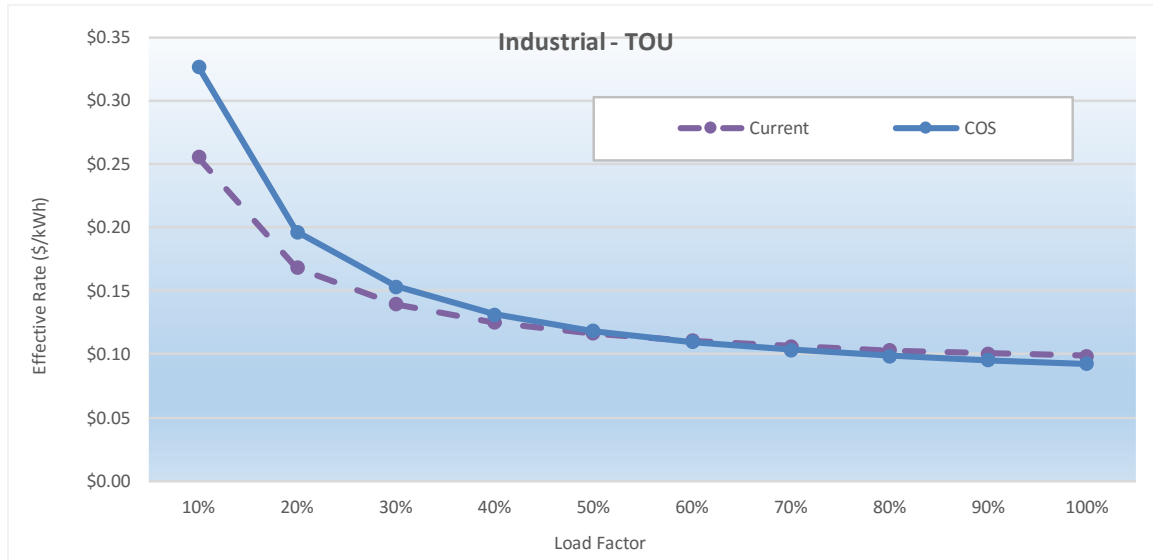


Figure 5-4. Cost Curve for Industrial TOU Rate

TOU Price Differentiation

RPU provided an analysis of the cost differential for its generation resources by TOU, which aligns with the periods within the Industrial TOU rate (see Section 6 for specific time periods). Generally, these periods are defined as On-Peak, Mid-Peak, and Off-Peak. For RPU's system, and most utility systems, only the generation function includes pricing that varies by TOU; the transmission, distribution, and customer functions do not vary by time, as they are primarily fixed costs. For generation assets in general, resources associated with peak load (referred to as peaking resources) have historically been more expensive to operate than base load resources (which typically have continuous, or near continuous, operations). Peaking resources are typically smaller and less expensive than base load resources; however, because the peaking resource runs less frequently, there are few operating hours over which to recover the fixed or capacity costs of the unit.

RPU's analysis suggest that on a fixed and variable costs, there is a cost differential between the resources that support the On-Peak, Mid-Peak, and Off-Peak load. This cost differential was analyzed as a ratio to the On-Peak costs. Therefore, if On-Peak costs were set to be the basis, the Mid-Peak and Off-Peak can be determined to be a discount to the On-Peak costs. For the purposes of this Study, the variable Mid-Peak costs were determined to represent approximately 94% of the costs of the On-Peak resource (an approximate 6% discount). The variable Off-Peak costs were determined to represent approximately 69% of the On-Peak costs (an approximate 31% discount).

For the fixed production costs, Mid-Peak costs were determined to represent approximately 49% of the costs of the On-Peak resource (an approximate 51% discount). The fixed Off-Peak costs were determined to represent approximately 32% of the On-Peak costs (an approximate 68% discount). This information was used to assist in the development of the proposed Industrial TOU energy (variable cost recovery) and demand (fixed cost recovery) rates. See Appendix B for detailed information on cost differentials for TOU periods. As noted, adjustments to the ratio of On-/Mid- and On-/Off-Peak periods were made as necessary to collect the allocated revenue from this class (see Section 6).

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Section 6

PROPOSED RATES

General

As previously noted, rate design is the end result of a COS study, in which the cost recovery mechanisms (rates and charges) for each customer class are established. Rates and charges are set for each customer class to collectively meet the utilities Revenue Requirement, as well as to address specific policy goals and objectives as determined by RPU. For the purposes of this Study, the following rate design objectives were considered during the rate design process, which are inclusive of the rate making principles established by RPU and discussed in Section 1 of this Report.

RPU's rates are designed to follow the subsequent principles:

- Achieve full recovery of costs.
- Equitably allocate costs across and within customer classes.
- Encourage efficient use of water and electricity.
- Provide rate stability.
- Offer flexibility and options.
- Maintain rate competitiveness in the region.
- Be simple and easy to understand.

The recovery of the projected Revenue Requirements is the primary objective of rate design. This means that the specific components of the rates for each customer class must be paired with their respective projected billing determinants (in the form of energy, demand, and number of customers) to collect sufficient revenues for RPU to maintain operations and fund its historic and planned capital investments (including those identified in its Utility 2.0 Plan).

RPU has expressed an interest in increasing the portion of fixed cost recovery in its rates. This is proposed due to the “misalignment” in its existing rate structures relative to its costs structures, as previously discussed. In an era of constant load growth, the recovery of fixed costs through variable (energy) rates made sense and was commonplace in the industry. However, RPU (and many other utilities in California and elsewhere) have experienced reductions in customer energy consumption and demand over the recent past due to poor economic conditions and increases in energy efficiency, conservation, and customer self-generation. As sales decrease, but costs remain the same (or increase), the fixed cost recovery issue becomes critical for utilities. One partial solution is to increase the fixed components of existing rate structures, or introduce new fixed cost recovery rate structures, while adjusting the energy-only rates of customers.

A related objective is to consider and mitigate the overall bill impacts associated with low-use customers. While increasing the fixed charges reduce the revenue risk for RPU as a whole, such increases tend to impact low-use customers more than high-use customers. This is because the energy-only portion of a low-use customer's bill is a smaller percentage than that for a high-use customer. Therefore, on a total unit basis (total dollars for the bill divided by the total energy consumed, \$/kWh), the relative increase in fixed charges represents a higher increase for low-use customers than high-use customers.

An objective established by RPU is to recognize and reduce impacts associated with customers that transition between rate classes. For commercial rate classes, and specifically for Commercial – Demand, there is a concern about the rate impacts of customers that shift between rate classes during the year. For example, the Commercial – Demand customers will be placed in the Industrial TOU rate class if their demand exceeds 150 kW in two months during the year. Therefore, RPU has proposed to make adjustments to the demand- and energy-related costs, as well as the Reliability Charge, to reduce the likelihood of such a transition resulting in a significant rate change. This objective has been established based on feedback RPU has received from its Customer Relations group.

RPU is proposing to change some of its retail rate structures to reflect its costs and policy objectives. For some rate classes, the existing rate structures will change to reflect increased cost allocation to the class, including introduction of the NAC. These rate classes are primarily the “minor” RPU rate classes (such as Agricultural Pumping and Wind Machines Frost Protection, see Table 6-1), with relatively few customers and relatively little revenue. Similarly, RPU is proposing to maintain the structure, with the addition of the NAC, for its existing rate programs, including its All Electric and Multi-family rates, as described herein.

Current Rate Classifications

As of the time of this Study, RPU has 14 rate schedules in effect and has not raised these rates since 2010. A summary of the current rate schedules and their customer classes is provided in Table 6-1:

Table 6-1
Current Rate Schedules and Customer Class

Rate Schedule	Rate Code	Customer Class
Domestic Service	Schedule D	Domestic (Residential); DTOU Tiered, All Electric, Electric Water Heater, Multi-family
General Service	Schedule A - Flat Rate	Commercial – Flat (Small Commercial, No Demand Charge); Includes Non-Metered Commercial, Schedule PW-1
General Service	Schedule A – Demand	Commercial – Demand (Medium Commercial)
Large General & Industrial	Schedule TOU	Industrial TOU; Includes customers moved from Contract Service and Schedules BR, ED, TED, and S (as applicable)
Contract Service	Schedule CS	Contract Customers
Street Lighting – City	Schedule LS-1	Department Financed Street Lights
Street Lighting – Customer	Schedule LS-2	Customer Financed Street Lights
Outdoor Lighting – City Owned	Schedule OL	Department Financed Outdoor Lights
Traffic Control	Schedule TC	Traffic Lights; Includes City Owned and Cal-Trans (State Owned)
Agricultural Pumping	Schedule PA	Other Classes
Wind Machines Frost Protection	Schedule PW-1	Commercial – Flat (Small Commercial, No Demand Charge)
Economic Development Rate	Schedule ED	Contract Service
Net Energy Metering	Schedule NEM	Other Applicable Tariff (depending on Customer)
Stand By Service	Schedule S	Contract Service

Existing and Proposed Fixed Cost Recovery

As with most utilities, RPU operational costs are primarily fixed and include debt service, labor, and investments in equipment. Variable costs are primarily related to fuel and purchase power. However, RPU is typical of many electric utilities in that it currently recovers the majority of its fixed costs from the variable portion of its rate structures (the energy charge or cents per kWh). Figure 6-1 provides a summary of the fixed cost recovery (defined as revenue from customer charges) compared to the variable cost recovery. As shown in Table 5-2 for existing Domestic rates, this non-alignment between costs, cost causation, and the revenue recovery results in customer energy charges that are higher than the COS and fixed charges that are lower than the COS. However, by not pricing the fixed rates at the costs incurred by RPU, the rates can send improper price signals to customers and encourage inefficient use of the system resulting in poor load factor (as discussed in Section 5), which under-utilizes RPU’s assets. Additionally, higher energy rates can encourage customers to install distributed generation resources to avoid energy-only charges. This can result in higher costs for customers that do not install distributed generation resources.

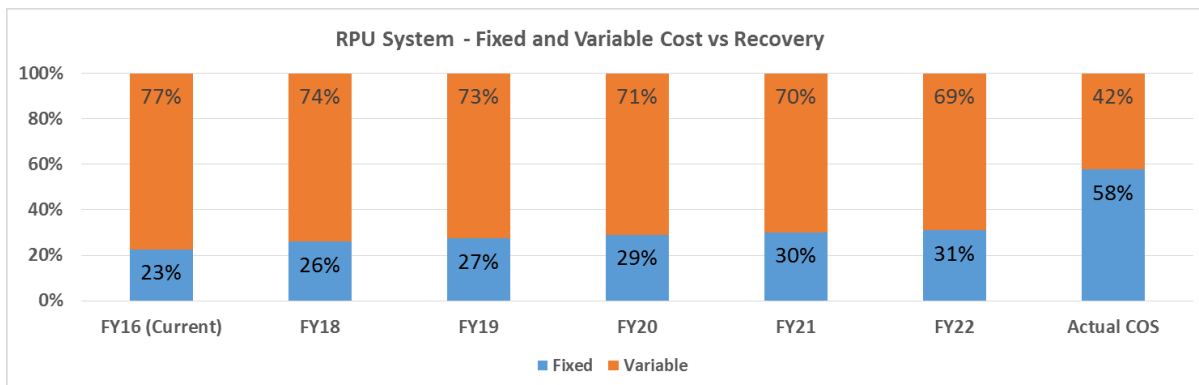


Figure 6-1. Fixed and Variable Cost vs. Recovery

Reliability Charge

RPU has established a Reliability Charge for all of its customers. This charge is intended to fund specific generation and transmission improvements to the RPU system to increase the reliability of service. For the purposes of this Study, there are no changes proposed for the Reliability Charge with the exception of a modification of the existing charge for the Industrial TOU customers. This proposed change includes the development of a “tiered” Reliability Charge (similar to that of the Domestic customer class). The reason for these proposed changes is consistent with the rate objectives identified herein in that customers that were regularly transitioning between Commercial – Demand and Industrial TOU rate classes were experiencing a significant increase in their Reliability Charge due to that transition.

The new Reliability Charge tier for the Industrial TOU will be based on increments of approximately 100 kW of billed demand, and range from approximately \$912 per month to approximately \$1,487 per month (in 2018) as indicated in Table 6-2. These charges are proposed to change over the first four years of the Five-Year Rate Plan, so that at the end of FY 2021, customers who regularly transition between the two customers’ classes (due to their changes in demand), will see a reduced impact associated with the Reliability Charge. The proposed FY 2022 values are equal to the proposed FY 2021 values. The overall impact of this change in the Reliability Charge for the Industrial TOU class is designed to be revenue neutral (the overall amount collected will not change from the existing charges); however, the impacts to individual customers will change depending on their demand.

Table 6-2
Industrial TOU
Tiered Reliability Charge

Proposed Tier	Existing Charge	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<= 100 kW Demand	\$1,100.00	\$912.50	\$725.00	\$537.50	\$350.00	\$350.00
101-150 kW Demand	\$1,100.00	\$1,012.50	\$925.00	\$837.50	\$750.00	\$750.00
151-250 kW Demand	\$1,100.00	\$1,050.00	\$1,000.00	\$950.00	\$900.00	\$900.00
251-500 kW Demand	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
501-750 kW Demand	\$1,100.00	\$1,287.50	\$1,475.00	\$1,662.50	\$1,850.00	\$1,850.00
> 750 kW Demand	\$1,100.00	\$1,487.50	\$1,875.00	\$2,262.50	\$2,650.00	\$2,650.00

Network Access Charge

One rate structure recommendation to address the fixed cost recovery issue is the implementation of an NAC. The NAC is based on the demand-related costs associated with the distribution system. The NAC is proposed to be a tiered fixed monthly charge for Domestic – and Commercial – Flat customer classes and a peak monthly demand charge (\$/kW) for Commercial – Demand and Industrial TOU customer classes. The cost basis for the NAC varies by customer class, depending on its allocated share of the distribution demand costs as determined by the COS study.

Contract Rates

RPU has historically provided rates to selected large use customers through individualized contracts. These contractual rates have been effective in establishing and retaining large industrial load customers for the benefit of the entire RPU system. The entities served by contractual rates included several large industrial load customers, as well as the City and the University of California – Riverside campus. However, many of the large industrial load contracts have expired or will expire by the time of the initiation, or soon thereafter, of the rates proposed herein. By the end of the Five-Year Rate Plan, the only contractual rate will be the City. The customers whose contracts have, or soon will, expire, will be moved to the OAT, as specified in their contracts.

However, the City will experience a rate increase equivalent to its COS, which recognizes that the City is charged production-related costs associated with specific resources, as defined in its contract. The result of this analysis is a proposed revenue increase to the City contract per year over the Five-Year Rate Plan consistent with the system average rate of 4.8% per year.

Proposed Rate Design

This section of the Report provides a summary of the proposed rate design for each year of the Five-Year Rate Plan for each major customer class. Included in this summary is an analysis of the proposed rates, including rate impacts for the selected customer types. Proposed adjustments to the “other” customer classes are discussed at the end of this Section, with specific rates included in Appendix A.

Domestic Rates and Bill Comparison Analysis

Table 6-3 provides a summary of the proposed rate adjustments for the Domestic rate class for each of the years of the Five-Year Rate Plan and a comparison of the rate components to the existing rate structure.

Table 6-3
Domestic Rates
(Existing and Proposed)

Rate Component	Existing	Proposed ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge (\$/month)	\$8.06	\$8.81	\$9.56	\$10.71	\$11.96	\$13.21
Network Access Charge (\$/month) ⁽²⁾						
Tier 1 (0–750 S; 0–350 W)	--	\$1.08	\$2.16	\$3.23	\$4.31	\$5.47
Tier 2 (751–1,500 S; 351–750 W)	--	\$2.73	\$5.46	\$8.19	\$10.93	\$13.85
Tier 3 (>1,500 S; >750 W)	--	\$5.72	\$11.43	\$17.15	\$22.86	\$28.98
Energy Charge (\$/kWh) ⁽²⁾						
Tier 1 (0–750 S; 0–350 W)	\$0.1035	\$0.1060	\$0.1073	\$0.1093	\$0.1126	\$0.1161
Tier 2 (751–1,500 S; 351–750 W)	\$0.1646	\$0.1686	\$0.1706	\$0.1738	\$0.1791	\$0.1846
Tier 3 (>1,500 S; >750 W)	\$0.1867	\$0.1912	\$0.1936	\$0.1972	\$0.2031	\$0.2094
Reliability Charge (\$/month) ⁽³⁾						
Small Residence (<100 Amp)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Medium Residence (101–200 Amp)	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Large Residence (201–400 Amp)	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Very Large Residence (>400 Amp)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Proposed summer season change from current three month summer season (June 16 to September 15) to four month (June 1 to September 30). Four month summer season also applicable to Network Access Charge.

(3) No changes to the Reliability Charge are proposed.

There are several important changes proposed for the Domestic rate schedules. The COS-based rates, provided in Table 5-2 for the Domestic class, indicate a customer charge of \$13.31 per month. The proposed customer charge starts at \$8.81 per month (FY 2018) and is increased over the Study period to \$13.21 per month (FY 2022). The proposed Tier 1 NAC charge starts at \$1.08 per month (FY 2018) and is increased over the Study period to \$5.47 per month (FY 2022). Similarly, the proposed Tier 2 NAC charge starts at \$2.73 per month and is increased annually to \$13.85 per month (FY 2018 – FY 2022). The proposed Tier 3 NAC charge starts at \$5.72 per month (FY 2018) and increases annually to \$28.98 by FY 2022.

The proposed energy rates for the Domestic rate class reflect the same relationship between the tier structures as the existing rates and increase annually over time. The energy rates in Table 6-3 reflect the cost recovery for the energy and demand-related costs, as well as the recognition of the revenue received from the Reliability Charge. The proposed energy rates include changing the summer season from the current three months (June 16th through September 15th) to a four month summer (June 1st through September 30th) to reflect Domestic seasonal usage patterns and align with other seasonal rates.

The proposed NAC tiered approach is based on the average distribution demand-related costs allocated to each tier based on their energy usage. The proposed tiers for the Domestic customer class are identical to the energy tiers (the tiers change for the energy rate by summer/winter). The average customer represents the average distribution demand costs for this class as represented by the Tier 2 NAC. The Tier 1 NAC is set at 39% of the average (based on energy usage for Tier 1 customers), and the Tier 3 NAC is set at 209% of the average. The Domestic NAC is phased in over the Five-Year Rate Plan to minimize the potential for dramatic changes in average bills between each year.

Distribution of Bill Impacts – Domestic Customers

Figure 6-2 provides an analysis of the distribution of electricity consumption within RPU's existing Domestic customer class, as determined from RPU Domestic customer billing data. This graph shows the average monthly kWh for FY 2016 and shows that approximately 90% of Domestic customers utilize between 200 to 1,400 kWh per month.

Figure 6-3 and Table 6-4 quantify the expected bill impacts to Domestic customers for various levels of representative consumption for the first year (FY 2018) and over the Five-Year period. An analysis was conducted to determine the first year bill impacts to representative customers within the class, for small, medium, and large users. Small use Domestic customers (0–600 kWh/month) should expect to see their average monthly bill increase from \$2.22 to \$3.42 (approximately 4.5% to 6.5%) during the first year of the rate plan. Medium use customers (600–1,000 kWh/month) should expect to see their average monthly bill increase from \$4.23 to \$5.13 (approximately a 3.7% to 4.0% increase). Large use customers (1,000–1,400 kWh/month) should expect to see bill increases in the range of \$6.64 to \$7.89 (3.7% to 3.8% increases) during this time.

As discussed above, this bill impact will vary based on individual customer usage patterns. However, approximately 90% of RPU Domestic customers are expected to receive a typical first year bill increase of between 3.1% to 6.4%, and see typical monthly bill increase of between \$2.21 to \$7.52 per account. Over the Five-Year period, approximately 90% RPU Domestic customers are expected to receive a typical bill increase of between 4.3% to 6.3%, and see typical monthly bill increases of between \$2.57 to \$9.88 per account (note, this information is based on a combination of Figure 6-2 and Table 6-4).

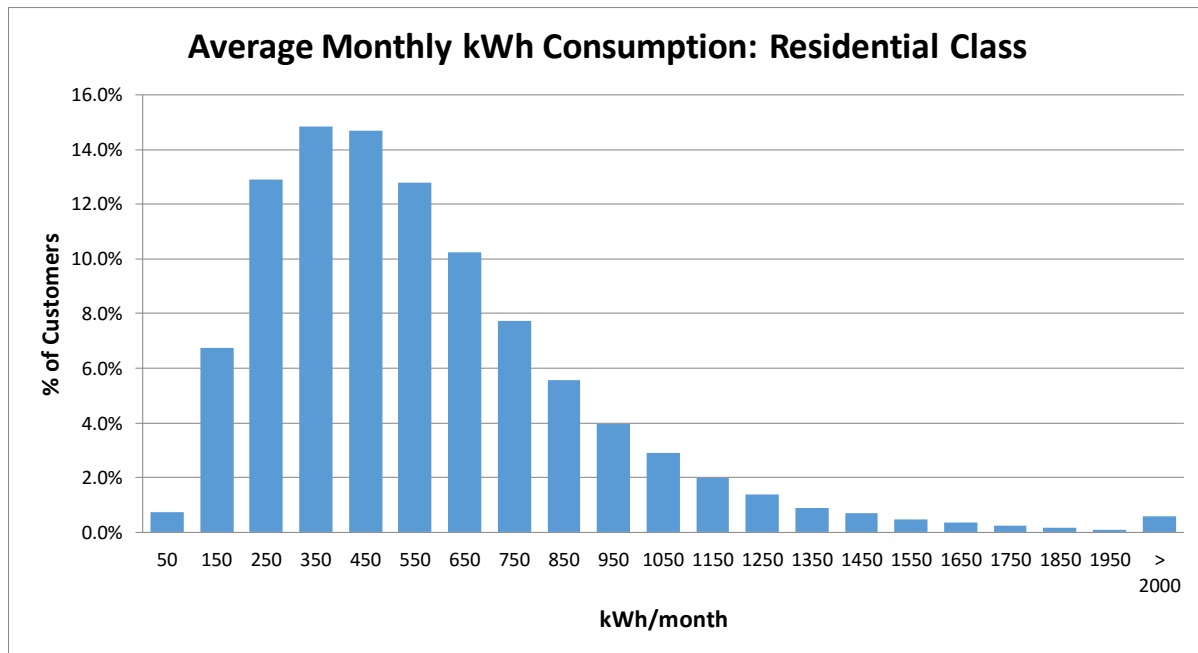


Figure 6-2. Distribution of RPU Domestic Customers Monthly Usage (FY 2016)

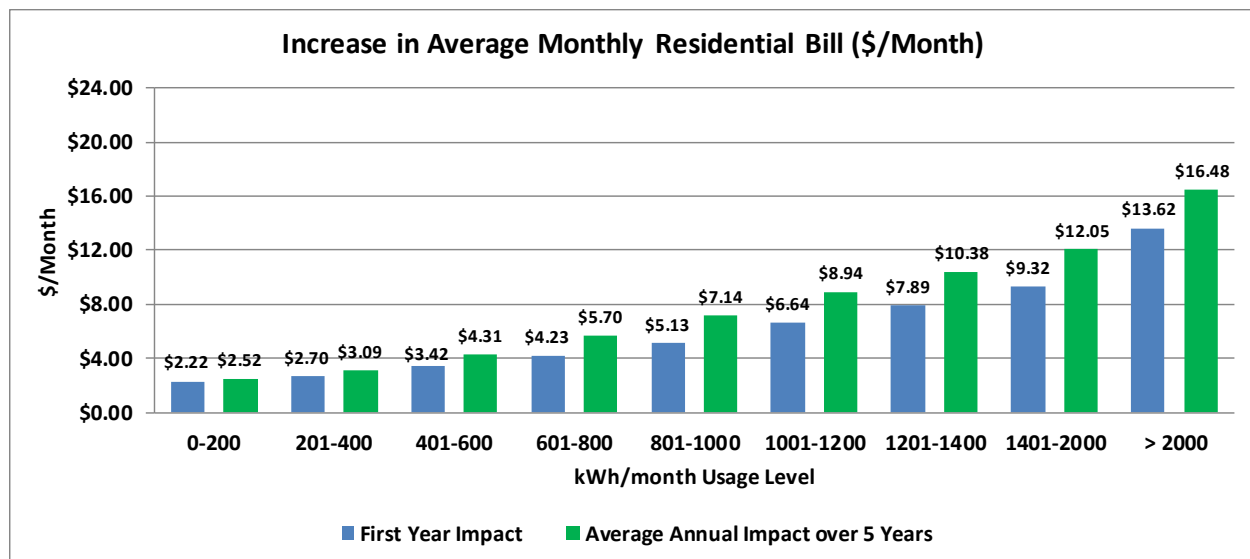


Figure 6-3. Average Domestic Bill Increase - First Year and Average for 5 Year

Table 6-4
Domestic Bill Impacts
Year 1 and Year 5; Average Annual Percent

Avg Monthly kWh Usage	Avg Monthly Current Bill	Avg Monthly New Bill – Yr 1	Annual Increase 1 Yr %)	Avg Monthly New Bill – Yr 5	Annual Increase 5 Yr (%)
0-200	\$34.12	\$36.34	6.5%	\$46.71	6.5%
201-400	\$50.92	\$53.62	5.3%	\$66.36	5.4%
401-600	\$75.75	\$79.17	4.5%	\$97.29	5.1%
601-800	\$106.49	\$110.73	4.0%	\$134.99	4.9%
801-1,000	\$140.35	\$145.48	3.7%	\$176.05	4.6%
1,001-1,200	\$175.77	\$182.41	3.8%	\$220.48	4.6%
1,201-1,400	\$212.93	\$220.81	3.7%	\$264.82	4.5%
1,401-2,000	\$271.96	\$281.28	3.4%	\$332.20	4.1%
> 2,000	\$448.79	\$462.41	3.0%	\$531.17	3.4%

Fixed vs. Variable Cost Recovery

As indicated previously, RPU's existing rate structures rely primarily on volumetric energy charges to recover both fixed and variable costs (although the customer charge and the Reliability Charge do provide fixed cost recovery in the form of fixed charges). One of RPU's objectives for this Study was to increase the amount of fixed cost recovery from fixed charges. The proposed Domestic rates achieve this by including the tiered NAC. Figure 6-4 provides a summary of the analysis of the fixed versus variable cost recovery in the existing rates (indicated by FY 2016, or FY 16), as well as the proposed changes in rates over the Five-Year Rate Plan. Additionally, this figure includes a comparison to the COS analysis, which indicates that RPU's costs are approximately 66% fixed and 34% variable for the Domestic customer class.

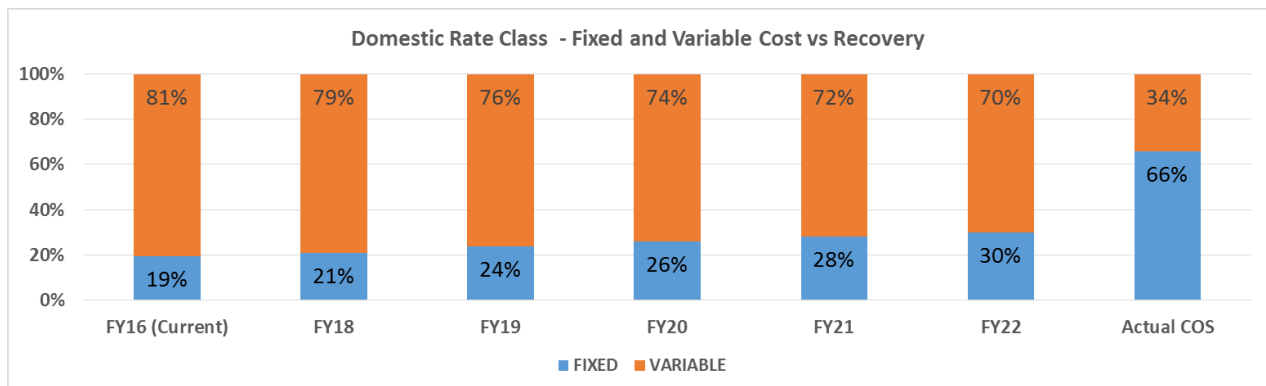


Figure 6-4. Fixed vs Variable Cost Recovery by Year – Domestic

Non-Domestic/Commercial Rate and Bill Comparison Analysis

The following provides a summary of the bill impact from the proposed rate changes for the non-domestic rate classes, including Commercial – Flat, Commercial – Demand, and Industrial TOU.

Commercial – Flat

Table 6-5 provides a summary of the proposed rate adjustments for the Commercial – Flat rate class for each of the years of the Five-Year Rate Plan and a comparison of the rate components to the existing rate structure. The existing and proposed rates will include the tiered energy charge, with Tier 1 including monthly energy up to 15,000 kWh in a month and Tier 2 set at above 15,000 kWh. As indicated below, the majority of customers in this class do not use greater than 15,000 kWh in a month; this tier is effectively utilized as a pricing mechanism to effectively move larger users into the next commercial class (Commercial – Demand).

The Commercial – Flat rate has two tiers, based on 15,000 kWh per month energy usage; however, the Tier 2 is set to encourage customers to either lower their energy usage (and remain in the Commercial – Flat class) or switch to the next level of commercial service (Commercial – Demand). Therefore, there are very few customers that utilize greater than 15,000 kWh per month on a consistent basis. If a Commercial – Flat customer utilized greater than 15,000 kWh, they would utilize greater than 20 kW of demand, thus be moved to the Commercial – Demand class. The Commercial – Demand class has a tiered energy rate based on 30,000 kWh. The existing tiered energy rate differential for the Domestic, Commercial – Flat and Commercial – Demand rate classes are proposed to remain constant over the Rate Plan period.

Table 6-5
Commercial – Flat
(Existing and Proposed)

Rate Component	Existing	Proposed ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge (\$/month)	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50
Network Access Charge (\$/month)						
Tier 1 (0–500 kWh)	--	\$1.77	\$3.55	\$5.32	\$5.91	\$6.50
Tier 2 (501–1500 kWh)	--	\$5.03	\$10.06	\$15.09	\$16.77	\$18.45
Tier 3 (1501–3000 kWh)	--	\$8.95	\$17.90	\$26.85	\$29.83	\$32.82
Tier 4 (>3000 kWh)	--	\$21.53	\$43.06	\$64.59	\$71.77	\$78.95
Energy Charge (\$/kWh)						
Tier 1 (0-15,000 kWh)	\$0.1351	\$0.1381	\$0.1411	\$0.1441	\$0.1471	\$0.1501
Tier 2 (>15,000 kWh)	\$0.2064	\$0.2110	\$0.2156	\$0.2201	\$0.2247	\$0.2293
Reliability Charge (\$/month) ⁽²⁾						
Tier 1 (0-500 kWh)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Tier 2 (501–1,500 kWh)	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Tier 3 (>1,500 kWh)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) No changes to the Reliability Charge for the Commercial – Flat class are proposed.

Rate changes proposed for Commercial – Flat include a new tiered NAC that increases over time and an increase in the Tier 1 and Tier 2 energy rates (however, the relationship between Tier 1 and Tier 2 energy

rates remains constant over the Rate Plan period). The energy rate is proposed to increase annually over time, as does the NAC.

The NAC is proposed to be tiered based on monthly energy usage by customers in this class. The Tier 1 NAC is for customers ranging from 0 to 500 kWh and starts at \$1.77 per month (FY 2018) and is increased over the Study period to \$6.50 per month (FY 2022). The Tier 4 NAC is for customers over 3,000 kWh per month, and is a monthly charge that starts at \$21.53 (FY 2018) and is increased to \$78.95 by FY 2022.

The COS-based rates for the Commercial – Flat class, provided in Table 5-3, indicate a Test Year customer charge of \$33.17 per month. The customer charge is proposed to remain the same as the existing charge through the Study period at \$20.50 /month.

The COS-Energy rate (Table 5-3) suggests a “demand-adjusted” energy rate of \$0.1457/kWh; however, that rate has not been adjusted for the tiers and does not reflect the revenue received from Commercial – Flat customers from the Reliability Charge. The energy rates in Table 6-5 reflect the cost recovery for the demand-related costs and the recognition of the revenue received from the Reliability Charge. As indicated, the tiered rate structure associated with this class has been maintained from the existing rate structure and is designed to equitably recover costs from customers who may move between this rate class and the Commercial – Demand rate class.

The proposed tiers for the Commercial – Flat customers are based on an analysis of the energy and associated demand of the customers in that class. For the Commercial – Flat NAC, the proposed fixed monthly charge is categorized by four tiers, given the range of energy/demand usage by customers within this class. Tier 3 is based on the average usage within the class, Tier 1 is set to 20% of the average, and the Tier 2 is set at 56% of the average. Tier 4 is set to 241% of the average and represents the distribution demand-related costs associated with serving the largest energy/demand users within the class.

Distribution of Bill Impacts – Commercial – Flat Customers

Figure 6-5 provides an analysis of the distribution of electricity consumption within RPU’s existing Commercial – Flat customer class, as determined from RPU customer billing data. The energy usage in this customer class is highly diverse (i.e., the data distribution is strongly right-skewed). This graph shows the average monthly kWh for FY 2016 and shows that approximately 90% of Commercial – Flat customers utilize between 200 to 6,250 kWh per month.

Figure 6-6 and Table 6-6 quantify the expected bill impacts to Commercial – Flat customers for various levels of representative consumption for the first year (FY 2018) and over the Five-Year period. An analysis was conducted to determine the first year bill impacts to representative customers within the class, for small, medium, and large users. Small customers, defined as those using between 0 and 500 kWh per month, would be expected to see an average increase of approximately \$2.79 on their monthly bill, or approximately 4.2% increase in year one (FY 2018). Medium sized users, defined as those using between 3,000 and 5,000 kWh per month, would be expected to see an average year one monthly bill increase of approximately \$30.75, or 5.1% compared to 2016 rates. Large users, defined as those using greater than 10,000 kWh, would be expected to see an average monthly bill increase of approximately \$75.73, or 3.0% compared to 2016 rates.

The impact from the proposed rate changes to these customers will vary based on individual customer usage patterns. However, approximately 90% of RPU Commercial – Flat customers are expected to receive a typical first year bill change of 3.5% to 5.3%, and see typical monthly bill increases of \$2.03 to \$49.54 per account. Over the Five-Year period, approximately 90% of RPU Commercial – Flat customers are expected to receive a typical bill increase of 2.9% to 3.9%, and see a typical monthly bill increase of

between \$1.56 to \$43.81 per account (note, this information is based on a combination of Figure 6-5 and Table 6-6).

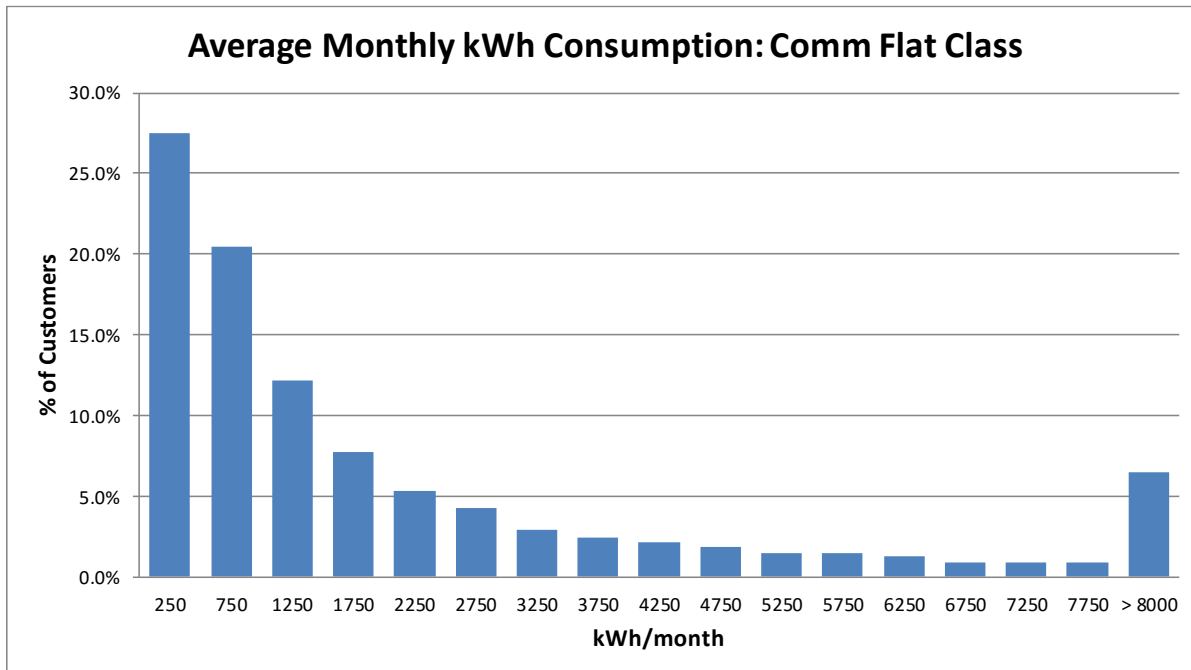


Figure 6-5. Distribution of RPU Commercial – Flat Customers Monthly Usage (FY 2016)

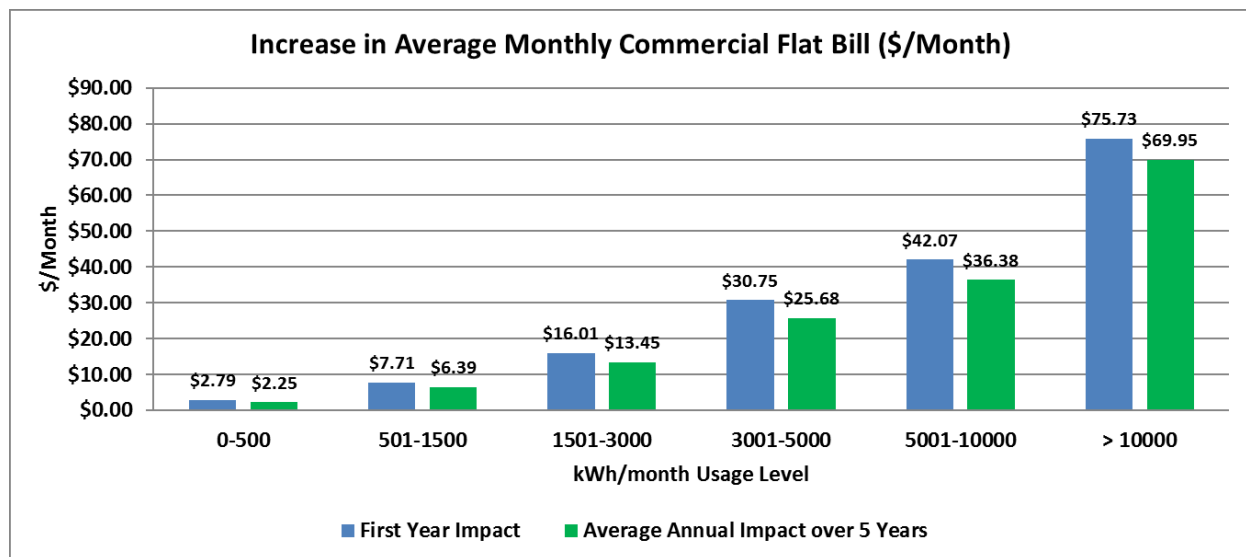


Figure 6-6. Average Commercial Flat - Bill Increase - First Year and Average for 5 Year

Table 6-6
Commercial - Flat Bill Impacts
Year 1 and Year 5; Average Annual Percent

Avg Monthly kWh Usage	Avg Monthly Current Bill	Avg Monthly New Bill – Yr 1	Annual Increase 1 Yr %)	Avg Monthly New Bill – Yr 5	Annual Increase 5 Yr (%)
0–500	\$66.12	\$68.91	4.2%	\$77.36	3.2%
501–1,500	\$173.97	\$181.68	4.4%	\$205.90	3.4%
1,501–3,000	\$363.53	\$379.54	4.4%	\$430.78	3.4%
3,001–5,000	\$608.03	\$638.78	5.1%	\$736.42	3.9%
5,001–10,000	\$1,013.31	\$1,055.37	4.1%	\$1,195.18	3.4%
> 10,000	\$2,523.68	\$2,599.41	3.0%	\$2,873.42	2.6%

Fixed vs. Variable Cost Recovery

Figure 6-7 provides a summary of the fixed versus variable cost recovery in the existing rates for Commercial – Flat customers (indicated by FY 2016), as well as the proposed rate changes over the Five-Year Rate Plan. Figure 6-7 includes a comparison to the COS analysis, which indicates that for the Commercial – Flat class, RPU’s costs are approximately 58% fixed and 42% variable.

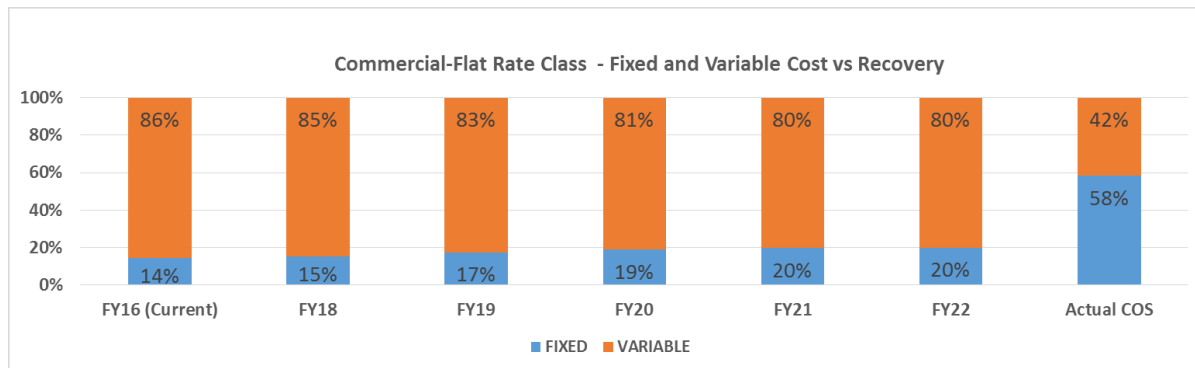


Figure 6-7. Fixed vs Variable Cost Recovery by Year – Commercial – Flat

Commercial – Demand

Table 6-7 provides a summary of the proposed rate adjustments for the Commercial – Demand rate class for each of the years of the Five-Year Rate Plan and a comparison of the rate components to the existing rate structure. The existing and proposed rates will include the tiered energy charge, with Tier 1 including monthly energy up to 30,000 kWh in a month and Tier 2 set at above 30,000 kWh. The existing and proposed rate differences between these tiers is proposed to remain constant over the proposed Five-Year Rate Plan.

**Table 6-7
Commercial – Demand
(Existing and Proposed Rates)**

Rate Component	Existing	Proposed ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge (\$/month)	--	\$8.51	\$14.88	\$21.26	\$27.64	\$34.02
Network Access Charge (\$/kW)	--	\$1.00	\$1.50	\$2.00	\$2.50	\$3.10
Energy Charge						
Tier 1 (0-30,000 kWh)	\$0.1111	\$0.1131	\$0.1171	\$0.1211	\$0.1261	\$0.1321
Tier 2 (> 30,000 kWh)	\$0.1217	\$0.1239	\$0.1283	\$0.1327	\$0.1381	\$0.1447
Demand Charge (\$/kW) ⁽²⁾						
Fixed Charge	\$209.65	\$157.95	\$159.45	\$160.20	\$160.95	\$161.70
All excess kW	\$10.48	\$10.53	\$10.63	\$10.68	\$10.73	\$10.78
Reliability Charge (\$/month) ⁽³⁾	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Demand charge minimum Fixed Charge based on 20 kW (existing); proposed based on 15 kW.

(3) No changes to the Reliability Charge are proposed.

Changes proposed for Commercial – Demand include an establishment of a customer charge and NAC (both of which are not currently in effect), an increase in the energy charge, and a change in the demand rate and structure. The demand charge has two components – a fixed charge and a variable charge. The existing fixed rate charge is based on 20 kW (20 times the existing demand rate). The proposed fixed charge is based on 15 kW (15 times the proposed demand rate). The demand rate is proposed to increase in each year of the rate plan. No changes are proposed for the Reliability Charge for this customer class.

The COS-based rates for the Commercial – Demand class, provided in Table 5-4, indicate a Test Year customer charge of \$53.02 per month. The proposed customer charge starts at \$8.51 per month (FY 2018) and is increased over the Study period to \$34.02 per month (FY 2022). The proposed NAC is based on the peak demand for the month and starts at \$1.00/kW (FY 2018) and is increased over the Study period to \$3.10/kW per month (FY 2022).

The COS-based rates indicate a demand charge of \$23.55 per kW for the Commercial – Demand class. The proposed demand rate changes start at \$10.48/kW (FY 2018) and increase slightly each year to \$10.78/kW by FY 2022. As noted, the COS demand rate includes fixed costs that are currently recovered from the Reliability Charge.

The COS for this class indicates an energy rate of \$0.0670/kWh; however, that rate has not been adjusted for the tiers. The energy rates in Table 6-7 reflect the cost recovery for the demand-related costs, not recovered through the combination of the proposed customer and NAC charges, the demand charge, or the Reliability Charge. As indicated, the tiered rate structure associated with this class has been maintained from the existing rate structure and is designed to equitably recover costs from customers who may move between this rate class and the Industrial TOU rate class.

Distribution of Bill Impacts - Commercial – Demand Customers

Figure 6-8 provides an analysis of the distribution of electricity consumption within RPU's existing Commercial – Demand customer class, as determined from RPU customer billing data. This graph shows the average monthly kWh for FY 2016 and shows that approximately 90% of Commercial – Demand customers utilize between 1,300 to 36,300 kWh per month.

Expected bill impacts for Commercial – Demand customers are quantified in Figure 6-9 and Table 6-8 for various levels of representative consumption for the first year (FY 2018) and over the Five-Year period. An analysis was conducted to determine the first year bill impacts to representative customers within the class, for small, medium, and large users. Small customers, defined as those using between 0 and 5,000 kWh per month, would be expected to see an average increase of approximately \$6.59 on their monthly bill, or approximately 1.0% increase in year one (FY 2018). Medium sized users, defined as those using between 15,000 and 25,000 kWh per month, would be expected to see an average year one monthly bill increase of approximately \$114.17, or 3.9% compared to 2016 rates. Large users, defined as those using greater than 50,000 kWh, would be expected to see an average monthly bill increase of approximately \$303.22, or 3.4% compared to 2016 rates.

The proposed rate impact will vary based on individual customer usage patterns. However, approximately 90% of RPU's Commercial – Demand customers are expected to receive a typical first year bill change of between -4.2% to 5.4%, and see typical monthly bill changes of -\$22.27 (decrease) to \$230.34 per account. The reason for the monthly bill decrease is that very low energy users in this class will pay less as a result of the change in the minimum demand portion of their bill from \$209.65 (20 kW) to \$157.95 (15 kW), as provided in Table 6-7. Over the Five-Year period, approximately 90% of RPU's Commercial – Demand customers are expected to receive a typical bill increase of between 2.8% to 4.6%, and see a typical monthly bill increase of between \$15.32 to \$285.03 per account (note, this information is based on a combination of Figure 6-8 and Table 6-8).

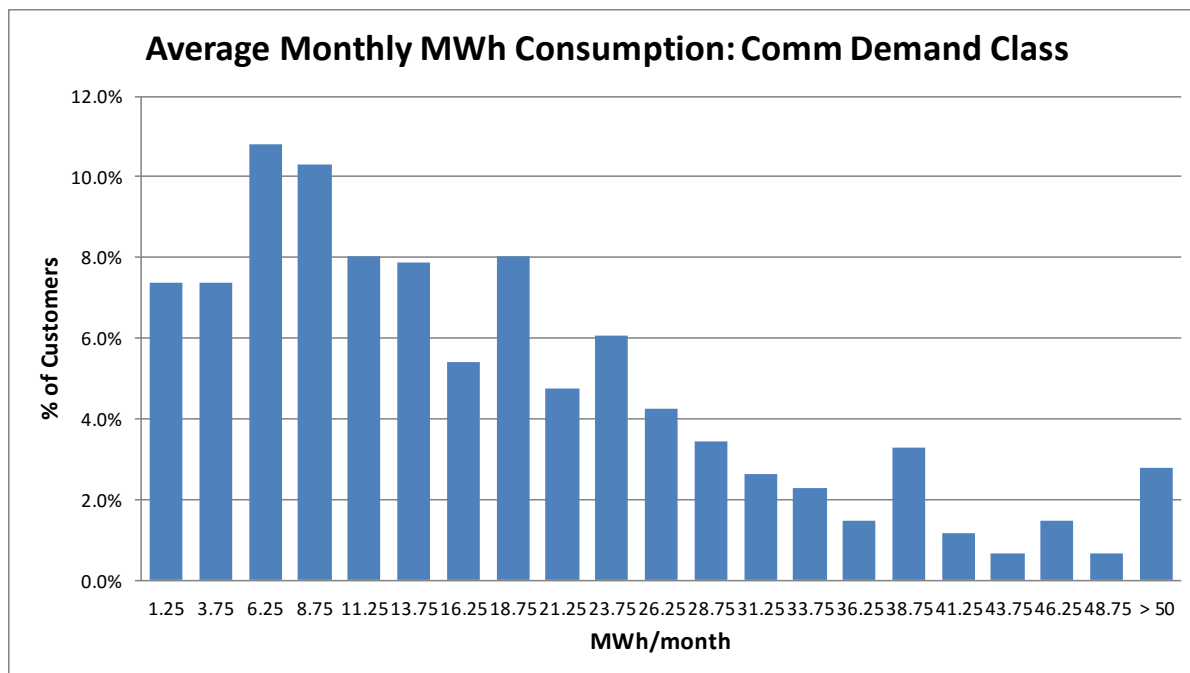


Figure 6-8. Distribution of RPU Commercial – Demand Customers Monthly Energy Usage (MWh = 1,000 kWh) (FY 2016)

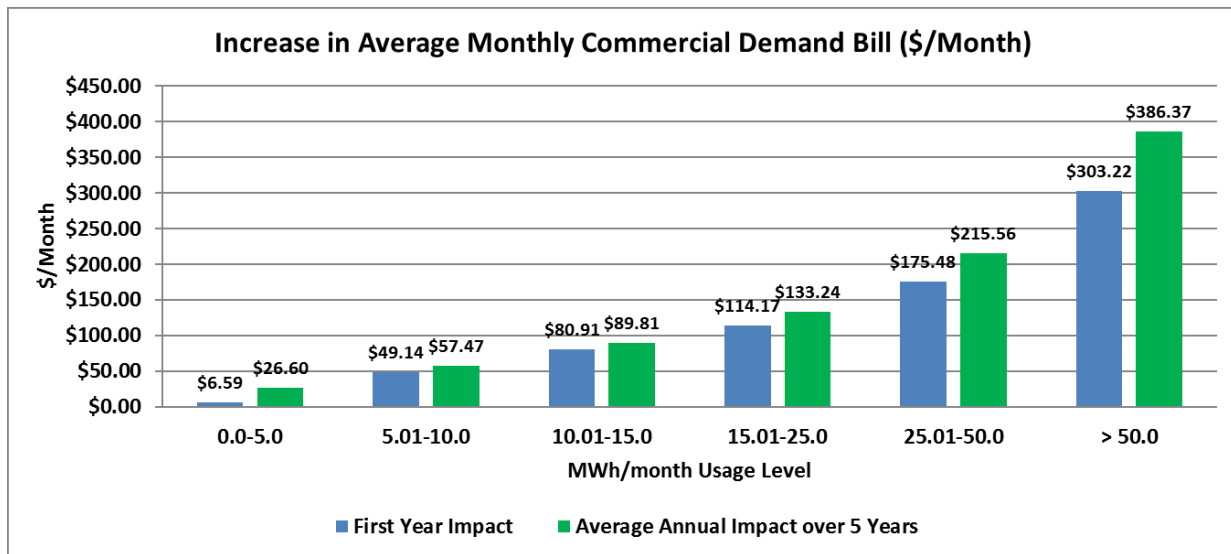


Figure 6-9. Average Commercial Demand Bill Increase – First Year and Average for 5 Year (MWh = 1,000 kWh)

Table 6-8
Commercial – Demand Class Bill Impacts
Year 1 and Year 5; Average Annual Percent

Avg Monthly kWh Usage	Avg Monthly Load Factor	Avg Monthly Current Bill	Avg Monthly New Bill – Yr 1	Annual Increase 1 Yr (%)	Avg Monthly New Bill Yr 5	Annual Increase 5 Yr (%)
0-5,000	24%	\$637.35	\$643.94	1.0%	\$770.33	3.9%
5,001-10,000	38%	\$1,241.02	\$1,290.16	4.0%	\$1,528.39	4.3%
10,001-15,000	43%	\$1,944.92	\$2,025.83	4.2%	\$2,393.96	4.2%
15,001-25,000	48%	\$2,964.06	\$3,078.23	3.9%	\$3,630.26	4.1%
25,001-50,000	54%	\$4,914.34	\$5,089.82	3.6%	\$5,992.15	4.0%
> 50,000	59%	\$8,955.80	\$9,259.02	3.4%	\$10,887.62	4.0%

Fixed vs. Variable Cost Recovery

Figure 6-10 provides a summary of the fixed versus variable cost recovery in the existing rates for the Commercial – Demand customer class over the Five-Year Rate Plan. This figure includes a comparison to the COS analysis, which indicates that RPU's costs for the Commercial – Demand class are approximately 54% fixed and 46% variable.

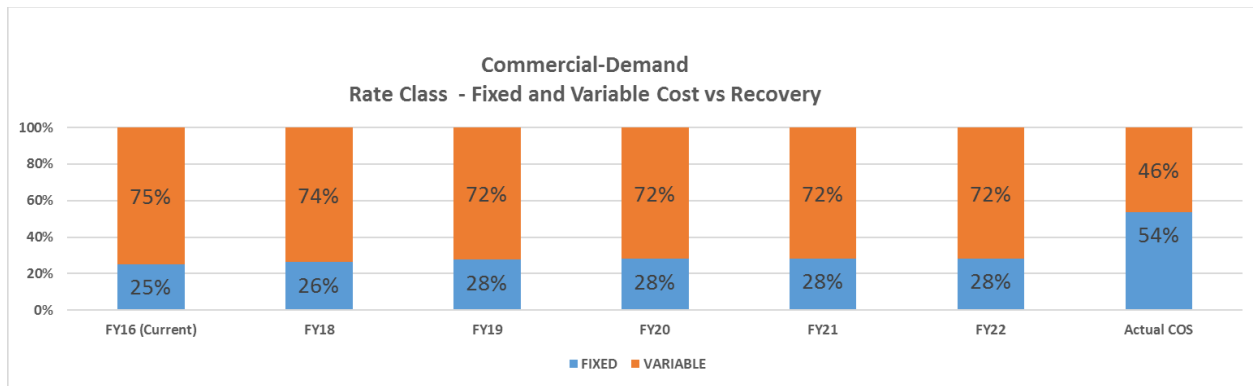


Figure 6-10. Fixed vs Variable Cost Recovery by Year – Commercial – Demand

Industrial – TOU

Table 6-9 provides a summary of the proposed rate adjustments for the Industrial TOU rate class for each of the years of the Five-Year Rate Plan and a comparison of the rate components to the existing rate structure.

**Table 6-9
Industrial TOU
(Existing and Proposed Rates)**

Rate Component	Existing	Proposed ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge (\$/month)	\$704.66	\$653.50	\$640.70	\$627.91	\$621.52	\$615.12
Network Access Charge (\$/kW)	--	\$1.25	\$2.60	\$4.00	\$5.25	\$6.25
Energy Charge (\$/kWh)						
On-Peak	\$0.1033	\$0.1075	\$0.1113	\$0.1157	\$0.1204	\$0.1256
Mid-Peak	\$0.0828	\$0.0868	\$0.0906	\$0.0949	\$0.0987	\$0.1030
Off-Peak	\$0.0727	\$0.0753	\$0.0779	\$0.0810	\$0.0843	\$0.0879
Demand Charge (\$/kW)						
On-Peak	\$6.88	\$6.88	\$7.03	\$7.18	\$7.23	\$7.28
Mid-Peak	\$2.74	\$2.97	\$3.28	\$3.59	\$3.62	\$3.64
Off-Peak	\$1.31	\$1.45	\$1.62	\$1.80	\$1.81	\$1.82
Reliability Charge (\$/month) ⁽²⁾						
≤ 100 kW	\$1,100.00	\$912.50	\$725.00	\$537.50	\$350.00	\$350.00
101-150 kW	\$1,100.00	\$1,012.50	\$925.00	\$837.50	\$750.00	\$750.00
151-250 kW	\$1,100.00	\$1,050.00	\$1,000.00	\$950.00	\$900.00	\$900.00
251-500 kW	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
501-750 kW	\$1,100.00	\$1,287.50	\$1,475.00	\$1,662.50	\$1,850.00	\$1,850.00
> 750 kW	\$1,100.00	\$1,487.50	\$1,875.00	\$2,262.50	\$2,650.00	\$2,650.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Reliability Charge proposed to change to tiered charge based on-peak demand (kW), see text for discussion.

Changes proposed for Industrial TOU include a reduction in the customer charge, a new NAC that increases over time, and increases in the energy and demand charges for the On-, Mid-, and Off-Peak times. The Reliability Charge is also proposed to change from the existing structure to a tiered structure, as discussed herein.

The COS-based rates for Industrial TOU class, provided in Table 5-5, indicate a Test Year customer charge of \$192.01 per month. The proposed customer charge is reduced to \$653.50 per month (FY 2018) and is decreased over the Study period to \$615.12 per month (FY 2022). The proposed NAC charge starts at \$1.25/kW (FY 2018) and is increased over the Study period to \$6.25/kW (FY 2022). The proposed On-Peak Energy charge is \$0.1075/kWh in FY 2018, increasing to \$0.1256/kWh in FY 2022.

The COS-based rates indicate a demand charge of \$28.72/kW for the On-Peak period for Industrial TOU class. The proposed changes to the On-Peak demand rates start in FY 2019 at \$7.03/kW and increase to \$7.28/kW (FY 2022). The relationship between the On-Peak, Mid-Peak, and Off-Peak prices represent the time-based cost difference of RPU's resources and the existing rate structure differentials. RPU also recognizes that many customers in this class have shifted resources to respond to the existing rate structures (i.e. they have shifted load to the Mid- and Off-Peak times). Therefore, RPU has determined to adjust the rate component relationships in a manner that minimizes rate impacts to customers in this class. It should be noted that the COS-based demand rate includes fixed costs that are currently recovered from customers from the Reliability Charge.

The COS for this class indicates an energy rate of \$0.0664/kWh for the On-Peak period. As with the proposed demand charges, the difference between the On-Peak, Mid-Peak, and Off-Peak energy rates reflect the cost difference of RPU's resources and the existing rate structure differentials. The energy rates proposed in Table 6-9 reflect the cost recovery for the demand-related costs not recovered through the combination of the proposed customer, NAC charges, demand charge, or the Reliability Charge. The change in the Reliability Charge is proposed to address the concerns of customers that regularly transition between this class and the Commercial – Demand class (see Table 6-2 and related discussion).

Distribution of Bill Impacts - Industrial TOU Customers

Figure 6-11 provides an analysis of the distribution of electricity consumption within RPU's existing Industrial TOU customer class, as determined from RPU customer billing data. This graph shows the average monthly kWh for FY 2016 and shows that approximately 90% of Industrial TOU customers utilize between 12,500 kWh and 287,500 kWh per month (between 12.5 and 287.5 MWh, as 1,000 kWh equals 1 MWh).

Expected bill impacts for Industrial TOU customers are quantified in Figure 6-12 and Table 6-10 for various levels of representative consumption for the first year (FY 2018) and over the Five-Year period. An analysis was conducted to determine the first year bill impacts to representative customers within the class, for small, medium, and large users. Small customers, defined as those using between 0 and 100,000 kWh per month, would be expected to see an average increase between \$172.72 and \$492.21 on their monthly bill, or approximately between 3.2% and 5.0% increase in year one (FY 2018). Medium sized users, defined as those using between 100,000 and 250,000 kWh per month, would be expected to see an average year one monthly bill increase of between \$902.43 and \$1,356.93, or between 5.9% and 6.1% compared to 2016 rates. Large users, defined as those using greater than 500,000 kWh, would be expected to see a year one average monthly bill increase of approximately \$4,459.10 or 6.2% compared to 2016 rates.

As with the other classes, the proposed rate impact to the Industrial TOU customers' bill will vary based on individual customer usage patterns. However, approximately 90% of RPU Industrial TOU customers are expected to receive an average first year bill change of between -1.4% to 7.6%, and see typical monthly

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bill changes of -\$59.38 (decrease) to \$3,337.88 per account. The reason for the decrease is that very low energy users in this class (approximately 5% of the customers) will see a reduction as a result of the reduction in the customer charge and the change in the structure of the Reliability Charge as provided in Table 6-9. Over the Five-Year period, approximately 90% of RPU's Industrial TOU customers are expected to receive a typical monthly bill increase of between 0.4% to 6.9%, and see a typical monthly bill change of between \$16.98 to \$3,444.99 per account (note, this information is based on a combination of Figure 6-11 and Table 6-10).

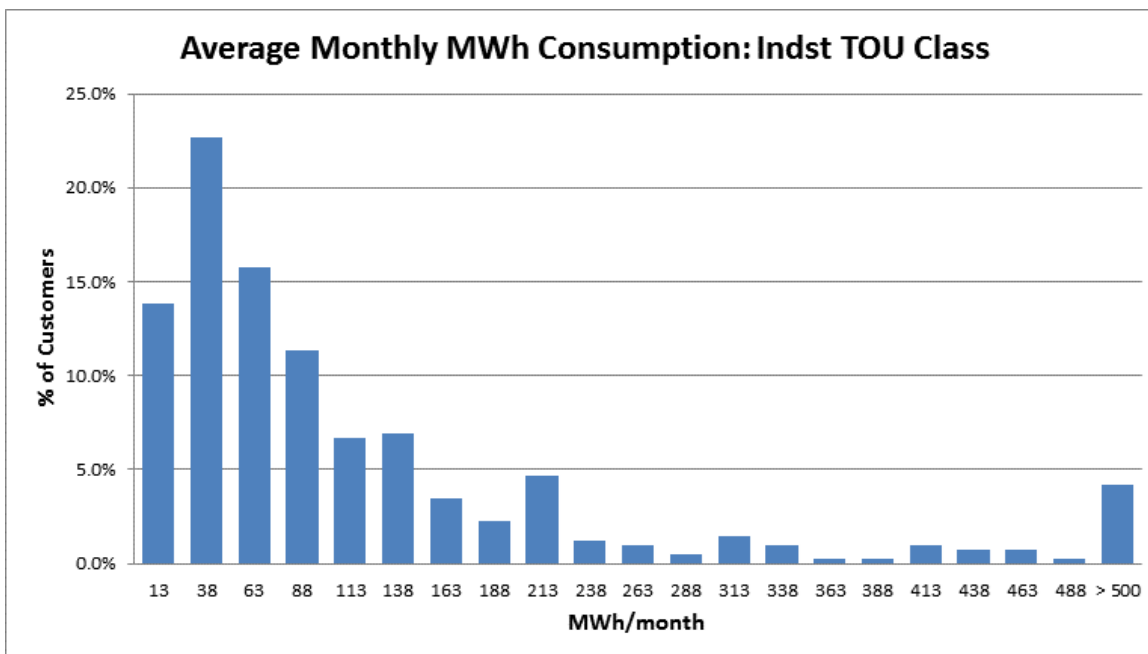


Figure 6-11. Distribution of RPU Industrial TOU Customers Monthly Energy Usage (MWh = 1,000 kWh) (FY 2016)

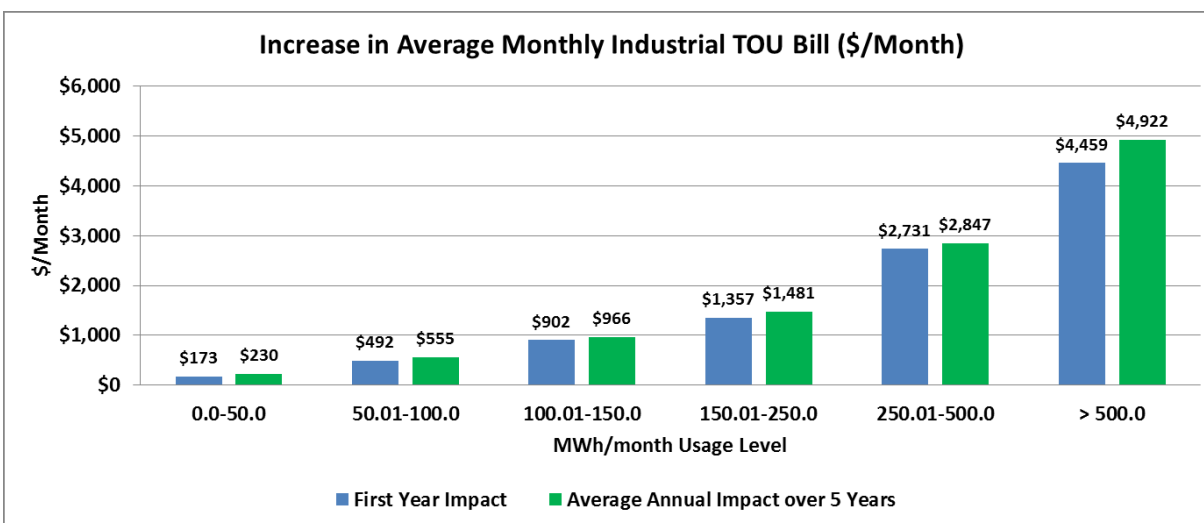


Figure 6-12. Average Commercial Demand Bill Increase - First Year and Average for 5 Year (MWh = 1,000 kWh)

Table 6-10
Industrial TOU Class Bill Impacts
Year 1 and Year 5; Average Annual Percent

Avg Monthly kWh Usage	Avg Monthly Load Factor	Avg Monthly Current Bill	Avg Monthly Bill Yr 1	Annual Increase 1 Yr (%)	Avg Monthly New Bill Yr 5	Annual Increase 5 Yr (%)
0–50,000	31%	\$5,404.12	\$5,576.84	3.2%	\$6,555.52	3.9%
50,001–100,000	49%	\$9,845.31	\$10,337.53	5.0%	\$12,618.39	5.1%
100,001–150,000	54%	\$15,234.89	\$16,137.32	5.9%	\$20,064.44	5.7%
150,001–250,000	61%	\$22,321.56	\$23,678.50	6.1%	\$29,724.67	5.9%
250,001–500,000	61%	\$39,305.64	\$42,036.95	6.9%	\$53,542.42	6.4%
> 500,000	68%	\$72,178.27	\$76,637.37	6.2%	\$96,790.63	6.0%

Fixed vs. Variable Cost Recovery

Figure 6-13 provides a summary of the fixed versus variable cost recovery in the existing rates for the Industrial – TOU customer class over the Five-Year Rate Plan. Figure 6-13 includes a comparison to the COS analysis, which indicates that for the Industrial TOU class, RPU’s costs are approximately 49% fixed and 51% variable.

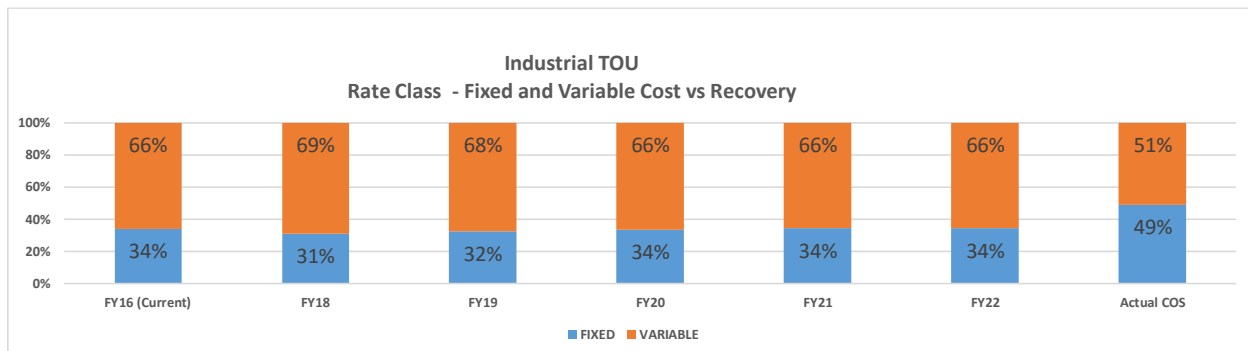


Figure 6-13. Fixed vs Variable Cost Recovery by Year – Industrial TOU

Revenue Impact Analysis

Table 6-11 provides a summary of the overall revenue contributions by customer class under the proposed rates, as well as the total system revenue projected to be collected in each year of the Five-Year Rate Plan.

Table 6-11
Projected Revenue by Class (\$000)

Customer Class	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Residential	\$114,406	\$120,993	\$126,202	\$132,527	\$139,623
Commercial – Flat	\$46,112	\$49,064	\$51,718	\$54,069	\$56,170
Commercial – Demand	\$24,373	\$25,866	\$27,245	\$28,708	\$30,432
Industrial TOU	\$107,666	\$119,426	\$128,245	\$136,831	\$144,907
Other ⁽¹⁾	\$14,023	\$12,376	\$12,800	\$13,268	\$13,747
Total⁽²⁾	\$306,581	\$327,724	\$346,211	\$365,404	\$384,880

(1) Other Classes includes street lights.

(2) Numbers may not add due to rounding.

Table 6-11 suggests that the revenues from the Domestic rate class are projected to increase from approximately \$114.4 million in FY 2018 to \$139.6 million in FY 2022. The Commercial – Flat, Commercial – Demand, and Industrial TOU customer classes will also see an increase in the total revenue generated by the class. The Other Rates are projected to slightly decrease in total revenue; however, this is because the Contract customers that are within this group will move to their OAT during the course of the Five-Year Rate Plan.

High Voltage Adjustment

RPU is proposing a high-voltage adjustment for customers that take service at the primary level (4 kV to 69 kV). These customers are, by definition, served under the Industrial TOU rate. The rationale for offering a high voltage adjustment to these customers is that these customers do not incur the costs associated with the equipment and maintenance necessary for secondary service (less than 4 kV). It is more efficient to transmit electricity at higher voltages (which reduces the energy lost to resistance) and these customers do not require utility investment in step-down converters. In order to qualify for this adjustment, the customer must supply the appropriate transformation equipment to reduce the incoming voltage for their use, as appropriate.

Based on an analysis of the costs associated with the equipment, the proposed rate design for the high voltage adjustment is equal to approximately \$1.15 per kW of NAC demand. This was determined by analyzing the costs associated with the equipment required to serve all distribution customers compared to the equipment required to serve high-voltage customers. The reduction in the equipment costs, as a percent of total delivery costs (distribution and transmission equipment) was applied to the distribution demand costs for customers in this class, resulting in a discount applied to that portion of the rate. The cost of this discount was determined as applied to the load of specific applicable customers. This cost is recovered from the non-high voltage customers on the system (i.e. all other customers). A high voltage adjustment is a recognition of the reduced cost causation from high-voltage customers in the form of a decrease to the NAC demand rate, provided that all other (low-voltage) customers are charged their allocated COS. The Industrial TOU rates for NAC demand provided herein include this adjustment.

Other Rate Changes

There are several other rate changes that RPU is proposing as part of this Five-Year Rate Plan. A discussion of each of these “other” customer and rate classes, and the changes proposed, is provided below.

Street lighting

RPU is initiating efforts to fully replace its existing inventory of City-owned street lights LED lamps. This effort will result in lower energy costs, but will require a significant capital investment. The capital investment for the replacement is being funded from non-retail rate revenues. The schedule for replacement of approximately 29,000 lamps currently under the Schedule LS-1 (Street Lighting Service – Department Financed) is to begin in FY 2017 and be complete before the end of the Five-Year Rate Plan. The existing rates are charged on a per lamp/per month basis, and is differentiated by the type of lamp (incandescent, mercury vapor, and sodium vapor), and the “lumen” rating (which is related to the wattage and size of the lamp). This type of street light rate structure is common for municipal electric utilities. The existing rates are sufficient to recover the costs associated with street lighting, capital costs (hardware), O&M-related costs, and the cost of electricity.

The LED lighting program will replace the various types of lights with a LED light that is within the same range of lumens (light output). For example, a 100-Watt incandescent lamp is rated at 1,000 lumens, which can be replaced with a 42-Watt LED lamp. Similarly, a 42-Watt LED lamp has an equivalent lumen rating as a 70-Watt high-pressure sodium lamp (5,800 lumens). The proposed rate for this LED lamp of \$10.38 per lamp/per month, which is equal to the weighted average (based on RPU’s installed number and existing rates) of replacing the 100-Watt incandescent lamps and the 70-Watt high-pressure sodium lamps with 42-Watt LED lamps. Therefore, customers are paying the same rate for an equivalent amount of light, regardless of the type of lamp providing the light (incandescent, mercury vapor, high-pressure sodium, or LED). Proposed LED street light rates for all applicable customer classes will continue to be evaluated as RPU implements its LED street light replacement program. The proposed LED street lighting rates for LS-1 compared to existing rates as provided in Table 6-12

Table 6-12
Street Lighting Rates with Replacement LED (LS-1)

Bulb Type – Existing	Rates – Existing	Existing Bulbs (Watts)	LED Lamps (Watts)	Lumen Range (lumens)	LED Rate
Incandescent	\$6.82	100	42	1,000 – 5,800	\$10.38
	\$13.44	300	58	3,500 – 4,000	\$11.83
Mercury Vapor	\$10.77	100	58	3,500 – 4,000	\$11.83
	\$12.76	175	93	7,000 – 9,500	\$13.24
	\$15.68	400	139	10,000 – 23,000	\$15.75
High Pressure Sodium	\$10.51	70	42	1,000 – 5,800	\$10.38
	\$11.85	100	58	3,500 – 4,000	\$11.83
	\$13.88	150	93	7,000 – 9,500	\$13.24
	\$15.75	200	139	10,000 – 23,000	\$15.75
	\$17.39	250	185	25,000	\$17.39
	\$21.84	400	275	40,000	\$21.84

Electric Vehicle – Level 3 Public Charging Station

RPU temporarily provides no-cost electric vehicle (EV) charging at its fast charging station located in downtown Riverside. This charging station is a Level 3 charger, which is served at 277/480 volts utilizing a three-phase distribution circuit. RPU has entered into a contract with GreenLots, Inc. (GreenLots) to

maintain these charging stations in exchange for providing data on customer usage patterns. This charging station has been available since January 1, 2016 at no cost to the end users. As part of this Study, the usage data provided by GreenLots, as well as information from the Utilities metering equipment was evaluated to establish a rate for this Level 3 public EV charging station. It should be noted that home/business charging of EVs would be applicable under a customer's OAT, unless otherwise scheduled. Specifically, RPU offers the Domestic TOU Tiered (DTOU Tiered) rate to its residential EV customers as an incentive to charge EV's during Off-Peak hours. Additionally, other RPU publicly available charging stations (such as the Level 2 stations) would not qualify for this proposed rate.

The Level 3 charging station was utilized approximately 2,665 times (unique charging events) over the course of approximately 12 months in 2016. The peak demand placed on the system per day averaged to approximately 26.11 kW, which is a function of the type of battery system unique to the EV, as well as its status of charge during the time it is plugged into the public charging station. The average charging event was approximately 26 minutes, and the average energy was approximately 10.56 kWh. An analysis of the distribution of the load observed at these charging stations was also conducted, which resulted in the development of a standard deviation of the results. The standard deviation measures the range of results relative to the average; a measure of one standard deviation from the average encompasses approximately 67% of the data. Table 6-13 provides a summary of the data analysis conducted for RPU's public Level 3 EV charging station.

Table 6-13
Customer Usage Characteristics for
RPU Public Level 3 EV Charging Station

EV Public Charging Data ⁽¹⁾	Average	Standard Deviation	Low Range	High Range
# of Charging Events/month	222	75.87	146.30	298.04
Demand/day (kW)	26.11	11.63	14.48	37.74
Duration/event (min:sec)	26.00	16.17	9.83	42.17
Energy/event (kWh)	10.56	6.59	3.96	17.15

(1) Collected from January 1, 2016 to December 31, 2016.

The COS analysis provides the embedded (or average) system costs on the basis of the system demand, energy, and customers. Utilizing the average system demand costs of \$22.89/kW applied to the number of events per month results in a per demand charge of approximately \$0.1031/kW (billed on the peak KW per charging event). A similar analysis of the average system energy rate of \$0.0658/kWh (the average system energy costs) would apply to the energy charged per event. A "hook up charge" equal to the system average customer charge (\$18.19), divided by the number of events per month results in a \$0.0819 fixed charge per event. RPU proposes to charge customers the sum of their peak demand, total energy, and fixed charge to utilize its public EV charging stations. The public EV charging station rate increases at the annual system average rate increase of 4.8% per year. Table 6-14 provides a summary of the derivation of these charges.

Table 6-14
Derivation of Charges for RPU EV Level 3
Public Charging Stations

Rate Component	COS	Charging Events	FY 2018 Rates	FY 2019 Rates	FY 2020 Rates	FY 2021 Rates	FY 2022 Rates
Demand Rate (\$/kW)	\$22.89	222	\$0.1031	\$0.1081	\$0.1133	\$0.1187	\$0.1244
Energy Rate (\$/kWh)	\$0.0658	–	\$0.0658	\$0.0690	\$0.0723	\$0.0758	\$0.0794
Customer-Related (\$/Charge)	\$18.19	222	\$0.0819	\$0.0859	\$0.0900	\$0.0943	\$0.0988

Proposed Rate Schedules – Domestic TOU EV Rates

RPU is proposing to introduce optional Domestic TOU rates for EV owners that intend to charge their electric vehicles at their residences. There are two new rate offerings proposed to be available to RPU customers; one is a tiered TOU (DTOU Tiered EV) and the other is a tiered TOU for EV only (DTOU EV Only). The DTOU Tiered EV is meant to be a rate that would replace the existing or proposed Domestic rate for customers that wish to benefit by shifting EV load. This rate would not require an additional meter, and all other applicable rate charges (e.g. customer charge, NAC charge, public benefits fee, taxes, etc.) would apply. This rate is provided in Table 6-15.

Table 6-15
Proposed DTOU Tiered EV Rates

Rate Component	Existing	Proposed Rates ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge	--	\$8.81	\$9.56	\$10.71	\$11.96	\$13.21
Network Access Charge ⁽²⁾						
Tier 1 (0–750 S; 0–350 W)	--	\$1.08	\$2.16	\$3.23	\$4.31	\$5.47
Tier 2 (751–1,500 S; 351–750 W)	--	\$2.73	\$5.46	\$8.19	\$10.93	\$13.85
Tier 3 (>1,500 S; >750 W)	--	\$5.72	\$11.43	\$17.15	\$22.86	\$28.98
Energy Charge (\$/kWh) ⁽²⁾						
Summer On-Peak						
Tier 1 (0–330 kWh)	--	\$0.1788	\$0.1810	\$0.1844	\$0.1900	\$0.1960
Tier 2 (>330 kWh)	--	\$0.2861	\$0.2896	\$0.2950	\$0.3040	\$0.3136
Summer Mid-Peak						
Tier 1 (0–550 kWh)	--	\$0.1162	\$0.1177	\$0.1199	\$0.1235	\$0.1274
Tier 2 (> 550 kWh)	--	\$0.1859	\$0.1883	\$0.1918	\$0.1976	\$0.2038
Summer Off-Peak						
Tier 1 (0–220 kWh)	--	\$0.0894	\$0.0905	\$0.0922	\$0.0950	\$0.0980
Tier 2 (>220 kWh)	--	\$0.1430	\$0.1448	\$0.1475	\$0.1520	\$0.1568
Winter On-Peak						
Tier 1 (0–135 kWh)	--	\$0.1341	\$0.1358	\$0.1383	\$0.1425	\$0.1470
Tier 2 (>135 kWh)	--	\$0.2146	\$0.2173	\$0.2213	\$0.2280	\$0.2352
Winter Mid-Peak						
Tier 1 (0–250 kWh)	--	\$0.1073	\$0.1086	\$0.1106	\$0.1140	\$0.1176
Tier 2 (>250 kWh)	--	\$0.1717	\$0.1738	\$0.1770	\$0.1824	\$0.1882
Winter Off-Peak						
Tier 1 (0–115 kWh)	--	\$0.0894	\$0.0905	\$0.0922	\$0.0950	\$0.0980
Tier 2 (>115 kWh)	--	\$0.1430	\$0.1448	\$0.1475	\$0.1520	\$0.1568
Reliability Charge						
Small Residence (<100 Amp)	--	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Medium Residence (101–200 Amp)	--	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Large Residence (201–400 Amp)	--	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Very Large Residence (>400 Amp)	--	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Proposed four month summer season of June 1 to September 30 Energy Charge and Network Access Charge. On-peak hours are 2:00 PM to 7:00 PM during summer months and 4:00 PM to 9:00 PM during winter months. Mid-peak hours are 6:00 AM to 2:00 PM and 7:00 PM to 11:00 PM during summer months, and 6:00 AM to 4:00 PM and 9:00 PM to 11:00 PM during winter months. Off-peak hours are 11:00 PM to 6:00 AM throughout the year.

The DTOU EV Only would be applicable only to those customers with an EV and a separately metered dedicated EV charger. This rate includes a customer charge, but does not have a separate reliability charge or NAC. Upon election to receive service under the DTOU EV Only rate, the customer's standard domestic

service will receive the tier 3 NAC charge. The DTOU EV Only rate is not tiered by usage, but does include a TOU component for On-/Mid-peak period energy usage. Table 6-16 provides the proposed DTOU EV Only Rates.

Table 6-16
Proposed DTOU EV Only Rates

Rate Component	Existing	Proposed Rates ⁽¹⁾				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge	--	\$8.81	\$9.56	\$10.71	\$11.96	\$13.21
Energy Charge (\$/kWh) ⁽²⁾						
Summer – On-Peak	--	\$0.2646	\$0.2679	\$0.2729	\$0.2812	\$0.2901
Summer – Mid-Peak	--	\$0.1511	\$0.1530	\$0.1559	\$0.1606	\$0.1656
Summer – Off-Peak	--	\$0.1001	\$0.1014	\$0.1033	\$0.1064	\$0.1098
Winter – On-Peak	--	\$0.1985	\$0.2010	\$0.2047	\$0.2109	\$0.2176
Winter – Mid-Peak	--	\$0.1395	\$0.1412	\$0.1438	\$0.1482	\$0.1529
Winter – Off-Peak	--	\$0.1001	\$0.1014	\$0.1033	\$0.1064	\$0.1098

(1) Rate changes are effective April 1st of 2018 and January 1st of each subsequent year.

(2) Proposed four month summer season of June 1 to September 30 Energy Charge. On-peak hours are 2:00 PM to 7:00 PM during summer months and 4:00 PM to 9:00 PM during winter months. Mid-peak hours are 6:00 AM to 2:00 PM and 7:00 PM to 11:00 PM during summer months, and 6:00 AM to 4:00 PM and 9:00 PM to 11:00 PM during winter months. Off-peak hours are 11:00 PM to 6:00 AM throughout the year.

Other Existing Rates Schedules

RPU provides a variety of services to other rate classes that are collectively referred to as “Other Rates” for this Study. These rates include “classes within classes,” such as Domestic TOU Tiered (DTOU Tiered), as well as various lighting classes, renewable type classes, agricultural electric use classes and stand-by service, as well as “rate programs” offered by RPU. Each rate was reviewed relative to either its own COS or a comparison to similar RPU class costs (as determined by this Study). Generally speaking, these rate classes have less customers, lower loads, or some other unique applicability relative to the other “major” described herein. Because of these characteristics, it is a challenge to apply system-wide cost allocation factors to these classes. Therefore, many of the rates for these classes and programs are subject to the annual system average rate increase of 4.8% per year. A description of each rate class and programs, as well as proposed rate/rate structure changes, as appropriate, is discussed below. Each proposed rate schedule is provided in Appendix A to this Report.

Schedule DTOU Tiered

This rate class includes approximately 80 customers that are on a DTOU Service. The existing rate includes a customer charge, a tiered summer/winter On-/Off-Peak energy charge, and a tiered reliability charge (identical to the Domestic Reliability Charge). Proposed changes to this rate include an increase in the customer charge and the addition of the NAC (both rates are set to be identical to the proposed Domestic class) and an increase in each energy rate consistent with the increase in the Domestic energy rate change per year. Proposed rates are provided in Table Appendix A-1.

Schedule ED – Economic Development Rates

Many utilities, including RPU, have developed Economic Development (ED) Rates. RPU's ED Rate is tied to the OAT and requires a certain level of investment for specified industries (defined by government codes). The ED Rate provides a gradual increase on a percentage basis over a three-year period to the full implementation of the OAT. The increased load benefits all customers as RPU's fixed costs are allocated to more units. No changes are proposed to this rate or rate structure as a result of this Study.

Schedule Feed-In-Tariff

RPU provides a Feed-in Tariff (FIT) rate for customer-generators of no more than 3 MW who wish to sell output from renewable generation to RPU. The FIT is defined by a tariff and is adjusted annually to reflect RPU's average cost of all renewable energy purchased by RPU. There are currently no customers that are provided service under the RPU's FIT. No changes are proposed to the FIT tariff as a result of this Study.

Schedule LS-2

RPU provides two types of services to customers who install and own their own street lighting systems. The first service is an "Energy Only" service, whereas the customer is responsible for the maintenance and operations of their systems and RPU provides the necessary energy. The second type of services is "Energy and Maintenance" whereas RPU provides the energy and maintenance services on the customer-owned lighting facilities. Both services are charged an annual fee on a per light per lumen basis (there are different rates for Incandescent, Mercury Vapor, and Sodium Vapor type lights, as well as varying lumens within each light type). The existing differential between the Energy Only and Energy and Maintenance is based on costs, and averages approximately \$20.59 per month. Proposed changes to this rate class include an annual increase of 4.8% per year for existing lights, as well as the development of Energy Only, and Energy and Maintenance services for customer-owned LED lighting. This is done on an "equivalent lumen" basis utilizing the existing rates and rate structures. See Tables Appendix A-2 through A-5 for revised Energy Only and Energy and Maintenance rates for non-LED lights and LED lights for the Schedule LS-2.

Schedule NEM

As indicated, RPU provides a NEM tariff for eligible customer-generators. The "Standard Contract" provides the terms and conditions for NEM customers under their OAT, and includes specific provisions with regard to the size of the renewable electrical generation facility of up to 1MW and to compensation for the customer's net generation. NEM customers that could qualify for the FIT rate choose NEM because it is financially advantageous. No changes to the existing Schedule NEM are proposed as a result of this Study.

Schedule OL

Similar to Schedule LS-1, RPU offers services for outdoor lighting whereby the equipment is owned, installed, and maintained by RPU. The rates for this tariff are applicable to two specific lumen ratings for two types of lighting fixtures (Mercury Vapor and Sodium Vapor). RPU proposes to increase the existing rate structure at the annual rate of 4.8%. RPU also proposes to offer an "LED" lumen equivalent rate for this tariff. Proposed changes for these rates are provided in Tables Appendix A-6 and A-7.

Schedule PA

RPU offers a specific rate for water pumping services for general agricultural use, referred to as “Power – Agricultural Pumping.” This rate is based on an annual service charge that varies by the horsepower rating of the pump, as well as a flat energy rate and Reliability Charge. Proposed changes to this rate include an increase in each energy rate by approximately 4.8% per year, which results in a total rate class revenue increase on a percentage basis similar to the increase required for the system over the Study period (the Revenue Requirement). Additionally, customers in this class will be subject to the Commercial – Flat tiered NAC. Proposed rate tariff additions are provided in Table Appendix A-8.

Schedule PW 1

RPU offers a specific rate for agricultural customers that utilize wind machines for frost protection of their crops. This rate includes a customer charge and a tiered energy charge (based on a tier of 15,000 kWh). Given the seasonality of this specific load, the meters on this tariff are read annually. Proposed changes to this tariff include the addition of a NAC, as well as adjustments to the energy rate (based on the proposed Commercial – Flat NAC and energy rate changes). Table Appendix A-9 includes the proposed rate changes for this tariff.

Schedule S

RPU offers Stand-by Service to non-residential customers that provide all or part of their load with generation located on the customer’s premises. The stand-by service includes a demand charge based on the size of the customer’s contract demand that is tiered at 50 kilo-volts (kV). The standby charge is designed to recover a portion of RPU’s fixed costs investment that stands ready to serve the customer’s load in the event their on-site generation fails or is off-line due to scheduled maintenance.

The customer is also responsible for customer, energy, demand, NAC, and reliability charges as defined in their OAT. Proposed changes to this tariff include adjustments to the Stand-by Charge based on adjustments to the On-Peak demand rate proposed for the Industrial TOU tariff. Table Appendix A-10 includes the proposed rate changes for this tariff.

Schedule TC

RPU offers service under its Traffic Control tariff for all traffic signals. This service is charged on an energy only rate. Proposed changes to this tariff are based on the analysis conducted for the Study and include annual adjustments of 4.8%. Table Appendix A-11 includes the proposed changes to this tariff.

RPU Rate Programs

RPU provides service under a variety of rate programs designed to address unique rate options. Several of these programs are designed for residential customers with qualifying medical equipment, as well as its Multi-Family program that is designed to provide service to master metered dwellings, such as mobile-home parks. RPU has offered All-Electric, Electric Water Heater, and Electric Space Heater rate programs in the past; however, these specific rate programs are no longer open to additional customers. RPU is proposing to maintain the structure of these programs, as they existed prior to November 2010; however, the NAC charges will apply. Additionally, rates for these services will change with the changes in RPU’s system costs.

RPU offers service to the California Department of Transportation (CalTrans) for street lights along the state owned highways within its service territory. The CalTrans rate is equivalent to the Commercial – Flat

energy rate based on estimated energy usage. The intent is to meter this service in the future. Specific proposed changes to the rate programs are discussed below.

All Electric Service

RPU offered service to customers with “All –Electric” appliances and load, as well as to customers with Electric Water Heater and Electric Space Heater appliances. RPU currently services approximately 1,400 customers within these three programs; however, these rates are closed to new customers who did not take building permits or wiring permits before March 1, 1974. Proposed changes for this rate program include an increased customer charge, addition of a NAC (based on the changes for the Domestic rate), and an increase in the energy charge. The energy rate is adjusted to increase the revenue for each of these rate programs to recognize the Revenue Requirement for the system. Proposed rates for these three programs is included in Table Appendix A-12A, A-12B and A-12C.

Multi-Family Service

RPU offers service for “master-meter” communities under its Multi-Family Service rate program to approximately 200 customers. Service under this rate program is currently charged a customer charge, a tiered energy charge, and a Reliability Charge similar to the Domestic rates. Proposed changes include an increased customer charge, the addition of the NAC, and increased energy charges. See Table 6-3 for the proposed changes to the rate components applicable to this rate program, which are equivalent to the Domestic rates.

CalTrans Service

Service provided to the CalTrans for street lights is charged for estimated energy utilizing the Commercial – Flat energy rate. The rates for this program do not include the associated customer service or proposed NAC charges. However, to move this program closer to its COS, the energy rate will increase over the Rate Plan period similar to the Commercial – Flat energy rate, as provided in Table 6-5. As indicated, RPU intends to meter this service in the future.

Adjustable Rate Mechanisms

The following adjustable rate mechanism is under consideration by RPU for inclusion in this Five-Year Rate Plan.

Regulatory and Power Cost Adjustment

Regulatory and Power Cost Adjustment (RPCA) is a mechanism used by utilities to allow for the recovery of non-budgeted costs associated with regulatory requirements, and the production and purchase of energy delivered to the utility that are not recovered through the base rate in order to minimize the fluctuations in rates. The RPCA allows for the recovery of non-budgeted costs incurred by the utility that are associated with federal or state climate change laws, RPS, or other mandated legislation. Such regulatory costs may include, but are not limited to energy efficiency and load reduction, environmental remediation, renewable power supply integration costs, and carbon or other greenhouse gas emission costs. The RPCA also includes power supply costs that may include, but are not limited to power production costs, purchased power costs, and debt service costs. If implemented, the RPCA will be applied to kWh sold. The RPCA, which may be either positive or negative, will be reviewed and revised annually

to reflect actual changes in excess of the base rate. The RCPA is proposed to be set at \$0.00/kWh at the beginning of the rate adjustment period (FY 2018).

Conclusions

Based on the results of the analysis completed for this Study, the following conclusions are presented:

- RPU seeks to advance the City's mission to provide high-quality municipal water and electric utility services to its customers. This mission is detailed in the infrastructure improvements and upgrades identified in RPU's Utility 2.0 Plan. RPU's current rates and rate structures are insufficient to provide the revenue necessary to support these improvements. Based on the development of the Test Year Revenue Requirement from RPU's Pro Forma Financial Model, current rates are not projected to generate sufficient revenues to cover its projected costs. This shortfall is expected to be approximately \$184.2 million at the end of the Five-Year Rate Plan.
- RPU's existing rate components (e.g. demand, customer charge and energy) are not properly aligned with its fixed and variable costs. These existing rates and rate structures contribute to RPU's current under-recovery of its fixed costs from fixed revenues. The proposed changes herein provide for an increase in RPU's fixed cost recovery through fixed revenues, consistent with its established rate objectives.

Recommendations

Based on the conclusions and supporting analyses, presented herein, the following recommendations are proposed:

- The City should adopt rates as described and proposed in Five-Year Rate Plan and this Report.
- The City should continue its efforts to increase the fixed cost recovery mechanisms in its rate structures.
- The City should continue to invest in infrastructure, equipment, and personnel to ensure its ability to meet customer demand for innovation and reliable power supply.
- The City should continue to monitor and evaluate evolving technologies, systems, and operations to maximize its investments.

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Appendix A

PROPOSED RATES – OTHER CUSTOMER CLASSES

The following provides a summary of the proposed rates for RPU's Other Classes, including Domestic TOU Tiered (DTOU Tiered), LED and non-LED rates for customer owned street lights (LS-2) and Department owned outdoor lights (OL), power agriculture (PA), wind frost protection rate (PW-1), Standby Service (Schedule S), and Traffic Control (Schedule TC). See text for details on proposed rate changes.

Additionally, proposed rate changes for RPU's Rate Programs, including All Electric, Electric Water Heater, and Electric Space Heater are included following the Other Class rates. See text for additional information on proposed changes to the rates for these programs.

Schedule DTOU Tiered

Table A-1
Schedule DTOU Tiered ⁽¹⁾

Rate Component	Existing	Proposed Rates				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge	\$8.06	\$8.81	\$9.56	\$10.71	\$11.96	\$13.21
Network Access Charge						
Tier 1 (0–750 S; 0–350 W)	--	\$1.08	\$2.16	\$3.23	\$4.31	\$5.47
Tier 2 (751–1,500 S; 351–750 W)	--	\$2.73	\$5.46	\$8.19	\$10.93	\$13.85
Tier 3 (>1,500 S; >750 W)	--	\$5.72	\$11.43	\$17.15	\$22.86	\$28.98
Energy Charge						
Summer On-Peak						
0 - 145 kWh	\$0.1800	\$0.1843	\$0.1866	\$0.1901	\$0.1958	\$0.2019
> 145 kWh	\$0.4500	\$0.4608	\$0.4666	\$0.4754	\$0.4897	\$0.5050
Summer Off-Peak						
0 - 1,125 kWh	\$0.0850	\$0.0871	\$0.0882	\$0.0898	\$0.0925	\$0.0954
> 1,125 kWh	\$0.1200	\$0.1230	\$0.1246	\$0.1269	\$0.1307	\$0.1348
Winter On-Peak						
0 - 60 kWh	\$0.2000	\$0.2048	\$0.2073	\$0.2112	\$0.2176	\$0.2244
> 60 kWh	\$0.3550	\$0.3635	\$0.3679	\$0.3748	\$0.3862	\$0.3983
Winter Off-Peak						
0 - 500 kWh	\$0.0950	\$0.0973	\$0.0985	\$0.1003	\$0.1033	\$0.1065
> 500 kWh	\$0.1520	\$0.1557	\$0.1576	\$0.1605	\$0.1653	\$0.1704
Reliability Charge						
Small Residence (<100 Amp)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Medium Residence (101–200 Amp)	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Large Residence (201–400 Amp)	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Very Large Residence (>400 Amp)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

Schedule LS-2

Table A-2
Existing Schedule LS-2 (Energy Only) ⁽¹⁾

Light Type (Wattage)	Existing Rate	FY 2018 Energy Only	FY 2019 Energy Only	FY 2020 Energy Only	FY 2021 Energy Only	FY 2022 Energy Only
Incandescent						
1,000	\$42.52	\$44.56	\$46.70	\$48.94	\$51.29	\$53.75
2,500	\$88.83	\$93.09	\$97.56	\$102.25	\$107.15	\$112.30
4,000	\$135.72	\$142.23	\$149.06	\$156.22	\$163.72	\$171.57
6,000	\$156.13	\$163.62	\$171.48	\$179.71	\$188.34	\$197.38
Mercury Vapor						
7,000	\$95.46	\$100.04	\$104.84	\$109.88	\$115.15	\$120.68
10,000	\$131.66	\$137.98	\$144.60	\$151.54	\$158.82	\$166.44
20,000	\$209.59	\$219.65	\$230.19	\$241.24	\$252.82	\$264.96
35,000	\$361.49	\$378.84	\$397.03	\$416.08	\$436.06	\$456.99
55,000	\$508.17	\$532.56	\$558.13	\$584.92	\$612.99	\$642.41
High Pressure Sodium						
5,800	\$40.37	\$42.31	\$44.34	\$46.47	\$48.70	\$51.03
9,500	\$63.74	\$66.80	\$70.01	\$73.37	\$76.89	\$80.58
16,000	\$92.56	\$97.00	\$101.66	\$106.54	\$111.65	\$117.01
22,000	\$119.23	\$124.95	\$130.95	\$137.24	\$143.82	\$150.73
25,000	\$143.81	\$150.71	\$157.95	\$165.53	\$173.47	\$181.80
40,000	\$219.57	\$230.11	\$241.15	\$252.73	\$264.86	\$277.57

(1) LS-2 Rate Schedule is for Customer Owned Lights, whereby RPU provides either the energy or the energy and maintenance for the light. The rates are proposed to be charged annually per LED light by watt rating. Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

Table A-3
Existing LS-2 Street Lights (Energy and Maintenance) ⁽¹⁾

Light Type (Wattage)	Existing Rate	FY 2018 Energy and Maintenance	FY 2019 Energy and Maintenance	FY 2020 Energy and Maintenance	FY 2021 Energy and Maintenance	FY 2022 Energy and Maintenance
Incandescent						
1,000	\$54.19	\$56.79	\$59.52	\$62.37	\$65.37	\$68.51
2,500	\$103.43	\$108.39	\$113.60	\$119.05	\$124.76	\$130.75
4,000	\$156.13	\$163.62	\$171.48	\$179.71	\$188.34	\$197.38
6,000	\$196.96	\$206.41	\$216.32	\$226.71	\$237.59	\$248.99
Mercury Vapor						
7,000	\$115.88	\$121.44	\$127.27	\$133.38	\$139.78	\$146.49
10,000	\$155.00	\$162.44	\$170.24	\$178.41	\$186.97	\$195.95
20,000	\$237.29	\$248.68	\$260.62	\$273.13	\$286.24	\$299.98
35,000	\$399.38	\$418.55	\$438.64	\$459.70	\$481.76	\$504.89
55,000	\$559.21	\$586.05	\$614.18	\$643.66	\$674.56	\$706.94
High Pressure Sodium						
5,800	\$53.50	\$56.07	\$58.76	\$61.58	\$64.54	\$67.63
9,500	\$78.32	\$82.08	\$86.02	\$90.15	\$94.48	\$99.01
16,000	\$108.61	\$113.82	\$119.29	\$125.01	\$131.01	\$137.30
22,000	\$135.28	\$141.77	\$148.58	\$155.71	\$163.18	\$171.02
25,000	\$161.30	\$169.04	\$177.16	\$185.66	\$194.57	\$203.91
40,000	\$244.36	\$256.09	\$268.38	\$281.26	\$294.76	\$308.91

(1) LS-2 Rate Schedule is for Customer Owned Lights, whereby RPU provides either the energy or the energy and maintenance for the light. The rates are proposed to be charged annually per LED light by watt rating. Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

Table A-4
LED Additions to Schedule LS-2 (Energy Only) ⁽¹⁾

LED Watt Size	Lumen Equivalent (Average)	FY 2018 LED Rate – Energy Only	FY 2019 LED Rate – Energy Only	FY 2020 LED Rate – Energy Only	FY 2021 LED Rate – Energy Only	FY 2022 LED Rate – Energy Only
42	3,100	\$57.71	\$60.48	\$63.38	\$66.43	\$69.61
58	6,750	\$94.72	\$99.27	\$104.03	\$109.02	\$114.26
93	9,667	\$109.20	\$114.44	\$119.93	\$125.69	\$131.72
139	17,333	\$130.22	\$136.47	\$143.02	\$149.89	\$157.08
185	25,000	\$146.23	\$153.25	\$160.61	\$168.31	\$176.39
275	37,500	\$231.20	\$242.30	\$253.93	\$266.12	\$278.89
432	55,000	\$302.02	\$316.52	\$331.71	\$347.63	\$364.32

(1) LS-2 Rate Schedule is for Customer Owned Lights, whereby RPU provides either the energy or the energy and maintenance for the light. The rates are proposed to be charged annually per LED light by watt rating. Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

Table A-5
LED Additions to Schedule LS-2 (Energy and Maintenance) ⁽¹⁾

LED Watt Size	Lumen Equivalent (Average)	FY 2018 LED Rate – Energy and Maintenance	FY 2019 LED Rate – Energy and Maintenance	FY 2020 LED Rate – Energy and Maintenance	FY 2021 LED Rate – Energy and Maintenance	FY 2022 LED Rate – Energy and Maintenance
42	3,100	\$71.48	\$74.91	\$78.51	\$82.28	\$86.22
58	6,750	\$113.06	\$118.49	\$124.17	\$130.13	\$136.38
93	9,667	\$136.21	\$142.75	\$149.60	\$156.78	\$164.31
139	17,333	\$153.65	\$161.03	\$168.75	\$176.85	\$185.34
185	25,000	\$164.56	\$172.46	\$180.74	\$189.41	\$198.50
275	37,500	\$264.05	\$276.72	\$290.01	\$303.93	\$318.52
432	55,000	\$355.51	\$372.57	\$390.46	\$409.20	\$428.84

(1) LS-2 Rate Schedule is for Customer Owned Lights, whereby RPU provides either the energy or the energy and maintenance for the light. The rates are proposed to be charged annually per LED light by watt rating. Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

Schedule OL

Table A-6
Schedule OL ⁽¹⁾

Light Type/Lumen	Rates – Existing	Proposed 2018	Proposed 2019	Proposed 2020	Proposed 2021	Proposed 2022
Mercury Vapor						
7,000	\$10.33	\$10.83	\$11.35	\$11.89	\$12.46	\$13.06
20,000	\$18.25	\$19.13	\$20.05	\$21.01	\$22.02	\$23.08
High Pressure Sodium						
9,500	\$10.39	\$10.89	\$11.41	\$11.96	\$12.53	\$13.13
16,000	\$14.55	\$15.25	\$15.98	\$16.75	\$17.55	\$18.39

(1) OL Rate Schedule is for Outdoor Lights that are owned, installed, and maintained by RPU. The rates are charged monthly per light by watt rating. Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

Table A-7
LED Additions to Schedule OL

Light Type/Lumen	Rates – Existing	LED Bulbs (Watts)	Proposed LED Rate
Mercury Vapor			
7,000	\$10.33	93	\$13.24
20,000	\$18.25	139	\$15.75
High Pressure Sodium			
9,500	\$10.39	58	\$11.83
16,000	\$14.55	93	\$13.24

Schedule PA

Table A-8
Power – Agricultural Pumping ⁽¹⁾

Rate Component	Existing	Proposed Rates				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Effective Customer Charge	\$45.38	\$47.56	\$49.84	\$52.23	\$54.74	\$57.37
Network Access Charge (\$/month)						
Tier 1 (0–500 kWh)	--	\$1.77	\$3.55	\$5.32	\$5.91	\$6.50
Tier 2 (501–1500 kWh)	--	\$5.03	\$10.06	\$15.09	\$16.77	\$18.45
Tier 3 (1501 – 3000 kWh)	--	\$8.95	\$17.90	\$26.85	\$29.83	\$32.82
Tier 4 (>3000 kWh)	--	\$21.53	\$43.06	\$64.59	\$71.77	\$78.95
Energy Charge						
All kWh (kWh)	\$0.0962	\$0.1008	\$0.1057	\$0.1107	\$0.1160	\$0.1216
Reliability Charge (\$/month)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Effective Customer Charge is an annual service charge that varies by the horsepower rating of the pump.

(3) Reliability Charge same as Commercial – Flat Tier 3.

Schedule PW 1

Table A-9
Wind Frost Protection ⁽¹⁾

Rate Component	Existing	Proposed Rates				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50
Network Access Charge						
Tier 1 (0–500 kWh)	--	\$1.77	\$3.55	\$5.32	\$5.91	\$6.50
Tier 2 (501–1500 kWh)	--	\$5.03	\$10.06	\$15.09	\$16.77	\$18.45
Tier 3 (1501–3000 kWh)	--	\$8.95	\$17.90	\$26.85	\$29.83	\$32.82
Tier 4 (>3000 kWh)	--	\$21.53	\$43.06	\$64.59	\$71.77	\$78.95
Energy Charge						
Tier 1 (0–15,000 kWh)	\$0.1351	\$0.1381	\$0.1411	\$0.1441	\$0.1471	\$0.1501
Tier 2 (> 15,000 kWh)	\$0.2064	\$0.2110	\$0.2156	\$0.2201	\$0.2247	\$0.2293

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

Schedule S

Table A-10
Schedule S (Standby Service) ⁽¹⁾

Rate Component	Existing	Proposed Rates				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Demand Charge						
Tier 1 - <= 50 kV	\$6.11	\$6.88	\$7.03	\$7.18	\$7.23	\$7.28
Tier 2 - > 50 kV	\$4.10	\$4.62	\$4.72	\$4.82	\$4.85	\$4.89

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

Schedule TC

Table A-11
Schedule TC (Traffic Control) ⁽¹⁾

Rate Component	Existing	Proposed Rates				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Energy Charge (all kWh)						
\$/kWh	\$0.0948	\$0.0994	\$0.1041	\$0.1091	\$0.1144	\$0.1198

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

RPU Rate Programs

All Electric Service

Table A-12A
All Electric ^{(1), (2)}

Rate Component	Existing	Proposed Rates				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge	\$8.06	\$8.81	\$9.56	\$10.71	\$11.96	\$13.21
Network Access Charge						
Tier 1 (0–750 S; 0–350 W)	--	\$1.08	\$2.16	\$3.23	\$4.31	\$5.47
Tier 2 (751–1,500 S; 351–750 W)	--	\$2.73	\$5.46	\$8.19	\$10.93	\$13.85
Tier 3 (>1,500 S; >750 W)	--	\$5.72	\$11.43	\$17.15	\$22.86	\$28.98
Energy Charge - Summer						
0–750 kWh	\$0.1035	\$0.1060	\$0.1073	\$0.1093	\$0.1126	\$0.1161
751–1,500 kWh	\$0.1646	\$0.1686	\$0.1706	\$0.1738	\$0.1791	\$0.1846
> 1,500 kWh	\$0.1637	\$0.1677	\$0.1697	\$0.1728	\$0.1781	\$0.1836
Energy Charge - Winter						
0–350 kWh	\$0.1035	\$0.1060	\$0.1073	\$0.1093	\$0.1126	\$0.1161
351–750 kWh	\$0.1646	\$0.1686	\$0.1706	\$0.1738	\$0.1791	\$0.1846
>750 kWh	\$0.1637	\$0.1677	\$0.1697	\$0.1728	\$0.1781	\$0.1836

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Reliability charged as Domestic.

Table A-12B
Electric Water Heater ^{(1), (2)}

Rate Component	Existing	Proposed Rates				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge	\$8.06	\$8.81	\$9.56	\$10.71	\$11.96	\$13.21
Network Access Charge						
Tier 1 (0–750 S; 0–350 W)	--	\$1.08	\$2.16	\$3.23	\$4.31	\$5.47
Tier 2 (751–1,500 S; 351–750 W)	--	\$2.73	\$5.46	\$8.19	\$10.93	\$13.85
Tier 3 (>1,500 S; >750 W)	--	\$5.72	\$11.43	\$17.15	\$22.86	\$28.98
Energy Charge - Summer						
0–600 kWh	\$0.1035	\$0.1060	\$0.1073	\$0.1093	\$0.1126	\$0.1161
601–950 kWh	\$0.1169	\$0.1197	\$0.1212	\$0.1234	\$0.1272	\$0.1311
951–1500 kWh	\$0.1646	\$0.1686	\$0.1706	\$0.1738	\$0.1791	\$0.1846
> 1,500 kWh	\$0.1867	\$0.1912	\$0.1936	\$0.1972	\$0.2031	\$0.2094
Energy Charge - Winter						
0–350 kWh	\$0.1035	\$0.1060	\$0.1073	\$0.1093	\$0.1126	\$0.1161
351–600 kWh	\$0.1646	\$0.1686	\$0.1706	\$0.1738	\$0.1791	\$0.1846
601–950 kWh	\$0.1169	\$0.1197	\$0.1212	\$0.1234	\$0.1272	\$0.1311
>950 kWh	\$0.1867	\$0.1912	\$0.1936	\$0.1972	\$0.2031	\$0.2094

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Reliability charged as Domestic.

Table A-12C
Electric Space Heater ^{(1), (2)}

Rate Component	Existing	Proposed Rates				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Customer Charge	\$8.06	\$8.81	\$9.56	\$10.71	\$11.96	\$13.21
Network Access Charge						
Tier 1 (0–750 S; 0–350 W)	--	\$1.08	\$2.16	\$3.23	\$4.31	\$5.47
Tier 2 (751–1,500 S; 351–750 W)	--	\$2.73	\$5.46	\$8.19	\$10.93	\$13.85
Tier 3 (>1,500 S; >750 W)	--	\$5.72	\$11.43	\$17.15	\$22.86	\$28.98
Energy Charge - Summer						
0–750 kWh	\$0.1035	\$0.1060	\$0.1073	\$0.1093	\$0.1126	\$0.1161
751–1500 kWh	\$0.1646	\$0.1686	\$0.1706	\$0.1738	\$0.1791	\$0.1846
> 1,500 kWh	\$0.1867	\$0.1912	\$0.1936	\$0.1972	\$0.2031	\$0.2094
Energy Charge - Winter						
0–350 kWh	\$0.1035	\$0.1060	\$0.1073	\$0.1093	\$0.1126	\$0.1161
351–750 kWh	\$0.1646	\$0.1686	\$0.1706	\$0.1738	\$0.1791	\$0.1846
>750 kWh	\$0.1637	\$0.1677	\$0.1697	\$0.1728	\$0.1781	\$0.1836

(1) Rate changes are effective April 1, 2018 and January 1st of each subsequent year.

(2) Reliability charged as Domestic.

Appendix B

TECHNICAL APPENDIX

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Model Developer Statement:

This model has been prepared by NewGen Strategies and Solutions, LLC (NewGen) solely for the use on behalf of our client for the specific purposes identified in our agreement with the client and its use is restricted for any other purposes. NewGen has relied upon information provided by the client or others that is used in the preparation of this model to be accurate and makes no representations or warranties as to the accuracy of this information. NewGen gives no assurances related to the use of this model except as explicitly set forth in the final results produced using this model as presented and set forth in the NewGen report that presents these final results. For model support, please contact support@newgenstrategies.net.



Low Intro/Mid NAC

Rate Design

Rates

	Rates		Rates	Rates	Rates	Rates	Rates		
Item	2016		2018	2019	2020	2021	2022	TY COS-RC	2022 COS-RC
Customer	\$8.06		\$8.81	\$9.56	\$10.71	\$11.96	\$13.21	\$12.81	\$14.26
Network Access Charge (\$/month)									
Tier 1 (0–750 S; 0–350 W)			\$1.08	\$2.16	\$3.23	\$4.31	\$5.47	\$19.51	\$21.71
Tier 2 (751–1,500 S; 351–750 W)			\$2.73	\$5.46	\$8.19	\$10.93	\$13.85	\$19.51	\$21.71
Tier 3 (>1,500 S; >750 W)			\$5.72	\$11.43	\$17.15	\$22.86	\$28.98	\$19.51	\$21.71
Energy Charge (\$/kWh)									
Tier 1 (0–750 S; 0–350 W)	\$0.1035		\$0.1060	\$0.1073	\$0.1093	\$0.1126	\$0.1161	\$0.1387	\$0.1478
Tier 2 (751–1,500 S; 351–750 W)	\$0.1646		\$0.1686	\$0.1706	\$0.1738	\$0.1791	\$0.1846	\$0.1387	\$0.1478
Tier 3 (>1,500 S; >750 W)	\$0.1867		\$0.1912	\$0.1936	\$0.1972	\$0.2031	\$0.2094	\$0.1387	\$0.1478
Reliability Charge									
Small Residence (<100 Amp)	\$10.00		\$10.00	\$10.00	\$10.00	\$10.00	\$10.00		
Medium Residence (101–200 Amp)	\$20.00		\$20.00	\$20.00	\$20.00	\$20.00	\$20.00		
Large Residence (201–400 Amp)	\$40.00		\$40.00	\$40.00	\$40.00	\$40.00	\$40.00		
Very Large Residence (>400 Amp)	\$60.00		\$60.00	\$60.00	\$60.00	\$60.00	\$60.00		
Option 1: Delivery Charge (Phase In) = NAC\$/kWh			\$0.0010	\$0.0063	\$0.0105	\$0.0148	\$0.0193		
Option 2: Delivery Charge (Immediate)) - TY			\$0.0352						
Distribution Demand Costs			\$ 21,742,454	\$ 23,245,163	\$ 24,572,217	\$ 25,952,799	\$ 27,332,881		
mwh FULL YEAR			693,538	690,063	687,940	685,556	682,295		
RATE			\$0.0314	\$0.0337	\$0.0357	\$0.0379	\$0.0401		
NAC Scenario			\$0.75	\$0.75	\$1.15	\$1.25	\$1.25		
Low			\$0.0025	\$0.0013	\$0.0020	\$0.0033	\$0.0035		
					\$0.0032	\$0.0053	\$0.0055		
					\$0.0036	\$0.0059	\$0.0063		
Average Energy Rate									

Res.



Rate Design

Com-Flat

Rate Design	Rates								
	Rates		Rates	Rates	Rates	Rates	Rates	TY COS-RC	2022 COS-RC
Item	2016		2018	2019	2020	2021	2022		
Customer Charge	\$20.50		\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$32.67	\$36.35
Network Access Charge (\$/month)									
Tier 1 (0–500 kWh)			\$1.77	\$3.55	\$5.32	\$5.91	\$6.50	\$59.67	\$66.39
Tier 2 (501–1500 kWh)			\$5.03	\$10.06	\$15.09	\$16.77	\$18.45	\$59.67	\$66.39
Tier 3 (1501–3000 kWh)			\$8.95	\$17.90	\$26.85	\$29.83	\$32.82	\$59.67	\$66.39
Tier 4 (>3000 kWh)			\$21.53	\$43.06	\$64.59	\$71.77	\$78.95	\$59.67	\$66.39
Energy Charge (\$/kWh)									
Tier 1 (0-15,000 kWh)	\$0.1351		\$0.1381	\$0.1411	\$0.1441	\$0.1471	\$0.1501	\$0.1170	\$0.1248
Tier 2 (>15,000 kWh)	\$0.2064		\$0.2110	\$0.2156	\$0.2201	\$0.2247	\$0.2293	\$0.1170	\$0.1248
Reliability Charge									
Tier 1 (0-500 kWh)	\$10.00		\$10.00	\$10.00	\$10.00	\$10.00	\$10.00		
Tier 2 (501–1,500 kWh)	\$30.00		\$30.00	\$30.00	\$30.00	\$30.00	\$30.00		
Tier 3 (>1,500 kWh)	\$60.00		\$60.00	\$60.00	\$60.00	\$60.00	\$60.00		
Option 1: Delivery Charge (Phase In) = NACS/kWh			\$0.0151	\$0.0152	\$0.0153	\$0.0154	\$0.0155		
Option 2: Delivery Charge (Immediate)) - TY			\$0.0286						
Distribution Demand Costs			\$ 7,253,116	\$ 7,754,408	\$ 8,197,103	\$ 8,657,655	\$ 9,118,040		
mwh FULL YEAR			276,893.34	280,084.83	283,860.95	287,579.24	291,662.34		
RATE			\$0.0262	\$0.0277	\$0.0289	\$0.0301	\$0.0313		
Energy Incr			\$0.0030	\$0.0030	\$0.0030	\$0.0030	\$0.0030		
Tier 2 Incr			\$0.0713	1.5278					
NAC Incr									
Tier 1			\$1.77	\$3.55	\$5.32	\$5.91	\$6.50		
Tier 2			\$5.03	\$10.06	\$15.09	\$16.77	\$18.45		
Tier 3			\$8.95	\$17.90	\$26.85	\$29.83	\$32.82		
Tier 4			\$21.53	\$43.06	\$64.59	\$71.77	\$78.95		
Average Energy Rate									



Rate Design

Rate Design		Rates								
		Rates								
		Rates		Rates	Rates	Rates	Rates	Rates		
Item		2016		2018	2019	2020	2021	2022	TY COS-RC	2022 COS-RC
Com-Dmd										
Customer Charge				\$8.51	\$14.88	\$21.26	\$27.64	\$34.02	\$52.52	\$58.44
NAC - \$/kW				\$1.00	\$1.50	\$2.00	\$2.50	\$3.10	\$7.96	\$8.86
Energy Charge										
Tier 1 (0-30,000 kWh)	\$0.1111			\$0.1131	\$0.1171	\$0.1211	\$0.1261	\$0.1321	\$0.0670	\$0.0715
Tier 2 (> 30,000 kWh)	\$0.1217			\$0.1239	\$0.1283	\$0.1327	\$0.1381	\$0.1447	\$0.0670	\$0.0715
Demand - Fixed Charge	\$209.65			\$157.95	\$159.45	\$160.20	\$160.95	\$161.70	\$227.68	\$240.66
Demand - Unit Charge	\$10.48			\$10.53	\$10.63	\$10.68	\$10.73	\$10.78	\$15.18	\$16.04
Flat Rate/Reliability Charge	\$90.00			\$90.00	\$90.00	\$90.00	\$90.00	\$90.00		
						kw	kwh			
Cust Start				\$8.51		76.00	17,348.00			
Cust Incr				\$6.38		\$88.26				
NAC Start				\$1.00						
NAC Incr				\$0.00	\$0.5000	\$0.5000	\$0.5000	\$0.6000		
Energy Incr				\$0.002000	\$0.004000	\$0.004000	\$0.005000	\$0.006000		
Dmd Incr				\$0.94						
Dmd Incr				\$0.0500	\$0.1000					
Energy Factor				1.09541						
Demd Fx				15 kW						
Average Energy Rate										
TOU										
Customer Charge	\$704.66			\$653.50	\$640.70	\$627.91	\$621.52	\$615.12	\$191.51	\$213.09
NAC - \$/kW				\$1.25	\$2.60	\$4.00	\$5.25	\$6.25	\$10.38	\$11.55
Demand On-Peak	\$6.88			\$6.88	\$7.03	\$7.18	\$7.23	\$7.28	\$18.77	\$19.83
Demand Mid-Peak	\$2.74			\$2.97	\$3.28	\$3.59	\$3.62	\$3.64	\$18.77	\$19.83
Demand Off-Peak	\$1.31			\$1.45	\$1.62	\$1.80	\$1.81	\$1.82	\$18.77	\$19.83
Energy On-Peak	\$0.1033			\$0.1075	\$0.1113	\$0.1157	\$0.1204	\$0.1256	\$0.0664	\$0.0708
Energy Mid-Peak	\$0.0828			\$0.0868	\$0.0906	\$0.0949	\$0.0987	\$0.1030	\$0.0664	\$0.0708
Energy Off-Peak	\$0.0727			\$0.0753	\$0.0779	\$0.0810	\$0.0843	\$0.0879	\$0.0664	\$0.0708
Reliability Charge	\$1,100.00									
<= 100				\$912.50	\$725.00	\$537.50	\$350.00	\$350.00		
(100, 150]				\$1,012.50	\$925.00	\$837.50	\$750.00	\$750.00		
(150, 250]				\$1,050.00	\$1,000.00	\$950.00	\$900.00	\$900.00		
(250, 500]				\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00		
(500, 750]				\$1,287.50	\$1,475.00	\$1,662.50	\$1,850.00	\$1,850.00		
> 750				\$1,487.50	\$1,875.00	\$2,262.50	\$2,650.00	\$2,650.00		
NAC - \$/ kW (Average)				\$1.35	\$2.60	\$3.85	\$5.10	\$6.10		
NAC High Voltage Adjustment / Rate	-\$1.15			\$0.20	\$1.45	\$2.70	\$3.95	\$4.95		
NAC Low Voltage Adjustment / Rate	\$0.15			\$1.25	\$2.60	\$4.00	\$5.25	\$6.25		
Detla	\$1.30			\$1.05	\$1.15	\$1.30	\$1.30	\$1.30		
LV Incr	-\$0.25			-\$0.15						
Cust Incr	-\$51.1650			-\$12.79	-\$12.79	-\$12.79	-\$6.40	-\$6.40		
NAC Incr	\$1.00			\$1.25	\$1.25	\$1.25	\$1.25	\$1.00		
Dmd Incr	\$0.0000			\$0.1500	\$0.1500	\$0.1500	\$0.0500	\$0.0500		
		Current	Proposed							
Dmd Mid	39.83%	43.22%	46.61%	50.00%	50.00%	50.00%	50.00%	50.00%		
Dmd Off	19.04%	21.03%	23.01%	25.00%	25.00%	25.00%	25.00%	25.00%		
Energy Mid	80.15%	80.77%	81.38%	82.00%	82.00%	82.00%	82.00%	82.00%		
Energy Off	70.38%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%		
Energy Incr		\$0.0042	\$0.0038	\$0.0044	\$0.0047	\$0.0047	\$0.0052			
Average Energy Rate										



Rate Design

		Rates								
		Rates		Rates	Rates	Rates	Rates	Rates		
Item		2016		2018	2019	2020	2021	2022	TY COS-RC	2022 COS-RC
Other	City Contract	0.0%		0.00%	3.00%	4.00%	6.00%	6.00%		
				Applicable to Energy Only						
	Street Lights Cust. Owned	0.0%		4.8%	4.8%	4.8%	4.8%	4.8%		
	Street Lights Dept. Owned	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%		
	Includes OL Rate Changes			4.8%	4.8%	4.8%	4.8%	4.8%		
	Traffic Lights	0.0%		4.8%	4.8%	4.8%	4.8%	4.8%		
	Ag Pumping	0.0%		4.8%	4.8%	4.8%	4.8%	4.8%		
	Misc. Lighting	0.0%		4.8%	4.8%	4.8%	4.8%	4.8%		
	UCR (expires 8/31/2016)									
	Ralphs (expires 5/1/2018)									
	ROHR (expires 10/1/2015)									
	Kaiser (expires 1/1/2016)									
Average Energy Rate										



Rate Design

		Rates								
		Rates		Rates	Rates	Rates	Rates	Rates		
Item		2016		2018	2019	2020	2021	2022	TY COS-RC	2022 COS-RC
Sub-Classes # Meters										
Res.	RESIDENTIAL- GENERAL SERVICE	93,084		94,459	94,844	95,231	95,621	96,013		
	RESIDENTIAL- LIFELINE 500	1,134		1,174	1,174	1,174	1,174	1,174		
	RESIDENTIAL- LIFELINE 1000	523		540	540	540	540	540		
	RESIDENTIAL- ALL ELECTRIC	538		525	525	525	525	525		
	RESIDENTIAL- Water Heater	490		484	484	484	484	484		
	RESIDENTIAL- Space Heater	290		276	276	276	276	276		
	RESIDENTIAL- Domestic TOU- TIERED	10		83	83	83	83	83		
	RESIDENTIAL- Multi Family	190		190	190	190	190	190		
Com-Flat	COMMERCIAL- FLAT	10,043		10,343	10,534	10,735	10,941	11,152		
	COMMERCIAL- WIND MACHINES	7		7	7	7	7	7		
	COMMERCIAL- UNMETERED- CABLE TV									
Com-Dmd TOU	COMMERCIAL- DEMAND	785		813	828	843	859	875		
	COMMERCIAL- TOU	486		506	507	507	507	507		
	CONTRACT- STAND-BY	5		5	5	5	5	5		
City	CITY CONTRACT RATE- FLAT	231		234	234	234	234	234		
	CITY CONTRACT- DEMAND	60		62	62	62	62	62		
	CITY CONTRACT- TOU	28		28	28	28	28	28		
	CITY CONTRACT AG & PUMPING RATE	5								
SL-Cust.	SCHEDULE LS-2									
SL-Dept.	SCHEDULE LS-1									
	OUTDOOR LIGHTING	450		450	450	450	450	450		
Traffic	TRAFFIC CONTROL- TRAFFIC SIGNALS									
Ag Pump.	POWER-AGRICULTURAL AND PUMPING	48		44	44	44	44	44		
CalTrans	STATE OF CA									
UCR	UCR (expires 8/31/2016)									
Ralphs	Ralphs (expires 5/1/2018)									
ROHR	ROHR (expires 10/1/2015)									
Kaiser	Kaiser (expires 1/1/2016)									
Total		108,643		110,223	110,813	111,417	112,028	112,648		



Low Intro/Mid NAC

Rate Design

Rate Revenue

Item	Item	Revenue 2018	Revenue 2019	Revenue 2020	Revenue 2021	Revenue 2022
Customer	Customer Charge	\$9,672,685	\$10,814,677	\$11,980,526	\$13,452,046	\$14,994,696
Network Access Charge (\$/month)	Network Access Charge	\$713,412	\$4,354,106	\$7,240,123	\$10,150,706	\$13,193,974
Tier 1 (0–750 S; 0–350 W)	Reliability Charge	\$13,508,678	\$13,561,785	\$13,615,231	\$13,669,025	\$13,723,179
Tier 2 (751–1,500 S; 351–750 W)	Meter Charges	\$23,894,775	\$28,730,568	\$32,835,880	\$37,271,777	\$41,911,849
Tier 3 (>1,500 S; >750 W)						
Energy Charge (\$/kWh)						
Tier 1 (0–750 S; 0–350 W)	<i>Meter-months</i>	1,172,763	1,177,381	1,182,028	1,186,706	1,191,415
Tier 2 (751–1,500 S; 351–750 W)	Energy Charges	\$90,511,126	\$92,262,672	\$93,366,168	\$95,255,703	\$97,710,888
Tier 3 (>1,500 S; >750 W)	<i>kWh</i>	693,538,240	690,063,397	687,939,742	685,556,224	682,294,849
Reliability Charge						
Small Residence (<100 Amp)	Total \$	\$114,405,901	\$120,993,240	\$126,202,048	\$132,527,480	\$139,622,737
Medium Residence (101–200 Amp)						
Large Residence (201–400 Amp)	Fixed	21%	24%	26%	28%	30%
Very Large Residence (>400 Amp)	Variable (Energy Only)	79%	76%	74%	72%	70%
Option 1: Delivery Charge (Phase In) = NAC\$/kWh	COS	\$121,067,119	\$129,434,554	\$136,823,907	\$144,511,311	\$152,195,935
Option 2: Delivery Charge (Immediate) - TY	% Over/(Under)	-5.5%	-6.5%	-7.8%	-8.3%	-8.3%
Distribution Demand Costs				7.4%		
mwh FULL YEAR						
RATE						
NAC Scenario						
Low						
Average Energy Rate						

Rate Design

Com-Flat

		Rate Revenue				
		Revenue	Revenue	Revenue	Revenue	Revenue
Item	Item	2018	2019	2020	2021	2022
Customer Charge	Customer Charge	\$2,546,103	\$2,592,946	\$2,642,373	\$2,693,058	\$2,745,037
Network Access Charge (\$/month)						
Tier 1 (0–500 kWh)	Network Access Charge	\$270,102	\$1,575,876	\$2,665,777	\$3,435,181	\$3,868,519
Tier 2 (501–1500 kWh)	Reliability Charge	\$4,183,903	\$4,261,030	\$4,342,580	\$4,426,204	\$4,511,963
Tier 3 (1501–3000 kWh)	Meter Charges	\$7,000,109	\$8,429,851	\$9,650,729	\$10,554,442	\$11,125,519
Tier 4 (>3000 kWh)	Meter-months	124,200	126,485	128,896	131,369	133,904
Energy Charge (\$/kWh)						
Tier 1 (0-15,000 kWh)	Energy Charges	\$39,112,199	\$40,633,939	\$42,067,674	\$43,514,763	\$45,044,533
Tier 2 (>15,000 kWh)	kWh	276,893,338	280,084,829	283,860,948	287,579,243	291,662,343
Reliability Charge						
Tier 1 (0-500 kWh)	Total \$	\$46,112,308	\$49,063,790	\$51,718,403	\$54,069,205	\$56,170,051
Tier 2 (501–1,500 kWh)		-	-	-	-	-
Tier 3 (>1,500 kWh)						
Option 1: Delivery Charge (Phase In) = NACS/kWh	COS	\$40,620,835	\$43,428,304	\$45,907,604	\$48,486,906	\$51,065,277
Option 2: Delivery Charge (Immediate)) - TY						
Distribution Demand Costs						
mwh FULL YEAR						
RATE	%	13.5%	13.0%	12.7%	11.5%	10.0%
Average Energy Rate						



Rate Design

		Rate Revenue					
			Revenue	Revenue	Revenue	Revenue	
			2018	2019	2020	2021	
			2022				
Item	Item						
Com-Dmd	Customer Charge	Customer Charge	\$20,881	\$116,306	\$182,988	\$252,126	\$323,814
	NAC - \$/kW	Network Access Charge	\$0	\$0	\$0	\$0	\$0
	Energy Charge	Reliability Charge	\$878,318	\$893,974	\$910,494	\$927,435	\$944,808
	Tier 1 (0-30,000 kWh)	Meter Charges	\$899,198	\$1,010,279	\$1,093,482	\$1,179,560	\$1,268,622
	Tier 2 (> 30,000 kWh)	Meter-months	9,759	9,933	10,117	10,305	10,498
	Demand - Fixed Charge	Energy Charges	\$17,952,090	\$18,704,565	\$19,612,862	\$20,610,015	\$21,824,358
	Demand - Unit Charge	kWh	159,012,746	160,810,298	162,939,582	165,036,166	167,339,555
	Flat Rate/Reliability Charge	Demand-Related	\$5,522,161	\$6,151,051	\$6,538,228	\$6,918,340	\$7,339,512
		kW	514,265	520,578	527,595	534,555	542,019
	Total \$		\$24,373,450	\$25,865,895	\$27,244,572	\$28,707,915	\$30,432,491
Average Energy Rate			-	-	-	-	-
TOU	Customer Charge	Customer Charge	\$4,197,901	\$3,933,121	\$3,855,376	\$3,797,041	\$3,758,169
	NAC - \$/kW	Network Access Charge	\$0	\$0	\$0	\$0	\$0
	Demand On-Peak	Reliability Charge	\$6,678,447	\$6,707,605	\$6,722,149	\$6,736,692	\$6,743,973
	Demand Mid-Peak	Meter Charges	\$10,876,348	\$10,640,727	\$10,577,525	\$10,533,733	\$10,502,142
	Demand Off-Peak	Meter-months	6,127	6,137	6,137	6,137	6,137
	Energy On-Peak	Energy Charges	\$74,182,668	\$80,888,147	\$85,254,557	\$89,935,258	\$95,048,650
	Energy Mid-Peak	kWh	910,321,091	946,298,813	959,134,688	971,644,035	985,668,299
	Energy Off-Peak	Demand-Related	\$20,591,953	\$22,870,324	\$24,295,509	\$25,333,376	\$25,915,722
		NAC - High Voltage	\$128,921	\$916,217	\$1,703,513	\$2,490,809	\$3,120,646
		NAC - Low Voltage	\$1,885,917	\$4,110,403	\$6,414,271	\$8,537,630	\$10,319,684
	Reliability Charge	kW	2,133,773	2,208,340	2,231,808	2,254,818	2,279,934
	<= 100	Total \$	\$107,665,806	\$119,425,817	\$128,245,375	\$136,830,806	\$144,906,844
	(100, 150]		-	-	-	-	-
	(150, 250]	Less Voltage Adjustment	-\$801,079	-\$801,079	-\$801,079	-\$801,079	-\$801,079
	(250, 500]						
	(500, 750]	COS	\$111,576,587	\$119,288,094	\$126,098,190	\$133,182,973	\$140,265,195
	> 750	%	-3.5%	0.1%	1.7%	2.7%	3.3%
	NAC - \$/ kW (Average)						
	NAC High Voltage Adjustment / Rate						
	NAC Low Voltage Adjustment / Rate						
Average Energy Rate							

Rate Design

			Rate Revenue				
			Revenue	Revenue	Revenue	Revenue	Revenue
			2018	2019	2020	2021	2022
Item	Item						
Other	City Contract	Total \$	\$7,222,263	\$7,548,006	\$7,948,322	\$8,393,061	\$8,849,112
		COS \$	\$7,085,994	\$7,575,735	\$8,008,230	\$8,458,170	\$8,907,947
		%	1.923%	-0.366%	-0.748%	-0.770%	-0.660%
	Street Lights Cust. Owned	Total \$	\$38,378	\$40,697	\$42,650	\$44,697	\$46,843
		COS \$	\$58,967	\$63,043	\$66,642	\$70,386	\$74,129
		%	-35%	-35%	-36%	-36%	-37%
	Street Lights Dept. Owned	Total \$	\$4,490,027	\$4,496,443	\$4,501,848	\$4,507,512	\$4,513,448
	Includes OL Rate Changes	COS \$	\$3,910,636	\$4,180,916	\$4,419,602	\$4,667,916	\$4,916,140
		%	15%	8%	2%	-3%	-8%
	Traffic Lights	Total \$	\$122,213	\$129,597	\$135,818	\$142,337	\$149,169
		COS \$	\$299,457	\$320,154	\$338,431	\$357,446	\$376,454
		%	-59%	-60%	-60%	-60%	-60%
	Ag Pumping	Total \$	\$127,145	\$138,405	\$147,913	\$156,074	\$162,903
		COS \$	\$101,889	\$108,931	\$115,150	\$121,619	\$128,086
		%	25%	27%	28%	28%	27%
	Misc. Lighting	Total \$	\$21,276	\$22,562	\$23,645	\$24,780	\$25,969
		COS \$	\$41,985	\$44,887	\$47,449	\$50,115	\$52,780
		%	-49%	-50%	-50%	-51%	-51%
	UCR (expires 8/31/2016)	Total \$	\$0	\$0	\$0	\$0	\$0
	Ralphs (expires 5/1/2018)	Total \$	\$2,002,005	\$0	\$0	\$0	\$0
	ROHR (expires 10/1/2015)	Total \$	\$0	\$0	\$0	\$0	\$0
	Kaiser (expires 1/1/2016)	Total \$	\$0	\$0	\$0	\$0	\$0
Average Energy Rate			\$14,023,306	\$12,375,709	\$12,800,195	\$13,268,461	\$13,747,444



Rate Design

		Rate Revenue					
			Revenue	Revenue	Revenue	Revenue	Revenue
			2018	2019	2020	2021	2022
Item	Item						
Sub-Classes		Rates					
Res.	RESIDENTIAL- GENERAL SERVICE	Inputs	\$ 108,149,736	\$ 114,478,155	\$ 119,500,977	\$ 125,583,103	\$ 132,382,607
	RESIDENTIAL- LIFELINE 500	Inputs	\$ 1,597,919	\$ 1,679,103	\$ 1,739,598	\$ 1,814,942	\$ 1,903,352
	RESIDENTIAL- LIFELINE 1000	Inputs	\$ 769,959	\$ 807,724	\$ 835,935	\$ 871,318	\$ 912,943
	RESIDENTIAL- ALL ELECTRIC	Unique Tier 3 kWh, see comment	\$ 748,552	\$ 785,419	\$ 812,877	\$ 847,598	\$ 888,102
	RESIDENTIAL- Water Heater	Unique Tier 3 kWh, see comment	\$ 810,196	\$ 846,265	\$ 872,753	\$ 906,851	\$ 948,597
	RESIDENTIAL- Space Heater	Inputs	\$ 316,008	\$ 334,205	\$ 347,913	\$ 364,724	\$ 384,066
	RESIDENTIAL- Domestic TOU- TIERED	Unique kWh charges, see comment	\$ 181,771	\$ 188,603	\$ 193,547	\$ 200,087	\$ 208,025
	RESIDENTIAL- Multi Family	Inputs	\$ 1,831,760	\$ 1,873,766	\$ 1,898,450	\$ 1,938,858	\$ 1,995,045
Com-Flat	COMMERCIAL- FLAT	Inputs	\$ 45,871,837	\$ 48,817,129	\$ 51,466,482	\$ 53,812,287	\$ 55,908,283
	COMMERCIAL- WIND MACHINES	Inputs	\$ 59,991	\$ 61,781	\$ 63,542	\$ 65,060	\$ 66,401
	COMMERCIAL- UNMETERED- CABLE TV	Inputs	\$ 180,479	\$ 184,880	\$ 188,379	\$ 191,859	\$ 195,368
Com-Dmd TOU	COMMERCIAL- DEMAND	Inputs	\$ 24,373,450	\$ 25,865,895	\$ 27,244,572	\$ 28,707,915	\$ 30,432,491
	COMMERCIAL- TOU	Inputs	\$ 107,342,490	\$ 119,098,976	\$ 127,911,485	\$ 136,492,217	\$ 144,565,905
	CONTRACT- STAND-BY	Unique, see comment	\$ 323,316	\$ 326,841	\$ 333,890	\$ 338,589	\$ 340,939
City	CITY CONTRACT RATE- FLAT	Inputs	\$ 856,509	\$ 891,886	\$ 936,695	\$ 985,121	\$ 1,035,670
	CITY CONTRACT- DEMAND	Inputs	\$ 1,556,364	\$ 1,618,338	\$ 1,679,650	\$ 1,756,097	\$ 1,849,311
	CITY CONTRACT- TOU	Inputs	\$ 4,809,390	\$ 5,037,782	\$ 5,331,977	\$ 5,651,843	\$ 5,964,131
	CITY CONTRACT AG & PUMPING RATE	No change	\$ -	\$ -	\$ -	\$ -	\$ -
SL-Cust.	SCHEDULE LS-2	Inputs	\$ 38,378	\$ 40,697	\$ 42,650	\$ 44,697	\$ 46,843
SL-Dept.	SCHEDULE LS-1	Inputs	\$ 4,383,844	\$ 4,383,844	\$ 4,383,844	\$ 4,383,844	\$ 4,383,844
	OUTDOOR LIGHTING	Inputs	\$ 106,183	\$ 112,599	\$ 118,004	\$ 123,668	\$ 129,604
Traffic	TRAFFIC CONTROL- TRAFFIC SIGNALS	Inputs	\$ 122,213	\$ 129,597	\$ 135,818	\$ 142,337	\$ 149,169
Ag Pump.	POWER-AGRICULTURAL AND PUMPING	Inputs	\$ 127,145	\$ 138,405	\$ 147,913	\$ 156,074	\$ 162,903
CalTrans	STATE OF CA	Inputs	\$ 21,276	\$ 22,562	\$ 23,645	\$ 24,780	\$ 25,969
UCR	UCR (expires 8/31/2016)	No change	\$ -	\$ -	\$ -	\$ -	\$ -
Ralphs	Ralphs (expires 5/1/2018)	No change	\$ 2,002,005	\$ -	\$ -	\$ -	\$ -
ROHR	ROHR (expires 10/1/2015)	No change					
Kaiser	Kaiser (expires 1/1/2016)	No change					
Total			\$306,580,770	\$327,724,452	\$346,210,593	\$365,403,868	\$384,879,568



Other Rates

Other Rates		Rates							Revenue						
		2016	2017	2018	2019	2020	2021	2022			2018	2019	2020	2021	2022
SEE 19 NAC Charges for Units															
RESIDENTIAL- GENERAL SERVICE	Customer	8.06	8.06	8.81	9.56	10.71	11.96	13.21	Customer		9,348,909	10,453,922	11,582,366	13,006,754	14,500,338
RESIDENTIAL- GENERAL SERVICE	NAC	-	-	-	-	-	-	-	NAC		689,421	4,208,052	6,998,639	9,813,731	12,757,849
RESIDENTIAL- GENERAL SERVICE	Energy - Tier 1	0.10	0.10	0.11	0.11	0.11	0.11	0.12	Reliability		13,035,362	13,088,469	13,141,915	13,195,710	13,249,863
RESIDENTIAL- GENERAL SERVICE	Energy - Tier 2	0.16	0.16	0.17	0.17	0.17	0.18	0.18	Total Meter Charges		23,073,693	27,750,444	31,722,920	36,016,194	40,508,049
RESIDENTIAL- GENERAL SERVICE	Energy - Tier 3	0.19	0.19	0.19	0.19	0.20	0.20	0.21	Energy Charges		85,076,043	86,727,711	87,778,056	89,566,908	91,874,557
RESIDENTIAL- GENERAL SERVICE	Reliability - Tier 1	10.00	10.00	10.00	10.00	10.00	10.00	10.00	Total		\$ 108,149,736	\$ 114,478,155	\$ 119,500,977	\$ 125,583,103	\$ 132,382,607
RESIDENTIAL- GENERAL SERVICE	Reliability - Tier 2	20.00	20.00	20.00	20.00	20.00	20.00	20.00	Check		-	-	-	-	-
RESIDENTIAL- GENERAL SERVICE	Reliability - Tier 3	40.00	40.00	40.00	40.00	40.00	40.00	40.00							
RESIDENTIAL- GENERAL SERVICE	Reliability - Tier 4	60.00	60.00	60.00	60.00	60.00	60.00	60.00							
RESIDENTIAL-GENERAL- OLD DTOU	Customer	8.06	-	-	-	-	-	-	Customer		-	-	-	-	-
RESIDENTIAL-GENERAL- OLD DTOU	NAC	-	-	-	-	-	-	-	NAC		-	-	-	-	-
RESIDENTIAL-GENERAL- OLD DTOU	Energy - Tier 1	0.10	-	-	-	-	-	-	Reliability		-	-	-	-	-
RESIDENTIAL-GENERAL- OLD DTOU	Energy - Tier 2	0.16	-	-	-	-	-	-	Total Meter Charges		-	-	-	-	-
RESIDENTIAL-GENERAL- OLD DTOU	Energy - Tier 3	0.19	-	-	-	-	-	-	Energy Charges		-	-	-	-	-
RESIDENTIAL-GENERAL- OLD DTOU	Reliability - Tier 1	10.00	-	-	-	-	-	-	Total		\$ -	\$ -	\$ -	\$ -	\$ -
RESIDENTIAL-GENERAL- OLD DTOU	Reliability - Tier 2	20.00	-	-	-	-	-	-	Check		-	-	-	-	-
RESIDENTIAL-GENERAL- OLD DTOU	Reliability - Tier 3	40.00	-	-	-	-	-	-							
RESIDENTIAL-GENERAL- OLD DTOU	Reliability - Tier 4	60.00	-	-	-	-	-	-							
RESIDENTIAL- LIFELINE 500	Customer	8.06	8.06	8.81	9.56	10.71	11.96	13.21	Customer		116,291	129,634	143,140	160,077	177,688
RESIDENTIAL- LIFELINE 500	NAC	-	-	-	-	-	-	-	NAC		8,862	52,889	87,107	121,348	156,937
RESIDENTIAL- LIFELINE 500	Energy - Tier 1	0.10	0.10	0.11	0.11	0.11	0.11	0.12	Reliability		164,052	164,052	164,052	164,052	164,052
RESIDENTIAL- LIFELINE 500	Energy - Tier 2	0.16	0.16	0.17	0.17	0.17	0.18	0.18	Total Meter Charges		289,206	346,575	394,299	445,478	498,678
RESIDENTIAL- LIFELINE 500	Energy - Tier 3	0.19	0.19	0.19	0.19	0.20	0.20	0.21	Energy Charges		1,308,714	1,332,527	1,345,299	1,369,464	1,404,674
RESIDENTIAL- LIFELINE 500	Reliability - Tier 1	10.00	10.00	10.00	10.00	10.00	10.00	10.00	Total		\$ 1,597,919	\$ 1,679,103	\$ 1,739,598	\$ 1,814,942	\$ 1,903,352
RESIDENTIAL- LIFELINE 500	Reliability - Tier 2	20.00	20.00	20.00	20.00	20.00	20.00	20.00	Check		-	-	-	-	-
RESIDENTIAL- LIFELINE 500	Reliability - Tier 3	40.00	40.00	40.00	40.00	40.00	40.00	40.00							
RESIDENTIAL- LIFELINE 500	Reliability - Tier 4	60.00	60.00	60.00	60.00	60.00	60.00	60.00							

Other Rates		Rates							Revenue						
		2016	2017	2018	2019	2020	2021	2022		2018	2019	2020	2021	2022	
RESIDENTIAL- LIFELINE 1000	Customer	8.06	8.06	8.81	9.56	10.71	11.96	13.21	Customer	53,501	59,609	65,809	73,597	81,698	
RESIDENTIAL- LIFELINE 1000	NAC	-	-	-	-	-	-	-	NAC	4,092	24,219	39,940	55,672	72,017	
RESIDENTIAL- LIFELINE 1000	Energy - Tier 1	0.10	0.10	0.11	0.11	0.11	0.11	0.12	Reliability	74,532	74,532	74,532	74,532	74,532	
RESIDENTIAL- LIFELINE 1000	Energy - Tier 2	0.16	0.16	0.17	0.17	0.17	0.18	0.18	Total Meter Charges	132,124	158,360	180,281	203,800	228,247	
RESIDENTIAL- LIFELINE 1000	Energy - Tier 3	0.19	0.19	0.19	0.19	0.20	0.20	0.21							
RESIDENTIAL- LIFELINE 1000	Reliability - Tier 1	10.00	10.00	10.00	10.00	10.00	10.00	10.00	Energy Charges	637,835	649,364	655,654	667,518	684,697	
RESIDENTIAL- LIFELINE 1000	Reliability - Tier 2	20.00	20.00	20.00	20.00	20.00	20.00	20.00							
RESIDENTIAL- LIFELINE 1000	Reliability - Tier 3	40.00	40.00	40.00	40.00	40.00	40.00	40.00	Total	\$ 769,959	\$ 807,724	\$ 835,935	\$ 871,318	\$ 912,943	
RESIDENTIAL- LIFELINE 1000	Reliability - Tier 4	60.00	60.00	60.00	60.00	60.00	60.00	60.00	Check	-	-	-	-	-	
RESIDENTIAL- ALL ELECTRIC	Customer	8.06	8.06	8.81	9.56	10.71	11.96	13.21	Customer	51,861	57,756	63,707	71,252	79,120	
RESIDENTIAL- ALL ELECTRIC	NAC	-	-	-	-	-	-	-	NAC	3,671	23,153	38,482	53,820	69,725	
RESIDENTIAL- ALL ELECTRIC	Energy - Tier 1	0.10	0.10	0.11	0.11	0.11	0.11	0.12	Reliability	74,017	74,017	74,017	74,017	74,017	
RESIDENTIAL- ALL ELECTRIC	Energy - Tier 2	0.16	0.16	0.17	0.17	0.17	0.18	0.18	Total Meter Charges	129,550	154,927	176,206	199,090	222,862	
RESIDENTIAL- ALL ELECTRIC	Energy - Tier 3	0.16	0.16	0.17	0.17	0.17	0.18	0.18							
RESIDENTIAL- ALL ELECTRIC	Reliability - Tier 1	10.00	10.00	10.00	10.00	10.00	10.00	10.00	Energy Charges	619,003	630,493	636,670	648,508	665,240	
RESIDENTIAL- ALL ELECTRIC	Reliability - Tier 2	20.00	20.00	20.00	20.00	20.00	20.00	20.00							
RESIDENTIAL- ALL ELECTRIC	Reliability - Tier 3	40.00	40.00	40.00	40.00	40.00	40.00	40.00	Total	\$ 748,552	\$ 785,419	\$ 812,877	\$ 847,598	\$ 888,102	
RESIDENTIAL- ALL ELECTRIC	Reliability - Tier 4	60.00	60.00	60.00	60.00	60.00	60.00	60.00	Check	-	-	-	-	-	
RESIDENTIAL- Water Heater	Customer	8.06	8.06	8.81	9.56	10.71	11.96	13.21	Customer	47,886	53,329	58,838	65,805	73,065	
RESIDENTIAL- Water Heater	NAC	-	-	-	-	-	-	-	NAC	3,484	21,452	35,578	49,713	64,378	
RESIDENTIAL- Water Heater	Energy - Tier 1	0.10	0.10	0.11	0.11	0.11	0.11	0.12	Reliability	71,508	71,508	71,508	71,508	71,508	
RESIDENTIAL- Water Heater	Energy - Tier 2	0.16	0.16	0.17	0.17	0.17	0.18	0.18	Total Meter Charges	122,878	146,290	165,924	187,026	208,951	
RESIDENTIAL- Water Heater	Energy - Tier 3	0.12	0.12	0.12	0.12	0.12	0.13	0.13							
RESIDENTIAL- Water Heater	Energy - Tier 4	0.19	0.19	0.19	0.19	0.20	0.20	0.21	Energy Charges	687,318	699,976	706,829	719,825	739,647	
RESIDENTIAL- Water Heater	Reliability - Tier 1	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
RESIDENTIAL- Water Heater	Reliability - Tier 2	20.00	20.00	20.00	20.00	20.00	20.00	20.00	Total	\$ 810,196	\$ 846,265	\$ 872,753	\$ 906,851	\$ 948,597	
RESIDENTIAL- Water Heater	Reliability - Tier 3	40.00	40.00	40.00	40.00	40.00	40.00	40.00	Check	-	-	-	-	-	
RESIDENTIAL- Water Heater	Reliability - Tier 4	60.00	60.00	60.00	60.00	60.00	60.00	60.00							

Other Rates		Rates								Revenue					
		2016	2017	2018	2019	2020	2021	2022		2018	2019	2020	2021	2022	
RESIDENTIAL- Space Heater	Customer	8.06	8.06	8.81	9.56	10.71	11.96	13.21	Customer	27,227	30,342	33,470	37,434	41,566	
RESIDENTIAL- Space Heater	NAC	-	-	-	-	-	-	-	NAC	1,890	12,216	20,297	28,383	36,768	
RESIDENTIAL- Space Heater	Energy - Tier 1	0.10	0.10	0.11	0.11	0.11	0.11	0.12	Reliability	33,771	33,771	33,771	33,771	33,771	
RESIDENTIAL- Space Heater	Energy - Tier 2	0.16	0.16	0.17	0.17	0.17	0.18	0.18	Total Meter Charges	62,888	76,328	87,537	99,587	112,105	
RESIDENTIAL- Space Heater	Energy - Tier 3	0.19	0.19	0.19	0.19	0.20	0.20	0.21							
RESIDENTIAL- Space Heater	Reliability - Tier 1	10.00	10.00	10.00	10.00	10.00	10.00	10.00	Energy Charges	253,120	257,877	260,375	265,137	271,961	
RESIDENTIAL- Space Heater	Reliability - Tier 2	20.00	20.00	20.00	20.00	20.00	20.00	20.00							
RESIDENTIAL- Space Heater	Reliability - Tier 3	40.00	40.00	40.00	40.00	40.00	40.00	40.00	Total	\$ 316,008	\$ 334,205	\$ 347,913	\$ 364,724	\$ 384,066	
RESIDENTIAL- Space Heater	Reliability - Tier 4	60.00	60.00	60.00	60.00	60.00	60.00	60.00	Check	-	-	-	-	-	
		0.16	0.16	#REF!	#REF!	#REF!	#REF!	#REF!							
RESIDENTIAL- Domestic TOU	Customer	18.87	-	-	-	-	-	-	Customer	-	-	-	-	-	
RESIDENTIAL- Domestic TOU	NAC	-	-	-	-	-	-	-	NAC	-	-	-	-	-	
RESIDENTIAL- Domestic TOU	ON PEAK- TIER 1 - Summer	0.24	-	-	-	-	-	-	Reliability	-	-	-	-	-	
RESIDENTIAL- Domestic TOU	ON PEAK- TIER 2 - Summer	0.24	-	-	-	-	-	-	Total Meter Charges	-	-	-	-	-	
RESIDENTIAL- Domestic TOU	OFF PEAK- TIER 1 - Summer	0.06	-	-	-	-	-	-							
RESIDENTIAL- Domestic TOU	OFF PEAK- TIER 2 - Summer	0.06	-	-	-	-	-	-	Energy Charges	-	-	-	-	-	
RESIDENTIAL- Domestic TOU	ON PEAK- TIER 1 - Winter	0.20	-	-	-	-	-	-							
RESIDENTIAL- Domestic TOU	ON PEAK- TIER 2 - Winter	0.20	-	-	-	-	-	-	Total	\$ -	\$ -	\$ -	\$ -	\$ -	
RESIDENTIAL- Domestic TOU	OFF PEAK- TIER 1 - Winter	0.05	-	-	-	-	-	-	Check	-	-	-	-	-	
RESIDENTIAL- Domestic TOU	OFF PEAK- TIER 2 - Winter	0.05	-	-	-	-	-	-							
RESIDENTIAL- Domestic TOU- TIERED	Customer	8.06	8.06	8.81	9.56	10.71	11.96	13.21	Customer	8,249	9,188	10,140	11,340	12,590	
RESIDENTIAL- Domestic TOU- TIERED	NAC	-	-	-	-	-	-	-	NAC	612	3,710	6,141	8,572	11,097	
RESIDENTIAL- Domestic TOU- TIERED	ON PEAK- TIER 1 - Summer	0.18	0.18	0.18	0.19	0.19	0.20	0.20	Reliability	18,064	18,064	18,064	18,064	18,064	
RESIDENTIAL- Domestic TOU- TIERED	ON PEAK- TIER 2 - Summer	0.45	0.45	0.46	0.47	0.48	0.49	0.50	Total Meter Charges	26,925	30,963	34,344	37,977	41,751	
RESIDENTIAL- Domestic TOU- TIERED	OFF PEAK- TIER 1 - Summer	0.09	0.09	0.09	0.09	0.09	0.09	0.10							
RESIDENTIAL- Domestic TOU- TIERED	OFF PEAK- TIER 2 - Summer	0.12	0.12	0.12	0.12	0.13	0.13	0.13	Energy Charges	154,845	157,640	159,203	162,111	166,274	
RESIDENTIAL- Domestic TOU- TIERED	ON PEAK- TIER 1 - Winter	0.20	0.20	0.20	0.21	0.21	0.22	0.22							
RESIDENTIAL- Domestic TOU- TIERED	ON PEAK- TIER 2 - Winter	0.36	0.36	0.36	0.37	0.37	0.39	0.40	Total	\$ 181,771	\$ 188,603	\$ 193,547	\$ 200,087	\$ 208,025	
RESIDENTIAL- Domestic TOU- TIERED	OFF PEAK- TIER 1 - Winter	0.10	0.10	0.10	0.10	0.10	0.10	0.11	Check	-	-	-	-	-	
RESIDENTIAL- Domestic TOU- TIERED	OFF PEAK- TIER 2 - Winter	0.15	0.15	0.16	0.16	0.16	0.17	0.17							

Other Rates	Rates								Revenue					
		2016	2017	2018	2019	2020	2021	2022		2018	2019	2020	2021	2022
RESIDENTIAL- Multi Family	Customer	8.06	8.06	8.81	9.56	10.71	11.96	13.21	Customer	18,762	20,896	23,058	25,788	28,632
RESIDENTIAL- Multi Family	NAC	-	-	-	-	-	-	-	NAC	1,378	8,415	13,939	19,467	25,203
RESIDENTIAL- Multi Family	Energy - Tier 1	0.10	0.10	0.11	0.11	0.11	0.11	0.12	Reliability	37,371	37,371	37,371	37,371	37,371
RESIDENTIAL- Multi Family	Energy - Tier 2	0.16	0.16	0.17	0.17	0.17	0.17	0.18	Total Meter Charges	57,511	66,683	74,368	82,626	91,206
RESIDENTIAL- Multi Family	Energy - Tier 3	0.19	0.19	0.19	0.19	0.20	0.20	0.21	Energy Charges	1,774,248	1,807,083	1,824,081	1,856,232	1,903,838
RESIDENTIAL- Multi Family	Reliability - Tier 1	10.00	10.00	10.00	10.00	10.00	10.00	10.00	Total	\$ 1,831,760	\$ 1,873,766	\$ 1,898,450	\$ 1,938,858	\$ 1,995,045
RESIDENTIAL- Multi Family	Reliability - Tier 2	20.00	20.00	20.00	20.00	20.00	20.00	20.00	Check	-	-	-	-	-
RESIDENTIAL- Multi Family	Reliability - Tier 3	40.00	40.00	40.00	40.00	40.00	40.00	40.00						
RESIDENTIAL- Multi Family	Reliability - Tier 4	60.00	60.00	60.00	60.00	60.00	60.00	60.00						

Proposed PH-EV (D-TOU) Rate

New Rate - no Billing Determinants

		Winter		Summer		
		Off	Mid	Off	Mid	
Tier-1		\$0.0873	\$0.1048	\$0.1310	\$0.0873	\$0.1135
Tier-2		\$0.1397	\$0.1676	\$0.2095	\$0.1397	\$0.1816
						\$0.2794
Tier Allotments		115	250	135	220	550
Total Allotment			500		1100	330
		23%	50%	27%	20%	50%
						30%
Tier Blending:		80/20	50/50	20/80	80/20	50/50
EV Only Rate:		\$0.0978	\$0.1362	\$0.1938	\$0.0978	\$0.1475
						\$0.2584
Proposed DTOU Tiered EV Rates						
Energy Charge (\$/kWh)			2018	2019	2020	2021
Summer On-Peak						2022
Tier 1 (0-330 kWh)		--	0.1788	0.1810	0.1844	0.1900
Tier 2 (>330 kWh)		--	0.2861	0.2896	0.2950	0.3040
Summer-Mid Peak						0.3136
Tier 1 (0-550 kWh)			0.1162	0.1177	0.1199	0.1235
Tier 2 (>550 kWh)			0.1859	0.1883	0.1918	0.1976
Summer Off-Peak						0.2038
Tier 1 (0-220 kWh)		--	0.0894	0.0905	0.0922	0.0950
Tier 2 (>220 kWh)		--	0.1430	0.1448	0.1475	0.1520
Winter - On-Peak						0.1568
Tier 1 (0-135 kWh)		--	0.1341	0.1358	0.1383	0.1425
Tier 2 (>135 kWh)		--	0.2146	0.2173	0.2213	0.2280
Winter - Mid Peak						0.2352
Tier 1 (0-250 kWh)			0.1073	0.1086	0.1106	0.1140
Tier 2 (>250 kWh)			0.1717	0.1738	0.1770	0.1824
Winter Off-Peak						0.1882
Tier 1 (0-115 kWh)		--	0.0894	0.0905	0.0922	0.0950
Tier 2 (>115 kWh)		--	0.1430	0.1448	0.1475	0.1520
						0.1568
Proposed DTOU Tiered EV Rates						
Energy Charge (\$/kWh) ²⁰						
Summer On-Peak			0.2646	0.2679	0.2729	0.2812
Summer-Mid Peak			0.1511	0.153	0.1559	0.1606
Summer Off-Peak			0.1001	0.1014	0.1033	0.1064
Winter - Off-Peak			0.1985	0.201	0.2047	0.2109
Winter - Mid Peak			0.1395	0.1412	0.1438	0.1482
Winter Off-Peak			0.1001	0.1014	0.1033	0.1064

Other Rates		Rates							Revenue					
		2016	2017	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	
NAC Revenues														
RESIDENTIAL- GENERAL SERVICE	NAC Tier 1	\$ -	\$ -	\$ 142,942	\$ 838,531	\$ 1,415,083	\$ 1,995,949	\$ 2,604,353	21%	20%	20%	20%	20%	
	NAC Tier 2	\$ -	\$ -	\$ 291,781	\$ 1,785,172	\$ 2,967,634	\$ 4,162,036	\$ 5,409,320	42%	42%	42%	42%	42%	
	NAC Tier 3	\$ -	\$ -	\$ 254,699	\$ 1,584,349	\$ 2,615,922	\$ 3,655,746	\$ 4,744,176	37%	38%	37%	37%	37%	
RESIDENTIAL-GENERAL- OLD DTOU	NAC Tier 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	NAC Tier 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	NAC Tier 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
RESIDENTIAL- LIFELINE 500	NAC Tier 1	\$ -	\$ -	\$ 1,834	\$ 10,505	\$ 17,561	\$ 24,614	\$ 31,954	21%	20%	20%	20%	20%	
	NAC Tier 2	\$ -	\$ -	\$ 3,751	\$ 22,441	\$ 36,942	\$ 51,472	\$ 66,550	42%	42%	42%	42%	42%	
	NAC Tier 3	\$ -	\$ -	\$ 3,277	\$ 19,942	\$ 32,604	\$ 45,262	\$ 58,433	37%	38%	37%	37%	37%	
RESIDENTIAL- LIFELINE 1000	NAC Tier 1	\$ -	\$ -	\$ 849	\$ 4,828	\$ 8,081	\$ 11,332	\$ 14,715	21%	20%	20%	20%	20%	
	NAC Tier 2	\$ -	\$ -	\$ 1,732	\$ 10,274	\$ 16,935	\$ 23,610	\$ 30,534	42%	42%	42%	42%	42%	
	NAC Tier 3	\$ -	\$ -	\$ 1,511	\$ 9,117	\$ 14,924	\$ 20,730	\$ 26,769	37%	38%	37%	37%	37%	
RESIDENTIAL- ALL ELECTRIC	NAC Tier 1	\$ -	\$ -	\$ 757	\$ 4,579	\$ 7,716	\$ 10,851	\$ 14,108	21%	20%	20%	20%	20%	
	NAC Tier 2	\$ -	\$ -	\$ 1,554	\$ 9,826	\$ 16,325	\$ 22,836	\$ 29,577	42%	42%	42%	42%	42%	
	NAC Tier 3	\$ -	\$ -	\$ 1,360	\$ 8,748	\$ 14,441	\$ 20,133	\$ 26,040	37%	38%	37%	37%	37%	
RESIDENTIAL- Water Heater	NAC Tier 1	\$ -	\$ -	\$ 718	\$ 4,253	\$ 7,156	\$ 10,055	\$ 13,069	21%	20%	20%	20%	20%	
	NAC Tier 2	\$ -	\$ -	\$ 1,475	\$ 9,103	\$ 15,090	\$ 21,089	\$ 27,394	42%	42%	42%	42%	42%	
	NAC Tier 3	\$ -	\$ -	\$ 1,291	\$ 8,096	\$ 13,332	\$ 18,568	\$ 24,004	37%	38%	37%	37%	37%	
RESIDENTIAL- Space Heater	NAC Tier 1	\$ -	\$ -	\$ 386	\$ 2,394	\$ 4,031	\$ 5,667	\$ 7,367	20%	20%	20%	20%	20%	
	NAC Tier 2	\$ -	\$ -	\$ 801	\$ 5,187	\$ 8,615	\$ 12,049	\$ 15,605	42%	42%	42%	42%	42%	
	NAC Tier 3	\$ -	\$ -	\$ 703	\$ 4,635	\$ 7,651	\$ 10,667	\$ 13,796	37%	38%	38%	38%	38%	
RESIDENTIAL- Domestic TOU	NAC Tier 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	NAC Tier 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	NAC Tier 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
RESIDENTIAL- Domestic TOU- TIERED	NAC Tier 1	\$ -	\$ -	\$ 127	\$ 737	\$ 1,238	\$ 1,738	\$ 2,257	21%	20%	20%	20%	20%	
	NAC Tier 2	\$ -	\$ -	\$ 259	\$ 1,574	\$ 2,604	\$ 3,636	\$ 4,706	42%	42%	42%	42%	42%	
	NAC Tier 3	\$ -	\$ -	\$ 226	\$ 1,399	\$ 2,299	\$ 3,199	\$ 4,133	37%	38%	37%	37%	37%	
RESIDENTIAL- Multi Family	NAC Tier 1	\$ -	\$ -	\$ 285	\$ 1,675	\$ 2,815	\$ 3,954	\$ 5,138	21%	20%	20%	20%	20%	
	NAC Tier 2	\$ -	\$ -	\$ 583	\$ 3,570	\$ 5,911	\$ 8,256	\$ 10,687	42%	42%	42%	42%	42%	
	NAC Tier 3	\$ -	\$ -	\$ 510	\$ 3,170	\$ 5,214	\$ 7,256	\$ 9,378	37%	38%	37%	37%	37%	



Summary KWh

		2018	2019	2020	2021	2022
		Unadjusted				
Res.	RESIDENTIAL- GENERAL SERVICE	648,412,287	649,182,871	650,557,402	651,675,895	651,595,200
	RESIDENTIAL- LIFELINE 500	11,365,978	11,365,978	11,365,978	11,365,978	11,365,978
	RESIDENTIAL- LIFELINE 1000	5,826,056	5,826,056	5,826,056	5,826,056	5,826,056
	RESIDENTIAL- ALL ELECTRIC	4,575,774	4,575,774	4,575,774	4,575,774	4,575,774
	RESIDENTIAL- Water Heater	5,125,343	5,125,343	5,125,343	5,125,343	5,125,343
	RESIDENTIAL- Space Heater	1,977,892	1,977,892	1,977,892	1,977,892	1,977,892
	RESIDENTIAL- Domestic TOU- TIERED	1,094,376	1,094,376	1,094,376	1,094,376	1,094,376
	RESIDENTIAL- Multi Family	15,886,867	15,886,867	15,886,867	15,886,867	15,886,867
	RESIDENTIAL-GENERAL- OLD DTOU	-	-	-	-	-
	RESIDENTIAL- Domestic TOU	-	-	-	-	-
	Total Res	694,264,573	695,035,157	696,409,688	697,528,181	697,447,486
	Pro Forma	694,264,573	695,035,157	696,409,688	697,528,181	697,447,486
		-	-	-	-	-
Com-Flat	COMMERCIAL- FLAT	274,969,414	279,024,940	283,532,545	288,003,340	292,797,831
	COMMERCIAL- WIND MACHINES	385,678	385,678	385,678	385,678	385,678
	COMMERCIAL- UNMETERED- CABLE TV	1,329,360	1,329,360	1,329,360	1,329,360	1,329,360
	Total Com-Flat	276,684,452	280,739,978	285,247,583	289,718,378	294,512,869
	Pro Forma	276,684,452	280,739,978	285,247,583	289,718,378	294,512,869
		-	-	-	-	-
Com-Dmd	COMMERCIAL- DEMAND	156,462,932	158,756,301	161,305,317	163,833,517	166,544,764
	Total Com-Dmd	156,462,932	158,756,301	161,305,317	163,833,517	166,544,764
	Pro Forma	156,462,932	158,756,301	161,305,317	163,833,517	166,544,764
		-	-	-	-	-



Summary KWh

		2018	2019	2020	2021	2022
TOU	COMMERCIAL- TOU	792,029,982	806,908,631	823,471,667	839,823,017	857,484,399
	CONTRACT- STAND-BY	-	-	-	-	-
City	CITY CONTRACT RATE- FLAT	10,024,976	10,024,976	10,024,976	10,024,976	10,024,976
	CITY CONTRACT- DEMAND	14,503,195	14,503,195	14,503,195	14,503,195	14,503,195
	CITY CONTRACT- TOU	44,690,840	44,690,840	44,690,840	44,690,840	44,690,840
	CITY CONTRACT AG & PUMPING RATE	-	-	-	-	-
UCR	UCR CONTRACT	116,914,851	116,914,851	116,914,851	116,914,851	116,914,851
Ralphs	RALPHS CONTRACT	30,761,616	30,761,616	30,761,616	30,761,616	30,761,616
ROHR	GOODRICH (ROHR) CONTRACT	-	-	-	-	-
Kaiser	KAISER CONTRACT	-	-	-	-	-
	Total TOU	1,008,925,460	1,023,804,109	1,040,367,145	1,056,718,495	1,074,379,877
	Pro Forma	1,008,925,460	1,023,804,109	1,040,367,145	1,056,718,495	1,074,379,877
		-	-	-	-	-
SL-Cust.	SCHEDULE LS-2	316,226	316,226	316,226	316,226	316,226
SL-Dept.	SCHEDULE LS-1	19,155,515	19,155,515	19,155,515	19,155,515	19,155,515
	OUTDOOR LIGHTING	683,930	683,930	683,930	683,930	683,930
Traffic	TRAFFIC CONTROL- TRAFFIC SIGNALS	1,273,854	1,273,854	1,273,854	1,273,854	1,273,854
Ag Pump.	POWER-AGRICULTURAL AND PUMPING	787,485	787,485	787,485	787,485	787,485
CalTrans	STATE OF CA	155,616	155,616	155,616	155,616	155,616
	Total Other	22,372,626	22,372,626	22,372,626	22,372,626	22,372,626
	Pro Forma	22,372,626	22,372,626	22,372,626	22,372,626	22,372,626
		-	-	-	-	-
	Total RPU	2,158,710,043	2,180,708,171	2,205,702,359	2,230,171,197	2,255,257,622
	Pro Forma	2,158,710,043	2,180,708,171	2,205,702,359	2,230,171,197	2,255,257,622
		-	-	-	-	-



Summary KWh

		2018	2019	2020	2021	2022
		Adjusted				
Res.	RESIDENTIAL- GENERAL SERVICE	647,727,882	644,529,500	642,635,107	640,480,850	637,422,377
	RESIDENTIAL- LIFELINE 500	11,354,920	11,286,588	11,229,758	11,172,928	11,120,610
	RESIDENTIAL- LIFELINE 1000	5,820,127	5,785,166	5,756,036	5,726,906	5,700,127
	RESIDENTIAL- ALL ELECTRIC	4,571,473	4,543,080	4,520,201	4,497,322	4,476,406
	RESIDENTIAL- Water Heater	5,120,416	5,089,049	5,063,422	5,037,795	5,022,836
	RESIDENTIAL- Space Heater	1,976,230	1,964,007	1,954,118	1,944,228	1,935,138
	RESIDENTIAL- Domestic TOU- TIERED	1,093,233	1,086,693	1,081,221	1,075,749	1,070,720
	RESIDENTIAL- Multi Family	15,873,960	15,779,314	15,699,880	15,620,446	15,546,635
	RESIDENTIAL-GENERAL- OLD DTOU	-	-	-	-	-
	RESIDENTIAL- Domestic TOU	-	-	-	-	-
	Total Res	693,538,240	690,063,397	687,939,742	685,556,224	682,294,849
	Pro Forma	693,074,542	690,819,826	689,052,177	687,160,639	684,361,676
		463,698	(756,429)	(1,112,435)	(1,604,414)	(2,066,827)
Com-Flat	COMMERCIAL- FLAT	274,805,459	278,003,186	281,784,530	285,508,048	289,595,840
	COMMERCIAL- WIND MACHINES	385,084	384,120	383,155	382,191	381,346
	COMMERCIAL- UNMETERED- CABLE TV	1,328,529	1,324,375	1,321,052	1,317,728	1,314,737
	Total Com-Flat	276,519,072	279,711,681	283,488,736	287,207,968	291,291,923
	Pro Forma	276,414,381	279,853,256	283,704,817	287,532,835	291,719,042
		104,691	(141,576)	(216,081)	(324,868)	(427,119)
Com-Dmd	COMMERCIAL- DEMAND	156,369,411	158,174,806	160,310,702	162,413,899	164,723,344
	Total Com-Dmd	156,369,411	158,174,806	160,310,702	162,413,899	164,723,344
	Pro Forma	156,309,003	158,253,571	160,431,578	162,596,421	164,963,745
		60,407	(78,765)	(120,876)	(182,522)	(240,401)



Summary KWh

		2018	2019	2020	2021	2022
TOU	COMMERCIAL- TOU	791,280,795	802,427,693	815,806,031	828,857,843	843,375,869
	CONTRACT- STAND-BY	-	-	-	-	-
City	CITY CONTRACT RATE- FLAT	10,015,908	9,969,986	9,932,392	9,894,799	9,860,684
	CITY CONTRACT- DEMAND	14,489,422	14,424,586	14,370,199	14,315,812	14,266,269
	CITY CONTRACT- TOU	44,649,861	44,440,393	44,272,802	44,105,212	43,954,192
	CITY CONTRACT AG & PUMPING RATE	-	-	-	-	-
UCR	UCR CONTRACT	116,818,859	116,285,950	115,851,294	115,416,637	115,020,830
Ralphs	RALPHS CONTRACT	30,741,896	30,593,810	30,478,454	30,363,098	30,258,232
ROHR	GOODRICH (ROHR) CONTRACT	-	-	-	-	-
Kaiser	KAISER CONTRACT	-	-	-	-	-
	Total TOU	1,007,996,740	1,018,142,418	1,030,711,173	1,042,953,401	1,056,736,077
	Pro Forma	1,007,409,771	1,018,912,220	1,031,884,876	1,044,723,249	1,059,055,952
		586,968	(769,801)	(1,173,703)	(1,769,848)	(2,319,876)
SL-Cust.	SCHEDULE LS-2	316,226	316,226	316,226	316,226	316,226
SL-Dept.	SCHEDULE LS-1	19,155,515	19,155,515	19,155,515	19,155,515	19,155,515
	OUTDOOR LIGHTING	683,930	683,930	683,930	683,930	683,930
Traffic	TRAFFIC CONTROL- TRAFFIC SIGNALS	1,273,854	1,273,854	1,273,854	1,273,854	1,273,854
Ag Pump.	POWER-AGRICULTURAL AND PUMPING	787,485	787,485	787,485	787,485	787,485
CalTrans	STATE OF CA	155,616	155,616	155,616	155,616	155,616
	Total Other	22,372,626	22,372,626	22,372,626	22,372,626	22,372,626
	Pro Forma	22,372,626	22,372,626	22,372,626	22,372,626	22,372,626
		-	-	-	-	-
	Total RPU	2,156,796,088	2,168,464,928	2,184,822,980	2,200,504,118	2,217,418,818
	Pro Forma	2,155,580,323	2,170,211,500	2,187,446,075	2,204,385,770	2,222,473,041
		1,215,765	(1,746,572)	(2,623,095)	(3,881,652)	(5,054,222)
						-0.22741%



Revenue Requirement by Test Year

Line No.	Item	Account/ID	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22
1	REVENUE REQUIREMENTS CALCULATION						
2							
3	Production O&M						
4	Steam Production Operation						
5	Supervision & Engineering	0500	\$ -	\$ -	\$ -	\$ -	\$ -
6	Fuel (Transportation & Handling)	0501	-	-	-	-	-
7	Steam Power Fuel - Gas	50110	-	-	-	-	-
8	Steam Power Fuel - Oil	50120	-	-	-	-	-
9	Steam Power Fuel - Coal	50130	-	-	-	-	-
10	Steam Expense	0502	-	-	-	-	-
11	Electric Expense	0505	-	-	-	-	-
12	Miscellaneous	0506	-	-	-	-	-
13	Rent	0507	-	-	-	-	-
14	Total Steam Production Operation		\$ -	\$ -	\$ -	\$ -	\$ -
15							
16	Steam Production Maintenance						
17	Supervision & Engineering	0510	\$ -	\$ -	\$ -	\$ -	\$ -
18	Structures	0511	-	-	-	-	-
19	Boilers	0512	-	-	-	-	-
20	Electric Plant	0513	-	-	-	-	-
21	Miscellaneous Labor	0515	-	-	-	-	-
22	Total Steam Production Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -
23							
24	Nuclear Production Operation						
25	Supervision & Engineering	0517	\$ -	\$ -	\$ -	\$ -	\$ -
26	Nuclear Fuel Expense	0518	-	-	-	-	-
27	Electric Expense - Turbine Generators	0523	-	-	-	-	-
28	Reserved	NA	-	-	-	-	-
29	Miscellaneous Power Expenses	0524	2,050,000	2,050,000	2,050,000	2,050,000	2,050,000
30	Reserved	NA	-	-	-	-	-
31	Total Nuclear Production Operation		\$ 2,050,000	\$ 2,050,000	\$ 2,050,000	\$ 2,050,000	\$ 2,050,000
32							
33	Nuclear Production Maintenance						
34	Supervision & Engineering	0528	\$ -	\$ -	\$ -	\$ -	\$ -
35	Reserved	NA	-	-	-	-	-
36	Reserved	NA	-	-	-	-	-
37	Reserved	NA	-	-	-	-	-
38	Miscellaneous Plant	0530	800,000	800,000	800,000	800,000	800,000



Revenue Requirement by Test Year

Line No.	Item	Account/ID	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22
1	REVENUE REQUIREMENTS CALCULATION						
39	Total Nuclear Production Maintenance		\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
40							
41	Combined Cycle Operation						
42	Supervision & Engineering	NA	\$ -	\$ -	\$ -	\$ -	\$ -
43	Fuel	NA	-	-	-	-	-
44	Combined Cycle Fuel - Gas	NA	-	-	-	-	-
45	Combined Cycle Fuel - Oil	NA	-	-	-	-	-
46	Generation Expense	NA	-	-	-	-	-
47	Miscellaneous	NA	-	-	-	-	-
48	Total Combined Cycle Operation		\$ -	\$ -	\$ -	\$ -	\$ -
49							
50	Combined Cycle Maintenance						
51	Supervision & Engineering	NA	\$ -	\$ -	\$ -	\$ -	\$ -
52	Structures	NA	-	-	-	-	-
53	Electric Plant	NA	-	-	-	-	-
54	Miscellaneous Plant	NA	-	-	-	-	-
55	Total Combined Cycle Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -
56							
57	Other Production						
58	Intermountain Power (take or pay)	0546	\$ 44,325,000	\$ 48,361,000	\$ 50,072,000	\$ 51,409,000	\$ 41,145,000
59	Fuel expense	0547	848,000	1,232,000	1,557,000	2,006,000	1,904,000
60	Hoover (take or Pay)	0548	867,000	865,000	866,000	868,000	870,000
61	Misc Other Power Gen	0549	-	-	-	-	-
62	Palo Verde Power (take or pay)	0550	3,941,000	4,065,000	4,198,000	4,322,000	4,464,000
63	Deseret Power (take or pay)	0552	-	-	-	-	-
64	Maint/Generating & Elec Equip	0553	4,764,586	5,106,044	5,481,086	5,917,014	6,088,086
65	System Load Control	0556	4,064,487	4,355,772	4,675,707	5,047,580	5,193,516
66	Other Expenditures	0557	2,836,000	2,994,000	2,037,000	1,787,000	3,128,000
67	Purchased Power	0555	91,677,000	97,184,000	102,518,000	106,983,000	120,623,000
68	Purchased Power - Energy Direct Assignment	55501	-	-	-	-	-
69	Total Other Production		\$ 153,323,073	\$ 164,162,816	\$ 171,404,793	\$ 178,339,594	\$ 183,415,602
70							
71	Total Production O&M		\$ 156,173,073	\$ 167,012,816	\$ 174,254,793	\$ 181,189,594	\$ 186,265,602
72							
73	Fuel & Purchased Power		\$ 141,658,000	\$ 151,707,000	\$ 159,211,000	\$ 165,588,000	\$ 169,006,000
74							
75	Total Production O&M less Fuel & Purchased Powe		\$ 14,515,073	\$ 15,305,816	\$ 15,043,793	\$ 15,601,594	\$ 17,259,602



Revenue Requirement by Test Year

Line No.	Item	Account/ID	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22
1	REVENUE REQUIREMENTS CALCULATION						
76							
77	Transmission O&M						
78	Transmission Operation						
79	Supervision & Engineering	0560	\$ -	\$ -	\$ -	\$ -	\$ -
80	Load Dispatch	0561	-	-	-	-	-
81	Station Equipment	0562	119,835	128,424	137,856	148,820	153,123
82	Overhead Lines	0563	-	-	-	-	-
83	Underground Lines	0564	-	-	-	-	-
84	Transmission of Electricity by Others (Wheeling)	G110	-	-	-	-	-
85	Miscellaneous	0566	235,176	252,030	270,542	292,059	300,503
86	Rents	0567	-	-	-	-	-
87	Total Transmission Operation		\$ 355,012	\$ 380,454	\$ 408,398	\$ 440,880	\$ 453,626
88							
89	Transmission Maintenance						
90	Supervision & Engineering	0568	\$ -	\$ -	\$ -	\$ -	\$ -
91	Structures	0569	-	-	-	-	-
92	Station Equipment	0570	299,858	321,348	344,951	372,386	383,152
93	Overhead Lines	0571	3,654	3,916	4,204	4,538	4,669
94	Underground Lines	0572	-	-	-	-	-
95	Miscellaneous	0573	1,532,022	1,641,816	1,762,408	1,902,578	1,957,585
96	Total Transmission Maintenance		\$ 1,835,534	\$ 1,967,080	\$ 2,111,563	\$ 2,279,502	\$ 2,345,407
97							
98	Wheeling						
99	Transmission Cost Fixed	0565	\$ 30,940,522	\$ 31,614,898	\$ 33,093,140	\$ 34,267,861	\$ 33,599,182
100	Transmission cost Variable	0565	28,795,478	29,423,102	30,798,860	31,892,139	31,269,818
101	Total Wheeling		\$ 59,736,000	\$ 61,038,000	\$ 63,892,000	\$ 66,160,000	\$ 64,869,000
102							
103	Total Transmission O&M		\$ 61,926,546	\$ 63,385,533	\$ 66,411,961	\$ 68,880,382	\$ 67,668,033
104							
105	Distribution O&M						
106	Distribution Operations						
107	Operation Maintenance and Engineering	0580	\$ 3,960,712	\$ 4,244,560	\$ 4,556,326	\$ 4,918,704	\$ 5,060,914
108	Load Dispatch	0581	2,255,957	2,417,632	2,595,209	2,801,614	2,882,614
109	Station Equipment	0582	31,732	34,006	36,504	39,407	40,546
110	Overhead Lines	0583	10,207	10,938	11,741	12,675	13,042
111	Underground Lines	0584	748	802	861	929	956
112	Street Lighting & Signal Expenses	0585	-	-	-	-	-



Revenue Requirement by Test Year

Line No.	Item	Account/ID	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22
1	REVENUE REQUIREMENTS CALCULATION						
113	Metering	0586	135,706	145,432	156,114	168,530	173,403
114	Customer Installations	0587	21,877	23,445	25,167	27,168	27,954
115	Miscellaneous	0588	347,217	372,101	399,432	431,200	443,667
116	Rents	0589	-	-	-	-	-
117	Total Distribution Operations		\$ 6,764,156	\$ 7,248,915	\$ 7,781,353	\$ 8,400,228	\$ 8,643,095
117							
118	Distribution Maintenance						
119	Supervision	0590	\$ -	\$ -	\$ -	\$ -	\$ -
120	Structures	0591	56,569	60,623	65,076	70,251	72,282
121	Station Equipment	0592	1,249,562	1,339,113	1,437,471	1,551,798	1,596,663
122	Overhead Lines	0593	5,027,980	5,388,314	5,784,090	6,244,116	6,424,646
123	Underground Lines	0594	2,377,807	2,548,214	2,735,382	2,952,936	3,038,311
124	Transformers	0595	69,348	74,318	79,777	86,121	88,611
125	Street Lighting & Signals	0596	775,466	831,040	892,081	963,031	990,874
126	Metering	0597	292,945	313,940	336,999	363,801	374,319
127	Miscellaneous	0598	594,328	636,921	683,703	738,080	759,419
128	Total Distribution Maintenance		\$ 10,444,004	\$ 11,192,482	\$ 12,014,578	\$ 12,970,134	\$ 13,345,126
129							
130	Total Distribution O&M		\$ 17,208,160	\$ 18,441,397	\$ 19,795,931	\$ 21,370,362	\$ 21,988,220
131							
132	Customer O&M						
133	Customer Accounting Expense						
134	Supervision	0901	\$ 174,833	\$ 187,363	\$ 201,125	\$ 217,121	\$ 223,398
135	Meter Reading	0902	987,260	1,058,013	1,135,725	1,226,053	1,261,500
136	Customer Records and Collection Expenses	0903	5,422,351	5,810,948	6,237,766	6,733,875	6,928,564
137	Reserved	NA	-	-	-	-	-
138	Uncollectible Accounts	0904	919,000	982,301	1,038,380	1,096,721	1,155,041
139	Miscellaneous	0905	-	-	-	-	-
140	Total Customer Accounting Expense		\$ 7,503,444	\$ 8,038,624	\$ 8,612,995	\$ 9,273,769	\$ 9,568,503
141							
142	Other Customer Costs						
143	Supervision	0907	\$ -	\$ -	\$ -	\$ -	\$ -
144	Customer Assistance	0908	1,334,158	1,429,772	1,534,790	1,656,856	1,704,759
145	Advertisement	0909	1,018,047	1,091,007	1,171,142	1,264,286	1,300,839
146	Miscellaneous	0910	-	-	-	-	-
147	Total Other Customer Costs		\$ 2,352,206	\$ 2,520,779	\$ 2,705,932	\$ 2,921,143	\$ 3,005,598
148							



Revenue Requirement by Test Year

Line No.	Item	Account/ID	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22
1	REVENUE REQUIREMENTS CALCULATION						
149	Sales Expense						
150	Sales Expense - Supv.	0911	\$ -	\$ -	\$ -	\$ -	\$ -
151	Demonstrations & Selling	0912	204,120	218,748	234,816	253,491	260,820
152	Advertising Expenses	0913	3,596	3,854	4,137	4,466	4,595
153	Miscellaneous Sales Expense	0916	-	-	-	-	-
154	Total Sales Expense		\$ 207,716	\$ 222,602	\$ 238,953	\$ 257,957	\$ 265,415
155							
156	Total Customer O&M		\$ 10,063,366	\$ 10,782,005	\$ 11,557,880	\$ 12,452,869	\$ 12,839,517
157							
158	Administrative & General Expense						
159	Administrative Salaries & Misc. Labor	0920	\$ 741,182	\$ 794,299	\$ 852,641	\$ 920,454	\$ 947,066
160	Office Supplies & Expense	0921	781,486	837,492	899,006	970,507	998,566
161	Interdepartmental Charges	0922	(21,191,303)	(22,709,995)	(24,378,061)	(26,316,923)	(27,077,796)
162	Outside Services	0923	4,179,539	4,479,069	4,808,060	5,190,459	5,340,526
163	Property Insurance	0924	-	-	-	-	-
164	Injuries and Damages	0925	-	-	-	-	-
165	Employee Pensions and Benefits	0926	21,241,001	22,763,255	24,435,232	26,378,642	27,141,299
166	Franchise Requirements	0927	-	-	-	-	-
167	Compliance & Consultants (Regulatory Commission Expense:	0928	24,854	26,635	28,591	30,865	31,758
168	General Advertising Expense	0930	24,292	26,033	27,945	30,168	31,040
169	Rents	0931	2,095,272	2,245,431	2,410,360	2,602,063	2,677,294
170	Miscellaneous General Expenses	0933	2,229,588	2,389,373	2,564,874	2,768,866	2,848,920
171	Maintenance of General Plant	0932	1,032	1,106	1,188	1,282	1,319
172	Duplicate Charges - Credit	0929	-	-	-	-	-
173	Total Administrative & General Expense		\$ 10,126,942	\$ 10,852,698	\$ 11,649,836	\$ 12,576,383	\$ 12,939,991
174							
175	Miscellaneous and Clearing Accounts						
176	General Government Charges	0701	\$ 10,953,229	\$ 11,738,202	\$ 12,600,381	\$ 13,602,528	\$ 13,995,803
177	Expenses Transferred From Electric	0702	3,782,780	4,053,876	4,351,637	4,697,736	4,833,556
178	IDI Utility Charges	0703	838	898	964	1,041	1,071
179	Removal Expenses	0704	-	-	-	-	-
180	Taxes	0707	-	-	-	-	-
181	Stores Expenses	0781	-	-	-	-	-
182	Transportation Expenses	0782	1,415,078	1,516,491	1,627,879	1,757,349	1,808,157
183	Tool and Shop Expenses	0783	(613,216)	(657,162)	(705,431)	(761,537)	(783,554)
184	Insurance	0788	569,631	610,454	655,293	707,410	727,863
185	Non-Operating expenses	0790	-	-	-	-	-



Revenue Requirement by Test Year

Line No.	Item	Account/ID	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22
1	REVENUE REQUIREMENTS CALCULATION						
186	Total Miscellaneous and Clearing Accounts		\$ 16,108,342	\$ 17,262,759	\$ 18,530,721	\$ 20,004,527	\$ 20,582,896
188	Total O&M Expense		\$ 271,606,428	\$ 287,737,209	\$ 302,201,122	\$ 316,474,117	\$ 322,284,259
189	Check		-	-	-	-	-
191	Total O&M Expense less Purchased Power		\$ 129,948,428	\$ 136,030,209	\$ 142,990,122	\$ 150,886,117	\$ 153,278,259
193	Additional Expenses & Deductions						
194	Debt Service						
195	Generation		\$ 20,573,469	\$ 20,579,063	\$ 20,582,623	\$ 20,431,586	\$ 20,418,873
196	Transmission		-	-	-	-	-
197	Distribution		19,882,531	19,887,937	19,891,377	19,745,414	19,733,127
198	Customer		-	-	-	-	-
199	New Debt		231,000	4,125,000	9,232,000	9,551,000	14,402,000
200	Total Debt Service		\$ 40,687,000	\$ 44,592,000	\$ 49,706,000	\$ 49,728,000	\$ 54,554,000
202	Taxes and Transfer to General Fund						
203	Contribution to General Fund		\$ 39,831,497	\$ 40,018,802	\$ 42,514,697	\$ 44,740,668	\$ 47,033,249
204	Other		-	-	-	-	-
205	Other		-	-	-	-	-
206	Other		-	-	-	-	-
207	Total Taxes and Transfer to General Fund		\$ 39,831,497	\$ 40,018,802	\$ 42,514,697	\$ 44,740,668	\$ 47,033,249
209	Capital Paid from Current Earnings						
210	Production		\$ -	\$ -	\$ -	\$ -	\$ -
211	Transmission		-	-	-	-	-
212	Distribution		3,829,504	4,253,997	4,947,210	5,338,923	5,379,757
213	Customer		356,496	317,003	504,790	487,077	454,243
214	Street Lighting Capital		-	-	-	-	-
215	N/A		-	-	-	-	-
216	Total Capital Paid from Current Earnings		\$ 4,186,000	\$ 4,571,000	\$ 5,452,000	\$ 5,826,000	\$ 5,834,000
218	Reserves - Additional Cash Requirements		\$ 4,930,657	\$ 10,292,384	\$ 7,161,572	\$ 4,379,629	\$ 11,406,710
220	Total Additional Expenses & Deductions		\$ 89,635,153	\$ 99,474,186	\$ 104,834,269	\$ 104,674,297	\$ 118,827,960
222	Subtotal Revenue Requirement		\$ 361,241,582	\$ 387,211,394	\$ 407,035,391	\$ 421,148,415	\$ 441,112,218



Revenue Requirement by Test Year

Line No.	Item	Account/ID	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22
1	REVENUE REQUIREMENTS CALCULATION						
223	Check		-	-	-	-	-
224							
225	Other Income						
226	Other Operating Revenue:						
227	Gain on retirement of assets (proforma)		\$ 482,000	\$ 482,000	\$ 482,000	\$ 482,000	\$ 482,000
228	Uncollectible accounts (proforma)						
229	Diversion	344400	-	-	-	-	-
230	Service Connect Charges-Elec	344410	371,000	378,420	385,988	393,708	401,582
231	Misc Service Revenues-Electric	344491	2,861,000	2,918,220	2,976,584	3,036,116	3,096,838
232	Misc Operating Revenues-Elec	344492	17,800	17,800	17,800	17,800	17,800
233	Corona Fees- Rev	344493	-	-	-	-	-
234	Cap and Trade Auction		2,944,000	5,235,000	5,043,000	-	-
235	Non Energy Rcpts ABC Admin OH	344513	749,100	760,337	771,742	783,318	795,067
236	Total Other Operating Revenue:		\$ 7,424,900	\$ 9,791,777	\$ 9,677,114	\$ 4,712,942	\$ 4,793,288
237							
238	Other Non-Operating Revenue:						
239	Corona Fees- Rev	344493	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
240	Misc Settlement Reimb	344494	-	-	-	-	-
241	Late Payment Penalties	353400	-	-	-	-	-
242	Land and Building Rental	373100	1,821,000	1,821,000	1,821,000	1,821,000	1,821,000
243	Other Property Rental	373120	74,000	75,480	76,990	78,529	80,100
244	Pole Attachments	373125	216,900	221,238	225,663	230,176	234,780
245	Substation Operation & Maint	373126	325,833	-	-	-	-
246	Substation Leasing	373127	289,500	-	-	-	-
247	Communication Services	373128	268,200	268,200	268,200	268,200	268,200
248	CIS User Fee	373132	688,600	688,600	688,600	688,600	688,600
249	Refunds and Reimbursements	374000	-	-	-	-	-
250	Miscellaneous Receipts	374200	115,000	115,000	115,000	115,000	115,000
251	Cash Over/Shortage	374207	-	-	-	-	-
252	Asset Forfeiture Revenue	374500	-	-	-	-	-
253	Bad Debt Recovery	374800	-	-	-	-	-
254	Settlement Recovery	374801	-	-	-	-	-
255	Settlement Recovery - SONGS	374802	-	-	-	-	-
256	Liquidated Damages	374810	-	-	-	-	-
257	Operating Transfer from 650 Fund	985650	-	-	-	-	-
258	Utilization Charges	6125000	409,400	218,559	19,269	19,412	19,377
259	Total Other Non-Operating Revenue:		\$ 4,228,433	\$ 3,428,077	\$ 3,234,721	\$ 3,240,917	\$ 3,247,057



Revenue Requirement by Test Year

Line No.	Item	Account/ID	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22
1	REVENUE REQUIREMENTS CALCULATION						
260							
261	Interest income		4,679,000	7,391,000	8,188,000	7,344,000	7,378,578
262							
263	Wholesale sales		-	-	-	-	-
264							
265	Transmission revenue		38,643,000	39,167,000	39,809,000	40,277,000	40,679,770
266							
267	Total Other Income		\$ 54,975,333	\$ 59,777,854	\$ 60,908,836	\$ 55,574,859	\$ 56,098,693
268							
269							
270	Total Retail Revenue Requirement		\$ 306,266,249	\$ 327,433,541	\$ 346,126,555	\$ 365,573,555	\$ 385,013,525



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
2											
3	Production O&M										
4	Steam Production Operation										
5	Supervision & Engineering	0500	\$ -		NA	-	-	-	-	-	-
6	Fuel (Transportation & Handling)	0501	-		NA	-	-	-	-	-	-
7	Steam Power Fuel - Gas	50110	-		NA	-	-	-	-	-	-
8	Steam Power Fuel - Oil	50120	-		NA	-	-	-	-	-	-
9	Steam Power Fuel - Coal	50130	-		NA	-	-	-	-	-	-
10	Steam Expense	0502	-		NA	-	-	-	-	-	-
11	Electric Expense	0505	-		NA	-	-	-	-	-	-
12	Miscellaneous	0506	-		NA	-	-	-	-	-	-
13	Rent	0507	-		NA	-	-	-	-	-	-
14	Total Steam Production Operation		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15											
16	Steam Production Maintenance										
17	Supervision & Engineering	0510	\$ -		NA	-	-	-	-	-	-
18	Structures	0511	-		NA	-	-	-	-	-	-
19	Boilers	0512	-		NA	-	-	-	-	-	-
20	Electric Plant	0513	-		NA	-	-	-	-	-	-
21	Miscellaneous Labor	0515	-		NA	-	-	-	-	-	-
22	Total Steam Production Maintenance		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23											
24	Nuclear Production Operation										
25	Supervision & Engineering	0517	\$ -		NA	-	-	-	-	-	-
26	Nuclear Fuel Expense	0518	-		NA	-	-	-	-	-	-
27	Electric Expense - Turbine Generators	0523	-		NA	-	-	-	-	-	-
28	Reserved	NA	-		NA	-	-	-	-	-	-
29	Miscellaneous Power Expenses	0524	2,050,000		Production	2,050,000	-	-	-	-	2,050,000
30	Reserved	NA	-		NA	-	-	-	-	-	-
31	Total Nuclear Production Operation		\$ 2,050,000			\$ 2,050,000	\$ -	\$ -	\$ -	\$ -	\$ 2,050,000
32											
33	Nuclear Production Maintenance										
34	Supervision & Engineering	0528	\$ -		NA	-	-	-	-	-	-
35	Reserved	NA	-		NA	-	-	-	-	-	-
36	Reserved	NA	-		NA	-	-	-	-	-	-
37	Reserved	NA	-		NA	-	-	-	-	-	-
38	Miscellaneous Plant	0530	800,000		Production	800,000	-	-	-	-	800,000
39	Total Nuclear Production Maintenance		\$ 800,000			\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000
40											
41	Combined Cycle Operation										
42	Supervision & Engineering	NA	\$ -		NA	-	-	-	-	-	-
43	Fuel	NA	-		NA	-	-	-	-	-	-
44	Combined Cycle Fuel - Gas	NA	-		NA	-	-	-	-	-	-
45	Combined Cycle Fuel - Oil	NA	-		NA	-	-	-	-	-	-
46	Generation Expense	NA	-		NA	-	-	-	-	-	-
47	Miscellaneous	NA	-		NA	-	-	-	-	-	-
48	Total Combined Cycle Operation		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49											
50	Combined Cycle Maintenance										
51	Supervision & Engineering	NA	\$ -		NA	-	-	-	-	-	-
52	Structures	NA	-		NA	-	-	-	-	-	-
53	Electric Plant	NA	-		NA	-	-	-	-	-	-
54	Miscellaneous Plant	NA	-		NA	-	-	-	-	-	-
55	Total Combined Cycle Maintenance		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56											
57	Other Production										
58	Intermountain Power (take or pay)	0546	\$ 47,062,400		Production	47,062,400	-	-	-	-	47,062,400



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
59	Fuel expense	0547	1,509,400		Production	1,509,400	-	-	-	-	1,509,400
60	Hoover (take or pay)	0548	867,200		Production	867,200	-	-	-	-	867,200
61	Misc Other Power Gen	0549	-		NA	-	-	-	-	-	-
62	Palo Verde Power (take or pay)	0550	4,198,000		Production	4,198,000	-	-	-	-	4,198,000
63	Deseret Power (take or pay)	0552	-		NA	-	-	-	-	-	-
64	Maint/Generating & Elec Equip	0553	5,471,363		Production	5,471,363	-	-	-	-	5,471,363
65	System Load Control	0556	4,667,413		Production	4,667,413	-	-	-	-	4,667,413
66	Other Expenditures	0557	2,556,400		Production	2,556,400	-	-	-	-	2,556,400
67	Purchased Power	0555	103,797,000		Production	103,797,000	-	-	-	-	103,797,000
68	Purchased Power - Energy Direct Assignment	55501	-		NA	-	-	-	-	-	-
69	Total Other Production		\$ 170,129,176			\$ 170,129,176	\$ -	\$ -	\$ -	\$ -	\$ 170,129,176
71	Total Production O&M		\$ 172,979,176			\$ 172,979,176	\$ -	\$ -	\$ -	\$ -	\$ 172,979,176
73	Fuel & Purchased Power		\$ 157,434,000			\$ 157,434,000	\$ -	\$ -	\$ -	\$ -	\$ 157,434,000
75	Total Production O&M less Fuel & Purchased Power		\$ 15,545,176			\$ 15,545,176	\$ -	\$ -	\$ -	\$ -	\$ 15,545,176
77	Transmission O&M										
78	Transmission Operation										
79	Supervision & Engineering	0560	\$ -		NA	-	-	-	-	-	-
80	Load Dispatch	0561	-		NA	-	-	-	-	-	-
81	Station Equipment	0562	137,612		Distribution	-	-	137,612	-	-	137,612
82	Overhead Lines	0563	-		NA	-	-	-	-	-	-
83	Underground Lines	0564	-		NA	-	-	-	-	-	-
84	Transmission of Electricity by Others (Wheeling)	G110	-		NA	-	-	-	-	-	-
85	Miscellaneous	0566	270,062		Distribution	-	-	270,062	-	-	270,062
86	Rents	0567	-		NA	-	-	-	-	-	-
87	Total Transmission Operation		\$ 407,674			\$ -	\$ -	\$ 407,674	\$ -	\$ -	\$ 407,674
89	Transmission Maintenance										
90	Supervision & Engineering	0568	\$ -		NA	-	-	-	-	-	-
91	Structures	0569	-		NA	-	-	-	-	-	-
92	Station Equipment	0570	344,339		Distribution	-	-	344,339	-	-	344,339
93	Overhead Lines	0571	4,196		Distribution	-	-	4,196	-	-	4,196
94	Underground Lines	0572	-		NA	-	-	-	-	-	-
95	Miscellaneous	0573	1,759,282		Distribution	-	-	1,759,282	-	-	1,759,282
96	Total Transmission Maintenance		\$ 2,107,817			\$ -	\$ -	\$ 2,107,817	\$ -	\$ -	\$ 2,107,817
98	Wheeling										
99	Transmission Cost Fixed	0565	\$ 32,703,121		Transmission	-	32,703,121	-	-	-	32,703,121
100	Transmission cost Variable	0565	30,435,879		Transmission	-	30,435,879	-	-	-	30,435,879
101	Total Wheeling		\$ 63,139,000			\$ -	\$ 63,139,000	\$ -	\$ -	\$ -	\$ 63,139,000
103	Total Transmission O&M		\$ 65,654,491			\$ -	\$ 63,139,000	\$ 2,515,491	\$ -	\$ -	\$ 65,654,491
105	Distribution O&M										
106	Distribution Operations										
107	Operation Maintenance and Engineering	0580	\$ 4,548,243		Distribution	-	-	4,548,243	-	-	4,548,243
108	Load Dispatch	0581	2,590,605		Distribution	-	-	2,590,605	-	-	2,590,605
109	Station Equipment	0582	36,439		Distribution	-	-	36,439	-	-	36,439
110	Overhead Lines	0583	11,721		Distribution	-	-	11,721	-	-	11,721
111	Underground Lines	0584	859		Distribution	-	-	859	-	-	859
112	Street Lighting & Signal Expenses	0585	-		NA	-	-	-	-	-	-
113	Metering	0586	155,837		Distribution	-	-	155,837	-	-	155,837
114	Customer Installations	0587	25,122		Distribution	-	-	25,122	-	-	25,122
115	Miscellaneous	0588	398,723		Distribution	-	-	398,723	-	-	398,723



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
116	Rents	0589	-		NA	-	-	-	-	-	-
117	Total Distribution Operations		\$ 7,767,549			\$ -	\$ -	\$ 7,767,549	\$ -	\$ -	\$ 7,767,549
118	Distribution Maintenance										
119	Supervision	0590	\$ -		NA	-	-	-	-	-	-
120	Structures	0591	64,960		Distribution	-	-	64,960	-	-	64,960
121	Station Equipment	0592	1,434,921		Distribution	-	-	1,434,921	-	-	1,434,921
122	Overhead Lines	0593	5,773,829		Distribution	-	-	5,773,829	-	-	5,773,829
123	Underground Lines	0594	2,730,530		Distribution	-	-	2,730,530	-	-	2,730,530
124	Transformers	0595	79,635		Distribution	-	-	79,635	-	-	79,635
125	Street Lighting & Signals	0596	890,498		Distribution	-	-	890,498	-	-	890,498
126	Metering	0597	336,401		Distribution	-	-	336,401	-	-	336,401
127	Miscellaneous	0598	682,490		Distribution	-	-	682,490	-	-	682,490
128	Total Distribution Maintenance		\$ 11,993,265			\$ -	\$ -	\$ 11,993,265	\$ -	\$ -	\$ 11,993,265
130	Total Distribution O&M		\$ 19,760,814			\$ -	\$ -	\$ 19,760,814	\$ -	\$ -	\$ 19,760,814
132	Customer O&M										
133	Customer Accounting Expense										
134	Supervision	0901	\$ 200,768		Customer	-	-	-	200,768	-	200,768
135	Meter Reading	0902	1,133,710		Customer	-	-	-	1,133,710	-	1,133,710
136	Customer Records and Collection Expenses	0903	6,226,701		Customer	-	-	-	6,226,701	-	6,226,701
137	Reserved	NA	-		NA	-	-	-	-	-	-
138	Uncollectible Accounts	0904	1,038,288		Customer	-	-	-	1,038,288	-	1,038,288
139	Miscellaneous	0905	-		NA	-	-	-	-	-	-
140	Total Customer Accounting Expense		\$ 8,599,467			\$ -	\$ -	\$ -	\$ 8,599,467	\$ -	\$ 8,599,467
142	Other Customer Costs										
143	Supervision	0907	\$ -		NA	-	-	-	-	-	-
144	Customer Assistance	0908	1,532,067		Customer	-	-	-	1,532,067	-	1,532,067
145	Advertisement	0909	1,169,064		Customer	-	-	-	1,169,064	-	1,169,064
146	Miscellaneous	0910	-		NA	-	-	-	-	-	-
147	Total Other Customer Costs		\$ 2,701,131			\$ -	\$ -	\$ -	\$ 2,701,131	\$ -	\$ 2,701,131
149	Sales Expense										
150	Sales Expense - Supv.	0911	\$ -		NA	-	-	-	-	-	-
151	Demonstrations & Selling	0912	234,399		Customer	-	-	-	234,399	-	234,399
152	Advertising Expenses	0913	4,130		Customer	-	-	-	4,130	-	4,130
153	Miscellaneous Sales Expense	0916	-		NA	-	-	-	-	-	-
154	Total Sales Expense		\$ 238,529			\$ -	\$ -	\$ -	\$ 238,529	\$ -	\$ 238,529
156	Total Customer O&M		\$ 11,539,127			\$ -	\$ -	\$ -	\$ 11,539,127	\$ -	\$ 11,539,127
158	Administrative & General Expense										
159	Administrative Salaries & Misc. Labor	0920	\$ 851,129		Total Labor	168,226	-	491,056	191,847	-	851,129
160	Office Supplies & Expense	0921	897,411		A&G	231,005	-	666,407	-	-	897,411
161	Interdepartmental Charges	0922	(24,334,816)		Total Labor	(4,809,795)	-	(14,039,885)	(5,485,136)	-	(24,334,816)
162	Outside Services	0923	4,799,530		A&G	1,235,457	-	3,564,073	-	-	4,799,530
163	Property Insurance	0924	-		NA	-	-	-	-	-	-
164	Injuries and Damages	0925	-		NA	-	-	-	-	-	-
165	Employee Pensions and Benefits	0926	24,391,886		Total Labor	4,821,074	-	14,072,811	5,498,000	-	24,391,886
166	Franchise Requirements	0927	-		NA	-	-	-	-	-	-
167	Compliance & Consultants (Regulatory Commission Expens	0928	28,541		A&G	7,347	-	21,194	-	-	28,541
168	General Advertising Expense	0930	27,896		A&G	7,181	-	20,715	-	-	27,896
169	Rents	0931	2,406,084		Total Labor	475,564	-	1,388,181	542,338	-	2,406,084
170	Miscellaneous General Expenses	0933	2,560,324		A&G	659,058	-	1,901,266	-	-	2,560,324
171	Maintenance of General Plant	0932	1,186		A&G	305	-	880	-	-	1,186



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
172	Duplicate Charges - Credit	0929	-		NA	-	-	-	-	-	-
173	Total Administrative & General Expense		\$ 11,629,170			\$ 2,795,423	\$ -	\$ 8,086,698	\$ 747,049	\$ -	\$ 11,629,170
174											
175	Miscellaneous and Clearing Accounts										
176	General Government Charges	0701	\$ 12,578,029		RevReq- Exl TRANS	9,227,770	-	2,883,161	467,097	-	12,578,029
177	Expenses Transferred From Electric	0702	4,343,917		RevReq- Exl TRANS	3,186,880	-	995,722	161,316	-	4,343,917
178	IDI Utility Charges	0703	962		RevReq- Exl TRANS	706	-	221	36	-	962
179	Removal Expenses	0704	-		RevReq- Exl TRANS	-	-	-	-	-	-
180	Taxes	0707	-		NA	-	-	-	-	-	-
181	Stores Expenses	0781	-		NA	-	-	-	-	-	-
182	Transportation Expenses	0782	1,624,991		Net Plant	535,741	-	1,089,250	-	-	1,624,991
183	Tool and Shop Expenses	0783	(704,180)		Net Plant	(232,160)	-	(472,020)	-	-	(704,180)
184	Insurance	0788	654,130		Net Plant	215,659	-	438,471	-	-	654,130
185	Non-Operating expenses	0790	-		NA	-	-	-	-	-	-
186	Total Miscellaneous and Clearing Accounts		\$ 18,497,849			\$ 12,934,596	\$ -	\$ 4,934,804	\$ 628,449	\$ -	\$ 18,497,849
187											
188	Total O&M Expense		\$ 300,060,627			\$ 188,709,194	\$ 63,139,000	\$ 35,297,808	\$ 12,914,625	\$ -	\$ 300,060,627
189	Check										
190											
191	Total O&M Expense less Purchased Power		\$ 142,626,627			\$ 31,275,194	\$ 63,139,000	\$ 35,297,808	\$ 12,914,625	\$ -	\$ 142,626,627
192											
193	Additional Expenses & Deductions										
194	Debt Service										
195	Generation		\$ 20,517,123		Production	20,517,123	-	-	-	-	20,517,123
196	Transmission		-		Transmission	-	-	-	-	-	-
197	Distribution		19,828,077		Distribution	-	-	19,828,077	-	-	19,828,077
198	Customer		-		NA	-	-	-	-	-	-
199	New Debt		7,508,200		CIP	-	-	6,892,528	615,672	-	7,508,200
200	Total Debt Service		\$ 47,853,400			\$ 20,517,123	\$ -	\$ 26,720,605	\$ 615,672	\$ -	\$ 47,853,400
201											
202	Taxes and Transfer to General Fund										
203	Contribution to General Fund		\$ 42,827,783		RevReq	29,035,445	3,250,651	9,071,951	1,469,736	-	42,827,783
204	Other		-		NA	-	-	-	-	-	-
205	Other		-		NA	-	-	-	-	-	-
206	Other		-		NA	-	-	-	-	-	-
207	Total Taxes and Transfer to General Fund		\$ 42,827,783			\$ 29,035,445	\$ 3,250,651	\$ 9,071,951	\$ 1,469,736	\$ -	\$ 42,827,783
208											
209	Capital Paid from Current Earnings										
210	Production		\$ -		Production	-	-	-	-	-	-
211	Transmission		-		Distribution	-	-	-	-	-	-
212	Distribution		4,749,448		Distribution	-	-	4,749,448	-	-	4,749,448
213	Customer		424,352		Customer	-	-	-	424,352	-	424,352
214	Street Lighting Capital		-		Distribution	-	-	-	-	-	-
215	N/A		-		NA	-	-	-	-	-	-
216	Total Capital Paid from Current Earnings		\$ 5,173,800			\$ -	\$ -	\$ 4,749,448	\$ 424,352	\$ -	\$ 5,173,800
217											
218	Reserves - Additional Cash Requirements		7,634,190		RevReq	5,175,662	579,439	1,617,104	261,985	-	7,634,190
219											
220	Total Additional Expenses & Deductions		\$ 103,489,173			\$ 54,728,229	\$ 3,830,090	\$ 42,159,109	\$ 2,771,745	\$ -	\$ 103,489,173
221											
222	Subtotal Revenue Requirement		\$ 403,549,800			\$ 243,437,424	\$ 66,969,090	\$ 77,456,917	\$ 15,686,369	\$ -	\$ 403,549,800
223	Check										
224											
225	Other Income										
226	Other Operating Revenue:										
227	Gain on retirement of assets (proforma)		\$ 482,000		Distribution	-	-	482,000	-	-	482,000



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
228	Uncollectible accounts (proforma)		-		NA	-	-	-	-	-	-
229	Diversion	344400	-		RevReq	-	-	-	-	-	-
230	Service Connect Charges-Elec	344410	386,140		Customer	-	-	-	386,140	-	386,140
231	Misc Service Revenues-Electric	344491	2,977,752		Customer	-	-	-	2,977,752	-	2,977,752
232	Misc Operating Revenues-Elec	344492	17,800		RevReq	12,068	1,351	3,770	611	-	17,800
233	Corona Fees- Rev	344493	-		NA	-	-	-	-	-	-
234	Cap and Trade Auction		3,305,500		RevReq	2,240,991	250,889	700,184	113,436	-	3,305,500
235	Non Energy Rcpts ABC Admin OH	344513	771,913		Rev Req / City	21,635	2,422	6,760	1,095	740,000	771,913
236	Total Other Operating Revenue:		\$ 7,941,104			\$ 2,274,694	\$ 254,662	\$ 1,192,714	\$ 3,479,034	\$ 740,000	\$ 7,941,104
237											
238	Other Non-Operating Revenue:										
239	Corona Fees- Rev	344493	\$ 20,000		RevReq	13,559	1,518	4,236	686	-	20,000
240	Misc Settlement Reimb	344494	-		NA	-	-	-	-	-	-
241	Late Payment Penalties	353400	-		RevReq	-	-	-	-	-	-
242	Land and Building Rental	373100	1,821,000		RevReq	1,234,562	138,215	385,731	62,492	-	1,821,000
243	Other Property Rental	373120	77,020		RevReq	52,216	5,846	16,315	2,643	-	77,020
244	Pole Attachments	373125	225,751		Distribution	-	-	225,751	-	-	225,751
245	Substation Operation & Maint	373126	-		Direct Assign	-	-	-	-	-	-
246	Substation Leasing	373127	-		Direct Assign	-	-	-	-	-	-
247	Communication Services	373128	268,200		RevReq	181,828	20,357	56,811	9,204	-	268,200
248	CIS User Fee	373132	688,600		Distribution	-	-	688,600	-	-	688,600
249	Refunds and Reimbursements	374000	-		RevReq	-	-	-	-	-	-
250	Miscellaneous Receipts	374200	115,000		RevReq	77,965	8,729	24,360	3,946	-	115,000
251	Cash Over/Shortage	374207	-		RevReq	-	-	-	-	-	-
252	Asset Forfeiture Revenue	374500	-		RevReq	-	-	-	-	-	-
253	Bad Debt Recovery	374800	-		RevReq	-	-	-	-	-	-
254	Settlement Recovery	374801	-		RevReq	-	-	-	-	-	-
255	Settlement Recovery - SONGS	374802	-		RevReq	-	-	-	-	-	-
256	Liquidated Damages	374810	-		RevReq	-	-	-	-	-	-
257	Operating Transfer from 650 Fund	985650	-		NA	-	-	-	-	-	-
258	Utilization Charges	6125000	137,203		RevReq	93,018	10,414	29,063	4,708	-	137,203
259	Total Other Non-Operating Revenue:		\$ 3,352,774			\$ 1,653,149	\$ 185,078	\$ 1,430,868	\$ 83,680	\$ -	\$ 3,352,774
260											
261	Interest income		6,996,116		RevReq	4,743,074	531,009	1,481,945	240,088	-	6,996,116
262											
263	Wholesale sales		-		Production	-	-	-	-	-	-
264											
265	Transmission revenue		39,715,154		Transmission	-	39,715,154	-	-	-	39,715,154
266											
267	Total Other Income		\$ 58,005,148			\$ 8,670,916	\$ 40,685,903	\$ 4,105,527	\$ 3,802,802	\$ 740,000	\$ 58,005,148
268											
269											
270	Total Retail Revenue Requirement		\$ 345,544,652			\$ 234,766,507	\$ 26,283,187	\$ 73,351,390	\$ 11,883,568	\$ (740,000)	\$ 345,544,652
271	Check					68%	8%	21%	3%	0%	
272	Difference between Actual and Budget (Pro Forma)										
273	Revenue From Current Retail Rates										
274	Residential		\$ 126,750,285								
275	Commercial-Flat		51,426,752								
276	Commercial-Demand		27,324,865								
277	Industrial-TOU		127,414,930								
278	City Contract		7,992,153								
279	Other		5,250,870								
280	Total Revenue From Current Retail Rates		\$ 346,159,853								
281											
282											
283											
284	PLANT IN SERVICE										



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
285											
286	Gross Plant in Service										
287	Intangible Plant										
288	Organization	301	\$ -		NA	-	-	-	-	-	-
289	Franchises and Consents	302	-		NA	-	-	-	-	-	-
290	Misc. Intangible Plant	303	29,611,844		Net Plant	9,762,690	-	19,849,154	-	-	29,611,844
291	Misc. Computer Software	3030	-		NA	-	-	-	-	-	-
292	Total Intangible Plant		\$ 29,611,844			\$ 9,762,690	\$ -	\$ 19,849,154	\$ -	\$ -	\$ 29,611,844
293											
294	Production Plant										
295	Steam Production										
296	Land and Land Rights	310	\$ 17,142		Production	17,142	-	-	-	-	17,142
297	Structures & Improvements	311	-		NA	-	-	-	-	-	-
298	Boiler Plant Equipment	312	-		NA	-	-	-	-	-	-
299	Engines and Engine Generators	313	-		NA	-	-	-	-	-	-
300	Turbo-Generator Units	314	-		NA	-	-	-	-	-	-
301	Accessory Electric Equipment	315	-		NA	-	-	-	-	-	-
302	Misc. Power Plant Equipment	316	-		NA	-	-	-	-	-	-
303	Total Steam Production		\$ 17,142			\$ 17,142	\$ -	\$ -	\$ -	\$ -	\$ 17,142
304											
305	Hydraulic Production										
306	Land and Land Rights	330	\$ -		NA	-	-	-	-	-	-
307	Structures & Improvements	331	-		NA	-	-	-	-	-	-
308	Reservoirs, Dams and Water Ways	332	-		NA	-	-	-	-	-	-
309	Water Wheel, Turbine and Generator	333	-		NA	-	-	-	-	-	-
310	Accessory Electric Equipment	334	-		NA	-	-	-	-	-	-
311	Misc. Power Plant Equipment	335	-		NA	-	-	-	-	-	-
312	Roads, Railroads and Bridges	336	-		NA	-	-	-	-	-	-
313	Total Hydraulic Production		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314											
315	Combustion Turbine & Other Production										
316	Land and Land Rights	340	\$ 1,036,916		Production	1,036,916	-	-	-	-	1,036,916
317	Structures & Improvements	341	149,894		Production	149,894	-	-	-	-	149,894
318	Fuel Holders, Prod & Acc	342	-		NA	-	-	-	-	-	-
319	Prime Movers	343	-		NA	-	-	-	-	-	-
320	Generators & Other Production	344	267,162,932		Production	267,162,932	-	-	-	-	267,162,932
321	Accessory Electric Equipment	345	-		NA	-	-	-	-	-	-
322	Misc. Production Plant	2000	-		NA	-	-	-	-	-	-
323	Total Combustion Turbine & Other Production		\$ 268,349,742			\$ 268,349,742	\$ -	\$ -	\$ -	\$ -	\$ 268,349,742
324											
325	Total Production Plant		\$ 268,366,884			\$ 268,366,884	\$ -	\$ -	\$ -	\$ -	\$ 268,366,884
326											
327	Transmission Plant										
328	Land and Land Rights	350	\$ 1,711,343		Distribution	-	-	1,711,343	-	-	1,711,343
329	Reserved	351	-		NA	-	-	-	-	-	-
330	Structures & Improvements	352	980,750		Distribution	-	-	980,750	-	-	980,750
331	Station Equipment - System	353	4,863,356		Distribution	-	-	4,863,356	-	-	4,863,356
332	Towers and Fixtures	354	3,532,104		Distribution	-	-	3,532,104	-	-	3,532,104
333	Poles and Fixtures	355	18,659,015		Distribution	-	-	18,659,015	-	-	18,659,015
334	Overhead Conductor	356	8,592,606		Distribution	-	-	8,592,606	-	-	8,592,606
335	Underground Conductor	357	5,727,571		Distribution	-	-	5,727,571	-	-	5,727,571
336	Underground Conduit	358	2,058,122		Distribution	-	-	2,058,122	-	-	2,058,122
337	Misc. Transmission Plant	359	-		NA	-	-	-	-	-	-
338	Total Transmission Plant		\$ 46,124,867			\$ -	\$ -	\$ 46,124,867	\$ -	\$ -	\$ 46,124,867
339											
340	Distribution Plant										
341	Land and Land Rights	360	\$ 10,553,496		Distribution	-	-	10,553,496	-	-	10,553,496



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
342	Structures & Improvements	361	10,678,983		Distribution	-	-	10,678,983	-	-	10,678,983
343	Station Equipment	362	123,449,575		Distribution	-	-	123,449,575	-	-	123,449,575
344	Misc. Plant	363	-		NA	-	-	-	-	-	-
345	Towers and Fixtures	364	31,980,198		Distribution	-	-	31,980,198	-	-	31,980,198
346	Overhead Conductor	365	38,718,492		Distribution	-	-	38,718,492	-	-	38,718,492
347	Underground Conduit	366	109,279,967		Distribution	-	-	109,279,967	-	-	109,279,967
348	Underground Conductor	367	126,112,503		Distribution	-	-	126,112,503	-	-	126,112,503
349	Line Transformers	368	53,163,303		Distribution	-	-	53,163,303	-	-	53,163,303
350	Services	369	26,592,360		Distribution	-	-	26,592,360	-	-	26,592,360
351	Meters	370	15,232,659		Distribution	-	-	15,232,659	-	-	15,232,659
352	Inst. on Customer Premises	371	839,555		Distribution	-	-	839,555	-	-	839,555
353	Street Light / Signal Systems	373	47,962,902		Distribution	-	-	47,962,902	-	-	47,962,902
354	Total Distribution Plant		\$ 594,563,994			\$ -	\$ -	\$ 594,563,994	\$ -	\$ -	\$ 594,563,994
355											
356	Subtotal Plant Before General		\$ 909,055,745			\$ 268,366,884	\$ -	\$ 640,688,861	\$ -	\$ -	\$ 909,055,745
357											
358	General Plant										
359	Land and Land Rights	389	\$ 8,119,611		Net Plant	2,676,944	-	5,442,667	-	-	8,119,611
360	Structures & Improvements	390	64,396,440		Net Plant	21,230,778	-	43,165,662	-	-	64,396,440
361	Structures & Improvements - Other	3900	-		NA	-	-	-	-	-	-
362	Office Furniture & Equipment	391	9,436,741		Net Plant	3,111,187	-	6,325,554	-	-	9,436,741
363	Info System Computers	3910	-		NA	-	-	-	-	-	-
364	Transportation Equipment	392	11,734,667		Net Plant	3,868,787	-	7,865,880	-	-	11,734,667
365	Stores Equipment	393	45,523		Net Plant	15,008	-	30,515	-	-	45,523
366	Tools, Shop & Garage Equip.	394	519,337		Net Plant	171,219	-	348,117	-	-	519,337
367	Laboratory Equipment	395	933,333		Net Plant	307,709	-	625,624	-	-	933,333
368	Power Operated Equipment	396	1,462,581		Net Plant	482,196	-	980,384	-	-	1,462,581
369	Communication Equipment	397	17,141,618		Net Plant	5,651,397	-	11,490,220	-	-	17,141,618
370	Miscellaneous Equipment	398	1,076,588		Net Plant	354,939	-	721,649	-	-	1,076,588
371	Other Tangible Property	399	-		NA	-	-	-	-	-	-
372	Total General Plant		\$ 114,866,439			\$ 37,870,166	\$ -	\$ 76,996,273	\$ -	\$ -	\$ 114,866,439
373											
374	Total Gross Plant in Service		\$ 1,053,534,029			\$ 315,999,741	\$ -	\$ 737,534,288	\$ -	\$ -	\$ 1,053,534,029
375	Check										
376											
377	Accumulated Depreciation										
378	Intangible Plant										
379	Organization	301	\$ -		NA	-	-	-	-	-	-
380	Franchises and Consents	302	-		NA	-	-	-	-	-	-
381	Misc. Intangible Plant	303	1,825,287		Net Plant	601,776	-	1,223,510	-	-	1,825,287
382	Misc. Computer Software	3030	-		NA	-	-	-	-	-	-
383	Total Intangible Plant		\$ 1,825,287			\$ 601,776	\$ -	\$ 1,223,510	\$ -	\$ -	\$ 1,825,287
384											
385	Production Plant										
386	Steam Production										
387	Land and Land Rights	310	\$ -		NA	-	-	-	-	-	-
388	Structures & Improvements	311	-		NA	-	-	-	-	-	-
389	Boiler Plant Equipment	312	-		NA	-	-	-	-	-	-
390	Engines and Engine Generators	313	-		NA	-	-	-	-	-	-
391	Turbo-Generator Units	314	-		NA	-	-	-	-	-	-
392	Accessory Electric Equipment	315	-		NA	-	-	-	-	-	-
393	Misc. Power Plant Equipment	316	-		NA	-	-	-	-	-	-
394	Total Steam Production		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395											
396	Hydraulic Production										
397	Land and Land Rights	330	\$ -		NA	-	-	-	-	-	-
398	Structures & Improvements	331	-		NA	-	-	-	-	-	-



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
399	Reservoirs, Dams and Water Ways	332	-		NA	-	-	-	-	-	-
400	Water Wheel, Turbine and Generator	333	-		NA	-	-	-	-	-	-
401	Accessory Electric Equipment	334	-		NA	-	-	-	-	-	-
402	Misc. Power Plant Equipment	335	-		NA	-	-	-	-	-	-
403	Roads, Railroads and Bridges	336	-		NA	-	-	-	-	-	-
404	Total Hydraulic Production		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405											
406	Combustion Turbine & Other Production										
407	Land and Land Rights	340	\$ -		NA	-	-	-	-	-	-
408	Structures & Improvements	341	21,235		Production	21,235	-	-	-	-	21,235
409	Fuel Holders, Prod & Acc	342	-		NA	-	-	-	-	-	-
410	Prime Movers	343	-		NA	-	-	-	-	-	-
411	Generators & Other Production	344	70,802,165		Production	70,802,165	-	-	-	-	70,802,165
412	Accessory Electric Equipment	345	-		NA	-	-	-	-	-	-
413	Misc. Production Plant	2000	-		NA	-	-	-	-	-	-
414	Total Combustion Turbine & Other Production		\$ 70,823,401			\$ 70,823,401	\$ -	\$ -	\$ -	\$ -	\$ 70,823,401
415											
416	Total Production Plant		\$ 70,823,401			\$ 70,823,401	\$ -	\$ -	\$ -	\$ -	\$ 70,823,401
417											
418	Transmission Plant										
419	Land and Land Rights	350	\$ -		NA	-	-	-	-	-	-
420	Reserved	351	-		NA	-	-	-	-	-	-
421	Structures & Improvements	352	641,394		Distribution	-	-	641,394	-	-	641,394
422	Station Equipment - System	353	4,385,910		Distribution	-	-	4,385,910	-	-	4,385,910
423	Towers and Fixtures	354	808,468		Distribution	-	-	808,468	-	-	808,468
424	Poles and Fixtures	355	6,310,350		Distribution	-	-	6,310,350	-	-	6,310,350
425	Overhead Conductor	356	2,681,443		Distribution	-	-	2,681,443	-	-	2,681,443
426	Underground Conductor	357	1,283,113		Distribution	-	-	1,283,113	-	-	1,283,113
427	Underground Conduit	358	880,098		Distribution	-	-	880,098	-	-	880,098
428	Misc. Transmission Plant	359	-		NA	-	-	-	-	-	-
429	Total Transmission Plant		\$ 16,990,776			\$ -	\$ -	\$ 16,990,776	\$ -	\$ -	\$ 16,990,776
430											
431	Distribution Plant										
432	Land and Land Rights	360	\$ -		NA	-	-	-	-	-	-
433	Structures & Improvements	361	2,514,219		Distribution	-	-	2,514,219	-	-	2,514,219
434	Station Equipment	362	40,040,406		Distribution	-	-	40,040,406	-	-	40,040,406
435	Misc. Plant	363	-		NA	-	-	-	-	-	-
436	Towers and Fixtures	364	13,510,816		Distribution	-	-	13,510,816	-	-	13,510,816
437	Overhead Conductor	365	18,402,517		Distribution	-	-	18,402,517	-	-	18,402,517
438	Underground Conduit	366	26,031,289		Distribution	-	-	26,031,289	-	-	26,031,289
439	Underground Conductor	367	48,413,025		Distribution	-	-	48,413,025	-	-	48,413,025
440	Line Transformers	368	27,607,645		Distribution	-	-	27,607,645	-	-	27,607,645
441	Services	369	10,963,449		Distribution	-	-	10,963,449	-	-	10,963,449
442	Meters	370	4,308,301		Distribution	-	-	4,308,301	-	-	4,308,301
443	Inst. on Customer Premises	371	713,846		Distribution	-	-	713,846	-	-	713,846
444	Street Light / Signal Systems	373	29,554,194		Distribution	-	-	29,554,194	-	-	29,554,194
445	Total Distribution Plant		\$ 222,059,707			\$ -	\$ -	\$ 222,059,707	\$ -	\$ -	\$ 222,059,707
446											
447	Subtotal Plant Before General		\$ 309,873,884			\$ 70,823,401	\$ -	\$ 239,050,483	\$ -	\$ -	\$ 309,873,884
448											
449	General Plant										
450	Land and Land Rights	389	\$ -		NA	-	-	-	-	-	-
451	Structures & Improvements	390	6,960,593		Net Plant	2,294,829	-	4,665,764	-	-	6,960,593
452	Structures & Improvements - Other	3900	-		NA	-	-	-	-	-	-
453	Office Furniture & Equipment	391	5,225,504		Net Plant	1,722,790	-	3,502,715	-	-	5,225,504
454	Info System Computers	3910	-		NA	-	-	-	-	-	-
455	Transportation Equipment	392	6,330,159		Net Plant	2,086,982	-	4,243,177	-	-	6,330,159



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
456	Stores Equipment	393	45,523		Net Plant	15,008	-	30,515	-	-	45,523
457	Tools, Shop & Garage Equip.	394	442,411		Net Plant	145,858	-	296,553	-	-	442,411
458	Laboratory Equipment	395	915,690		Net Plant	301,893	-	613,797	-	-	915,690
459	Power Operated Equipment	396	1,023,696		Net Plant	337,501	-	686,195	-	-	1,023,696
460	Communication Equipment	397	10,750,342		Net Plant	3,544,266	-	7,206,076	-	-	10,750,342
461	Miscellaneous Equipment	398	773,205		Net Plant	254,917	-	518,288	-	-	773,205
462	Other Tangible Property	399	-		NA	-	-	-	-	-	-
463	Total General Plant		\$ 32,467,125			\$ 10,704,044	\$ -	\$ 21,763,081	\$ -	\$ -	\$ 32,467,125
464											
465	Total Accumulated Depreciation		\$ 344,166,295			\$ 82,129,221	\$ -	\$ 262,037,075	\$ -	\$ -	\$ 344,166,295
466	Check										
467											
468	Net Plant in Service										
469	Intangible Plant										
470	Organization	301	\$ -			-	-	-	-	-	-
471	Franchises and Consents	302	-			-	-	-	-	-	-
472	Misc. Intangible Plant	303	27,786,558			9,160,914	-	18,625,644	-	-	27,786,558
473	Misc. Computer Software	3030	-			-	-	-	-	-	-
474	Total Intangible Plant		\$ 27,786,558			\$ 9,160,914	\$ -	\$ 18,625,644	\$ -	\$ -	\$ 27,786,558
475											
476	Production Plant										
477	Steam Production										
478	Land and Land Rights	310	\$ 17,142			17,142	-	-	-	-	17,142
479	Structures & Improvements	311	-			-	-	-	-	-	-
480	Boiler Plant Equipment	312	-			-	-	-	-	-	-
481	Engines and Engine Generators	313	-			-	-	-	-	-	-
482	Turbo-Generator Units	314	-			-	-	-	-	-	-
483	Accessory Electric Equipment	315	-			-	-	-	-	-	-
484	Misc. Power Plant Equipment	316	-			-	-	-	-	-	-
485	Total Steam Production		\$ 17,142			\$ 17,142	\$ -	\$ -	\$ -	\$ -	\$ 17,142
486											
487	Hydraulic Production										
488	Land and Land Rights	330	\$ -			-	-	-	-	-	-
489	Structures & Improvements	331	-			-	-	-	-	-	-
490	Reservoirs, Dams and Water Ways	332	-			-	-	-	-	-	-
491	Water Wheel, Turbine and Generator	333	-			-	-	-	-	-	-
492	Accessory Electric Equipment	334	-			-	-	-	-	-	-
493	Misc. Power Plant Equipment	335	-			-	-	-	-	-	-
494	Roads, Railroads and Bridges	336	-			-	-	-	-	-	-
495	Total Hydraulic Production		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
496											
497	Combustion Turbine & Other Production										
498	Land and Land Rights	340	\$ 1,036,916			1,036,916	-	-	-	-	1,036,916
499	Structures & Improvements	341	128,659			128,659	-	-	-	-	128,659
500	Fuel Holders, Prod & Acc	342	-			-	-	-	-	-	-
501	Prime Movers	343	-			-	-	-	-	-	-
502	Generators & Other Production	344	196,360,767			196,360,767	-	-	-	-	196,360,767
503	Accessory Electric Equipment	345	-			-	-	-	-	-	-
504	Misc. Production Plant	2000	-			-	-	-	-	-	-
505	Total Combustion Turbine & Other Production		\$ 197,526,342			\$ 197,526,342	\$ -	\$ -	\$ -	\$ -	\$ 197,526,342
506											
507	Total Production Plant		\$ 197,543,484			\$ 197,543,484	\$ -	\$ -	\$ -	\$ -	\$ 197,543,484
508											
509	Transmission Plant										
510	Land and Land Rights	350	\$ 1,711,343			-	-	1,711,343	-	-	1,711,343
511	Reserved	351	-			-	-	-	-	-	-
512	Structures & Improvements	352	339,356			-	-	339,356	-	-	339,356



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
513	Station Equipment - System	353	477,446			-	-	477,446	-	-	477,446
514	Towers and Fixtures	354	2,723,636			-	-	2,723,636	-	-	2,723,636
515	Poles and Fixtures	355	12,348,665			-	-	12,348,665	-	-	12,348,665
516	Overhead Conductor	356	5,911,163			-	-	5,911,163	-	-	5,911,163
517	Underground Conductor	357	4,444,457			-	-	4,444,457	-	-	4,444,457
518	Underground Conduit	358	1,178,024			-	-	1,178,024	-	-	1,178,024
519	Misc. Transmission Plant	359	-			-	-	-	-	-	-
520	Total Transmission Plant		\$ 29,134,091			\$ -	\$ -	\$ 29,134,091	\$ -	\$ -	\$ 29,134,091
521											
522	Distribution Plant										
523	Land and Land Rights	360	\$ 10,553,496			-	-	10,553,496	-	-	10,553,496
524	Structures & Improvements	361	8,164,764			-	-	8,164,764	-	-	8,164,764
525	Station Equipment	362	83,409,169			-	-	83,409,169	-	-	83,409,169
526	Misc. Plant	363	-			-	-	-	-	-	-
527	Towers and Fixtures	364	18,469,382			-	-	18,469,382	-	-	18,469,382
528	Overhead Conductor	365	20,315,975			-	-	20,315,975	-	-	20,315,975
529	Underground Conduit	366	83,248,679			-	-	83,248,679	-	-	83,248,679
530	Underground Conductor	367	77,699,479			-	-	77,699,479	-	-	77,699,479
531	Line Transformers	368	25,555,658			-	-	25,555,658	-	-	25,555,658
532	Services	369	15,628,911			-	-	15,628,911	-	-	15,628,911
533	Meters	370	10,924,357			-	-	10,924,357	-	-	10,924,357
534	Inst. on Customer Premises	371	125,709			-	-	125,709	-	-	125,709
535	Street Light / Signal Systems	373	18,408,708			-	-	18,408,708	-	-	18,408,708
536	Total Distribution Plant		\$ 372,504,287			\$ -	\$ -	\$ 372,504,287	\$ -	\$ -	\$ 372,504,287
537											
538	Subtotal Plant Before General		\$ 599,181,862			\$ 197,543,484	\$ -	\$ 401,638,378	\$ -	\$ -	\$ 599,181,862
539											
540	General Plant										
541	Land and Land Rights	389	\$ 8,119,611			2,676,944	-	5,442,667	-	-	8,119,611
542	Structures & Improvements	390	57,435,847			18,935,949	-	38,499,898	-	-	57,435,847
543	Structures & Improvements - Other	3900	-			-	-	-	-	-	-
544	Office Furniture & Equipment	391	4,211,237			1,388,397	-	2,822,840	-	-	4,211,237
545	Info System Computers	3910	-			-	-	-	-	-	-
546	Transportation Equipment	392	5,404,508			1,781,805	-	3,622,703	-	-	5,404,508
547	Stores Equipment	393	-			-	-	-	-	-	-
548	Tools, Shop & Garage Equip.	394	76,926			25,362	-	51,564	-	-	76,926
549	Laboratory Equipment	395	17,643			5,817	-	11,826	-	-	17,643
550	Power Operated Equipment	396	438,884			144,695	-	294,189	-	-	438,884
551	Communication Equipment	397	6,391,275			2,107,131	-	4,284,144	-	-	6,391,275
552	Miscellaneous Equipment	398	303,383			100,022	-	203,361	-	-	303,383
553	Other Tangible Property	399	-			-	-	-	-	-	-
554	Total General Plant		\$ 82,399,314			\$ 27,166,122	\$ -	\$ 55,233,192	\$ -	\$ -	\$ 82,399,314
555											
556	Total Net Plant in Service		\$ 709,367,733			\$ 233,870,520	\$ -	\$ 475,497,214	\$ -	\$ -	\$ 709,367,733
557	Check										
558											
559											
560	LABOR										
561											
562	Production Labor										
563	Steam Production Operation										
564	Supervision & Engineering	\$ -			NA	-	-	-	-	-	-
565	Fuel (Transportation & Handling)	-			NA	-	-	-	-	-	-
566	Steam Expense	-			NA	-	-	-	-	-	-
567	Electric Expense	-			NA	-	-	-	-	-	-
568	Miscellaneous	-			NA	-	-	-	-	-	-
569	Rent	-			NA	-	-	-	-	-	-



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
570	Total Steam Production Operation		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
571											
572	Steam Production Maintenance										
573	Supervision & Engineering		\$ -		NA	-	-	-	-	-	-
574	Structures		-		NA	-	-	-	-	-	-
575	Boilers		-		NA	-	-	-	-	-	-
576	Electric Plant		-		NA	-	-	-	-	-	-
577	Miscellaneous Labor		-		NA	-	-	-	-	-	-
578	Total Steam Production Maintenance		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
579											
580	Hydro Production Operation										
581	Supervision & Engineering		\$ -		NA	-	-	-	-	-	-
582	Water for Power		-		NA	-	-	-	-	-	-
583	Hydraulic Expense		-		NA	-	-	-	-	-	-
584	Electric Expense		-		NA	-	-	-	-	-	-
585	Miscellaneous		-		NA	-	-	-	-	-	-
586	Rent		-		NA	-	-	-	-	-	-
587	Total Hydro Production Operation		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588											
589	Hydro Production Maintenance										
590	Supervision & Engineering		\$ -		NA	-	-	-	-	-	-
591	Structures		-		NA	-	-	-	-	-	-
592	Reservoirs & Dams		-		NA	-	-	-	-	-	-
593	Electric Plant		-		NA	-	-	-	-	-	-
594	Miscellaneous Plant		-		NA	-	-	-	-	-	-
595	Total Hydro Production Maintenance		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
596											
597	Combined Cycle Operation										
598	Labor		\$ -		Production	-	-	-	-	-	-
599	Fuel Handling		-		NA	-	-	-	-	-	-
600	Generation Expense		-		NA	-	-	-	-	-	-
601	Miscellaneous		-		NA	-	-	-	-	-	-
602	Total Combined Cycle Operation		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603											
604	Combined Cycle Maintenance										
605	Supervision & Engineering		\$ -		NA	-	-	-	-	-	-
606	Structures		-		NA	-	-	-	-	-	-
607	Electric Plant		-		NA	-	-	-	-	-	-
608	Miscellaneous Plant		-		NA	-	-	-	-	-	-
609	Total Combined Cycle Maintenance		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610											
611	Other Production										
612	RERC/Acorn Gen. Plant	612013	\$ 2,491,754		Production	2,491,754	-	-	-	-	2,491,754
613	Clearwater Generating Plant	612014	933,985		Production	933,985	-	-	-	-	933,985
614	PU Elec Power Supply Operations	612000	6,110,675		Production	6,110,675	-	-	-	-	6,110,675
615	Total Other Production		\$ 9,536,414			\$ 9,536,414	\$ -	\$ -	\$ -	\$ -	\$ 9,536,414
616											
617	Total Production Labor		\$ 9,536,414			\$ 9,536,414	\$ -	\$ -	\$ -	\$ -	\$ 9,536,414
618											
619	Transmission Labor										
620	Transmission Operations										
621	Supervision & Engineering		\$ -		NA	-	-	-	-	-	-
622	Load Dispatch		-		NA	-	-	-	-	-	-
623	Station Equipment		-		NA	-	-	-	-	-	-
624	Overhead Lines		-		NA	-	-	-	-	-	-
625	Underground Lines		-		NA	-	-	-	-	-	-
626	General Labor		-		NA	-	-	-	-	-	-



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
627	Miscellaneous		-		NA	-	-	-	-	-	-
628	Rents		-		NA	-	-	-	-	-	-
629	Total Transmission Operations		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
630											
631	Transmission Maintenance										
632	Supervision & Engineering		\$ -		NA	-	-	-	-	-	-
633	Structures		-		NA	-	-	-	-	-	-
634	Station Equipment		-		NA	-	-	-	-	-	-
635	Overhead Lines		-		NA	-	-	-	-	-	-
636	Underground Lines		-		NA	-	-	-	-	-	-
637	Miscellaneous		-		NA	-	-	-	-	-	-
638	Total Transmission Maintenance		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
639											
640	Wheeling										
641	Wheeling		\$ -		NA	-	-	-	-	-	-
642	Wheeling		-		NA	-	-	-	-	-	-
643	Total Wheeling		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
644											
645	Total Transmission Labor		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
646											
647	Distribution Labor										
648	Distribution Operations										
649	Electric Operations	610000	\$ 9,280,013		Distribution	-	-	9,280,013	-	-	9,280,013
650	PU Electric Field Operations	610500	11,052,109		Distribution	-	-	11,052,109	-	-	11,052,109
651	Energy Deliv Engineering	611000	7,508,316		Distribution	-	-	7,508,316	-	-	7,508,316
652	Customer Engineering-GIS	611500	-		Distribution	-	-	-	-	-	-
653	Underground Lines		-		NA	-	-	-	-	-	-
654	Street Lighting		-		NA	-	-	-	-	-	-
655	Metering		-		NA	-	-	-	-	-	-
656	Customer Installations		-		NA	-	-	-	-	-	-
657	Miscellaneous		-		NA	-	-	-	-	-	-
658	Rents		-		NA	-	-	-	-	-	-
659	Total Distribution Operations		\$ 27,840,438			\$ -	\$ -	\$ 27,840,438	\$ -	\$ -	\$ 27,840,438
660											
661	Distribution Maintenance										
662	Supervision		\$ -		NA	-	-	-	-	-	-
663	Structures		-		NA	-	-	-	-	-	-
664	Station Equipment		-		NA	-	-	-	-	-	-
665	Overhead Lines		-		NA	-	-	-	-	-	-
666	Underground Lines		-		NA	-	-	-	-	-	-
667	Transformers		-		NA	-	-	-	-	-	-
668	Street Lighting		-		NA	-	-	-	-	-	-
669	Metering		-		NA	-	-	-	-	-	-
670	Miscellaneous		-		NA	-	-	-	-	-	-
671	Total Distribution Maintenance		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
672											
673	Total Distribution Labor		\$ 27,840,438			\$ -	\$ -	\$ 27,840,438	\$ -	\$ -	\$ 27,840,438
674											
675	Customer Labor										
676	Customer Accounting Expense										
677	Pub Util Business Support	600400	\$ 730,534		Customer	-	-	-	730,534	-	730,534
678	Pub Util Admin-Utility Billing	600500	823,026		Customer	-	-	-	823,026	-	823,026
679	Pub Util Admin-Customer Service	601500	4,243,613		Customer	-	-	-	4,243,613	-	4,243,613
680	Pub Util Adm-Marketing Service	602000	2,066,236		Customer	-	-	-	2,066,236	-	2,066,236
681	Miscellaneous		-		NA	-	-	-	-	-	-
682	Total Customer Accounting Expense		\$ 7,863,409			\$ -	\$ -	\$ -	\$ 7,863,409	\$ -	\$ 7,863,409
683											



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
684	Customer Service Expense										
685	Customer Engineering-GIS		\$ -		NA	-	-	-	-	-	-
686	Customer Assistance		-		NA	-	-	-	-	-	-
687	Advertisement / Marketing		-		NA	-	-	-	-	-	-
688	Miscellaneous		-		NA	-	-	-	-	-	-
689	Total Customer Service Expense		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
690											
691	Sales Expense										
692	Sales Expense		\$ -		NA	-	-	-	-	-	-
693	Demonstrations & Selling		-		NA	-	-	-	-	-	-
694	Miscellaneous Sales Expense		-		NA	-	-	-	-	-	-
695	Total Sales Expense		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
696											
697	Total Customer Labor		\$ 7,863,409			\$ -	\$ -	\$ -	\$ 7,863,409	\$ -	\$ 7,863,409
698											
699	Total Labor Expense excluding A&G		\$ 45,240,261			\$ 9,536,414	\$ -	\$ 27,840,438	\$ 7,863,409	\$ -	\$ 45,240,261
700											
701	Administrative & General Labor										
702	Pub Util Admin-Mgmt Service	600000	\$ 86,554		A&G	22,280	-	64,274	-	-	86,554
703	Pub Util Admin-Field Services	601000	3,127,327		Customer	-	-	-	3,127,327	-	3,127,327
704	Legislative & Regulator Risk	602500	306,276		A&G	78,839	-	227,437	-	-	306,276
705	Outside Services		-		NA	-	-	-	-	-	-
706	Outside Services		-		NA	-	-	-	-	-	-
707	Property Insurance		-		NA	-	-	-	-	-	-
708	Injuries and Damages		-		NA	-	-	-	-	-	-
709	Electric Utility Communication Labor		-		NA	-	-	-	-	-	-
710	Miscellaneous		-		NA	-	-	-	-	-	-
711	Rents		-		NA	-	-	-	-	-	-
712	Transportation Pool General Labor		-		NA	-	-	-	-	-	-
713	Maintenance of General Plant		-		NA	-	-	-	-	-	-
714	N/A		-		NA	-	-	-	-	-	-
715	Total Administrative & General Labor		\$ 3,520,157			\$ 101,119	\$ -	\$ 291,711	\$ 3,127,327	\$ -	\$ 3,520,157
716											
717	Total Labor Expense		\$ 48,760,418			\$ 9,637,533	\$ -	\$ 28,132,149	\$ 10,990,736	\$ -	\$ 48,760,418
718	Check										
719											
720	Allocation Factors										
721	Production				Production	100%	0%	0%	0%	0%	100%
722						1	-	-	-	-	1
723	Transmission				Transmission	0%	100%	0%	0%	0%	100%
724						-	1	-	-	-	1
725	Distribution				Distribution	0%	0%	100%	0%	0%	100%
726						-	-	1	-	-	1
727	Customer				Customer	0%	0%	0%	100%	0%	100%
728						-	-	-	1	-	1
729	Direct Assign				Direct Assign	0%	0%	0%	0%	100%	100%
730						-	-	-	-	1	1
731	Labor W/O Admin & Gen Labor				Labor Exc A&G	21%	0%	62%	17%	0%	100%
732						9,536,414	-	27,840,438	7,863,409	-	45,240,261
733	N/A				NA	0%	0%	0%	0%	0%	0%
734						-	-	-	-	-	-
735	Total Gross Plant In Service				Total Gross Plant	30%	0%	70%	0%	0%	100%
736						315,999,741	-	737,534,288	-	-	1,053,534,029
737	Net Plant (Gross Less Depr)				Net Plant	33%	0%	67%	0%	0%	100%
738						233,870,520	-	475,497,214	-	-	709,367,733
739	Gross T&D				Gross T&D	0%	0%	100%	0%	0%	100%
740						-	-	640,688,861	-	-	640,688,861



Functional Unbundling

Line No.	Item	Account/ID	Adjusted Test Year	Adjustment Citation	Allocation Factor	Production	Transmission	Distribution	Customer	Direct Assign	Total
1	REVENUE REQUIREMENTS CALCULATION										
741	Gross General Plant				Gross General Plant	33%	0%	67%	0%	0%	100%
742						37,870,166	-	76,996,273	-	-	114,866,439
743	Total Revenue Requirement Excluding Other				RevReq	68%	8%	21%	3%	0%	100%
744						234,766,507	26,283,187	73,351,390	11,883,568	-	346,284,652
745	Total Capital				Total Capital	0%	0%	92%	8%	0%	100%
746						-	-	4,749,448	424,352	-	5,173,800
747	Total Labor				Total Labor	20%	0%	58%	23%	0%	100%
748						9,637,533	-	28,132,149	10,990,736	-	48,760,418
749	Total Labor- exl Prod				Total Labor- Exl Prod	0%	0%	72%	28%	0%	100%
750						-	-	28,132,149	10,990,736	-	39,122,885
751	Debt Service - Subtotal				Debt Service ST	43%	0%	56%	1%	0%	100%
752						20,517,123	-	26,720,605	615,672	-	47,853,400
753	Total O&M Less AG				Total O&M Less AG	64%	23%	8%	4%	0%	100%
754						172,979,176	63,139,000	22,276,305	11,539,127	-	269,933,608
755	A&G				A&G	26%	0%	74%	0%	0%	100%
756						6,336,965	-	18,281,013	-	-	24,617,978
757	Total Revenue Requirement Excluding Transmission				RevReq- Exl TRANS	73%	0%	23%	4%	0%	100%
758						234,766,507	-	73,351,390	11,883,568	-	320,001,464
759	CIP				CIP	0%	0%	92%	8%	0%	100%
760						-	-	0.92	0.08	-	1
761	Rev Req / City				Rev Req / City	3%	0%	1%	0%	96%	100%
762						-	21,635	2,422	6,760	1,095	771,913
763	Blank				Blank	0%	0%	0%	0%	100%	100%
764						-	-	-	-	1	1
765	Blank				Blank	0%	0%	0%	0%	100%	100%
766						-	-	-	-	1	1
767	Blank				Blank	0%	0%	0%	0%	100%	100%
768						-	-	-	-	1	1
769	Blank				Blank	0%	0%	0%	0%	100%	100%
770						-	-	-	-	1	1
771	Blank				Blank	0%	0%	0%	0%	100%	100%
772						-	-	-	-	1	1
773	Blank				Blank	0%	0%	0%	0%	100%	100%
774						-	-	-	-	1	1
775	Blank				Blank	0%	0%	0%	0%	100%	100%
776						-	-	-	-	1	1
777	Blank				Blank	0%	0%	0%	0%	100%	100%
778						-	-	-	-	1	1
779	Blank				Blank	0%	0%	0%	0%	100%	100%
780						-	-	-	-	1	1
781	Blank				Blank	0%	0%	0%	0%	100%	100%
						-	-	-	-	1	1
	Blank				Blank	0%	0%	0%	0%	100%	100%
						-	-	-	-	1	1



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
2											
3	Production O&M										
4	Steam Production Operation										
5	Supervision & Engineering	0500	\$ -	NA	-	-	-	-	-	-	-
6	Fuel (Transportation & Handling)	0501	-	NA	-	-	-	-	-	-	-
7	Steam Power Fuel - Gas	50110	-	NA	-	-	-	-	-	-	-
8	Steam Power Fuel - Oil	50120	-	NA	-	-	-	-	-	-	-
9	Steam Power Fuel - Coal	50130	-	NA	-	-	-	-	-	-	-
10	Steam Expense	0502	-	NA	-	-	-	-	-	-	-
11	Electric Expense	0505	-	NA	-	-	-	-	-	-	-
12	Miscellaneous	0506	-	NA	-	-	-	-	-	-	-
13	Rent	0507	-	NA	-	-	-	-	-	-	-
14	Total Steam Production Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15											
16	Steam Production Maintenance										
17	Supervision & Engineering	0510	\$ -	NA	-	-	-	-	-	-	-
18	Structures	0511	-	NA	-	-	-	-	-	-	-
19	Boilers	0512	-	NA	-	-	-	-	-	-	-
20	Electric Plant	0513	-	NA	-	-	-	-	-	-	-
21	Miscellaneous Labor	0515	-	NA	-	-	-	-	-	-	-
22	Total Steam Production Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23											
24	Nuclear Production Operation										
25	Supervision & Engineering	0517	\$ -	NA	-	-	-	-	-	-	-
26	Nuclear Fuel Expense	0518	-	NA	-	-	-	-	-	-	-
27	Electric Expense - Turbine Generators	0523	-	NA	-	-	-	-	-	-	-
28	Reserved	NA	-	NA	-	-	-	-	-	-	-
29	Miscellaneous Power Expenses	0524	2,050,000	Baseload	2,050,000	-	-	-	-	-	2,050,000
30	Reserved	NA	-	NA	-	-	-	-	-	-	-
31	Total Nuclear Production Operation		\$ 2,050,000		\$ 2,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,050,000
32											
33	Nuclear Production Maintenance										
34	Supervision & Engineering	0528	\$ -	NA	-	-	-	-	-	-	-
35	Reserved	NA	-	NA	-	-	-	-	-	-	-
36	Reserved	NA	-	NA	-	-	-	-	-	-	-
37	Reserved	NA	-	NA	-	-	-	-	-	-	-
38	Miscellaneous Plant	0530	800,000	Baseload	800,000	-	-	-	-	-	800,000
39	Total Nuclear Production Maintenance		\$ 800,000		\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
40											
41	Combined Cycle Operation										
42	Supervision & Engineering	NA	\$ -	NA	-	-	-	-	-	-	-
43	Fuel	NA	-	NA	-	-	-	-	-	-	-
44	Combined Cycle Fuel - Gas	NA	-	NA	-	-	-	-	-	-	-
45	Combined Cycle Fuel - Oil	NA	-	NA	-	-	-	-	-	-	-
46	Generation Expense	NA	-	NA	-	-	-	-	-	-	-
47	Miscellaneous	NA	-	NA	-	-	-	-	-	-	-
48	Total Combined Cycle Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49											
50	Combined Cycle Maintenance										
51	Supervision & Engineering	NA	\$ -	NA	-	-	-	-	-	-	-
52	Structures	NA	-	NA	-	-	-	-	-	-	-
53	Electric Plant	NA	-	NA	-	-	-	-	-	-	-
54	Miscellaneous Plant	NA	-	NA	-	-	-	-	-	-	-
55	Total Combined Cycle Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56											
57	Other Production										
58	Intermountain Power (take or pay)	0546	\$ 47,062,400	Purch Pwr	17,103,965	-	29,958,435	-	-	-	47,062,400



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
59	Fuel expense	0547	1,509,400	Fuel	-	-	1,509,400	-	-	-	1,509,400
60	Hoover (take or Pay)	0548	867,200	Purch Pwr	315,168	-	552,032	-	-	-	867,200
61	Misc Other Power Gen	0549	-	NA	-	-	-	-	-	-	-
62	Palo Verde Power (take or pay)	0550	4,198,000	Purch Pwr	1,525,686	-	2,672,314	-	-	-	4,198,000
63	Deseret Power (take or pay)	0552	-	NA	-	-	-	-	-	-	-
64	Maint/Generating & Elec Equip	0553	5,471,363	Baseload	5,471,363	-	-	-	-	-	5,471,363
65	System Load Control	0556	4,667,413	Baseload	4,667,413	-	-	-	-	-	4,667,413
66	Other Expenditures	0557	2,556,400	Baseload	2,556,400	-	-	-	-	-	2,556,400
67	Purchased Power	0555	103,797,000	Fuel	-	-	103,797,000	-	-	-	103,797,000
68	Purchased Power - Energy Direct Assignment	55501	-	NA	-	-	-	-	-	-	-
69	Total Other Production		\$ 170,129,176		\$ 31,639,995	\$ -	\$ 138,489,181	\$ -	\$ -	\$ -	\$ 170,129,176
70											
71	Total Production O&M		\$ 172,979,176		\$ 34,489,995	\$ -	\$ 138,489,181	\$ -	\$ -	\$ -	\$ 172,979,176
72											
73	Fuel & Purchased Power										
74											
75	Total Production O&M less Fuel & Purchased Pow		\$ 172,979,176		\$ 34,489,995	\$ -	\$ 138,489,181	\$ -	\$ -	\$ -	\$ 172,979,176
76											
157											
158	Administrative & General Expense										
159	Administrative Salaries & Misc. Labor	0920	\$ 168,226	Baseload	168,226	-	-	-	-	-	168,226
160	Office Supplies & Expense	0921	231,005	Baseload	231,005	-	-	-	-	-	231,005
161	Interdepartmental Charges	0922	(4,809,795)	Baseload	(4,809,795)	-	-	-	-	-	(4,809,795)
162	Outside Services	0923	1,235,457	Baseload	1,235,457	-	-	-	-	-	1,235,457
163	Property Insurance	0924	-	NA	-	-	-	-	-	-	-
164	Injuries and Damages	0925	-	NA	-	-	-	-	-	-	-
165	Employee Pensions and Benefits	0926	4,821,074	Baseload	4,821,074	-	-	-	-	-	4,821,074
166	Franchise Requirements	0927	-	NA	-	-	-	-	-	-	-
167	Compliance & Consultants (Regulatory Commission Expense	0928	7,347	Baseload	7,347	-	-	-	-	-	7,347
168	General Advertising Expense	0930	7,181	Baseload	7,181	-	-	-	-	-	7,181
169	Rents	0931	475,564	Baseload	475,564	-	-	-	-	-	475,564
170	Miscellaneous General Expenses	0933	659,058	Baseload	659,058	-	-	-	-	-	659,058
171	Maintenance of General Plant	0932	305	Baseload	305	-	-	-	-	-	305
172	Duplicate Charges - Credit	0929	-	NA	-	-	-	-	-	-	-
173	Total Administrative & General Expense		\$ 2,795,423		\$ 2,795,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,795,423
174											
175	Miscellaneous and Clearing Accounts										
176	General Government Charges	0701	\$ 9,227,770	Baseload	9,227,770	-	-	-	-	-	9,227,770
177	Expenses Transferred From Electric	0702	3,186,880	Baseload	3,186,880	-	-	-	-	-	3,186,880
178	IDI Utility Charges	0703	706	Baseload	706	-	-	-	-	-	706
179	Removal Expenses	0704	-	Baseload	-	-	-	-	-	-	-
180	Taxes	0707	-	NA	-	-	-	-	-	-	-
181	Stores Expenses	0781	-	NA	-	-	-	-	-	-	-
182	Transportation Expenses	0782	535,741	Baseload	535,741	-	-	-	-	-	535,741
183	Tool and Shop Expenses	0783	(232,160)	Baseload	(232,160)	-	-	-	-	-	(232,160)
184	Insurance	0788	215,659	Baseload	215,659	-	-	-	-	-	215,659
185	Non-Operating expenses	0790	-	NA	-	-	-	-	-	-	-
186	Total Miscellaneous and Clearing Accounts		\$ 12,934,596		\$ 12,934,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,934,596
187											
188	Total O&M Expense		\$ 188,709,194		\$ 50,220,014	\$ -	\$ 138,489,181	\$ -	\$ -	\$ -	\$ 188,709,194
189	Check		-								
190											
191	Total O&M Expense less Purchased Power		\$ 188,709,194		\$ 50,220,014	\$ -	\$ 138,489,181	\$ -	\$ -	\$ -	\$ 188,709,194
192											
193	Additional Expenses & Deductions										
194	Debt Service										
195	Generation		\$ 20,517,123	Baseload	20,517,123	-	-	-	-	-	20,517,123



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
196	Transmission		-	NA	-	-	-	-	-	-	-
197	Distribution		-	NA	-	-	-	-	-	-	-
198	Customer		-	NA	-	-	-	-	-	-	-
199	New Debt		-	NA	-	-	-	-	-	-	-
200	Total Debt Service		\$ 20,517,123		\$ 20,517,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,517,123
201											
202	Taxes and Transfer to General Fund										
203	Contribution to General Fund		\$ 29,035,445	RevReq	9,722,394	-	19,313,051	-	-	-	29,035,445
204	Other		-	NA	-	-	-	-	-	-	-
205	Other		-	NA	-	-	-	-	-	-	-
206	Other		-	NA	-	-	-	-	-	-	-
207	Total Taxes and Transfer to General Fund		\$ 29,035,445		\$ 9,722,394	\$ -	\$ 19,313,051	\$ -	\$ -	\$ -	\$ 29,035,445
208											
209	Capital Paid from Current Earnings										
210	Production		\$ -	NA	-	-	-	-	-	-	-
211	Transmission		-	NA	-	-	-	-	-	-	-
212	Distribution		-	NA	-	-	-	-	-	-	-
213	Customer		-	NA	-	-	-	-	-	-	-
214	Street Lighting Capital		-	NA	-	-	-	-	-	-	-
215	N/A		-	NA	-	-	-	-	-	-	-
216	Total Capital Paid from Current Earnings		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217											
218	Reserves - Additional Cash Requirements		5,175,662	Baseload	5,175,662	-	-	-	-	-	5,175,662
219											
220	Total Additional Expenses & Deductions		\$ 54,728,229		\$ 35,415,178	\$ -	\$ 19,313,051	\$ -	\$ -	\$ -	\$ 54,728,229
221											
222	Subtotal Revenue Requirement		\$ 243,437,424		\$ 85,635,192	\$ -	\$ 157,802,232	\$ -	\$ -	\$ -	\$ 243,437,424
223	Check		-								
224											
225	Other Income										
226	Other Operating Revenue:										
227	Gain on retirement of assets (proforma)		\$ -	Baseload	-	-	-	-	-	-	-
228	Uncollectible accounts (proforma)		-	Baseload	-	-	-	-	-	-	-
229	Diversion	344400	-	Baseload	-	-	-	-	-	-	-
230	Service Connect Charges-Elec	344410	-	NA	-	-	-	-	-	-	-
231	Misc Service Revenues-Electric	344491	-	Baseload	-	-	-	-	-	-	-
232	Misc Operating Revenues-Elec	344492	12,068	Baseload	12,068	-	-	-	-	-	12,068
233	Corona Fees- Rev	344493	-	NA	-	-	-	-	-	-	-
234	Cap and Trade Auction		2,240,991	RevReq	750,386	-	1,490,605	-	-	-	2,240,991
235	Non Energy Recpts ABC Admin OH	344513	21,635	Baseload	21,635	-	-	-	-	-	21,635
236	Total Other Operating Revenue:		\$ 2,274,694		\$ 784,089	\$ -	\$ 1,490,605	\$ -	\$ -	\$ -	\$ 2,274,694
237											
238	Other Non-Operating Revenue:										
239	Corona Fees- Rev	344493	\$ 13,559	Baseload	13,559	-	-	-	-	-	13,559
240	Misc Settlement Reimb	344494	-	Baseload	-	-	-	-	-	-	-
241	Late Payment Penalties	353400	-	Baseload	-	-	-	-	-	-	-
242	Land and Building Rental	373100	1,234,562	Baseload	1,234,562	-	-	-	-	-	1,234,562
243	Other Property Rental	373120	52,216	RevReq	17,484	-	34,732	-	-	-	52,216
244	Pole Attachments	373125	-	NA	-	-	-	-	-	-	-
245	Substation Operation & Maint	373126	-	NA	-	-	-	-	-	-	-
246	Substation Leasing	373127	-	NA	-	-	-	-	-	-	-
247	Communication Services	373128	181,828	RevReq	60,884	-	120,944	-	-	-	181,828
248	CIS User Fee	373132	-	Baseload	-	-	-	-	-	-	-
249	Refunds and Reimbursements	374000	-	Baseload	-	-	-	-	-	-	-
250	Miscellaneous Receipts	374200	77,965	Baseload	77,965	-	-	-	-	-	77,965
251	Cash Over/Shortage	374207	-	Baseload	-	-	-	-	-	-	-
252	Asset Forfeiture Revenue	374500	-	Baseload	-	-	-	-	-	-	-



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
253	Bad Debt Recovery	374800	-	Baseload	-	-	-	-	-	-	-
254	Settlement Recovery	374801	-	Baseload	-	-	-	-	-	-	-
255	Settlement Recovery - SONGS	374802	-	Baseload	-	-	-	-	-	-	-
256	Liquidated Damages	374810	-	Baseload	-	-	-	-	-	-	-
257	Operating Transfer from 650 Fund	985650	-	NA	-	-	-	-	-	-	-
258	Utilization Charges	6125000	93,018	Baseload	93,018	-	-	-	-	-	93,018
259	Total Other Non-Operating Revenue:		\$ 1,653,149		\$ 1,497,473	\$ -	\$ 155,676	\$ -	\$ -	\$ -	\$ 1,653,149
260											
261	Interest income		4,743,074	Baseload	4,743,074	-	-	-	-	-	4,743,074
262											
263	Wholesale sales		-	Baseload	-	-	-	-	-	-	-
264											
265	Transmission revenue		-	NA	-	-	-	-	-	-	-
266											
267	Total Other Income		\$ 8,670,916		\$ 7,024,636	\$ -	\$ 1,646,280	\$ -	\$ -	\$ -	\$ 8,670,916
268											
269											
270	Total Retail Revenue Requirement		\$ 234,766,507		\$ 78,610,556	\$ -	\$ 156,155,952	\$ -	\$ -	\$ -	\$ 234,766,507
271	Check		-		33%	0%	67%	0%	0%	0%	
272											
273	Revenue From Current Retail Rates										
274	Residential										
275	Commercial-Flat										
276	Commercial-Demand										
277	Industrial-TOU										
278	City Contract										
279	Other										
280	Total Revenue From Current Retail Rates		\$ -								
281											
282											
283											
284	PLANT IN SERVICE										
285											
286	Gross Plant in Service										
287	Intangible Plant										
288	Organization	301	\$ -	NA	-	-	-	-	-	-	-
289	Franchises and Consents	302	-	NA	-	-	-	-	-	-	-
290	Misc. Intangible Plant	303	9,762,690	Baseload	9,762,690	-	-	-	-	-	9,762,690
291	Misc. Computer Software	3030	-	NA	-	-	-	-	-	-	-
292	Total Intangible Plant		\$ 9,762,690		\$ 9,762,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,762,690
293											
294	Production Plant										
295	Steam Production										
296	Land and Land Rights	310	\$ 17,142	Baseload	17,142	-	-	-	-	-	17,142
297	Structures & Improvements	311	-	NA	-	-	-	-	-	-	-
298	Boiler Plant Equipment	312	-	NA	-	-	-	-	-	-	-
299	Engines and Engine Generators	313	-	NA	-	-	-	-	-	-	-
300	Turbo-Generator Units	314	-	NA	-	-	-	-	-	-	-
301	Accessory Electric Equipment	315	-	NA	-	-	-	-	-	-	-
302	Misc. Power Plant Equipment	316	-	NA	-	-	-	-	-	-	-
303	Total Steam Production		\$ 17,142		\$ 17,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,142
304											
305	Hydraulic Production										
306	Land and Land Rights	330	\$ -	NA	-	-	-	-	-	-	-
307	Structures & Improvements	331	-	NA	-	-	-	-	-	-	-
308	Reservoirs, Dams and Water Ways	332	-	NA	-	-	-	-	-	-	-
309	Water Wheel, Turbine and Generator	333	-	NA	-	-	-	-	-	-	-



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
310	Accessory Electric Equipment	334	-	NA	-	-	-	-	-	-	-
311	Misc. Power Plant Equipment	335	-	NA	-	-	-	-	-	-	-
312	Roads, Railroads and Bridges	336	-	NA	-	-	-	-	-	-	-
313	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314											
315	Combustion Turbine & Other Production										
316	Land and Land Rights	340	\$ 1,036,916	Baseload	1,036,916	-	-	-	-	-	1,036,916
317	Structures & Improvements	341	149,894	Baseload	149,894	-	-	-	-	-	149,894
318	Fuel Holders, Prod & Acc	342	-	NA	-	-	-	-	-	-	-
319	Prime Movers	343	-	NA	-	-	-	-	-	-	-
320	Generators & Other Production	344	267,162,932	Baseload	267,162,932	-	-	-	-	-	267,162,932
321	Accessory Electric Equipment	345	-	NA	-	-	-	-	-	-	-
	Misc. Production Plant	2000	-	NA	-	-	-	-	-	-	-
322	Total Combustion Turbine & Other Production		\$ 268,349,742		\$ 268,349,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,349,742
323	Total Production Plant		\$ 268,366,884		\$ 268,366,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,366,884
324											
325	Transmission Plant										
326	Land and Land Rights	350	\$ -	NA	-	-	-	-	-	-	-
327	Reserved	351	-	NA	-	-	-	-	-	-	-
328	Structures & Improvements	352	-	NA	-	-	-	-	-	-	-
329	Station Equipment - System	353	-	NA	-	-	-	-	-	-	-
330	Towers and Fixtures	354	-	NA	-	-	-	-	-	-	-
331	Poles and Fixtures	355	-	NA	-	-	-	-	-	-	-
332	Overhead Conductor	356	-	NA	-	-	-	-	-	-	-
333	Underground Conductor	357	-	NA	-	-	-	-	-	-	-
334	Underground Conduit	358	-	NA	-	-	-	-	-	-	-
335	Misc. Transmission Plant	359	-	NA	-	-	-	-	-	-	-
336	Total Transmission Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
337											
338	Distribution Plant										
339	Land and Land Rights	360	\$ -	NA	-	-	-	-	-	-	-
340	Structures & Improvements	361	-	NA	-	-	-	-	-	-	-
341	Station Equipment	362	-	NA	-	-	-	-	-	-	-
342	Misc. Plant	363	-	NA	-	-	-	-	-	-	-
343	Towers and Fixtures	364	-	NA	-	-	-	-	-	-	-
344	Overhead Conductor	365	-	NA	-	-	-	-	-	-	-
345	Underground Conduit	366	-	NA	-	-	-	-	-	-	-
346	Underground Conductor	367	-	NA	-	-	-	-	-	-	-
347	Line Transformers	368	-	NA	-	-	-	-	-	-	-
348	Services	369	-	NA	-	-	-	-	-	-	-
349	Meters	370	-	NA	-	-	-	-	-	-	-
350	Inst. on Customer Premises	371	-	NA	-	-	-	-	-	-	-
351	Street Light / Signal Systems	373	-	NA	-	-	-	-	-	-	-
352	Total Distribution Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
353											
354	Subtotal Plant Before General		\$ 278,129,575		\$ 278,129,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278,129,575
355											
356	General Plant										
357	Land and Land Rights	389	\$ 2,676,944	Total Gross Plant	2,676,944	-	-	-	-	-	2,676,944
358	Structures & Improvements	390	21,230,778	Total Gross Plant	21,230,778	-	-	-	-	-	21,230,778
359	Structures & Improvements - Other	3900	-	NA	-	-	-	-	-	-	-
360	Office Furniture & Equipment	391	3,111,187	Total Gross Plant	3,111,187	-	-	-	-	-	3,111,187
361	Info System Computers	3910	-	NA	-	-	-	-	-	-	-
362	Transportation Equipment	392	3,868,787	Total Gross Plant	3,868,787	-	-	-	-	-	3,868,787
363	Stores Equipment	393	15,008	Total Gross Plant	15,008	-	-	-	-	-	15,008
364	Tools, Shop & Garage Equip.	394	171,219	Total Gross Plant	171,219	-	-	-	-	-	171,219



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
365	Laboratory Equipment	395	307,709	Total Gross Plant	307,709	-	-	-	-	-	307,709
366	Power Operated Equipment	396	482,196		482,196	-	-	-	-	-	482,196
367	Communication Equipment	397	5,651,397		5,651,397	-	-	-	-	-	5,651,397
368	Miscellaneous Equipment	398	354,939		354,939	-	-	-	-	-	354,939
369	Other Tangible Property	399	-		NA	-	-	-	-	-	-
370	Total General Plant		\$ 37,870,166		\$ 37,870,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,870,166
371											
372	Total Gross Plant in Service		\$ 315,999,741		\$ 315,999,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,999,741
373	Check		-								
374											
375	Accumulated Depreciation										
376	Intangible Plant										
377	Organization	301	\$ -	NA	-	-	-	-	-	-	-
378	Franchises and Consents	302	-		-	-	-	-	-	-	-
379	Misc. Intangible Plant	303	601,776		601,776	-	-	-	-	-	601,776
380	Misc. Computer Software	3030	-		NA	-	-	-	-	-	-
381	Total Intangible Plant		\$ 601,776			\$ 601,776	\$ -	\$ -	\$ -	\$ -	\$ -
382											
383	Production Plant										
384	Steam Production										
385	Land and Land Rights	310	\$ -	Baseload	-	-	-	-	-	-	-
386	Structures & Improvements	311	-		NA	-	-	-	-	-	-
387	Boiler Plant Equipment	312	-		NA	-	-	-	-	-	-
388	Engines and Engine Generators	313	-		NA	-	-	-	-	-	-
389	Turbo-Generator Units	314	-		NA	-	-	-	-	-	-
390	Accessory Electric Equipment	315	-		NA	-	-	-	-	-	-
391	Misc. Power Plant Equipment	316	-		NA	-	-	-	-	-	-
392	Total Steam Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
393											
394	Hydraulic Production										
395	Land and Land Rights	330	\$ -	NA	-	-	-	-	-	-	-
396	Structures & Improvements	331	-		NA	-	-	-	-	-	-
397	Reservoirs, Dams and Water Ways	332	-		NA	-	-	-	-	-	-
398	Water Wheel, Turbine and Generator	333	-		NA	-	-	-	-	-	-
399	Accessory Electric Equipment	334	-		NA	-	-	-	-	-	-
400	Misc. Power Plant Equipment	335	-		NA	-	-	-	-	-	-
401	Roads, Railroads and Bridges	336	-		NA	-	-	-	-	-	-
402	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403											
404	Combustion Turbine & Other Production										
405	Land and Land Rights	340	\$ -	Baseload	-	-	-	-	-	-	-
406	Structures & Improvements	341	21,235		21,235	-	-	-	-	-	21,235
407	Fuel Holders, Prod & Acc	342	-		NA	-	-	-	-	-	-
408	Prime Movers	343	-		NA	-	-	-	-	-	-
409	Generators & Other Production	344	70,802,165		70,802,165	-	-	-	-	-	70,802,165
410	Accessory Electric Equipment	345	-		NA	-	-	-	-	-	-
411	Misc. Production Plant	2000	-		NA	-	-	-	-	-	-
412	Total Combustion Turbine & Other Production		\$ 70,823,401		\$ 70,823,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,823,401
413											
414	Total Production Plant		\$ 70,823,401		\$ 70,823,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,823,401
415											
416	Transmission Plant										
417	Land and Land Rights	350	\$ -	NA	-	-	-	-	-	-	-
418	Reserved	351	-		NA	-	-	-	-	-	-
419	Structures & Improvements	352	-		NA	-	-	-	-	-	-
420	Station Equipment - System	353	-		NA	-	-	-	-	-	-
421	Towers and Fixtures	354	-		NA	-	-	-	-	-	-



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total	
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank		
1	REVENUE REQUIREMENTS CALCULATION											
422	Poles and Fixtures	355	-	NA	-	-	-	-	-	-	-	
423	Overhead Conductor	356	-	NA	-	-	-	-	-	-	-	
424	Underground Conductor	357	-	NA	-	-	-	-	-	-	-	
425	Underground Conduit	358	-	NA	-	-	-	-	-	-	-	
426	Misc. Transmission Plant	359	-	NA	-	-	-	-	-	-	-	
427	Total Transmission Plant		\$	-	\$	-	\$	-	\$	-	\$	-
428												
429	Distribution Plant											
430	Land and Land Rights	360	\$	-	NA	-	-	-	-	-	-	
431	Structures & Improvements	361	-	NA	-	-	-	-	-	-	-	
432	Station Equipment	362	-	NA	-	-	-	-	-	-	-	
433	Misc. Plant	363	-	NA	-	-	-	-	-	-	-	
434	Towers and Fixtures	364	-	NA	-	-	-	-	-	-	-	
435	Overhead Conductor	365	-	NA	-	-	-	-	-	-	-	
436	Underground Conduit	366	-	NA	-	-	-	-	-	-	-	
437	Underground Conductor	367	-	NA	-	-	-	-	-	-	-	
438	Line Transformers	368	-	NA	-	-	-	-	-	-	-	
439	Services	369	-	NA	-	-	-	-	-	-	-	
440	Meters	370	-	NA	-	-	-	-	-	-	-	
441	Inst. on Customer Premises	371	-	NA	-	-	-	-	-	-	-	
442	Street Light / Signal Systems	373	-	NA	-	-	-	-	-	-	-	
443	Total Distribution Plant		\$	-	\$	-	\$	-	\$	-	\$	-
444												
445	Subtotal Plant Before General		\$	71,425,177	\$	71,425,177	\$	-	\$	-	\$	71,425,177
446												
447	General Plant											
448	Land and Land Rights	389	\$	-	Total Gross Plant	-	-	-	-	-	-	
449	Structures & Improvements	390		2,294,829	Total Gross Plant	2,294,829	-	-	-	-	2,294,829	
450	Structures & Improvements - Other	3900		-	NA	-	-	-	-	-	-	
451	Office Furniture & Equipment	391		1,722,790	Total Gross Plant	1,722,790	-	-	-	-	1,722,790	
452	Info System Computers	3910		-	NA	-	-	-	-	-	-	
453	Transportation Equipment	392		2,086,982	Total Gross Plant	2,086,982	-	-	-	-	2,086,982	
454	Stores Equipment	393		15,008	Total Gross Plant	15,008	-	-	-	-	15,008	
455	Tools, Shop & Garage Equip.	394		145,858	Total Gross Plant	145,858	-	-	-	-	145,858	
456	Laboratory Equipment	395		301,893	Total Gross Plant	301,893	-	-	-	-	301,893	
457	Power Operated Equipment	396		337,501	Total Gross Plant	337,501	-	-	-	-	337,501	
458	Communication Equipment	397		3,544,266	Total Gross Plant	3,544,266	-	-	-	-	3,544,266	
459	Miscellaneous Equipment	398		254,917	Total Gross Plant	254,917	-	-	-	-	254,917	
460	Other Tangible Property	399		-	NA	-	-	-	-	-	-	
461	Total General Plant		\$	10,704,044	\$	10,704,044	\$	-	\$	-	\$	10,704,044
462												
463	Total Accumulated Depreciation		\$	82,129,221	\$	82,129,221	\$	-	\$	-	\$	82,129,221
464	Check		-									
465												
466	Net Plant in Service											
467	Intangible Plant											
468	Organization	301	\$	-		-	-	-	-	-	-	
469	Franchises and Consents	302		-		-	-	-	-	-	-	
470	Misc. Intangible Plant	303		9,160,914		9,160,914	-	-	-	-	9,160,914	
471	Misc. Computer Software	3030		-		-	-	-	-	-	-	
472	Total Intangible Plant		\$	9,160,914	\$	9,160,914	\$	-	\$	-	\$	9,160,914
473												
474	Production Plant											
475	Steam Production											
476	Land and Land Rights	310	\$	17,142		17,142	-	-	-	-	17,142	
477	Structures & Improvements	311		-		-	-	-	-	-	-	
478	Boiler Plant Equipment	312		-		-	-	-	-	-	-	



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
479	Engines and Engine Generators	313	-		-	-	-	-	-	-	-
480	Turbo-Generator Units	314	-		-	-	-	-	-	-	-
481	Accessory Electric Equipment	315	-		-	-	-	-	-	-	-
482	Misc. Power Plant Equipment	316	-		-	-	-	-	-	-	-
483	Total Steam Production		\$ 17,142		\$ 17,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,142
484											
485	Hydraulic Production										
486	Land and Land Rights	330	\$ -		-	-	-	-	-	-	-
487	Structures & Improvements	331	-		-	-	-	-	-	-	-
488	Reservoirs, Dams and Water Ways	332	-		-	-	-	-	-	-	-
489	Water Wheel, Turbine and Generator	333	-		-	-	-	-	-	-	-
490	Accessory Electric Equipment	334	-		-	-	-	-	-	-	-
491	Misc. Power Plant Equipment	335	-		-	-	-	-	-	-	-
492	Roads, Railroads and Bridges	336	-		-	-	-	-	-	-	-
493	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
494											
495	Combustion Turbine & Other Production										
496	Land and Land Rights	340	\$ 1,036,916		1,036,916	-	-	-	-	-	1,036,916
497	Structures & Improvements	341	128,659		128,659	-	-	-	-	-	128,659
498	Fuel Holders, Prod & Acc	342	-		-	-	-	-	-	-	-
499	Prime Movers	343	-		-	-	-	-	-	-	-
500	Generators & Other Production	344	196,360,767		196,360,767	-	-	-	-	-	196,360,767
501	Accessory Electric Equipment	345	-		-	-	-	-	-	-	-
502	Misc. Production Plant	2000	-		-	-	-	-	-	-	-
503	Total Combustion Turbine & Other Production		\$ 197,526,342		\$ 197,526,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,526,342
504											
505	Total Production Plant		\$ 197,543,484		\$ 197,543,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,543,484
506											
507	Transmission Plant										
508	Land and Land Rights	350	\$ -		-	-	-	-	-	-	-
509	Reserved	351	-		-	-	-	-	-	-	-
510	Structures & Improvements	352	-		-	-	-	-	-	-	-
511	Station Equipment - System	353	-		-	-	-	-	-	-	-
512	Towers and Fixtures	354	-		-	-	-	-	-	-	-
513	Poles and Fixtures	355	-		-	-	-	-	-	-	-
514	Overhead Conductor	356	-		-	-	-	-	-	-	-
515	Underground Conductor	357	-		-	-	-	-	-	-	-
516	Underground Conduit	358	-		-	-	-	-	-	-	-
517	Misc. Transmission Plant	359	-		-	-	-	-	-	-	-
518	Total Transmission Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
519											
520	Distribution Plant										
521	Land and Land Rights	360	\$ -		-	-	-	-	-	-	-
522	Structures & Improvements	361	-		-	-	-	-	-	-	-
523	Station Equipment	362	-		-	-	-	-	-	-	-
524	Misc. Plant	363	-		-	-	-	-	-	-	-
525	Towers and Fixtures	364	-		-	-	-	-	-	-	-
526	Overhead Conductor	365	-		-	-	-	-	-	-	-
527	Underground Conduit	366	-		-	-	-	-	-	-	-
528	Underground Conductor	367	-		-	-	-	-	-	-	-
529	Line Transformers	368	-		-	-	-	-	-	-	-
530	Services	369	-		-	-	-	-	-	-	-
531	Meters	370	-		-	-	-	-	-	-	-
532	Inst. on Customer Premises	371	-		-	-	-	-	-	-	-
533	Street Light / Signal Systems	373	-		-	-	-	-	-	-	-
534	Total Distribution Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
535											
536	Subtotal Plant Before General		\$ 206,704,398		\$ 206,704,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,704,398



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
537											
538	General Plant										
539	Land and Land Rights	389	\$ 2,676,944		2,676,944	-	-	-	-	-	2,676,944
540	Structures & Improvements	390	18,935,949		18,935,949	-	-	-	-	-	18,935,949
541	Structures & Improvements - Other	3900			-	-	-	-	-	-	-
542	Office Furniture & Equipment	391	1,388,397		1,388,397	-	-	-	-	-	1,388,397
543	Info System Computers	3910	-		-	-	-	-	-	-	-
544	Transportation Equipment	392	1,781,805		1,781,805	-	-	-	-	-	1,781,805
545	Stores Equipment	393	-		-	-	-	-	-	-	-
546	Tools, Shop & Garage Equip.	394	25,362		25,362	-	-	-	-	-	25,362
547	Laboratory Equipment	395	5,817		5,817	-	-	-	-	-	5,817
548	Power Operated Equipment	396	144,695		144,695	-	-	-	-	-	144,695
549	Communication Equipment	397	2,107,131		2,107,131	-	-	-	-	-	2,107,131
550	Miscellaneous Equipment	398	100,022		100,022	-	-	-	-	-	100,022
551	Other Tangible Property	399	-		-	-	-	-	-	-	-
552	Total General Plant		\$ 27,166,122		\$ 27,166,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,166,122
553											
554	Total Net Plant in Service		\$ 233,870,520		\$ 233,870,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,870,520
555	Check		-		-	-	-	-	-	-	-
556											
557											
558	LABOR										
559											
560	Production Labor										
561	Steam Production Operation										
562	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-
563	Fuel (Transportation & Handling)		-	NA	-	-	-	-	-	-	-
564	Steam Expense		-	NA	-	-	-	-	-	-	-
565	Electric Expense		-	NA	-	-	-	-	-	-	-
566	Miscellaneous		-	NA	-	-	-	-	-	-	-
567	Rent		-	NA	-	-	-	-	-	-	-
568	Total Steam Production Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
569											
570	Steam Production Maintenance										
571	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-
572	Structures		-	NA	-	-	-	-	-	-	-
573	Boilers		-	NA	-	-	-	-	-	-	-
574	Electric Plant		-	NA	-	-	-	-	-	-	-
575	Miscellaneous Labor		-	NA	-	-	-	-	-	-	-
576	Total Steam Production Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
577											
578	Hydro Production Operation										
579	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-
580	Water for Power		-	NA	-	-	-	-	-	-	-
581	Hydraulic Expense		-	NA	-	-	-	-	-	-	-
582	Electric Expense		-	NA	-	-	-	-	-	-	-
583	Miscellaneous		-	NA	-	-	-	-	-	-	-
584	Rent		-	NA	-	-	-	-	-	-	-
585	Total Hydro Production Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
586											
587	Hydro Production Maintenance										
588	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-
589	Structures		-	NA	-	-	-	-	-	-	-
590	Reservoirs & Dams		-	NA	-	-	-	-	-	-	-
591	Electric Plant		-	NA	-	-	-	-	-	-	-
592	Miscellaneous Plant		-	NA	-	-	-	-	-	-	-
593	Total Hydro Production Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
594											
595	Combined Cycle Operation										
596	Labor		\$ -	Baseload	-	-	-	-	-	-	-
597	Fuel Handling		-	NA	-	-	-	-	-	-	-
598	Generation Expense		-	NA	-	-	-	-	-	-	-
599	Miscellaneous		-	NA	-	-	-	-	-	-	-
600	Total Combined Cycle Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601											
602	Combined Cycle Maintenance										
603	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-
604	Structures		-	NA	-	-	-	-	-	-	-
605	Electric Plant		-	NA	-	-	-	-	-	-	-
606	Miscellaneous Plant		-	NA	-	-	-	-	-	-	-
607	Total Combined Cycle Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
608											
609	Other Production										
610	RERC/Acorn Gen. Plant	612013	\$ 2,491,754	Baseload	2,491,754	-	-	-	-	-	2,491,754
611	Clearwater Generating Plant	612014	933,985	Baseload	933,985	-	-	-	-	-	933,985
612	PU Elec Power Supply Operations	612000	6,110,675	Baseload	6,110,675	-	-	-	-	-	6,110,675
613	Total Other Production		\$ 9,536,414		\$ 9,536,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,536,414
614											
615	Total Production Labor		\$ 9,536,414		\$ 9,536,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,536,414
616											
617	Transmission Labor										
618	Transmission Operations										
619	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-
620	Load Dispatch		-	NA	-	-	-	-	-	-	-
621	Station Equipment		-	NA	-	-	-	-	-	-	-
622	Overhead Lines		-	NA	-	-	-	-	-	-	-
623	Underground Lines		-	NA	-	-	-	-	-	-	-
624	General Labor		-	NA	-	-	-	-	-	-	-
625	Miscellaneous		-	NA	-	-	-	-	-	-	-
626	Rents		-	NA	-	-	-	-	-	-	-
627	Total Transmission Operations		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
628											
629	Transmission Maintenance										
630	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-
631	Structures		-	NA	-	-	-	-	-	-	-
632	Station Equipment		-	NA	-	-	-	-	-	-	-
633	Overhead Lines		-	NA	-	-	-	-	-	-	-
634	Underground Lines		-	NA	-	-	-	-	-	-	-
635	Miscellaneous		-	NA	-	-	-	-	-	-	-
636	Total Transmission Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
637											
638	Wheeling										
639	Wheeling		\$ -	NA	-	-	-	-	-	-	-
640	Wheeling		-	NA	-	-	-	-	-	-	-
641	Total Wheeling		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
642											
643	Total Transmission Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
644											
645	Distribution Labor										
646	Distribution Operations										
647	Electric Operations	610000	\$ -	NA	-	-	-	-	-	-	-
648	PU Electric Field Operations	610500	-	NA	-	-	-	-	-	-	-
649	Energy Deliv Engineering	611000	-	NA	-	-	-	-	-	-	-
650	Customer Engineering-GIS	611500	-	NA	-	-	-	-	-	-	-



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
651	Underground Lines		-	NA	-	-	-	-	-	-	-
652	Street Lighting		-	NA	-	-	-	-	-	-	-
653	Metering		-	NA	-	-	-	-	-	-	-
654	Customer Installations		-	NA	-	-	-	-	-	-	-
655	Miscellaneous		-	NA	-	-	-	-	-	-	-
656	Rents		-	NA	-	-	-	-	-	-	-
657	Total Distribution Operations		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
658											
659	Distribution Maintenance										
660	Supervision	\$ -	-	NA	-	-	-	-	-	-	-
661	Structures		-	NA	-	-	-	-	-	-	-
662	Station Equipment		-	NA	-	-	-	-	-	-	-
663	Overhead Lines		-	NA	-	-	-	-	-	-	-
664	Underground Lines		-	NA	-	-	-	-	-	-	-
665	Transformers		-	NA	-	-	-	-	-	-	-
666	Street Lighting		-	NA	-	-	-	-	-	-	-
667	Metering		-	NA	-	-	-	-	-	-	-
668	Miscellaneous		-	NA	-	-	-	-	-	-	-
669	Total Distribution Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670											
671	Total Distribution Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
672											
673	Customer Labor										
674	Customer Accounting Expense										
675	Pub Util Business Support	600400	\$ -	NA	-	-	-	-	-	-	-
676	Pub Util Admin-Utility Billing	600500	-	NA	-	-	-	-	-	-	-
677	Pub Util Admin-Customer Service	601500	-	NA	-	-	-	-	-	-	-
678	Pub Util Adm-Marketing Service	602000	-	NA	-	-	-	-	-	-	-
679	Miscellaneous		-	NA	-	-	-	-	-	-	-
680	Total Customer Accounting Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
681											
682	Customer Service Expense										
683	Customer Engineering-GIS		\$ -	NA	-	-	-	-	-	-	-
684	Customer Assistance		-	NA	-	-	-	-	-	-	-
685	Advertisement / Marketing		-	NA	-	-	-	-	-	-	-
686	Miscellaneous		-	NA	-	-	-	-	-	-	-
687	Total Customer Service Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
688											
689	Sales Expense										
690	Sales Expense		\$ -	NA	-	-	-	-	-	-	-
691	Demonstrations & Selling		-	NA	-	-	-	-	-	-	-
692	Miscellaneous Sales Expense		-	NA	-	-	-	-	-	-	-
693	Total Sales Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
694											
695	Total Customer Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
696											
697	Total Labor Expense excluding A&G		\$ 9,536,414		\$ 9,536,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,536,414
698											
699	Administrative & General Labor										
700	Pub Util Admin-Mgmt Service	600000	\$ 22,280	Baseload	22,280	-	-	-	-	-	22,280
701	Pub Util Admin-Field Services	601000	-	NA	-	-	-	-	-	-	-
702	Legislative & Regulator Risk	602500	78,839	Baseload	78,839	-	-	-	-	-	78,839
703	Outside Services		-	NA	-	-	-	-	-	-	-
704	Outside Services		-	NA	-	-	-	-	-	-	-
705	Property Insurance		-	NA	-	-	-	-	-	-	-
706	Injuries and Damages		-	NA	-	-	-	-	-	-	-
707	Electric Utility Communication Labor		-	NA	-	-	-	-	-	-	-



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
708	Miscellaneous		-	NA	-	-	-	-	-	-	-
709	Rents		-	NA	-	-	-	-	-	-	-
710	Transportation Pool General Labor		-	NA	-	-	-	-	-	-	-
711	Maintenance of General Plant		-	NA	-	-	-	-	-	-	-
712	N/A		-	NA	-	-	-	-	-	-	-
713	Total Administrative & General Labor		\$ 101,119		\$ 101,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,119
714											
715	Total Labor Expense		\$ 9,637,533		\$ 9,637,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,637,533
716	Check		-								
717											
718	Allocation Factors										
719	Baseload			Baseload	100%	0%	0%	0%	0%	0%	100%
720					1	-	-	-	-	-	1
721	Blank			Blank	0%	0%	0%	0%	0%	0%	0%
722					-	-	-	-	-	-	-
723	Fuel & Energy			Fuel	0%	0%	100%	0%	0%	0%	100%
724					-	-	1	-	-	-	1
725	Blank			Blank	0%	0%	0%	0%	0%	0%	0%
726					-	-	-	-	-	-	-
727	Direct Assign A			Direct Assign A	0%	0%	0%	0%	100%	0%	100%
728					-	-	-	-	1	-	1
729	Purchased Power			Purch Pwr	36%	0%	64%	0%	0%	0%	100%
730					49,127,140	-	86,048,598	-	-	-	135,175,738
731	Revenue Requirement			RevReq	33%	0%	67%	0%	0%	0%	100%
732					78,610,556	-	156,155,952	-	-	-	234,766,507
733	Steam Operations - Labor			SteamOps - Labor	0%	0%	0%	0%	0%	0%	0%
734					-	-	-	-	-	-	-
735	Steam Maintenance - Labor			SteamMaint - Labor	0%	0%	0%	0%	0%	0%	0%
736					-	-	-	-	-	-	-
737	Steam Operations			SteamOps	0%	0%	0%	0%	0%	0%	0%
738					-	-	-	-	-	-	-
739	Steam Maintenance			SteamMaint	0%	0%	0%	0%	0%	0%	0%
740					-	-	-	-	-	-	-
741	Gross Plant w/o General			Gross Plant w/o Gen	100%	0%	0%	0%	0%	0%	100%
742					278,129,575	-	-	-	-	-	278,129,575
743	Gross General Plant			Gross General Plant	100%	0%	0%	0%	0%	0%	100%
744					37,870,166	-	-	-	-	-	37,870,166
745	Gross Steam Plant			Gross Plant - Steam	100%	0%	0%	0%	0%	0%	100%
746					17,142	-	-	-	-	-	17,142
747	Gross CT Plant			Gross Plant - CT	100%	0%	0%	0%	0%	0%	100%
748					268,349,742	-	-	-	-	-	268,349,742
749	Total Gross Plant			Total Gross Plant	100%	0%	0%	0%	0%	0%	100%
750					315,999,741	-	-	-	-	-	315,999,741
751	Total Net Plant			Net Plant - Prod	100%	0%	0%	0%	0%	0%	100%
752					233,870,520	-	-	-	-	-	233,870,520
753	Labor Excluding A&G			Labor Exc A&G	100%	0%	0%	0%	0%	0%	100%
754					9,536,414	-	-	-	-	-	9,536,414
755	Total Labor			Total Labor	100%	0%	0%	0%	0%	0%	100%
756					9,637,533	-	-	-	-	-	9,637,533
757	CIP			CIP	0%	0%	0%	0%	0%	0%	0%
758					-	-	-	-	-	-	-
759	N/A			NA	0%	0%	0%	0%	0%	100%	100%
760					-	-	-	-	-	1	1
761	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
762					-	-	-	-	-	1	1
763	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
764					-	-	-	-	-	1	1
765	Blank			Blank	0%	0%	0%	0%	0%	100%	100%



Production Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Production Demand	Blank	Fuel & Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
766					-	-	-	-	-	1	1
767	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
768					-	-	-	-	-	1	1
769	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
770					-	-	-	-	-	1	1
771	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
772					-	-	-	-	-	1	1
773	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
774					-	-	-	-	-	1	1
775	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
776					-	-	-	-	-	1	1
777	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
778					-	-	-	-	-	1	1
779	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
					-	-	-	-	-	1	1
	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
					-	-	-	-	-	1	1



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total	
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank		
1	REVENUE REQUIREMENTS CALCULATION											
2												
76												
77	Transmission O&M											
78	Transmission Operation											
79	Supervision & Engineering	0560	\$ -	NA	-	-	-	-	-	-	-	
80	Load Dispatch	0561	-	NA	-	-	-	-	-	-	-	
81	Station Equipment	0562	-	NA	-	-	-	-	-	-	-	
82	Overhead Lines	0563	-	NA	-	-	-	-	-	-	-	
83	Underground Lines	0564	-	NA	-	-	-	-	-	-	-	
84	Transmission of Electricity by Others (Wheeling)	G110	-	NA	-	-	-	-	-	-	-	
85	Miscellaneous	0566	-	NA	-	-	-	-	-	-	-	
86	Rents	0567	-	NA	-	-	-	-	-	-	-	
87	Total Transmission Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
88												
89	Transmission Maintenance											
90	Supervision & Engineering	0568	\$ -	NA	-	-	-	-	-	-	-	
91	Structures	0569	-	NA	-	-	-	-	-	-	-	
92	Station Equipment	0570	-	NA	-	-	-	-	-	-	-	
93	Overhead Lines	0571	-	NA	-	-	-	-	-	-	-	
94	Underground Lines	0572	-	NA	-	-	-	-	-	-	-	
95	Miscellaneous	0573	-	NA	-	-	-	-	-	-	-	
96	Total Transmission Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
97												
98	Wheeling											
99	Transmission Cost Fixed	0565	\$ 32,703,121	Subs #	32,703,121	-	-	-	-	-	32,703,121	
100	Transmission cost Variable	0565	30,435,879	Energy	-	-	30,435,879	-	-	-	30,435,879	
101	Total Wheeling		\$ 63,139,000		\$ 32,703,121	\$ -	\$ 30,435,879	\$ -	\$ -	\$ -	\$ 63,139,000	
102												
103	Total Transmission O&M		\$ 63,139,000		\$ 32,703,121	\$ -	\$ 30,435,879	\$ -	\$ -	\$ -	\$ 63,139,000	
104												
157												
158	Administrative & General Expense											
159	Administrative Salaries & Misc. Labor	0920	\$ -	NA	-	-	-	-	-	-	-	
160	Office Supplies & Expense	0921	-	NA	-	-	-	-	-	-	-	
161	Interdepartmental Charges	0922	-	NA	-	-	-	-	-	-	-	
162	Outside Services	0923	-	NA	-	-	-	-	-	-	-	
163	Property Insurance	0924	-	NA	-	-	-	-	-	-	-	
164	Injuries and Damages	0925	-	NA	-	-	-	-	-	-	-	
165	Employee Pensions and Benefits	0926	-	NA	-	-	-	-	-	-	-	
166	Franchise Requirements	0927	-	NA	-	-	-	-	-	-	-	
167	Compliance & Consultants (Regulatory Commission Expense)	0928	-	NA	-	-	-	-	-	-	-	
168	General Advertising Expense	0930	-	NA	-	-	-	-	-	-	-	
169	Rents	0931	-	NA	-	-	-	-	-	-	-	
170	Miscellaneous General Expenses	0933	-	NA	-	-	-	-	-	-	-	
171	Maintenance of General Plant	0932	-	NA	-	-	-	-	-	-	-	
172	Duplicate Charges - Credit	0929	-	NA	-	-	-	-	-	-	-	
173	Total Administrative & General Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
174												
175	Miscellaneous and Clearing Accounts											
176	General Government Charges	0701	\$ -	NA	-	-	-	-	-	-	-	
177	Expenses Transferred From Electric	0702	-	NA	-	-	-	-	-	-	-	
178	IDI Utility Charges	0703	-	NA	-	-	-	-	-	-	-	
179	Removal Expenses	0704	-	NA	-	-	-	-	-	-	-	
180	Taxes	0707	-	NA	-	-	-	-	-	-	-	
181	Stores Expenses	0781	-	NA	-	-	-	-	-	-	-	
182	Transportation Expenses	0782	-	NA	-	-	-	-	-	-	-	
183	Tool and Shop Expenses	0783	-	NA	-	-	-	-	-	-	-	
184	Insurance	0788	-	NA	-	-	-	-	-	-	-	
185	Non-Operating expenses	0790	-	NA	-	-	-	-	-	-	-	
186	Total Miscellaneous and Clearing Accounts		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
187												
188	Total O&M Expense		\$ 63,139,000		\$ 32,703,121	\$ -	\$ 30,435,879	\$ -	\$ -	\$ -	\$ 63,139,000	



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
189	Check		-								
190											
191	Total O&M Expense less Purchased Power		\$ 63,139,000		\$ 32,703,121	\$ -	\$ 30,435,879	\$ -	\$ -	\$ -	\$ 63,139,000
192											
193	Additional Expenses & Deductions										
194	Debt Service										
195	Generation		\$ -	NA	-	-	-	-	-	-	-
196	Transmission		-	Subs #	-	-	-	-	-	-	-
197	Distribution		-	NA	-	-	-	-	-	-	-
198	Customer		-	NA	-	-	-	-	-	-	-
199	New Debt		-	NA	-	-	-	-	-	-	-
200	Total Debt Service		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201											
202	Taxes and Transfer to General Fund										
203	Contribution to General Fund		\$ 3,250,651	RevReq	4,517,265	-	(1,266,614)	-	-	-	3,250,651
204	Other		-	NA	-	-	-	-	-	-	-
205	Other		-	NA	-	-	-	-	-	-	-
206	Other		-	NA	-	-	-	-	-	-	-
207	Total Taxes and Transfer to General Fund		\$ 3,250,651		\$ 4,517,265	\$ -	(1,266,614)	\$ -	\$ -	\$ -	3,250,651
208											
209	Capital Paid from Current Earnings										
210	Production		\$ -	NA	-	-	-	-	-	-	-
211	Transmission		-	NA	-	-	-	-	-	-	-
212	Distribution		-	NA	-	-	-	-	-	-	-
213	Customer		-	NA	-	-	-	-	-	-	-
214	Street Lighting Capital		-	NA	-	-	-	-	-	-	-
215	N/A		-	NA	-	-	-	-	-	-	-
216	Total Capital Paid from Current Earnings		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217											
218	Reserves - Additional Cash Requirements		579,439	Subs #	579,439	-	-	-	-	-	579,439
219											
220	Total Additional Expenses & Deductions		\$ 3,830,090		\$ 5,096,704	\$ -	(1,266,614)	\$ -	\$ -	\$ -	3,830,090
221											
222	Subtotal Revenue Requirement		\$ 66,969,090		\$ 37,799,824	\$ -	\$ 29,169,266	\$ -	\$ -	\$ -	66,969,090
223	Check		-								
224											
225	Other Income										
226	Other Operating Revenue:										
227	Gain on retirement of assets (proforma)		\$ -	NA	-	-	-	-	-	-	-
228	Uncollectible accounts (proforma)		-	NA	-	-	-	-	-	-	-
229	Diversion	344400	-	NA	-	-	-	-	-	-	-
230	Service Connect Charges-Elec	344410	-	NA	-	-	-	-	-	-	-
231	Misc Service Revenues-Electric	344491	-	NA	-	-	-	-	-	-	-
232	Misc Operating Revenues-Elec	344492	1,351	Subs #	1,351	-	-	-	-	-	1,351
233	Corona Fees- Rev	344493	-	NA	-	-	-	-	-	-	-
234	Cap and Trade Auction		250,889	RevReq	348,648	-	(97,759)	-	-	-	250,889
235	Non Energy Rcpts ABC Admin OH	344513	2,422	Subs #	2,422	-	-	-	-	-	2,422
236	Total Other Operating Revenue:		\$ 254,662		\$ 352,421	\$ -	(97,759)	\$ -	\$ -	\$ -	254,662
237											
238	Other Non-Operating Revenue:										
239	Corona Fees- Rev	344493	\$ 1,518	Subs #	1,518	-	-	-	-	-	1,518
240	Misc Settlement Reimb	344494	-	NA	-	-	-	-	-	-	-
241	Late Payment Penalties	353400	-	NA	-	-	-	-	-	-	-
242	Land and Building Rental	373100	138,215	Subs #	138,215	-	-	-	-	-	138,215
243	Other Property Rental	373120	5,846	Subs #	5,846	-	-	-	-	-	5,846
244	Pole Attachments	373125	-	NA	-	-	-	-	-	-	-
245	Substation Operation & Maint	373126	-	NA	-	-	-	-	-	-	-
246	Substation Leasing	373127	-	NA	-	-	-	-	-	-	-
247	Communication Services	373128	20,357	Subs #	20,357	-	-	-	-	-	20,357
248	CIS User Fee	373132	-	NA	-	-	-	-	-	-	-
249	Refunds and Reimbursements	374000	-	Subs #	-	-	-	-	-	-	-



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
250	Miscellaneous Receipts	374200	8,729	Subs #	8,729	-	-	-	-	-	8,729
251	Cash Over/Shortage	374207	-	Subs #	-	-	-	-	-	-	-
252	Asset Forfeiture Revenue	374500	-	Subs #	-	-	-	-	-	-	-
253	Bad Debt Recovery	374800	-	Subs #	-	-	-	-	-	-	-
254	Settlement Recovery	374801	-	Subs #	-	-	-	-	-	-	-
255	Settlement Recovery - SONGS	374802	-	Subs #	-	-	-	-	-	-	-
256	Liquidated Damages	374810	-	Subs #	-	-	-	-	-	-	-
257	Operating Transfer from 650 Fund	985650	-	NA	-	-	-	-	-	-	-
258	Utilization Charges	6125000	10,414	Subs #	10,414	-	-	-	-	-	10,414
259	Total Other Non-Operating Revenue:		\$ 185,078		\$ 185,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,078
260											
261	Interest income		531,009	RevReq	737,916	-	(206,907)	-	-	-	531,009
262											
263	Wholesale sales		-	NA	-	-	-	-	-	-	-
264											
265	Transmission revenue		39,715,154	Energy	-	-	39,715,154	-	-	-	39,715,154
266											
267	Total Other Income		\$ 40,685,903		\$ 1,275,415	\$ -	\$ 39,410,488	\$ -	\$ -	\$ -	\$ 40,685,903
268											
269											
270	Total Retail Revenue Requirement		\$ 26,283,187		\$ 36,524,410	\$ -	\$ (10,241,222)	\$ -	\$ -	\$ -	\$ 26,283,187
271	Check		-		139%	0%	-39%	0%	0%	0%	
272											
273	Revenue From Current Retail Rates										
274	Residential										
275	Commercial-Flat										
276	Commercial-Demand										
277	Industrial-TOU										
278	City Contract										
279	Other										
280	Total Revenue From Current Retail Rates		\$ -								
281											
282											
283											
284	PLANT IN SERVICE										
285											
286	Gross Plant in Service										
287	Intangible Plant										
288	Organization	301	\$ -	NA	-	-	-	-	-	-	-
289	Franchises and Consents	302	-	NA	-	-	-	-	-	-	-
290	Misc. Intangible Plant	303	-	Subs #	-	-	-	-	-	-	-
291	Misc. Computer Software	3030	-	NA	-	-	-	-	-	-	-
292	Total Intangible Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293											
294	Production Plant										
295	Steam Production										
296	Land and Land Rights	310	\$ -	NA	-	-	-	-	-	-	-
297	Structures & Improvements	311	-	NA	-	-	-	-	-	-	-
298	Boiler Plant Equipment	312	-	NA	-	-	-	-	-	-	-
299	Engines and Engine Generators	313	-	NA	-	-	-	-	-	-	-
300	Turbo-Generator Units	314	-	NA	-	-	-	-	-	-	-
301	Accessory Electric Equipment	315	-	NA	-	-	-	-	-	-	-
302	Misc. Power Plant Equipment	316	-	NA	-	-	-	-	-	-	-
303	Total Steam Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304											
305	Hydraulic Production										
306	Land and Land Rights	330	\$ -	NA	-	-	-	-	-	-	-
307	Structures & Improvements	331	-	NA	-	-	-	-	-	-	-
308	Reservoirs, Dams and Water Ways	332	-	NA	-	-	-	-	-	-	-
309	Water Wheel, Turbine and Generator	333	-	NA	-	-	-	-	-	-	-
310	Accessory Electric Equipment	334	-	NA	-	-	-	-	-	-	-
311	Misc. Power Plant Equipment	335	-	NA	-	-	-	-	-	-	-



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
312	Roads, Railroads and Bridges	336	-	NA	-	-	-	-	-	-	-
313	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314											
315	Combustion Turbine & Other Production										
316	Land and Land Rights	340	\$ -	NA	-	-	-	-	-	-	-
317	Structures & Improvements	341	-	NA	-	-	-	-	-	-	-
318	Fuel Holders, Prod & Acc	342	-	NA	-	-	-	-	-	-	-
319	Prime Movers	343	-	NA	-	-	-	-	-	-	-
320	Generators & Other Production	344	-	NA	-	-	-	-	-	-	-
321	Accessory Electric Equipment	345	-	NA	-	-	-	-	-	-	-
	Misc. Production Plant	2000	-	NA	-	-	-	-	-	-	-
322	Total Combustion Turbine & Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322											
323	Total Production Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324											
325	Transmission Plant										
326	Land and Land Rights	350	\$ -	Subs #	-	-	-	-	-	-	-
327	Reserved	351	-	NA	-	-	-	-	-	-	-
328	Structures & Improvements	352	-	Subs #	-	-	-	-	-	-	-
329	Station Equipment - System	353	-	Subs #	-	-	-	-	-	-	-
330	Towers and Fixtures	354	-	Subs #	-	-	-	-	-	-	-
331	Poles and Fixtures	355	-	Subs #	-	-	-	-	-	-	-
332	Overhead Conductor	356	-	Subs #	-	-	-	-	-	-	-
333	Underground Conductor	357	-	Subs #	-	-	-	-	-	-	-
334	Underground Conduit	358	-	Subs #	-	-	-	-	-	-	-
335	Misc. Transmission Plant	359	-	NA	-	-	-	-	-	-	-
336	Total Transmission Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
337											
338	Distribution Plant										
339	Land and Land Rights	360	\$ -	NA	-	-	-	-	-	-	-
340	Structures & Improvements	361	-	NA	-	-	-	-	-	-	-
341	Station Equipment	362	-	NA	-	-	-	-	-	-	-
342	Misc. Plant	363	-	NA	-	-	-	-	-	-	-
343	Towers and Fixtures	364	-	NA	-	-	-	-	-	-	-
344	Overhead Conductor	365	-	NA	-	-	-	-	-	-	-
345	Underground Conduit	366	-	NA	-	-	-	-	-	-	-
346	Underground Conductor	367	-	NA	-	-	-	-	-	-	-
347	Line Transformers	368	-	NA	-	-	-	-	-	-	-
348	Services	369	-	NA	-	-	-	-	-	-	-
349	Meters	370	-	NA	-	-	-	-	-	-	-
350	Inst. on Customer Premises	371	-	NA	-	-	-	-	-	-	-
351	Street Light / Signal Systems	373	-	NA	-	-	-	-	-	-	-
352	Total Distribution Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
353											
354	Subtotal Plant Before General		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355											
356	General Plant										
357	Land and Land Rights	389	\$ -	Subs #	-	-	-	-	-	-	-
358	Structures & Improvements	390	-	Subs #	-	-	-	-	-	-	-
359	Structures & Improvements - Other	3900	-	NA	-	-	-	-	-	-	-
360	Office Furniture & Equipment	391	-	Subs #	-	-	-	-	-	-	-
361	Info System Computers	3910	-	NA	-	-	-	-	-	-	-
362	Transportation Equipment	392	-	Subs #	-	-	-	-	-	-	-
363	Stores Equipment	393	-	Subs #	-	-	-	-	-	-	-
364	Tools, Shop & Garage Equip.	394	-	Subs #	-	-	-	-	-	-	-
365	Laboratory Equipment	395	-	Subs #	-	-	-	-	-	-	-
366	Power Operated Equipment	396	-	Subs #	-	-	-	-	-	-	-
367	Communication Equipment	397	-	Subs #	-	-	-	-	-	-	-
368	Miscellaneous Equipment	398	-	Subs #	-	-	-	-	-	-	-
369	Other Tangible Property	399	-	NA	-	-	-	-	-	-	-
370	Total General Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
371											



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total		
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank			
372	REVENUE REQUIREMENTS CALCULATION												
372	Total Gross Plant in Service		\$	-		\$	-	\$	-	\$	-	\$	-
373	Check			-									
374													
375	Accumulated Depreciation												
376	Intangible Plant												
377	Organization	301	\$	-	NA	-	-	-	-	-	-	-	-
378	Franchises and Consents	302		-	NA	-	-	-	-	-	-	-	-
379	Misc. Intangible Plant	303		-	Subs #	-	-	-	-	-	-	-	-
380	Misc. Computer Software	3030		-	NA	-	-	-	-	-	-	-	-
381	Total Intangible Plant		\$	-		\$	-	\$	-	\$	-	\$	-
382													
383	Production Plant												
384	Steam Production												
385	Land and Land Rights	310	\$	-	NA	-	-	-	-	-	-	-	-
386	Structures & Improvements	311		-	NA	-	-	-	-	-	-	-	-
387	Boiler Plant Equipment	312		-	NA	-	-	-	-	-	-	-	-
388	Engines and Engine Generators	313		-	NA	-	-	-	-	-	-	-	-
389	Turbo-Generator Units	314		-	NA	-	-	-	-	-	-	-	-
390	Accessory Electric Equipment	315		-	NA	-	-	-	-	-	-	-	-
391	Misc. Power Plant Equipment	316		-	NA	-	-	-	-	-	-	-	-
392	Total Steam Production		\$	-		\$	-	\$	-	\$	-	\$	-
393													
394	Hydraulic Production												
395	Land and Land Rights	330	\$	-	NA	-	-	-	-	-	-	-	-
396	Structures & Improvements	331		-	NA	-	-	-	-	-	-	-	-
397	Reservoirs, Dams and Water Ways	332		-	NA	-	-	-	-	-	-	-	-
398	Water Wheel, Turbine and Generator	333		-	NA	-	-	-	-	-	-	-	-
399	Accessory Electric Equipment	334		-	NA	-	-	-	-	-	-	-	-
400	Misc. Power Plant Equipment	335		-	NA	-	-	-	-	-	-	-	-
401	Roads, Railroads and Bridges	336		-	NA	-	-	-	-	-	-	-	-
402	Total Hydraulic Production		\$	-		\$	-	\$	-	\$	-	\$	-
403													
404	Combustion Turbine & Other Production												
405	Land and Land Rights	340	\$	-	NA	-	-	-	-	-	-	-	-
406	Structures & Improvements	341		-	NA	-	-	-	-	-	-	-	-
407	Fuel Holders, Prod & Acc	342		-	NA	-	-	-	-	-	-	-	-
408	Prime Movers	343		-	NA	-	-	-	-	-	-	-	-
409	Generators & Other Production	344		-	NA	-	-	-	-	-	-	-	-
410	Accessory Electric Equipment	345		-	NA	-	-	-	-	-	-	-	-
411	Misc. Production Plant	2000		-	NA	-	-	-	-	-	-	-	-
412	Total Combustion Turbine & Other Production		\$	-		\$	-	\$	-	\$	-	\$	-
413													
414	Total Production Plant		\$	-		\$	-	\$	-	\$	-	\$	-
415													
416	Transmission Plant												
417	Land and Land Rights	350	\$	-	NA	-	-	-	-	-	-	-	-
418	Reserved	351		-	NA	-	-	-	-	-	-	-	-
419	Structures & Improvements	352		-	Subs #	-	-	-	-	-	-	-	-
420	Station Equipment - System	353		-	Subs #	-	-	-	-	-	-	-	-
421	Towers and Fixtures	354		-	Subs #	-	-	-	-	-	-	-	-
422	Poles and Fixtures	355		-	Subs #	-	-	-	-	-	-	-	-
423	Overhead Conductor	356		-	Subs #	-	-	-	-	-	-	-	-
424	Underground Conductor	357		-	Subs #	-	-	-	-	-	-	-	-
425	Underground Conduit	358		-	Subs #	-	-	-	-	-	-	-	-
426	Misc. Transmission Plant	359		-	NA	-	-	-	-	-	-	-	-
427	Total Transmission Plant		\$	-		\$	-	\$	-	\$	-	\$	-
428													
429	Distribution Plant												
430	Land and Land Rights	360	\$	-	NA	-	-	-	-	-	-	-	-
431	Structures & Improvements	361		-	NA	-	-	-	-	-	-	-	-
432	Station Equipment	362		-	NA	-	-	-	-	-	-	-	-
433	Misc. Plant	363		-	NA	-	-	-	-	-	-	-	-



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
434	Towers and Fixtures	364	-	NA	-	-	-	-	-	-	-
435	Overhead Conductor	365	-	NA	-	-	-	-	-	-	-
436	Underground Conduit	366	-	NA	-	-	-	-	-	-	-
437	Underground Conductor	367	-	NA	-	-	-	-	-	-	-
438	Line Transformers	368	-	NA	-	-	-	-	-	-	-
439	Services	369	-	NA	-	-	-	-	-	-	-
440	Meters	370	-	NA	-	-	-	-	-	-	-
441	Inst. on Customer Premises	371	-	NA	-	-	-	-	-	-	-
442	Street Light / Signal Systems	373	-	NA	-	-	-	-	-	-	-
443	Total Distribution Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
444											
445	Subtotal Plant Before General		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
446											
447	General Plant										
448	Land and Land Rights	389	\$ -	NA	-	-	-	-	-	-	-
449	Structures & Improvements	390	-	Subs #	-	-	-	-	-	-	-
450	Structures & Improvements - Other	3900	-	NA	-	-	-	-	-	-	-
451	Office Furniture & Equipment	391	-	Subs #	-	-	-	-	-	-	-
452	Info System Computers	3910	-	NA	-	-	-	-	-	-	-
453	Transportation Equipment	392	-	Subs #	-	-	-	-	-	-	-
454	Stores Equipment	393	-	Subs #	-	-	-	-	-	-	-
455	Tools, Shop & Garage Equip.	394	-	Subs #	-	-	-	-	-	-	-
456	Laboratory Equipment	395	-	Subs #	-	-	-	-	-	-	-
457	Power Operated Equipment	396	-	Subs #	-	-	-	-	-	-	-
458	Communication Equipment	397	-	Subs #	-	-	-	-	-	-	-
459	Miscellaneous Equipment	398	-	Subs #	-	-	-	-	-	-	-
460	Other Tangible Property	399	-	NA	-	-	-	-	-	-	-
461	Total General Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462											
463	Total Accumulated Depreciation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
464	Check		-								
465											
466	Net Plant in Service										
467	Intangible Plant										
468	Organization	301	\$ -	-	-	-	-	-	-	-	-
469	Franchises and Consents	302	-	-	-	-	-	-	-	-	-
470	Misc. Intangible Plant	303	-	-	-	-	-	-	-	-	-
471	Misc. Computer Software	3030	-	-	-	-	-	-	-	-	-
472	Total Intangible Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
473											
474	Production Plant										
475	Steam Production										
476	Land and Land Rights	310	\$ -	-	-	-	-	-	-	-	-
477	Structures & Improvements	311	-	-	-	-	-	-	-	-	-
478	Boiler Plant Equipment	312	-	-	-	-	-	-	-	-	-
479	Engines and Engine Generators	313	-	-	-	-	-	-	-	-	-
480	Turbo-Generator Units	314	-	-	-	-	-	-	-	-	-
481	Accessory Electric Equipment	315	-	-	-	-	-	-	-	-	-
482	Misc. Power Plant Equipment	316	-	-	-	-	-	-	-	-	-
483	Total Steam Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
484											
485	Hydraulic Production										
486	Land and Land Rights	330	\$ -	-	-	-	-	-	-	-	-
487	Structures & Improvements	331	-	-	-	-	-	-	-	-	-
488	Reservoirs, Dams and Water Ways	332	-	-	-	-	-	-	-	-	-
489	Water Wheel, Turbine and Generator	333	-	-	-	-	-	-	-	-	-
490	Accessory Electric Equipment	334	-	-	-	-	-	-	-	-	-
491	Misc. Power Plant Equipment	335	-	-	-	-	-	-	-	-	-
492	Roads, Railroads and Bridges	336	-	-	-	-	-	-	-	-	-
493	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
494											
495	Combustion Turbine & Other Production										



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
496	Land and Land Rights	340	\$ -		-	-	-	-	-	-	-
497	Structures & Improvements	341	-		-	-	-	-	-	-	-
498	Fuel Holders, Prod & Acc	342	-		-	-	-	-	-	-	-
499	Prime Movers	343	-		-	-	-	-	-	-	-
500	Generators & Other Production	344	-		-	-	-	-	-	-	-
501	Accessory Electric Equipment	345	-		-	-	-	-	-	-	-
502	Misc. Production Plant	2000	-		-	-	-	-	-	-	-
503	Total Combustion Turbine & Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
504											
505	Total Production Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506											
507	Transmission Plant										
508	Land and Land Rights	350	\$ -		-	-	-	-	-	-	-
509	Reserved	351	-		-	-	-	-	-	-	-
510	Structures & Improvements	352	-		-	-	-	-	-	-	-
511	Station Equipment - System	353	-		-	-	-	-	-	-	-
512	Towers and Fixtures	354	-		-	-	-	-	-	-	-
513	Poles and Fixtures	355	-		-	-	-	-	-	-	-
514	Overhead Conductor	356	-		-	-	-	-	-	-	-
515	Underground Conductor	357	-		-	-	-	-	-	-	-
516	Underground Conduit	358	-		-	-	-	-	-	-	-
517	Misc. Transmission Plant	359	-		-	-	-	-	-	-	-
518	Total Transmission Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
519											
520	Distribution Plant										
521	Land and Land Rights	360	\$ -		-	-	-	-	-	-	-
522	Structures & Improvements	361	-		-	-	-	-	-	-	-
523	Station Equipment	362	-		-	-	-	-	-	-	-
524	Misc. Plant	363	-		-	-	-	-	-	-	-
525	Towers and Fixtures	364	-		-	-	-	-	-	-	-
526	Overhead Conductor	365	-		-	-	-	-	-	-	-
527	Underground Conduit	366	-		-	-	-	-	-	-	-
528	Underground Conductor	367	-		-	-	-	-	-	-	-
529	Line Transformers	368	-		-	-	-	-	-	-	-
530	Services	369	-		-	-	-	-	-	-	-
531	Meters	370	-		-	-	-	-	-	-	-
532	Inst. on Customer Premises	371	-		-	-	-	-	-	-	-
533	Street Light / Signal Systems	373	-		-	-	-	-	-	-	-
534	Total Distribution Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
535											
536	Subtotal Plant Before General		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
537											
538	General Plant										
539	Land and Land Rights	389	\$ -		-	-	-	-	-	-	-
540	Structures & Improvements	390	-		-	-	-	-	-	-	-
541	Structures & Improvements - Other	3900	-		-	-	-	-	-	-	-
542	Office Furniture & Equipment	391	-		-	-	-	-	-	-	-
543	Info System Computers	3910	-		-	-	-	-	-	-	-
544	Transportation Equipment	392	-		-	-	-	-	-	-	-
545	Stores Equipment	393	-		-	-	-	-	-	-	-
546	Tools, Shop & Garage Equip.	394	-		-	-	-	-	-	-	-
547	Laboratory Equipment	395	-		-	-	-	-	-	-	-
548	Power Operated Equipment	396	-		-	-	-	-	-	-	-
549	Communication Equipment	397	-		-	-	-	-	-	-	-
550	Miscellaneous Equipment	398	-		-	-	-	-	-	-	-
551	Other Tangible Property	399	-		-	-	-	-	-	-	-
552	Total General Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
553											
554	Total Net Plant in Service		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555	Check		-								
556											
557											



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total	
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank		
1	REVENUE REQUIREMENTS CALCULATION											
558	LABOR											
559												
560	Production Labor											
561	Steam Production Operation											
562	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-	
563	Fuel (Transportation & Handling)		-	NA	-	-	-	-	-	-	-	
564	Steam Expense		-	NA	-	-	-	-	-	-	-	
565	Electric Expense		-	NA	-	-	-	-	-	-	-	
566	Miscellaneous		-	NA	-	-	-	-	-	-	-	
567	Rent		-	NA	-	-	-	-	-	-	-	
568	Total Steam Production Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
569												
570	Steam Production Maintenance											
571	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-	
572	Structures		-	NA	-	-	-	-	-	-	-	
573	Boilers		-	NA	-	-	-	-	-	-	-	
574	Electric Plant		-	NA	-	-	-	-	-	-	-	
575	Miscellaneous Labor		-	NA	-	-	-	-	-	-	-	
576	Total Steam Production Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
577												
578	Hydro Production Operation											
579	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-	
580	Water for Power		-	NA	-	-	-	-	-	-	-	
581	Hydraulic Expense		-	NA	-	-	-	-	-	-	-	
582	Electric Expense		-	NA	-	-	-	-	-	-	-	
583	Miscellaneous		-	NA	-	-	-	-	-	-	-	
584	Rent		-	NA	-	-	-	-	-	-	-	
585	Total Hydro Production Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
586												
587	Hydro Production Maintenance											
588	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-	
589	Structures		-	NA	-	-	-	-	-	-	-	
590	Reservoirs & Dams		-	NA	-	-	-	-	-	-	-	
591	Electric Plant		-	NA	-	-	-	-	-	-	-	
592	Miscellaneous Plant		-	NA	-	-	-	-	-	-	-	
593	Total Hydro Production Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
594												
595	Combined Cycle Operation											
596	Labor		\$ -	NA	-	-	-	-	-	-	-	
597	Fuel Handling		-	NA	-	-	-	-	-	-	-	
598	Generation Expense		-	NA	-	-	-	-	-	-	-	
599	Miscellaneous		-	NA	-	-	-	-	-	-	-	
600	Total Combined Cycle Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601												
602	Combined Cycle Maintenance											
603	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-	
604	Structures		-	NA	-	-	-	-	-	-	-	
605	Electric Plant		-	NA	-	-	-	-	-	-	-	
606	Miscellaneous Plant		-	NA	-	-	-	-	-	-	-	
607	Total Combined Cycle Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
608												
609	Other Production											
610	RERC/Acorn Gen. Plant	612013	\$ -	NA	-	-	-	-	-	-	-	
611	Clearwater Generating Plant	612014	-	NA	-	-	-	-	-	-	-	
612	PU Elec Power Supply Operations	612000	-	NA	-	-	-	-	-	-	-	
613	Total Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
614												
615	Total Production Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
616												
617	Transmission Labor											
618	Transmission Operations											
619	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-	



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
620	Load Dispatch		-	NA	-	-	-	-	-	-	-
621	Station Equipment		-	NA	-	-	-	-	-	-	-
622	Overhead Lines		-	NA	-	-	-	-	-	-	-
623	Underground Lines		-	NA	-	-	-	-	-	-	-
624	General Labor		-	NA	-	-	-	-	-	-	-
625	Miscellaneous		-	NA	-	-	-	-	-	-	-
626	Rents		-	NA	-	-	-	-	-	-	-
627	Total Transmission Operations		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
628											
629	Transmission Maintenance										
630	Supervision & Engineering		\$ -	NA	-	-	-	-	-	-	-
631	Structures		-	NA	-	-	-	-	-	-	-
632	Station Equipment		-	NA	-	-	-	-	-	-	-
633	Overhead Lines		-	NA	-	-	-	-	-	-	-
634	Underground Lines		-	NA	-	-	-	-	-	-	-
635	Miscellaneous		-	NA	-	-	-	-	-	-	-
636	Total Transmission Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
637											
638	Wheeling										
639	Wheeling		\$ -	NA	-	-	-	-	-	-	-
640	Wheeling		-	NA	-	-	-	-	-	-	-
641	Total Wheeling		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
642											
643	Total Transmission Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
644											
645	Distribution Labor										
646	Distribution Operations										
647	Electric Operations	610000	\$ -	NA	-	-	-	-	-	-	-
648	PU Electric Field Operations	610500	-	NA	-	-	-	-	-	-	-
649	Energy Deliv Engineering	611000	-	NA	-	-	-	-	-	-	-
650	Customer Engineering-GIS	611500	-	NA	-	-	-	-	-	-	-
651	Underground Lines		-	NA	-	-	-	-	-	-	-
652	Street Lighting		-	NA	-	-	-	-	-	-	-
653	Metering		-	NA	-	-	-	-	-	-	-
654	Customer Installations		-	NA	-	-	-	-	-	-	-
655	Miscellaneous		-	NA	-	-	-	-	-	-	-
656	Rents		-	NA	-	-	-	-	-	-	-
657	Total Distribution Operations		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
658											
659	Distribution Maintenance										
660	Supervision		\$ -	NA	-	-	-	-	-	-	-
661	Structures		-	NA	-	-	-	-	-	-	-
662	Station Equipment		-	NA	-	-	-	-	-	-	-
663	Overhead Lines		-	NA	-	-	-	-	-	-	-
664	Underground Lines		-	NA	-	-	-	-	-	-	-
665	Transformers		-	NA	-	-	-	-	-	-	-
666	Street Lighting		-	NA	-	-	-	-	-	-	-
667	Metering		-	NA	-	-	-	-	-	-	-
668	Miscellaneous		-	NA	-	-	-	-	-	-	-
669	Total Distribution Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670											
671	Total Distribution Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
672											
673	Customer Labor										
674	Customer Accounting Expense										
675	Pub Util Business Support	600400	\$ -	NA	-	-	-	-	-	-	-
676	Pub Util Admin-Utility Billing	600500	-	NA	-	-	-	-	-	-	-
677	Pub Util Admin-Customer Service	601500	-	NA	-	-	-	-	-	-	-
678	Pub Util Adm-Marketing Service	602000	-	NA	-	-	-	-	-	-	-
679	Miscellaneous		-	NA	-	-	-	-	-	-	-
680	Total Customer Accounting Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
681											



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
682	Customer Service Expense										
683	Customer Engineering-GIS		\$ -	NA	-	-	-	-	-	-	-
684	Customer Assistance		-	NA	-	-	-	-	-	-	-
685	Advertisement / Marketing		-	NA	-	-	-	-	-	-	-
686	Miscellaneous		-	NA	-	-	-	-	-	-	-
687	Total Customer Service Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
688											
689	Sales Expense										
690	Sales Expense		\$ -	NA	-	-	-	-	-	-	-
691	Demonstrations & Selling		-	NA	-	-	-	-	-	-	-
692	Miscellaneous Sales Expense		-	NA	-	-	-	-	-	-	-
693	Total Sales Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
694											
695	Total Customer Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
696											
697	Total Labor Expense excluding A&G		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
698											
699	Administrative & General Labor										
700	Pub Util Admin-Mgmt Service	600000	\$ -	NA	-	-	-	-	-	-	-
701	Pub Util Admin-Field Services	601000	-	NA	-	-	-	-	-	-	-
702	Legislative & Regulator Risk	602500	-	NA	-	-	-	-	-	-	-
703	Outside Services		-	NA	-	-	-	-	-	-	-
704	Outside Services		-	NA	-	-	-	-	-	-	-
705	Property Insurance		-	NA	-	-	-	-	-	-	-
706	Injuries and Damages		-	NA	-	-	-	-	-	-	-
707	Electric Utility Communication Labor		-	NA	-	-	-	-	-	-	-
708	Miscellaneous		-	NA	-	-	-	-	-	-	-
709	Rents		-	NA	-	-	-	-	-	-	-
710	Transportation Pool General Labor		-	NA	-	-	-	-	-	-	-
711	Maintenance of General Plant		-	NA	-	-	-	-	-	-	-
712	N/A		-	NA	-	-	-	-	-	-	-
713	Total Administrative & General Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
714											
715	Total Labor Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
716	Check		-								
717											
718	Allocation Factors										
719	No. of Substations			Subs #	100%	0%	0%	0%	0%	0%	100%
720					1	-	-	-	-	-	1
721	Blank			Blank	0%	0%	0%	0%	0%	0%	0%
722					-	-	-	-	-	-	-
723	Energy			Energy	0%	0%	100%	0%	0%	0%	100%
724					-	-	1	-	-	-	1
725	Blank			Blank	0%	0%	0%	0%	0%	0%	0%
726					-	-	-	-	-	-	-
727	Direct Assign A			Direct Assign A	0%	0%	0%	0%	100%	0%	100%
728					-	-	-	-	1	-	1
729	Blank			Blank	0%	0%	0%	0%	0%	0%	0%
730					-	-	-	-	-	-	-
731	Revenue Requirement less Direct Assignment			RevReq	139%	0%	-39%	0%	0%	0%	100%
732					36,524,410	-	(10,241,222)	-	-	-	26,283,187
733	N/A			NA	0%	0%	0%	0%	0%	100%	100%
734					-	-	-	-	-	1	1
735	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
736					-	-	-	-	-	1	1
737	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
738					-	-	-	-	-	1	1
739	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
740					-	-	-	-	-	1	1
741	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
742					-	-	-	-	-	1	1
743	Blank			Blank	0%	0%	0%	0%	0%	100%	100%



Transmission Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Energy Related		Direct Assignment		Total
					Transmission Demand	Blank	Transmission Energy	Blank	Direct Assign A	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
744					-	-	-	-	-	1	1
745	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
746					-	-	-	-	-	1	1
747	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
748					-	-	-	-	-	1	1
749	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
750					-	-	-	-	-	1	1
751	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
752					-	-	-	-	-	1	1
753	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
					-	-	-	-	-	1	1
	Blank			Blank	0%	0%	0%	0%	0%	100%	100%
					-	-	-	-	-	1	1



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
1	REVENUE REQUIREMENTS CALCULATION										
2											
76											
77	Transmission O&M										
78	Transmission Operation										
79	Supervision & Engineering	0560	\$ -	N/A	-	-	-	-	-	-	-
80	Load Dispatch	0561	-	N/A	-	-	-	-	-	-	-
81	Station Equipment	0562	137,612	Substations	-	137,612	-	-	-	-	137,612
82	Overhead Lines	0563	-	N/A	-	-	-	-	-	-	-
83	Underground Lines	0564	-	N/A	-	-	-	-	-	-	-
84	Transmission of Electricity by Others (Wheeling)	G110	-	N/A	-	-	-	-	-	-	-
85	Miscellaneous	0566	270,062	Demand	270,062	-	-	-	-	-	270,062
86	Rents	0567	-	N/A	-	-	-	-	-	-	-
87	Total Transmission Operation		\$ 407,674		\$ 270,062	\$ 137,612	\$ -	\$ -	\$ -	\$ -	\$ 407,674
88											
89	Transmission Maintenance										
90	Supervision & Engineering	0568	\$ -	N/A	-	-	-	-	-	-	-
91	Structures	0569	-	N/A	-	-	-	-	-	-	-
92	Station Equipment	0570	344,339	Substations	-	344,339	-	-	-	-	344,339
93	Overhead Lines	0571	4,196	Circuit - OH	3,764	-	433	-	-	-	4,196
94	Underground Lines	0572	-	N/A	-	-	-	-	-	-	-
95	Miscellaneous	0573	1,759,282	Demand	1,759,282	-	-	-	-	-	1,759,282
96	Total Transmission Maintenance		\$ 2,107,817		\$ 1,763,046	\$ 344,339	\$ 433	\$ -	\$ -	\$ -	\$ 2,107,817
97											
98	Wheeling										
99	Transmission Cost Fixed	0565	\$ -	N/A	-	-	-	-	-	-	-
100	Transmission cost Variable	0565	-	N/A	-	-	-	-	-	-	-
101	Total Wheeling		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102											
103	Total Transmission O&M		\$ 2,515,491		\$ 2,033,108	\$ 481,951	\$ 433	\$ -	\$ -	\$ -	\$ 2,515,491
104											
105	Distribution O&M										
106	Distribution Operations										
107	Operation Maintenance and Engineering	0580	\$ 4,548,243	Super-Ops	4,029,120	51,481	467,642	-	-	-	4,548,243
108	Load Dispatch	0581	2,590,605	Demand	2,590,605	-	-	-	-	-	2,590,605
109	Station Equipment	0582	36,439	Substations	-	36,439	-	-	-	-	36,439
110	Overhead Lines	0583	11,721	Circuit - OH	10,512	-	1,208	-	-	-	11,721
111	Underground Lines	0584	859	Circuit - UG	771	-	89	-	-	-	859
112	Street Lighting & Signal Expenses	0585	-	N/A	-	-	-	-	-	-	-
113	Metering	0586	155,837	Customer	-	-	155,837	-	-	-	155,837
114	Customer Installations	0587	25,122	Customer	-	-	25,122	-	-	-	25,122
115	Miscellaneous	0588	398,723	Wghtd Avg Min Sys	249,976	-	148,747	-	-	-	398,723
116	Rents	0589	-	N/A	-	-	-	-	-	-	-
117	Total Distribution Operations		\$ 7,767,549		\$ 6,880,984	\$ 87,920	\$ 798,645	\$ -	\$ -	\$ -	\$ 7,767,549
117					2,851,864	36,439	331,003				
118	Distribution Maintenance										
119	Supervision	0590	\$ -	N/A	-	-	-	-	-	-	-
120	Structures	0591	64,960	Wghtd Avg Min Sys	40,726	-	24,234	-	-	-	64,960
121	Station Equipment	0592	1,434,921	Substations	-	1,434,921	-	-	-	-	1,434,921
122	Overhead Lines	0593	5,773,829	Circuit - OH	5,178,634	-	595,195	-	-	-	5,773,829
123	Underground Lines	0594	2,730,530	Circuit - UG	2,449,053	-	281,477	-	-	-	2,730,530
124	Transformers	0595	79,635	Transformers	36,303	-	43,332	-	-	-	79,635
125	Street Lighting & Signals	0596	890,498	Street Light	-	-	-	-	890,498	-	890,498
126	Metering	0597	336,401	Customer	-	-	336,401	-	-	-	336,401
127	Miscellaneous	0598	682,490	Wghtd Avg Min Sys	427,881	-	254,609	-	-	-	682,490
128	Total Distribution Maintenance		\$ 11,993,265		\$ 8,132,597	\$ 1,434,921	\$ 1,535,248	\$ -	\$ 890,498	\$ -	\$ 11,993,265
129											
130	Total Distribution O&M		\$ 19,760,814		\$ 15,013,582	\$ 1,522,842	\$ 2,333,893	\$ -	\$ 890,498	\$ -	\$ 19,760,814
131											
157											
158	Administrative & General Expense										
159	Administrative Salaries & Misc. Labor	0920	\$ 491,056	RevReq w/o SL	345,326	72,414	73,316	-	-	-	491,056
160	Office Supplies & Expense	0921	666,407	RevReq w/o SL	468,638	98,273	99,496	-	-	-	666,407
161	Interdepartmental Charges	0922	(14,039,885)	RevReq w/o SL	(9,873,286)	(2,070,416)	(2,096,182)	-	-	-	(14,039,885)
162	Outside Services	0923	3,564,073	RevReq w/o SL	2,506,368	525,582	532,123	-	-	-	3,564,073
163	Property Insurance	0924	-	N/A	-	-	-	-	-	-	-



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
164	Injuries and Damages	0925	-	N/A	-	-	-	-	-	-	-
165	Employee Pensions and Benefits	0926	14,072,811	RevReq w/o SL	9,896,441	2,075,272	2,101,098	-	-	-	14,072,811
166	Franchise Requirements	0927	-	N/A	-	-	-	-	-	-	-
167	Compliance & Consultants (Regulatory Commission Expens	0928	21,194	RevReq w/o SL	14,904	3,125	3,164	-	-	-	21,194
168	General Advertising Expense	0930	20,715	RevReq w/o SL	14,567	3,055	3,093	-	-	-	20,715
169	Rents	0931	1,388,181	RevReq w/o SL	976,213	204,711	207,258	-	-	-	1,388,181
170	Miscellaneous General Expenses	0933	1,901,266	RevReq w/o SL	1,337,030	280,373	283,863	-	-	-	1,901,266
171	Maintenance of General Plant	0932	880	RevReq w/o SL	619	130	131	-	-	-	880
172	Duplicate Charges - Credit	0929	-	N/A	-	-	-	-	-	-	-
173	Total Administrative & General Expense		\$ 8,086,698		\$ 5,686,819	\$ 1,192,519	\$ 1,207,360	\$ -	\$ -	\$ -	\$ 8,086,698
174											
175	Miscellaneous and Clearing Accounts										
176	General Government Charges	0701	\$ 2,883,161	RevReq w/o SL	2,027,529	425,170	430,462	-	-	-	2,883,161
177	Expenses Transferred From Electric	0702	995,722	RevReq w/o SL	700,223	146,836	148,663	-	-	-	995,722
178	IDI Utility Charges	0703	221	RevReq w/o SL	155	33	33	-	-	-	221
179	Removal Expenses	0704	-	RevReq w/o SL	-	-	-	-	-	-	-
180	Taxes	0707	-	N/A	-	-	-	-	-	-	-
181	Stores Expenses	0781	-	N/A	-	-	-	-	-	-	-
182	Transportation Expenses	0782	1,089,250	RevReq w/o SL	765,994	160,628	162,627	-	-	-	1,089,250
183	Tool and Shop Expenses	0783	(472,020)	RevReq w/o SL	(331,939)	(69,607)	(70,473)	-	-	-	(472,020)
184	Insurance	0788	438,471	RevReq w/o SL	308,346	64,660	65,465	-	-	-	438,471
185	Non-Operating expenses	0790	-	N/A	-	-	-	-	-	-	-
186	Total Miscellaneous and Clearing Accounts		\$ 4,934,804		\$ 3,470,309	\$ 727,720	\$ 736,776	\$ -	\$ -	\$ -	\$ 4,934,804
187											
188	Total O&M Expense		\$ 35,297,808		\$ 26,203,817	\$ 3,925,031	\$ 4,278,461	\$ -	\$ 890,498	\$ -	\$ 35,297,808
189	Check		-								
190											
191	Total O&M Expense less Purchased Power		\$ 35,297,808		\$ 26,203,817	\$ 3,925,031	\$ 4,278,461	\$ -	\$ 890,498	\$ -	\$ 35,297,808
192											
193	Additional Expenses & Deductions										
194	Debt Service										
195	Generation		\$ -	N/A	-	-	-	-	-	-	-
196	Transmission		-	N/A	-	-	-	-	-	-	-
197	Distribution		19,828,077	Net Dist. Plant	12,178,909	3,513,196	3,365,010	-	770,962	-	19,828,077
198	Customer		-	N/A	-	-	-	-	-	-	-
199	New Debt		6,892,528	Net Dist. Plant	4,233,566	1,221,238	1,169,726	-	267,998	-	6,892,528
200	Total Debt Service		\$ 26,720,605		\$ 16,412,475	\$ 4,734,434	\$ 4,534,737	\$ -	\$ 1,038,960	\$ -	\$ 26,720,605
201											
202	Taxes and Transfer to General Fund										
203	Contribution to General Fund		\$ 9,071,951	RevReq	6,172,115	1,294,285	1,310,392	-	295,158	-	9,071,951
204	Other		-	N/A	-	-	-	-	-	-	-
205	Other		-	N/A	-	-	-	-	-	-	-
206	Other		-	N/A	-	-	-	-	-	-	-
207	Total Taxes and Transfer to General Fund		\$ 9,071,951		\$ 6,172,115	\$ 1,294,285	\$ 1,310,392	\$ -	\$ 295,158	\$ -	\$ 9,071,951
208											
209	Capital Paid from Current Earnings										
210	Production		\$ -	N/A	-	-	-	-	-	-	-
211	Transmission		-	N/A	-	-	-	-	-	-	-
212	Distribution		4,749,448	Net Dist. Plant	2,917,232	841,521	806,026	-	184,670	-	4,749,448
213	Customer		-	N/A	-	-	-	-	-	-	-
214	Street Lighting Capital		-	Street Light	-	-	-	-	-	-	-
215	N/A		-	N/A	-	-	-	-	-	-	-
216	Total Capital Paid from Current Earnings		\$ 4,749,448		\$ 2,917,232	\$ 841,521	\$ 806,026	\$ -	\$ 184,670	\$ -	\$ 4,749,448
217											
218	Reserves - Additional Cash Requirements		1,617,104	RevReq w/o SL	1,137,198	238,469	241,437	-	-	-	1,617,104
219											
220	Total Additional Expenses & Deductions		\$ 42,159,109		\$ 26,639,021	\$ 7,108,709	\$ 6,892,592	\$ -	\$ 1,518,787	\$ -	\$ 42,159,109
221											
222	Subtotal Revenue Requirement		\$ 77,456,917		\$ 52,842,838	\$ 11,033,740	\$ 11,171,053	\$ -	\$ 2,409,286	\$ -	\$ 77,456,917
223	Check		-								
224											
225	Other Income										
226	Other Operating Revenue:										
227	Gain on retirement of assets (proforma)		\$ 482,000	RevReq w/o SL	338,957	71,079	71,964	-	-	-	482,000
228	Uncollectible accounts (proforma)		-	N/A	-	-	-	-	-	-	-
229	Diversion	344400	-	N/A	-	-	-	-	-	-	-



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
230	Service Connect Charges-Elec	344410	-	N/A	-	-	-	-	-	-	-
231	Misc Service Revenues-Electric	344491	-	N/A	-	-	-	-	-	-	-
232	Misc Operating Revenues-Elec	344492	3,770	RevReq w/o SL	2,652	556	563	-	-	-	3,770
233	Corona Fees- Rev	344493	-	N/A	-	-	-	-	-	-	-
234	Cap and Trade Auction		700,184	RevReq	476,371	99,894	101,138	-	22,781	-	700,184
235	Non Energy Rcpts ABC Admin OH	344513	6,760	RevReq w/o SL	4,754	997	1,009	-	-	-	6,760
236	Total Other Operating Revenue:		\$ 1,192,714		\$ 822,734	\$ 172,526	\$ 174,673	\$ -	\$ 22,781	\$ -	\$ 1,192,714
237											
238	Other Non-Operating Revenue:										
239	Corona Fees- Rev	344493	\$ 4,236	RevReq w/o SL	2,979	625	633	-	-	-	4,236
240	Misc Settlement Reimb	344494	-	N/A	-	-	-	-	-	-	-
241	Late Payment Penalties	353400	-	N/A	-	-	-	-	-	-	-
242	Land and Building Rental	373100	385,731	RevReq w/o SL	271,258	56,883	57,590	-	-	-	385,731
243	Other Property Rental	373120	16,315	RevReq w/o SL	11,473	2,406	2,436	-	-	-	16,315
244	Pole Attachments	373125	225,751	Demand	225,751	-	-	-	-	-	225,751
245	Substation Operation & Maint	373126	-	N/A	-	-	-	-	-	-	-
246	Substation Leasing	373127	-	N/A	-	-	-	-	-	-	-
247	Communication Services	373128	56,811	RevReq w/o SL	39,951	8,378	8,482	-	-	-	56,811
248	CIS User Fee	373132	688,600	RevReq w/o SL	484,245	101,546	102,809	-	-	-	688,600
249	Refunds and Reimbursements	374000	-	RevReq w/o SL	-	-	-	-	-	-	-
250	Miscellaneous Receipts	374200	24,360	RevReq w/o SL	17,131	3,592	3,637	-	-	-	24,360
251	Cash Over/Shortage	374207	-	RevReq w/o SL	-	-	-	-	-	-	-
252	Asset Forfeiture Revenue	374500	-	RevReq w/o SL	-	-	-	-	-	-	-
253	Bad Debt Recovery	374800	-	RevReq w/o SL	-	-	-	-	-	-	-
254	Settlement Recovery	374801	-	RevReq w/o SL	-	-	-	-	-	-	-
255	Settlement Recovery - SONGS	374802	-	RevReq w/o SL	-	-	-	-	-	-	-
256	Liquidated Damages	374810	-	RevReq w/o SL	-	-	-	-	-	-	-
257	Operating Transfer from 650 Fund	985650	-	N/A	-	-	-	-	-	-	-
258	Utilization Charges	6125000	29,063	RevReq w/o SL	20,438	4,286	4,339	-	-	-	29,063
259	Total Other Non-Operating Revenue:		\$ 1,430,868		\$ 1,073,227	\$ 177,715	\$ 179,926	\$ -	\$ -	\$ -	\$ 1,430,868
260											
261	Interest income		1,481,945	RevReq w/o SL	1,042,150	218,538	221,257	-	-	-	1,481,945
262											
263	Wholesale sales		-	N/A	-	-	-	-	-	-	-
264											
265	Transmission revenue		-	N/A	-	-	-	-	-	-	-
266											
267	Total Other Income		\$ 4,105,527		\$ 2,938,111	\$ 568,779	\$ 575,857	\$ -	\$ 22,781	\$ -	\$ 4,105,527
268											
269											
270	Total Retail Revenue Requirement		\$ 73,351,390		\$ 49,904,727	\$ 10,464,961	\$ 10,595,196	\$ -	\$ 2,386,505	\$ -	\$ 73,351,390
271	Check		-		68%	14%	14%	0%	3%	0%	
272											
273	Revenue From Current Retail Rates										
274	Residential										
275	Commercial-Flat										
276	Commercial-Demand										
277	Industrial-TOU										
278	City Contract										
279	Other										
280	Total Revenue From Current Retail Rates		\$ -								
281											
282											
283											
284	PLANT IN SERVICE										
285											
286	Gross Plant in Service										
287	Intangible Plant										
288	Organization	301	\$ -	N/A	-	-	-	-	-	-	-
289	Franchises and Consents	302	-	N/A	-	-	-	-	-	-	-
290	Misc. Intangible Plant	303	19,849,154	Demand	19,849,154	-	-	-	-	-	19,849,154
291	Misc. Computer Software	3030	-	N/A	-	-	-	-	-	-	-
292	Total Intangible Plant		\$ 19,849,154		\$ 19,849,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,849,154
293											
294	Production Plant										
295	Steam Production										



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
296	Land and Land Rights	310	\$ -	N/A	-	-	-	-	-	-	-
297	Structures & Improvements	311	-	N/A	-	-	-	-	-	-	-
298	Boiler Plant Equipment	312	-	N/A	-	-	-	-	-	-	-
299	Engines and Engine Generators	313	-	N/A	-	-	-	-	-	-	-
300	Turbo-Generator Units	314	-	N/A	-	-	-	-	-	-	-
301	Accessory Electric Equipment	315	-	N/A	-	-	-	-	-	-	-
302	Misc. Power Plant Equipment	316	-	N/A	-	-	-	-	-	-	-
303	Total Steam Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304											
305	Hydraulic Production										
306	Land and Land Rights	330	\$ -	N/A	-	-	-	-	-	-	-
307	Structures & Improvements	331	-	N/A	-	-	-	-	-	-	-
308	Reservoirs, Dams and Water Ways	332	-	N/A	-	-	-	-	-	-	-
309	Water Wheel, Turbine and Generator	333	-	N/A	-	-	-	-	-	-	-
310	Accessory Electric Equipment	334	-	N/A	-	-	-	-	-	-	-
311	Misc. Power Plant Equipment	335	-	N/A	-	-	-	-	-	-	-
312	Roads, Railroads and Bridges	336	-	N/A	-	-	-	-	-	-	-
313	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314											
315	Combustion Turbine & Other Production										
316	Land and Land Rights	340	\$ -	N/A	-	-	-	-	-	-	-
317	Structures & Improvements	341	-	N/A	-	-	-	-	-	-	-
318	Fuel Holders, Prod & Acc	342	-	N/A	-	-	-	-	-	-	-
319	Prime Movers	343	-	N/A	-	-	-	-	-	-	-
320	Generators & Other Production	344	-	N/A	-	-	-	-	-	-	-
321	Accessory Electric Equipment	345	-	N/A	-	-	-	-	-	-	-
	Misc. Production Plant	2000	-	N/A	-	-	-	-	-	-	-
322	Total Combustion Turbine & Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322											
323	Total Production Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324											
325	Transmission Plant										
326	Land and Land Rights	350	\$ 1,711,343	Net Dist. Plant	1,051,150	303,221	290,431	-	66,541	-	1,711,343
327	Reserved	351	-	N/A	-	-	-	-	-	-	-
328	Structures & Improvements	352	980,750	Net Dist. Plant	602,402	173,772	166,442	-	38,134	-	980,750
329	Station Equipment - System	353	4,863,356	Substations	-	4,863,356	-	-	-	-	4,863,356
330	Towers and Fixtures	354	3,532,104	Demand	3,532,104	-	-	-	-	-	3,532,104
331	Poles and Fixtures	355	18,659,015	Demand	18,659,015	-	-	-	-	-	18,659,015
332	Overhead Conductor	356	8,592,606	Circuit - OH	7,706,837	-	885,769	-	-	-	8,592,606
333	Underground Conductor	357	5,727,571	Circuit - UG	5,137,144	-	590,427	-	-	-	5,727,571
334	Underground Conduit	358	2,058,122	Circuit - UG	1,845,961	-	212,162	-	-	-	2,058,122
335	Misc. Transmission Plant	359	-	N/A	-	-	-	-	-	-	-
336	Total Transmission Plant		\$ 46,124,867		\$ 38,534,613	\$ 5,340,349	\$ 2,145,231	\$ -	\$ 104,675	\$ -	\$ 46,124,867
337											
338	Distribution Plant										
339	Land and Land Rights	360	\$ 10,553,496	Demand	10,553,496	-	-	-	-	-	10,553,496
340	Structures & Improvements	361	10,678,983	Wghtd Avg Min Sys	6,695,093	-	3,983,890	-	-	-	10,678,983
341	Station Equipment	362	123,449,575	Substations	-	123,449,575	-	-	-	-	123,449,575
342	Misc. Plant	363	-	N/A	-	-	-	-	-	-	-
343	Towers and Fixtures	364	31,980,198	Demand	31,980,198	-	-	-	-	-	31,980,198
344	Overhead Conductor	365	38,718,492	Circuit - OH	34,727,195	-	3,991,297	-	-	-	38,718,492
345	Underground Conduit	366	109,279,967	Circuit - UG	98,014,839	-	11,265,128	-	-	-	109,279,967
346	Underground Conductor	367	126,112,503	Circuit - UG	113,112,192	-	13,000,311	-	-	-	126,112,503
347	Line Transformers	368	53,163,303	Transformers	24,235,435	-	28,927,868	-	-	-	53,163,303
348	Services	369	26,592,360	Services	-	-	26,592,360	-	-	-	26,592,360
349	Meters	370	15,232,659	Customer	-	-	15,232,659	-	-	-	15,232,659
350	Inst. on Customer Premises	371	839,555	Customer	-	-	839,555	-	-	-	839,555
351	Street Light / Signal Systems	373	47,962,902	Street Light	-	-	-	-	47,962,902	-	47,962,902
352	Total Distribution Plant		\$ 594,563,994		\$ 319,318,449	\$ 123,449,575	\$ 103,833,068	\$ -	\$ 47,962,902	\$ -	\$ 594,563,994
353											
354	Subtotal Plant Before General		\$ 660,538,015		\$ 377,702,215	\$ 128,789,924	\$ 105,978,299	\$ -	\$ 48,067,577	\$ -	\$ 660,538,015
355											
356	General Plant										
357	Land and Land Rights	389	\$ 5,442,667	Demand	5,442,667	-	-	-	-	-	5,442,667
358	Structures & Improvements	390	43,165,662	Wghtd Avg Min Sys	27,062,325	-	16,103,337	-	-	-	43,165,662
359	Structures & Improvements - Other	3900	-	N/A	-	-	-	-	-	-	-



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
360	Office Furniture & Equipment	391	6,325,554	Wghtd Avg Min Sys	3,965,750	-	2,359,805	-	-	-	6,325,554
361	Info System Computers	3910	-	N/A	-	-	-	-	-	-	-
362	Transportation Equipment	392	7,865,880	Wghtd Avg Min Sys	4,931,443	-	2,934,437	-	-	-	7,865,880
363	Stores Equipment	393	30,515	Demand	30,515	-	-	-	-	-	30,515
364	Tools, Shop & Garage Equip.	394	348,117	Demand	348,117	-	-	-	-	-	348,117
365	Laboratory Equipment	395	625,624	Demand	625,624	-	-	-	-	-	625,624
366	Power Operated Equipment	396	980,384	Demand	980,384	-	-	-	-	-	980,384
367	Communication Equipment	397	11,490,220	Demand	11,490,220	-	-	-	-	-	11,490,220
368	Miscellaneous Equipment	398	721,649	Wghtd Avg Min Sys	452,431	-	269,218	-	-	-	721,649
369	Other Tangible Property	399	-	N/A	-	-	-	-	-	-	-
370	Total General Plant		\$ 76,996,273		\$ 55,329,477	\$ -	\$ 21,666,796	\$ -	\$ -	\$ -	\$ 76,996,273
371											
372	Total Gross Plant in Service		\$ 737,534,288		\$ 433,031,692	\$ 128,789,924	\$ 127,645,095	\$ -	\$ 48,067,577	\$ -	\$ 737,534,288
373	Check		-								
374											
375	Accumulated Depreciation										
376	Intangible Plant										
377	Organization	301	\$ -	N/A	-	-	-	-	-	-	-
378	Franchises and Consents	302	-	N/A	-	-	-	-	-	-	-
379	Misc. Intangible Plant	303	1,223,510	Demand	1,223,510	-	-	-	-	-	1,223,510
380	Misc. Computer Software	3030	-	N/A	-	-	-	-	-	-	-
381	Total Intangible Plant		\$ 1,223,510		\$ 1,223,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,223,510
382											
383	Production Plant										
384	Steam Production										
385	Land and Land Rights	310	\$ -	N/A	-	-	-	-	-	-	-
386	Structures & Improvements	311	-	N/A	-	-	-	-	-	-	-
387	Boiler Plant Equipment	312	-	N/A	-	-	-	-	-	-	-
388	Engines and Engine Generators	313	-	N/A	-	-	-	-	-	-	-
389	Turbo-Generator Units	314	-	N/A	-	-	-	-	-	-	-
390	Accessory Electric Equipment	315	-	N/A	-	-	-	-	-	-	-
391	Misc. Power Plant Equipment	316	-	N/A	-	-	-	-	-	-	-
392	Total Steam Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
393											
394	Hydraulic Production										
395	Land and Land Rights	330	\$ -	N/A	-	-	-	-	-	-	-
396	Structures & Improvements	331	-	N/A	-	-	-	-	-	-	-
397	Reservoirs, Dams and Water Ways	332	-	N/A	-	-	-	-	-	-	-
398	Water Wheel, Turbine and Generator	333	-	N/A	-	-	-	-	-	-	-
399	Accessory Electric Equipment	334	-	N/A	-	-	-	-	-	-	-
400	Misc. Power Plant Equipment	335	-	N/A	-	-	-	-	-	-	-
401	Roads, Railroads and Bridges	336	-	N/A	-	-	-	-	-	-	-
402	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403											
404	Combustion Turbine & Other Production										
405	Land and Land Rights	340	\$ -	N/A	-	-	-	-	-	-	-
406	Structures & Improvements	341	-	N/A	-	-	-	-	-	-	-
407	Fuel Holders, Prod & Acc	342	-	N/A	-	-	-	-	-	-	-
408	Prime Movers	343	-	N/A	-	-	-	-	-	-	-
409	Generators & Other Production	344	-	N/A	-	-	-	-	-	-	-
410	Accessory Electric Equipment	345	-	N/A	-	-	-	-	-	-	-
411	Misc. Production Plant	2000	-	N/A	-	-	-	-	-	-	-
412	Total Combustion Turbine & Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
413											
414	Total Production Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415											
416	Transmission Plant										
417	Land and Land Rights	350	\$ -	Net Dist. Plant	-	-	-	-	-	-	-
418	Reserved	351	-	N/A	-	-	-	-	-	-	-
419	Structures & Improvements	352	641,394	Net Dist. Plant	393,960	113,644	108,851	-	24,939	-	641,394
420	Station Equipment - System	353	4,385,910	Substations	-	4,385,910	-	-	-	-	4,385,910
421	Towers and Fixtures	354	808,468	Demand	808,468	-	-	-	-	-	808,468
422	Poles and Fixtures	355	6,310,350	Demand	6,310,350	-	-	-	-	-	6,310,350
423	Overhead Conductor	356	2,681,443	Circuit - OH	2,405,027	-	276,417	-	-	-	2,681,443
424	Underground Conductor	357	1,283,113	Circuit - UG	1,150,844	-	132,270	-	-	-	1,283,113
425	Underground Conduit	358	880,098	Circuit - UG	789,373	-	90,725	-	-	-	880,098



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
426	Misc. Transmission Plant	359	-	N/A	-	-	-	-	-	-	-
427	Total Transmission Plant		\$ 16,990,776		\$ 11,858,022	\$ 4,499,554	\$ 608,262	\$ -	\$ 24,939	\$ -	\$ 16,990,776
428											
429	Distribution Plant										
430	Land and Land Rights	360	\$ -	Demand	-	-	-	-	-	-	-
431	Structures & Improvements	361	2,514,219	Wghtd Avg Min Sys	1,576,267	-	937,952	-	-	-	2,514,219
432	Station Equipment	362	40,040,406	Substations	-	40,040,406	-	-	-	-	40,040,406
433	Misc. Plant	363	-	N/A	-	-	-	-	-	-	-
434	Towers and Fixtures	364	13,510,816	Demand	13,510,816	-	-	-	-	-	13,510,816
435	Overhead Conductor	365	18,402,517	Circuit - OH	16,505,493	-	1,897,024	-	-	-	18,402,517
436	Underground Conduit	366	26,031,289	Circuit - UG	23,347,853	-	2,683,436	-	-	-	26,031,289
437	Underground Conductor	367	48,413,025	Circuit - UG	43,422,367	-	4,990,658	-	-	-	48,413,025
438	Line Transformers	368	27,607,645	Transformers	12,585,435	-	15,022,210	-	-	-	27,607,645
439	Services	369	10,963,449	Services	-	-	10,963,449	-	-	-	10,963,449
440	Meters	370	4,308,301	Customer	-	-	4,308,301	-	-	-	4,308,301
441	Inst. on Customer Premises	371	713,846	Customer	-	-	713,846	-	-	-	713,846
442	Street Light / Signal Systems	373	29,554,194	Street Light	-	-	-	-	29,554,194	-	29,554,194
443	Total Distribution Plant		\$ 222,059,707		\$ 110,948,230	\$ 40,040,406	\$ 41,516,877	\$ -	\$ 29,554,194	\$ -	\$ 222,059,707
444											
445	Subtotal Plant Before General		\$ 240,273,994		\$ 124,029,762	\$ 44,539,960	\$ 42,125,139	\$ -	\$ 29,579,133	\$ -	\$ 240,273,994
446											
447	General Plant										
448	Land and Land Rights	389	\$ -	Demand	-	-	-	-	-	-	-
449	Structures & Improvements	390	4,665,764	Wghtd Avg Min Sys	2,925,159	-	1,740,605	-	-	-	4,665,764
450	Structures & Improvements - Other	3900	-	N/A	-	-	-	-	-	-	-
451	Office Furniture & Equipment	391	3,502,715	Wghtd Avg Min Sys	2,195,996	-	1,306,719	-	-	-	3,502,715
452	Info System Computers	3910	-	N/A	-	-	-	-	-	-	-
453	Transportation Equipment	392	4,243,177	Wghtd Avg Min Sys	2,660,222	-	1,582,955	-	-	-	4,243,177
454	Stores Equipment	393	30,515	Demand	30,515	-	-	-	-	-	30,515
455	Tools, Shop & Garage Equip.	394	296,553	Demand	296,553	-	-	-	-	-	296,553
456	Laboratory Equipment	395	613,797	Demand	613,797	-	-	-	-	-	613,797
457	Power Operated Equipment	396	686,195	Demand	686,195	-	-	-	-	-	686,195
458	Communication Equipment	397	7,206,076	Demand	7,206,076	-	-	-	-	-	7,206,076
459	Miscellaneous Equipment	398	518,288	Wghtd Avg Min Sys	324,936	-	193,352	-	-	-	518,288
460	Other Tangible Property	399	-	N/A	-	-	-	-	-	-	-
461	Total General Plant		\$ 21,763,081		\$ 16,939,449	\$ -	\$ 4,823,632	\$ -	\$ -	\$ -	\$ 21,763,081
462											
463	Total Accumulated Depreciation		\$ 262,037,075		\$ 140,969,211	\$ 44,539,960	\$ 46,948,771	\$ -	\$ 29,579,133	\$ -	\$ 262,037,075
464	Check		-								
465											
466	Net Plant in Service										
467	Intangible Plant										
468	Organization	301	\$ -		-	-	-	-	-	-	-
469	Franchises and Consents	302	-		-	-	-	-	-	-	-
470	Misc. Intangible Plant	303	18,625,644		18,625,644	-	-	-	-	-	18,625,644
471	Misc. Computer Software	3030	-		-	-	-	-	-	-	-
472	Total Intangible Plant		\$ 18,625,644		\$ 18,625,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,625,644
473											
474	Production Plant										
475	Steam Production										
476	Land and Land Rights	310	\$ -		-	-	-	-	-	-	-
477	Structures & Improvements	311	-		-	-	-	-	-	-	-
478	Boiler Plant Equipment	312	-		-	-	-	-	-	-	-
479	Engines and Engine Generators	313	-		-	-	-	-	-	-	-
480	Turbo-Generator Units	314	-		-	-	-	-	-	-	-
481	Accessory Electric Equipment	315	-		-	-	-	-	-	-	-
482	Misc. Power Plant Equipment	316	-		-	-	-	-	-	-	-
483	Total Steam Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
484											
485	Hydraulic Production										
486	Land and Land Rights	330	\$ -		-	-	-	-	-	-	-
487	Structures & Improvements	331	-		-	-	-	-	-	-	-
488	Reservoirs, Dams and Water Ways	332	-		-	-	-	-	-	-	-
489	Water Wheel, Turbine and Generator	333	-		-	-	-	-	-	-	-
490	Accessory Electric Equipment	334	-		-	-	-	-	-	-	-
491	Misc. Power Plant Equipment	335	-		-	-	-	-	-	-	-



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
492	Roads, Railroads and Bridges	336	-		-	-	-	-	-	-	-
493	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
494											
495	Combustion Turbine & Other Production										
496	Land and Land Rights	340	\$ -		-	-	-	-	-	-	-
497	Structures & Improvements	341	-		-	-	-	-	-	-	-
498	Fuel Holders, Prod & Acc	342	-		-	-	-	-	-	-	-
499	Prime Movers	343	-		-	-	-	-	-	-	-
500	Generators & Other Production	344	-		-	-	-	-	-	-	-
501	Accessory Electric Equipment	345	-		-	-	-	-	-	-	-
502	Misc. Production Plant	2000	-		-	-	-	-	-	-	-
503	Total Combustion Turbine & Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
504											
505	Total Production Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506											
507	Transmission Plant										
508	Land and Land Rights	350	\$ 1,711,343		1,051,150	303,221	290,431	-	66,541	-	1,711,343
509	Reserved	351	-		-	-	-	-	-	-	-
510	Structures & Improvements	352	339,356		208,441	60,128	57,592	-	13,195	-	339,356
511	Station Equipment - System	353	477,446		-	477,446	-	-	-	-	477,446
512	Towers and Fixtures	354	2,723,636		2,723,636	-	-	-	-	-	2,723,636
513	Poles and Fixtures	355	12,348,665		12,348,665	-	-	-	-	-	12,348,665
514	Overhead Conductor	356	5,911,163		5,301,810	-	609,352	-	-	-	5,911,163
515	Underground Conductor	357	4,444,457		3,986,300	-	458,157	-	-	-	4,444,457
516	Underground Conduit	358	1,178,024		1,056,588	-	121,437	-	-	-	1,178,024
517	Misc. Transmission Plant	359	-		-	-	-	-	-	-	-
518	Total Transmission Plant		\$ 29,134,091		\$ 26,676,591	\$ 840,795	\$ 1,536,969	\$ -	\$ 79,736	\$ -	\$ 29,134,091
519											
520	Distribution Plant										
521	Land and Land Rights	360	\$ 10,553,496		10,553,496	-	-	-	-	-	10,553,496
522	Structures & Improvements	361	8,164,764		5,118,826	-	3,045,938	-	-	-	8,164,764
523	Station Equipment	362	83,409,169		-	83,409,169	-	-	-	-	83,409,169
524	Misc. Plant	363	-		-	-	-	-	-	-	-
525	Towers and Fixtures	364	18,469,382		18,469,382	-	-	-	-	-	18,469,382
526	Overhead Conductor	365	20,315,975		18,221,702	-	2,094,273	-	-	-	20,315,975
527	Underground Conduit	366	83,248,679		74,666,987	-	8,581,692	-	-	-	83,248,679
528	Underground Conductor	367	77,699,479		69,689,826	-	8,009,653	-	-	-	77,699,479
529	Line Transformers	368	25,555,658		11,650,000	-	13,905,658	-	-	-	25,555,658
530	Services	369	15,628,911		-	-	15,628,911	-	-	-	15,628,911
531	Meters	370	10,924,357		-	-	10,924,357	-	-	-	10,924,357
532	Inst. on Customer Premises	371	125,709		-	-	125,709	-	-	-	125,709
533	Street Light / Signal Systems	373	18,408,708		-	-	-	-	18,408,708	-	18,408,708
534	Total Distribution Plant		\$ 372,504,287		\$ 208,370,219	\$ 83,409,169	\$ 62,316,191	\$ -	\$ 18,408,708	\$ -	\$ 372,504,287
535											
536	Subtotal Plant Before General		\$ 420,264,021		\$ 253,672,453	\$ 84,249,965	\$ 63,853,160	\$ -	\$ 18,488,444	\$ -	\$ 420,264,021
537											
538	General Plant										
539	Land and Land Rights	389	\$ 5,442,667		5,442,667	-	-	-	-	-	5,442,667
540	Structures & Improvements	390	38,499,898		24,137,166	-	14,362,732	-	-	-	38,499,898
541	Structures & Improvements - Other	3900	-		-	-	-	-	-	-	-
542	Office Furniture & Equipment	391	2,822,840		1,769,754	-	1,053,086	-	-	-	2,822,840
543	Info System Computers	3910	-		-	-	-	-	-	-	-
544	Transportation Equipment	392	3,622,703		2,271,221	-	1,351,482	-	-	-	3,622,703
545	Stores Equipment	393	-		-	-	-	-	-	-	-
546	Tools, Shop & Garage Equip.	394	51,564		51,564	-	-	-	-	-	51,564
547	Laboratory Equipment	395	11,826		11,826	-	-	-	-	-	11,826
548	Power Operated Equipment	396	294,189		294,189	-	-	-	-	-	294,189
549	Communication Equipment	397	4,284,144		4,284,144	-	-	-	-	-	4,284,144
550	Miscellaneous Equipment	398	203,361		127,495	-	75,866	-	-	-	203,361
551	Other Tangible Property	399	-		-	-	-	-	-	-	-
552	Total General Plant		\$ 55,233,192		\$ 38,390,028	\$ -	\$ 16,843,165	\$ -	\$ -	\$ -	\$ 55,233,192
553											
554	Total Net Plant in Service		\$ 475,497,214		\$ 292,062,481	\$ 84,249,965	\$ 80,696,324	\$ -	\$ 18,488,444	\$ -	\$ 475,497,214
555	Check		-								
556											
557											



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total	
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank		
558	LABOR											
559												
560	Production Labor											
561	Steam Production Operation											
562	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-	-	
563	Fuel (Transportation & Handling)		-	N/A	-	-	-	-	-	-	-	
564	Steam Expense		-	N/A	-	-	-	-	-	-	-	
565	Electric Expense		-	N/A	-	-	-	-	-	-	-	
566	Miscellaneous		-	N/A	-	-	-	-	-	-	-	
567	Rent		-	N/A	-	-	-	-	-	-	-	
568	Total Steam Production Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
569												
570	Steam Production Maintenance											
571	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-	-	
572	Structures		-	N/A	-	-	-	-	-	-	-	
573	Boilers		-	N/A	-	-	-	-	-	-	-	
574	Electric Plant		-	N/A	-	-	-	-	-	-	-	
575	Miscellaneous Labor		-	N/A	-	-	-	-	-	-	-	
576	Total Steam Production Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
577												
578	Hydro Production Operation											
579	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-	-	
580	Water for Power		-	N/A	-	-	-	-	-	-	-	
581	Hydraulic Expense		-	N/A	-	-	-	-	-	-	-	
582	Electric Expense		-	N/A	-	-	-	-	-	-	-	
583	Miscellaneous		-	N/A	-	-	-	-	-	-	-	
584	Rent		-	N/A	-	-	-	-	-	-	-	
585	Total Hydro Production Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
586												
587	Hydro Production Maintenance											
588	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-	-	
589	Structures		-	N/A	-	-	-	-	-	-	-	
590	Reservoirs & Dams		-	N/A	-	-	-	-	-	-	-	
591	Electric Plant		-	N/A	-	-	-	-	-	-	-	
592	Miscellaneous Plant		-	N/A	-	-	-	-	-	-	-	
593	Total Hydro Production Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
594												
595	Combined Cycle Operation											
596	Labor		\$ -	N/A	-	-	-	-	-	-	-	
597	Fuel Handling		-	N/A	-	-	-	-	-	-	-	
598	Generation Expense		-	N/A	-	-	-	-	-	-	-	
599	Miscellaneous		-	N/A	-	-	-	-	-	-	-	
600	Total Combined Cycle Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601												
602	Combined Cycle Maintenance											
603	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-	-	
604	Structures		-	N/A	-	-	-	-	-	-	-	
605	Electric Plant		-	N/A	-	-	-	-	-	-	-	
606	Miscellaneous Plant		-	N/A	-	-	-	-	-	-	-	
607	Total Combined Cycle Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
608												
609	Other Production											
610	RERC/Acorn Gen. Plant	612013	\$ -	N/A	-	-	-	-	-	-	-	
611	Clearwater Generating Plant	612014	-	N/A	-	-	-	-	-	-	-	
612	PU Elec Power Supply Operations	612000	-	N/A	-	-	-	-	-	-	-	
613	Total Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
614												
615	Total Production Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
616												
617	Transmission Labor											
618	Transmission Operations											
619	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-	-	
620	Load Dispatch		-	N/A	-	-	-	-	-	-	-	
621	Station Equipment		-	N/A	-	-	-	-	-	-	-	
622	Overhead Lines		-	N/A	-	-	-	-	-	-	-	
623	Underground Lines		-	N/A	-	-	-	-	-	-	-	



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
624	General Labor		-	N/A	-	-	-	-	-	-	-
625	Miscellaneous		-	N/A	-	-	-	-	-	-	-
626	Rents		-	N/A	-	-	-	-	-	-	-
627	Total Transmission Operations		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
628											
629	Transmission Maintenance										
630	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-	-
631	Structures		-	N/A	-	-	-	-	-	-	-
632	Station Equipment		-	N/A	-	-	-	-	-	-	-
633	Overhead Lines		-	N/A	-	-	-	-	-	-	-
634	Underground Lines		-	N/A	-	-	-	-	-	-	-
635	Miscellaneous		-	N/A	-	-	-	-	-	-	-
636	Total Transmission Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
637											
638	Wheeling										
639	Wheeling		\$ -	N/A	-	-	-	-	-	-	-
640	Wheeling		-	N/A	-	-	-	-	-	-	-
641	Total Wheeling		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
642											
643	Total Transmission Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
644											
645	Distribution Labor										
646	Distribution Operations										
647	Electric Operations	610000	\$ 9,280,013	Wgtd Avg Min Sys	5,818,021	-	3,461,992	-	-	-	9,280,013
648	PU Electric Field Operations	610500	11,052,109	Wgtd Avg Min Sys	6,929,021	-	4,123,088	-	-	-	11,052,109
649	Energy Deliv Engineering	611000	7,508,316	Wgtd Avg Min Sys	4,707,271	-	2,801,045	-	-	-	7,508,316
650	Customer Engineering-GIS	611500	-	N/A	-	-	-	-	-	-	-
651	Underground Lines		-	N/A	-	-	-	-	-	-	-
652	Street Lighting		-	N/A	-	-	-	-	-	-	-
653	Metering		-	N/A	-	-	-	-	-	-	-
654	Customer Installations		-	N/A	-	-	-	-	-	-	-
655	Miscellaneous		-	N/A	-	-	-	-	-	-	-
656	Rents		-	N/A	-	-	-	-	-	-	-
657	Total Distribution Operations		\$ 27,840,438		\$ 17,454,313	\$ -	\$ 10,386,125	\$ -	\$ -	\$ -	\$ 27,840,438
658											
659	Distribution Maintenance										
660	Supervision		\$ -	N/A	-	-	-	-	-	-	-
661	Structures		-	N/A	-	-	-	-	-	-	-
662	Station Equipment		-	N/A	-	-	-	-	-	-	-
663	Overhead Lines		-	N/A	-	-	-	-	-	-	-
664	Underground Lines		-	N/A	-	-	-	-	-	-	-
665	Transformers		-	N/A	-	-	-	-	-	-	-
666	Street Lighting		-	N/A	-	-	-	-	-	-	-
667	Metering		-	N/A	-	-	-	-	-	-	-
668	Miscellaneous		-	N/A	-	-	-	-	-	-	-
669	Total Distribution Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670											
671	Total Distribution Labor		\$ 27,840,438		\$ 17,454,313	\$ -	\$ 10,386,125	\$ -	\$ -	\$ -	\$ 27,840,438
672											
673	Customer Labor										
674	Customer Accounting Expense										
675	Pub Util Business Support	600400	\$ -	N/A	-	-	-	-	-	-	-
676	Pub Util Admin-Utility Billing	600500	-	N/A	-	-	-	-	-	-	-
677	Pub Util Admin-Customer Service	601500	-	N/A	-	-	-	-	-	-	-
678	Pub Util Adm-Marketing Service	602000	-	N/A	-	-	-	-	-	-	-
679	Miscellaneous		-	N/A	-	-	-	-	-	-	-
680	Total Customer Accounting Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
681											
682	Customer Service Expense										
683	Customer Engineering-GIS		\$ -	N/A	-	-	-	-	-	-	-
684	Customer Assistance		-	N/A	-	-	-	-	-	-	-
685	Advertisement / Marketing		-	N/A	-	-	-	-	-	-	-
686	Miscellaneous		-	N/A	-	-	-	-	-	-	-
687	Total Customer Service Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
688											
689	Sales Expense										



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
690	Sales Expense		\$ -	N/A	-	-	-	-	-	-	-
691	Demonstrations & Selling		-	N/A	-	-	-	-	-	-	-
692	Miscellaneous Sales Expense		-	N/A	-	-	-	-	-	-	-
693	Total Sales Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
694											
695	Total Customer Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
696											
697	Total Labor Expense excluding A&G		\$ 27,840,438		\$ 17,454,313	\$ -	\$ 10,386,125	\$ -	\$ -	\$ -	\$ 27,840,438
698											
699	Administrative & General Labor										
700	Pub Util Admin-Mgmt Service	600000	\$ 64,274	Wghtd Avg Min Sys	40,296	-	23,978	-	-	-	64,274
701	Pub Util Admin-Field Services	601000	-	N/A	-	-	-	-	-	-	-
702	Legislative & Regulator Risk	602500	227,437	Wghtd Avg Min Sys	142,590	-	84,847	-	-	-	227,437
703	Outside Services		-	N/A	-	-	-	-	-	-	-
704	Outside Services		-	N/A	-	-	-	-	-	-	-
705	Property Insurance		-	N/A	-	-	-	-	-	-	-
706	Injuries and Damages		-	N/A	-	-	-	-	-	-	-
707	Electric Utility Communication Labor		-	N/A	-	-	-	-	-	-	-
708	Miscellaneous		-	N/A	-	-	-	-	-	-	-
709	Rents		-	N/A	-	-	-	-	-	-	-
710	Transportation Pool General Labor		-	N/A	-	-	-	-	-	-	-
711	Maintenance of General Plant		-	N/A	-	-	-	-	-	-	-
712	N/A		-	N/A	-	-	-	-	-	-	-
713	Total Administrative & General Labor		\$ 291,711		\$ 182,885	\$ -	\$ 108,825	\$ -	\$ -	\$ -	\$ 291,711
714											
715	Total Labor Expense		\$ 28,132,149		\$ 17,637,199	\$ -	\$ 10,494,950	\$ -	\$ -	\$ -	\$ 28,132,149
716	Check		-								
717											
718	Allocation Factors										
719	Substations			Substations	0%	100%	0%	0%	0%	0%	100%
720					-	1	-	-	-	-	1
721	Circuits - OH - see WP-MIN SYS			Circuit - OH	90%	0%	10%	0%	0%	0%	100%
722					90%	-	10%	-	-	-	1
723	Circuits - UG - See WP-MIN SYS			Circuit - UG	90%	0%	10%	0%	0%	0%	100%
724					0.90	-	0.10	-	-	-	1
725	Transformers			Transformers	46%	0%	54%	0%	0%	0%	100%
726					0.46	-	0.54	-	-	-	1
727	Services			Services	0%	0%	100%	0%	0%	0%	100%
728					0%	0%	100%	-	-	-	1
729	Meters			Meters	29%	0%	71%	0%	0%	0%	100%
730					29%	0%	71%	-	-	-	1
731	Street Lighting			Street Light	0%	0%	0%	0%	100%	0%	100%
732					-	-	-	-	1	-	1
733	Supervision - Ops			Super-Ops	89%	1%	10%	0%	0%	0%	100%
734					2,851,864	36,439	331,003	-	-	-	3,219,306
735	Supervision - Maint			Super-Maint	100%	0%	0%	0%	0%	0%	100%
736					1	-	-	-	-	-	1
737	Total Distribution w/o Gen - Plant			N/A	0%	0%	0%	0%	0%	0%	0%
738					-	-	-	-	-	-	-
739	Total Distribution - Plant			Net Dist. Plant	61%	18%	17%	0%	4%	0%	100%
740					292,062,481	84,249,965	80,696,324	-	18,488,444	-	475,497,214
741	CIP w/o Subs			CIP w/o Subs	0%	100%	0%	0%	0%	0%	100%
742					-	1	-	-	-	-	1
743	Gross General Plant			Gross Gen Plant	72%	0%	28%	0%	0%	0%	100%
744					55,329,477	-	21,666,796	-	-	-	76,996,273
745	Capital			CIP	61%	18%	17%	0%	4%	0%	100%
746					2,917,232	841,521	806,026	-	184,670	-	4,749,448
747	Not Applicable			Customer	0%	0%	100%	0%	0%	0%	100%
748					-	-	1	-	-	-	1
749	Labor Excluding A&G			Labor w/o A&G	63%	0%	37%	0%	0%	0%	100%
750					17,454,313	-	10,386,125	-	-	-	27,840,438
751	Total Labor			Total Labor	63%	0%	37%	0%	0%	0%	100%
752					17,637,199	-	10,494,950	-	-	-	28,132,149
753	Revenue Requirement			RevReq	68%	14%	14%	0%	3%	0%	100%
754					49,904,727	10,464,961	10,595,196	-	2,386,505	-	73,351,390
754	Revenue Requirement- Excluding St Lighting			RevReq w/o SL	70%	15%	15%	0%	0%	0%	100%



Distribution Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Demand Related		Customer Related		Direct Assignment		Total
					Distribution Demand	Substations	Distribution Customer	Blank	Lighting	Blank	
755					49,904,727	10,464,961	10,595,196	-	-	-	70,964,885
756	Weighted Average Minimum System			Wghtd Avg Min Sys	63%	0%	37%	0%	0%	0%	100%
757					63%	-	37%	-	-	-	1
758	Demand / Customer - 50/50			50/50 Dem/Cust	50%	0%	50%	0%	0%	0%	100%
759					1	-	1	-	-	-	2
760	Demand			Demand	100%	0%	0%	0%	0%	0%	100%
761					1	-	-	-	-	-	1
762	Customer			Customer	0%	0%	100%	0%	0%	0%	100%
763					-	-	1	-	-	-	1



Customer Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Meter Reading	Customer Accounting	Customer Service	Sales	Blank	Total
1	REVENUE REQUIREMENTS CALCULATION									
2										
131										
132	Customer O&M									
133	Customer Accounting Expense									
134	Supervision	0901	\$ 200,768	Cust Acctng - Super	-	200,768	-	-	-	200,768
135	Meter Reading	0902	1,133,710	Mtr Read Exp	1,133,710	-	-	-	-	1,133,710
136	Customer Records and Collection Expenses	0903	6,226,701	Cust Serv	-	-	6,226,701	-	-	6,226,701
137	Reserved	NA	-	N/A	-	-	-	-	-	-
138	Uncollectible Accounts	0904	1,038,288	Sales	-	-	-	1,038,288	-	1,038,288
139	Miscellaneous	0905	-	N/A	-	-	-	-	-	-
140	Total Customer Accounting Expense		\$ 8,599,467		\$ 1,133,710	\$ 200,768	\$ 6,226,701	\$ 1,038,288	\$ -	\$ 8,599,467
141										
142	Other Customer Costs									
143	Supervision	0907	\$ -	N/A	-	-	-	-	-	-
144	Customer Assistance	0908	1,532,067	Cust Serv	-	-	1,532,067	-	-	1,532,067
145	Advertisement	0909	1,169,064	Sales	-	-	-	1,169,064	-	1,169,064
146	Miscellaneous	0910	-	N/A	-	-	-	-	-	-
147	Total Other Customer Costs		\$ 2,701,131		\$ -	\$ -	\$ 1,532,067	\$ 1,169,064	\$ -	\$ 2,701,131
148										
149	Sales Expense									
150	Sales Expense - Supv.	0911	\$ -	N/A	-	-	-	-	-	-
151	Demonstrations & Selling	0912	234,399	Sales	-	-	-	234,399	-	234,399
152	Advertising Expenses	0913	4,130	Sales	-	-	-	4,130	-	4,130
153	Miscellaneous Sales Expense	0916	-	N/A	-	-	-	-	-	-
154	Total Sales Expense		\$ 238,529		\$ -	\$ -	\$ -	\$ 238,529	\$ -	\$ 238,529
155										
156	Total Customer O&M		\$ 11,539,127		\$ 1,133,710	\$ 200,768	\$ 7,758,768	\$ 2,445,881	\$ -	\$ 11,539,127
157										
158	Administrative & General Expense									
159	Administrative Salaries & Misc. Labor	0920	\$ 191,847	Labor Exc A&G	-	20,080	171,767	-	-	191,847
160	Office Supplies & Expense	0921	-	N/A	-	-	-	-	-	-
161	Interdepartmental Charges	0922	(5,485,136)	Labor Exc A&G	-	(574,103)	(4,911,033)	-	-	(5,485,136)
162	Outside Services	0923	-	N/A	-	-	-	-	-	-
163	Property Insurance	0924	-	N/A	-	-	-	-	-	-
164	Injuries and Damages	0925	-	N/A	-	-	-	-	-	-
165	Employee Pensions and Benefits	0926	5,498,000	Labor Exc A&G	-	575,450	4,922,550	-	-	5,498,000
166	Franchise Requirements	0927	-	N/A	-	-	-	-	-	-
167	Compliance & Consultants (Regulatory Commission Expense)	0928	-	N/A	-	-	-	-	-	-
168	General Advertising Expense	0930	-	N/A	-	-	-	-	-	-
169	Rents	0931	542,338	Cust Acct Supervision	-	542,338	-	-	-	542,338
170	Miscellaneous General Expenses	0933	-	N/A	-	-	-	-	-	-
171	Maintenance of General Plant	0932	-	N/A	-	-	-	-	-	-
172	Duplicate Charges - Credit	0929	-	N/A	-	-	-	-	-	-
173	Total Administrative & General Expense		\$ 747,049		\$ -	\$ 563,764	\$ 183,284	\$ -	\$ -	\$ 747,049
174										
175	Miscellaneous and Clearing Accounts									
176	General Government Charges	0701	\$ 467,097	Labor Exc A&G	-	48,889	418,209	-	-	467,097
177	Expenses Transferred From Electric	0702	161,316	Labor Exc A&G	-	16,884	144,431	-	-	161,316
178	IDI Utility Charges	0703	36	Labor Exc A&G	-	4	32	-	-	36
179	Removal Expenses	0704	-	Labor Exc A&G	-	-	-	-	-	-
180	Taxes	0707	-	N/A	-	-	-	-	-	-
181	Stores Expenses	0781	-	N/A	-	-	-	-	-	-
182	Transportation Expenses	0782	-	Labor Exc A&G	-	-	-	-	-	-
183	Tool and Shop Expenses	0783	-	Labor Exc A&G	-	-	-	-	-	-
184	Insurance	0788	-	Labor Exc A&G	-	-	-	-	-	-
185	Non-Operating expenses	0790	-	N/A	-	-	-	-	-	-
186	Total Miscellaneous and Clearing Accounts		\$ 628,449		\$ -	\$ 65,777	\$ 562,672	\$ -	\$ -	\$ 628,449
187										
188	Total O&M Expense		\$ 12,914,625		\$ 1,133,710	\$ 830,309	\$ 8,504,724	\$ 2,445,881	\$ -	\$ 12,914,625
189	Check		-							
190										
191	Total O&M Expense less Purchased Power		\$ 12,914,625		\$ 1,133,710	\$ 830,309	\$ 8,504,724	\$ 2,445,881	\$ -	\$ 12,914,625
192										
193	Additional Expenses & Deductions									
194	Debt Service									
195	Generation		\$ -	N/A	-	-	-	-	-	-
196	Transmission		-	N/A	-	-	-	-	-	-
197	Distribution		-	N/A	-	-	-	-	-	-
198	Customer		-	N/A	-	-	-	-	-	-
199	New Debt		615,672	MR-CA-CS	205,224	205,224	205,224	-	-	615,672
200	Total Debt Service		\$ 615,672		\$ 205,224	\$ 205,224	\$ 205,224	\$ -	\$ -	\$ 615,672
201										
202	Taxes and Transfer to General Fund									
203	Contribution to General Fund		\$ 1,469,736	RevReq	210,206	167,125	745,103	347,301	-	1,469,736
204	Other		-	N/A	-	-	-	-	-	-



Customer Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Meter Reading	Customer Accounting	Customer Service	Sales	Blank	Total
205	Other		-	N/A	-	-	-	-	-	-
206	Other		-	N/A	-	-	-	-	-	-
207	Total Taxes and Transfer to General Fund		\$ 1,469,736		\$ 210,206	\$ 167,125	\$ 745,103	\$ 347,301	\$ -	\$ 1,469,736
208										
209	Capital Paid from Current Earnings									
210	Production		\$ -	N/A	-	-	-	-	-	-
211	Transmission		-	N/A	-	-	-	-	-	-
212	Distribution		-	N/A	-	-	-	-	-	-
213	Customer		424,352	MR-CA-CS	141,451	141,451	141,451	-	-	424,352
214	Street Lighting Capital		-	N/A	-	-	-	-	-	-
215	N/A		-	N/A	-	-	-	-	-	-
216	Total Capital Paid from Current Earnings		\$ 424,352		\$ 141,451	\$ 141,451	\$ 141,451	\$ -	\$ -	\$ 424,352
217										
218	Reserves - Additional Cash Requirements		261,985	RevReq	37,470	29,791	132,817	61,908	-	261,985
219										
220	Total Additional Expenses & Deductions		\$ 2,771,745		\$ 594,351	\$ 543,590	\$ 1,224,595	\$ 409,209	\$ -	\$ 2,771,745
221										
222	Subtotal Revenue Requirement		\$ 15,686,369		\$ 1,728,061	\$ 1,373,899	\$ 9,729,319	\$ 2,855,090	\$ -	\$ 15,686,369
223	Check		-							
224										
225	Other Income									
226	Other Operating Revenue:									
227	Gain on retirement of assets (proforma)		\$ -	N/A	-	-	-	-	-	-
228	Uncollectible accounts (proforma)		-	Sales	-	-	-	-	-	-
229	Diversion	344400	-	N/A	-	-	-	-	-	-
230	Service Connect Charges-Elec	344410	386,140	Cust Serv	-	-	386,140	-	-	386,140
231	Misc Service Revenues-Electric	344491	2,977,752	Cust Serv	-	-	2,977,752	-	-	2,977,752
232	Misc Operating Revenues-Elec	344492	611	RevReq	87	69	310	144	-	611
233	Corona Fees- Rev	344493	-	N/A	-	-	-	-	-	-
234	Cap and Trade Auction		113,436	RevReq	16,224	12,899	57,508	26,805	-	113,436
235	Non Energy Rcpts ABC Admin OH	344513	1,095	RevReq	157	125	555	259	-	1,095
236	Total Other Operating Revenue:		\$ 3,479,034		\$ 16,468	\$ 13,093	\$ 3,422,264	\$ 27,208	\$ -	\$ 3,479,034
237										
238	Other Non-Operating Revenue:									
239	Corona Fees- Rev	344493	\$ 686	RevReq	98	78	348	162	-	686
240	Misc Settlement Reimb	344494	-	N/A	-	-	-	-	-	-
241	Late Payment Penalties	353400	-	N/A	-	-	-	-	-	-
242	Land and Building Rental	373100	62,492	RevReq	8,938	7,106	31,681	14,767	-	62,492
243	Other Property Rental	373120	2,643	RevReq	378	301	1,340	625	-	2,643
244	Pole Attachments	373125	-	N/A	-	-	-	-	-	-
245	Substation Operation & Maint	373126	-	N/A	-	-	-	-	-	-
246	Substation Leasing	373127	-	N/A	-	-	-	-	-	-
247	Communication Services	373128	9,204	RevReq	1,316	1,047	4,666	2,175	-	9,204
248	CIS User Fee	373132	-	N/A	-	-	-	-	-	-
249	Refunds and Reimbursements	374000	-	RevReq	-	-	-	-	-	-
250	Miscellaneous Receipts	374200	3,946	RevReq	564	449	2,001	933	-	3,946
251	Cash Over/Shortage	374207	-	RevReq	-	-	-	-	-	-
252	Asset Forfeiture Revenue	374500	-	RevReq	-	-	-	-	-	-
253	Bad Debt Recovery	374800	-	RevReq	-	-	-	-	-	-
254	Settlement Recovery	374801	-	RevReq	-	-	-	-	-	-
255	Settlement Recovery - SONGS	374802	-	RevReq	-	-	-	-	-	-
256	Liquidated Damages	374810	-	RevReq	-	-	-	-	-	-
257	Operating Transfer from 650 Fund	985650	-	N/A	-	-	-	-	-	-
258	Utilization Charges	6125000	4,708	RevReq	673	535	2,387	1,113	-	4,708
259	Total Other Non-Operating Revenue:		\$ 83,680		\$ 11,968	\$ 9,515	\$ 42,423	\$ 19,774	\$ -	\$ 83,680
260										
261	Interest income		240,088	Cust Serv	-	-	240,088	-	-	240,088
262										
263	Wholesale sales		-	N/A	-	-	-	-	-	-
264										
265	Transmission revenue		-	N/A	-	-	-	-	-	-
266										
267	Total Other Income		\$ 3,802,802		\$ 28,436	\$ 22,608	\$ 3,704,775	\$ 46,982	\$ -	\$ 3,802,802
268										
269										
270	Total Retail Revenue Requirement		\$ 11,883,568		\$ 1,699,625	\$ 1,351,291	\$ 6,024,544	\$ 2,808,108	\$ -	\$ 11,883,568
271	Check		-		14%	11%	51%	24%	0%	
272										
273	Revenue From Current Retail Rates									
274	Residential									
275	Commercial-Flat									
276	Commercial-Demand									
277	Industrial-TOU									
278	City Contract									
279	Other									
280	Total Revenue From Current Retail Rates		\$ -							



Customer Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Meter Reading	Customer Accounting	Customer Service	Sales	Blank	Total
281										
282										
283										
284	PLANT IN SERVICE									
285										
286	Gross Plant in Service									
287	Intangible Plant									
288	Organization	301	\$ -	N/A	-	-	-	-	-	-
289	Franchises and Consents	302	-	N/A	-	-	-	-	-	-
290	Misc. Intangible Plant	303	-	Total Labor	-	-	-	-	-	-
291	Misc. Computer Software	3030	-	N/A	-	-	-	-	-	-
292	Total Intangible Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293										
294	Production Plant									
295	Steam Production									
296	Land and Land Rights	310	\$ -	N/A	-	-	-	-	-	-
297	Structures & Improvements	311	-	N/A	-	-	-	-	-	-
298	Boiler Plant Equipment	312	-	N/A	-	-	-	-	-	-
299	Engines and Engine Generators	313	-	N/A	-	-	-	-	-	-
300	Turbo-Generator Units	314	-	N/A	-	-	-	-	-	-
301	Accessory Electric Equipment	315	-	N/A	-	-	-	-	-	-
302	Misc. Power Plant Equipment	316	-	N/A	-	-	-	-	-	-
303	Total Steam Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304										
305	Hydraulic Production									
306	Land and Land Rights	330	\$ -	N/A	-	-	-	-	-	-
307	Structures & Improvements	331	-	N/A	-	-	-	-	-	-
308	Reservoirs, Dams and Water Ways	332	-	N/A	-	-	-	-	-	-
309	Water Wheel, Turbine and Generator	333	-	N/A	-	-	-	-	-	-
310	Accessory Electric Equipment	334	-	N/A	-	-	-	-	-	-
311	Misc. Power Plant Equipment	335	-	N/A	-	-	-	-	-	-
312	Roads, Railroads and Bridges	336	-	N/A	-	-	-	-	-	-
313	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314										
315	Combustion Turbine & Other Production									
316	Land and Land Rights	340	\$ -	N/A	-	-	-	-	-	-
317	Structures & Improvements	341	-	N/A	-	-	-	-	-	-
318	Fuel Holders, Prod & Acc	342	-	N/A	-	-	-	-	-	-
319	Prime Movers	343	-	N/A	-	-	-	-	-	-
320	Generators & Other Production	344	-	N/A	-	-	-	-	-	-
321	Accessory Electric Equipment	345	-	N/A	-	-	-	-	-	-
	Misc. Production Plant	2000	-	N/A	-	-	-	-	-	-
322	Total Combustion Turbine & Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323	Total Production Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324										
325	Transmission Plant									
326	Land and Land Rights	350	\$ -	N/A	-	-	-	-	-	-
327	Reserved	351	-	N/A	-	-	-	-	-	-
328	Structures & Improvements	352	-	N/A	-	-	-	-	-	-
329	Station Equipment - System	353	-	N/A	-	-	-	-	-	-
330	Towers and Fixtures	354	-	N/A	-	-	-	-	-	-
331	Poles and Fixtures	355	-	N/A	-	-	-	-	-	-
332	Overhead Conductor	356	-	N/A	-	-	-	-	-	-
333	Underground Conductor	357	-	N/A	-	-	-	-	-	-
334	Underground Conduit	358	-	N/A	-	-	-	-	-	-
335	Misc. Transmission Plant	359	-	N/A	-	-	-	-	-	-
336	Total Transmission Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
337										
338	Distribution Plant									
339	Land and Land Rights	360	\$ -	N/A	-	-	-	-	-	-
340	Structures & Improvements	361	-	N/A	-	-	-	-	-	-
341	Station Equipment	362	-	N/A	-	-	-	-	-	-
342	Misc. Plant	363	-	N/A	-	-	-	-	-	-
343	Towers and Fixtures	364	-	N/A	-	-	-	-	-	-
344	Overhead Conductor	365	-	N/A	-	-	-	-	-	-
345	Underground Conduit	366	-	N/A	-	-	-	-	-	-
346	Underground Conductor	367	-	N/A	-	-	-	-	-	-
347	Line Transformers	368	-	N/A	-	-	-	-	-	-
348	Services	369	-	N/A	-	-	-	-	-	-
349	Meters	370	-	N/A	-	-	-	-	-	-
350	Inst. on Customer Premises	371	-	N/A	-	-	-	-	-	-
351	Street Light / Signal Systems	373	-	N/A	-	-	-	-	-	-
352	Total Distribution Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
353										
354	Subtotal Plant Before General		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355										



Customer Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Meter Reading	Customer Accounting	Customer Service	Sales	Blank	Total
356	General Plant									
357	Land and Land Rights	389	\$ -	Labor Exc A&G	-	-	-	-	-	-
358	Structures & Improvements	390	-	Labor Exc A&G	-	-	-	-	-	-
359	Structures & Improvements - Other	3900	-	N/A	-	-	-	-	-	-
360	Office Furniture & Equipment	391	-	Labor Exc A&G	-	-	-	-	-	-
361	Info System Computers	3910	-	N/A	-	-	-	-	-	-
362	Transportation Equipment	392	-	Labor Exc A&G	-	-	-	-	-	-
363	Stores Equipment	393	-	Labor Exc A&G	-	-	-	-	-	-
364	Tools, Shop & Garage Equip.	394	-	Labor Exc A&G	-	-	-	-	-	-
365	Laboratory Equipment	395	-	Labor Exc A&G	-	-	-	-	-	-
366	Power Operated Equipment	396	-	Labor Exc A&G	-	-	-	-	-	-
367	Communication Equipment	397	-	Labor Exc A&G	-	-	-	-	-	-
368	Miscellaneous Equipment	398	-	Labor Exc A&G	-	-	-	-	-	-
369	Other Tangible Property	399	-	N/A	-	-	-	-	-	-
370	Total General Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
371										
372	Total Gross Plant in Service		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
373	Check		-							
374										
375	Accumulated Depreciation									
376	Intangible Plant									
377	Organization	301	\$ -	N/A	-	-	-	-	-	-
378	Franchises and Consents	302	-	N/A	-	-	-	-	-	-
379	Misc. Intangible Plant	303	-	Labor Exc A&G	-	-	-	-	-	-
380	Misc. Computer Software	3030	-	N/A	-	-	-	-	-	-
381	Total Intangible Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
382										
383	Production Plant									
384	Steam Production									
385	Land and Land Rights	310	\$ -	N/A	-	-	-	-	-	-
386	Structures & Improvements	311	-	N/A	-	-	-	-	-	-
387	Boiler Plant Equipment	312	-	N/A	-	-	-	-	-	-
388	Engines and Engine Generators	313	-	N/A	-	-	-	-	-	-
389	Turbo-Generator Units	314	-	N/A	-	-	-	-	-	-
390	Accessory Electric Equipment	315	-	N/A	-	-	-	-	-	-
391	Misc. Power Plant Equipment	316	-	N/A	-	-	-	-	-	-
392	Total Steam Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
393										
394	Hydraulic Production									
395	Land and Land Rights	330	\$ -	N/A	-	-	-	-	-	-
396	Structures & Improvements	331	-	N/A	-	-	-	-	-	-
397	Reservoirs, Dams and Water Ways	332	-	N/A	-	-	-	-	-	-
398	Water Wheel, Turbine and Generator	333	-	N/A	-	-	-	-	-	-
399	Accessory Electric Equipment	334	-	N/A	-	-	-	-	-	-
400	Misc. Power Plant Equipment	335	-	N/A	-	-	-	-	-	-
401	Roads, Railroads and Bridges	336	-	N/A	-	-	-	-	-	-
402	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403										
404	Combustion Turbine & Other Production									
405	Land and Land Rights	340	\$ -	N/A	-	-	-	-	-	-
406	Structures & Improvements	341	-	N/A	-	-	-	-	-	-
407	Fuel Holders, Prod & Acc	342	-	N/A	-	-	-	-	-	-
408	Prime Movers	343	-	N/A	-	-	-	-	-	-
409	Generators & Other Production	344	-	N/A	-	-	-	-	-	-
410	Accessory Electric Equipment	345	-	N/A	-	-	-	-	-	-
411	Misc. Production Plant	2000	-	N/A	-	-	-	-	-	-
412	Total Combustion Turbine & Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
413										
414	Total Production Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415										
416	Transmission Plant									
417	Land and Land Rights	350	\$ -	N/A	-	-	-	-	-	-
418	Reserved	351	-	N/A	-	-	-	-	-	-
419	Structures & Improvements	352	-	N/A	-	-	-	-	-	-
420	Station Equipment - System	353	-	N/A	-	-	-	-	-	-
421	Towers and Fixtures	354	-	N/A	-	-	-	-	-	-
422	Poles and Fixtures	355	-	N/A	-	-	-	-	-	-
423	Overhead Conductor	356	-	N/A	-	-	-	-	-	-
424	Underground Conductor	357	-	N/A	-	-	-	-	-	-
425	Underground Conduit	358	-	N/A	-	-	-	-	-	-
426	Misc. Transmission Plant	359	-	N/A	-	-	-	-	-	-
427	Total Transmission Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
428										
429	Distribution Plant									
430	Land and Land Rights	360	\$ -	N/A	-	-	-	-	-	-
431	Structures & Improvements	361	-	N/A	-	-	-	-	-	-
432	Station Equipment	362	-	N/A	-	-	-	-	-	-



Customer Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Meter Reading	Customer Accounting	Customer Service	Sales	Blank	Total
433	Misc. Plant	363	-	N/A	-	-	-	-	-	-
434	Towers and Fixtures	364	-	N/A	-	-	-	-	-	-
435	Overhead Conductor	365	-	N/A	-	-	-	-	-	-
436	Underground Conduit	366	-	N/A	-	-	-	-	-	-
437	Underground Conductor	367	-	N/A	-	-	-	-	-	-
438	Line Transformers	368	-	N/A	-	-	-	-	-	-
439	Services	369	-	N/A	-	-	-	-	-	-
440	Meters	370	-	N/A	-	-	-	-	-	-
441	Inst. on Customer Premises	371	-	N/A	-	-	-	-	-	-
442	Street Light / Signal Systems	373	-	N/A	-	-	-	-	-	-
443	Total Distribution Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
444										
445	Subtotal Plant Before General		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
446										
447	General Plant									
448	Land and Land Rights	389	\$ -	N/A	-	-	-	-	-	-
449	Structures & Improvements	390	-	Labor Exc A&G	-	-	-	-	-	-
450	Structures & Improvements - Other	3900	-	N/A	-	-	-	-	-	-
451	Office Furniture & Equipment	391	-	Labor Exc A&G	-	-	-	-	-	-
452	Info System Computers	3910	-	N/A	-	-	-	-	-	-
453	Transportation Equipment	392	-	Labor Exc A&G	-	-	-	-	-	-
454	Stores Equipment	393	-	Labor Exc A&G	-	-	-	-	-	-
455	Tools, Shop & Garage Equip.	394	-	Labor Exc A&G	-	-	-	-	-	-
456	Laboratory Equipment	395	-	Labor Exc A&G	-	-	-	-	-	-
457	Power Operated Equipment	396	-	Labor Exc A&G	-	-	-	-	-	-
458	Communication Equipment	397	-	Labor Exc A&G	-	-	-	-	-	-
459	Miscellaneous Equipment	398	-	Labor Exc A&G	-	-	-	-	-	-
460	Other Tangible Property	399	-	N/A	-	-	-	-	-	-
461	Total General Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462										
463	Total Accumulated Depreciation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
464	Check		-							
465										
466	Net Plant in Service									
467	Intangible Plant									
468	Organization	301	\$ -		-	-	-	-	-	-
469	Franchises and Consents	302	-		-	-	-	-	-	-
470	Misc. Intangible Plant	303	-		-	-	-	-	-	-
471	Misc. Computer Software	3030	-		-	-	-	-	-	-
472	Total Intangible Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
473										
474	Production Plant									
475	Steam Production									
476	Land and Land Rights	310	\$ -		-	-	-	-	-	-
477	Structures & Improvements	311	-		-	-	-	-	-	-
478	Boiler Plant Equipment	312	-		-	-	-	-	-	-
479	Engines and Engine Generators	313	-		-	-	-	-	-	-
480	Turbo-Generator Units	314	-		-	-	-	-	-	-
481	Accessory Electric Equipment	315	-		-	-	-	-	-	-
482	Misc. Power Plant Equipment	316	-		-	-	-	-	-	-
483	Total Steam Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
484										
485	Hydraulic Production									
486	Land and Land Rights	330	\$ -		-	-	-	-	-	-
487	Structures & Improvements	331	-		-	-	-	-	-	-
488	Reservoirs, Dams and Water Ways	332	-		-	-	-	-	-	-
489	Water Wheel, Turbine and Generator	333	-		-	-	-	-	-	-
490	Accessory Electric Equipment	334	-		-	-	-	-	-	-
491	Misc. Power Plant Equipment	335	-		-	-	-	-	-	-
492	Roads, Railroads and Bridges	336	-		-	-	-	-	-	-
493	Total Hydraulic Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
494										
495	Combustion Turbine & Other Production									
496	Land and Land Rights	340	\$ -		-	-	-	-	-	-
497	Structures & Improvements	341	-		-	-	-	-	-	-
498	Fuel Holders, Prod & Acc	342	-		-	-	-	-	-	-
499	Prime Movers	343	-		-	-	-	-	-	-
500	Generators & Other Production	344	-		-	-	-	-	-	-
501	Accessory Electric Equipment	345	-		-	-	-	-	-	-
502	Misc. Production Plant	2000	-		-	-	-	-	-	-
503	Total Combustion Turbine & Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
504										
505	Total Production Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506										
507	Transmission Plant									
508	Land and Land Rights	350	\$ -		-	-	-	-	-	-
509	Reserved	351	-		-	-	-	-	-	-



Customer Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Meter Reading	Customer Accounting	Customer Service	Sales	Blank	Total
510	Structures & Improvements	352	-		-	-	-	-	-	-
511	Station Equipment - System	353	-		-	-	-	-	-	-
512	Towers and Fixtures	354	-		-	-	-	-	-	-
513	Poles and Fixtures	355	-		-	-	-	-	-	-
514	Overhead Conductor	356	-		-	-	-	-	-	-
515	Underground Conductor	357	-		-	-	-	-	-	-
516	Underground Conduit	358	-		-	-	-	-	-	-
517	Misc. Transmission Plant	359	-		-	-	-	-	-	-
518	Total Transmission Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
519										
520	Distribution Plant									
521	Land and Land Rights	360	\$ -		-	-	-	-	-	-
522	Structures & Improvements	361	-		-	-	-	-	-	-
523	Station Equipment	362	-		-	-	-	-	-	-
524	Misc. Plant	363	-		-	-	-	-	-	-
525	Towers and Fixtures	364	-		-	-	-	-	-	-
526	Overhead Conductor	365	-		-	-	-	-	-	-
527	Underground Conduit	366	-		-	-	-	-	-	-
528	Underground Conductor	367	-		-	-	-	-	-	-
529	Line Transformers	368	-		-	-	-	-	-	-
530	Services	369	-		-	-	-	-	-	-
531	Meters	370	-		-	-	-	-	-	-
532	Inst. on Customer Premises	371	-		-	-	-	-	-	-
533	Street Light / Signal Systems	373	-		-	-	-	-	-	-
534	Total Distribution Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
535										
536	Subtotal Plant Before General		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
537										
538	General Plant									
539	Land and Land Rights	389	\$ -		-	-	-	-	-	-
540	Structures & Improvements	390	-		-	-	-	-	-	-
541	Structures & Improvements - Other	3900	-		-	-	-	-	-	-
542	Office Furniture & Equipment	391	-		-	-	-	-	-	-
543	Info System Computers	3910	-		-	-	-	-	-	-
544	Transportation Equipment	392	-		-	-	-	-	-	-
545	Stores Equipment	393	-		-	-	-	-	-	-
546	Tools, Shop & Garage Equip.	394	-		-	-	-	-	-	-
547	Laboratory Equipment	395	-		-	-	-	-	-	-
548	Power Operated Equipment	396	-		-	-	-	-	-	-
549	Communication Equipment	397	-		-	-	-	-	-	-
550	Miscellaneous Equipment	398	-		-	-	-	-	-	-
551	Other Tangible Property	399	-		-	-	-	-	-	-
552	Total General Plant		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
553										
554	Total Net Plant in Service		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555	Check		-							
556										
557										
558	LABOR									
559										
560	Production Labor									
561	Steam Production Operation									
562	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-
563	Fuel (Transportation & Handling)		-	N/A	-	-	-	-	-	-
564	Steam Expense		-	N/A	-	-	-	-	-	-
565	Electric Expense		-	N/A	-	-	-	-	-	-
566	Miscellaneous		-	N/A	-	-	-	-	-	-
567	Rent		-	N/A	-	-	-	-	-	-
568	Total Steam Production Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
569										
570	Steam Production Maintenance									
571	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-
572	Structures		-	N/A	-	-	-	-	-	-
573	Boilers		-	N/A	-	-	-	-	-	-
574	Electric Plant		-	N/A	-	-	-	-	-	-
575	Miscellaneous Labor		-	N/A	-	-	-	-	-	-
576	Total Steam Production Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
577										
578	Hydro Production Operation									
579	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-
580	Water for Power		-	N/A	-	-	-	-	-	-
581	Hydraulic Expense		-	N/A	-	-	-	-	-	-
582	Electric Expense		-	N/A	-	-	-	-	-	-
583	Miscellaneous		-	N/A	-	-	-	-	-	-
584	Rent		-	N/A	-	-	-	-	-	-
585	Total Hydro Production Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Customer Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Meter Reading	Customer Accounting	Customer Service	Sales	Blank	Total
586										
587	Hydro Production Maintenance									
588	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-
589	Structures		-	N/A	-	-	-	-	-	-
590	Reservoirs & Dams		-	N/A	-	-	-	-	-	-
591	Electric Plant		-	N/A	-	-	-	-	-	-
592	Miscellaneous Plant		-	N/A	-	-	-	-	-	-
593	Total Hydro Production Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
594										
595	Combined Cycle Operation									
596	Labor		\$ -	N/A	-	-	-	-	-	-
597	Fuel Handling		-	N/A	-	-	-	-	-	-
598	Generation Expense		-	N/A	-	-	-	-	-	-
599	Miscellaneous		-	N/A	-	-	-	-	-	-
600	Total Combined Cycle Operation		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601										
602	Combined Cycle Maintenance									
603	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-
604	Structures		-	N/A	-	-	-	-	-	-
605	Electric Plant		-	N/A	-	-	-	-	-	-
606	Miscellaneous Plant		-	N/A	-	-	-	-	-	-
607	Total Combined Cycle Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
608										
609	Other Production									
610	RERC/Acorn Gen. Plant	612013	\$ -	N/A	-	-	-	-	-	-
611	Clearwater Generating Plant	612014	-	N/A	-	-	-	-	-	-
612	PU Elec Power Supply Operations	612000	-	N/A	-	-	-	-	-	-
613	Total Other Production		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
614										
615	Total Production Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
616										
617	Transmission Labor									
618	Transmission Operations									
619	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-
620	Load Dispatch		-	N/A	-	-	-	-	-	-
621	Station Equipment		-	N/A	-	-	-	-	-	-
622	Overhead Lines		-	N/A	-	-	-	-	-	-
623	Underground Lines		-	N/A	-	-	-	-	-	-
624	General Labor		-	N/A	-	-	-	-	-	-
625	Miscellaneous		-	N/A	-	-	-	-	-	-
626	Rents		-	N/A	-	-	-	-	-	-
627	Total Transmission Operations		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
628										
629	Transmission Maintenance									
630	Supervision & Engineering		\$ -	N/A	-	-	-	-	-	-
631	Structures		-	N/A	-	-	-	-	-	-
632	Station Equipment		-	N/A	-	-	-	-	-	-
633	Overhead Lines		-	N/A	-	-	-	-	-	-
634	Underground Lines		-	N/A	-	-	-	-	-	-
635	Miscellaneous		-	N/A	-	-	-	-	-	-
636	Total Transmission Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
637										
638	Wheeling									
639	Wheeling		\$ -	N/A	-	-	-	-	-	-
640	Wheeling		-	N/A	-	-	-	-	-	-
641	Total Wheeling		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
642										
643	Total Transmission Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
644										
645	Distribution Labor									
646	Distribution Operations									
647	Electric Operations	610000	\$ -	N/A	-	-	-	-	-	-
648	PU Electric Field Operations	610500	-	N/A	-	-	-	-	-	-
649	Energy Deliv Engineering	611000	-	N/A	-	-	-	-	-	-
650	Customer Engineering-GIS	611500	-	N/A	-	-	-	-	-	-
651	Underground Lines		-	N/A	-	-	-	-	-	-
652	Street Lighting		-	N/A	-	-	-	-	-	-
653	Metering		-	N/A	-	-	-	-	-	-
654	Customer Installations		-	N/A	-	-	-	-	-	-
655	Miscellaneous		-	N/A	-	-	-	-	-	-
656	Rents		-	N/A	-	-	-	-	-	-
657	Total Distribution Operations		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
658										
659	Distribution Maintenance									
660	Supervision		\$ -	N/A	-	-	-	-	-	-
661	Structures		-	N/A	-	-	-	-	-	-
662	Station Equipment		-	N/A	-	-	-	-	-	-



Customer Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Meter Reading	Customer Accounting	Customer Service	Sales	Blank	Total
663	Overhead Lines		-	N/A	-	-	-	-	-	-
664	Underground Lines		-	N/A	-	-	-	-	-	-
665	Transformers		-	N/A	-	-	-	-	-	-
666	Street Lighting		-	N/A	-	-	-	-	-	-
667	Metering		-	N/A	-	-	-	-	-	-
668	Miscellaneous		-	N/A	-	-	-	-	-	-
669	Total Distribution Maintenance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670										
671	Total Distribution Labor		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
672										
673	Customer Labor									
674	Customer Accounting Expense									
675	Pub Util Business Support	600400	\$ 730,534	Cust Serv	-	-	730,534	-	-	730,534
676	Pub Util Admin-Utility Billing	600500	823,026	Billing Exp	-	823,026	-	-	-	823,026
677	Pub Util Admin-Customer Service	601500	4,243,613	Cust Serv	-	-	4,243,613	-	-	4,243,613
678	Pub Util Adm-Marketing Service	602000	2,066,236	Cust Serv	-	-	2,066,236	-	-	2,066,236
679	Miscellaneous		-	N/A	-	-	-	-	-	-
680	Total Customer Accounting Expense		\$ 7,863,409		\$ -	\$ 823,026	\$ 7,040,383	\$ -	\$ -	\$ 7,863,409
681										
682	Customer Service Expense									
683	Customer Engineering-GIS		\$ -	Cust Serv	-	-	-	-	-	-
684	Customer Assistance		-	Cust Serv	-	-	-	-	-	-
685	Advertisement / Marketing		-	Sales	-	-	-	-	-	-
686	Miscellaneous		-	N/A	-	-	-	-	-	-
687	Total Customer Service Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
688										
689	Sales Expense									
690	Sales Expense		\$ -	N/A	-	-	-	-	-	-
691	Demonstrations & Selling		-	N/A	-	-	-	-	-	-
692	Miscellaneous Sales Expense		-	N/A	-	-	-	-	-	-
693	Total Sales Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
694										
695	Total Customer Labor		\$ 7,863,409		\$ -	\$ 823,026	\$ 7,040,383	\$ -	\$ -	\$ 7,863,409
696										
697	Total Labor Expense excluding A&G		\$ 7,863,409		\$ -	\$ 823,026	\$ 7,040,383	\$ -	\$ -	\$ 7,863,409
698										
699	Administrative & General Labor									
700	Pub Util Admin-Mgmt Service	600000	\$ -	N/A	-	-	-	-	-	-
701	Pub Util Admin-Field Services	601000	3,127,327	RevReq	447,280	355,611	1,585,443	738,993	-	3,127,327
702	Legislative & Regulator Risk	602500	-	N/A	-	-	-	-	-	-
703	Outside Services		-	N/A	-	-	-	-	-	-
704	Outside Services		-	N/A	-	-	-	-	-	-
705	Property Insurance		-	N/A	-	-	-	-	-	-
706	Injuries and Damages		-	N/A	-	-	-	-	-	-
707	Electric Utility Communication Labor		-	N/A	-	-	-	-	-	-
708	Miscellaneous		-	N/A	-	-	-	-	-	-
709	Rents		-	N/A	-	-	-	-	-	-
710	Transportation Pool General Labor		-	N/A	-	-	-	-	-	-
711	Maintenance of General Plant		-	N/A	-	-	-	-	-	-
712	N/A		-	N/A	-	-	-	-	-	-
713	Total Administrative & General Labor		\$ 3,127,327		\$ 447,280	\$ 355,611	\$ 1,585,443	\$ 738,993	\$ -	\$ 3,127,327
714										
715	Total Labor Expense		\$ 10,990,736		\$ 447,280	\$ 1,178,637	\$ 8,625,826	\$ 738,993	\$ -	\$ 10,990,736
716	Check		-							
717										
718	Allocation Factors									
719	Meter Reading			Mtr Read Exp	100%	0%	0%	0%	0%	100%
720					1	-	-	-	-	1
721	Billing & Cashiering			Billing Exp	0%	100%	0%	0%	0%	100%
722					-	1	-	-	-	1
723	Labor w/o A&G			Labor Exc A&G	0%	10%	90%	0%	0%	100%
724					-	823,026	7,040,383	-	-	7,863,409
725	Revenue Related			Revenue	14%	11%	51%	24%	0%	100%
726					1,699,625	1,351,291	6,024,544	2,808,108	-	11,883,568
727	Plant In Service - General			Net Plant	0%	0%	0%	0%	0%	0%
728					-	-	-	-	-	-
729	Plant In Service - Total			Gross Plant	0%	0%	0%	0%	0%	0%
730					-	-	-	-	-	-
731	Customer Accounting - Supervision			Cust Acctng - Super	0%	100%	0%	0%	0%	100%
732					-	1	-	-	-	1
733	Not Applicable			N/A	0%	0%	0%	0%	0%	0%
734					-	-	-	-	-	-
735	Customer Accounting Supervision			Cust Acct Supervision	0%	100%	0%	0%	0%	100%
736					-	1	-	-	-	1
737	Revenue Requirement			RevReq	14%	11%	51%	24%	0%	100%
738					1,699,625	1,351,291	6,024,544	2,808,108	-	11,883,568
739	Sales			Sales	0%	0%	0%	100%	0%	100%



Customer Function

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor	Meter Reading	Customer Accounting	Customer Service	Sales	Blank	Total
740					-	-	-	1	-	1
741	Capital			CIP	33%	33%	33%	0%	0%	100%
742					141,451	141,451	141,451	-	-	424,352
743	MR-CS-Sales			MR-CS-Sales	33%	0%	33%	33%	0%	100%
744					1	-	1	1	-	3
745	EQUAL (Temp)			EQUAL (Temp)	25%	25%	25%	25%	0%	100%
746					1	1	1	1	-	4
747	Total Labor			Total Labor	4%	11%	78%	7%	0%	100%
748					447,280	1,178,637	8,625,826	738,993	-	10,990,736
749	Customer Service			Cust Serv	0%	0%	100%	0%	0%	100%
750	Blank			MR-CA-CS	33%	33%	33%	0%	0%	100%
751					1	1	1	-	-	3
752	Blank			Blank	0%	0%	0%	0%	0%	0%
753					-	-	-	-	-	-
754	Blank			Blank	0%	0%	0%	0%	0%	0%
755					-	-	-	-	-	-



Cost of Service - Test Year

Line No.	Item	Test Year	Factor	Residential	Commercial Flat	Commercial Demand	Industrial TOU	City Contract	Street Lights Cust. Owned
1	Class Cost of Service								
2	Production								
3	Demand Related								
4	Production Demand	\$ 78,610,556	4 CP	\$ 35,250,996	\$ 9,406,971	\$ 5,287,900	\$ 26,531,716	\$ 2,071,802	\$ -
5	Blank	-	N/A	-	-	-	-	-	-
6	Energy Related								
7	Fuel & Energy	156,155,952	DCR w Losses	49,942,501	20,500,743	11,767,570	68,834,117	3,505,956	22,687
8	Blank	-	N/A	-	-	-	-	-	-
9	Direct Assignment								
10	Direct Assign A	-	N/A	-	-	-	-	-	-
11	Blank	-	N/A	-	-	-	-	-	-
12	Total Production	\$ 234,766,507		\$ 85,193,497	\$ 29,907,714	\$ 17,055,471	\$ 95,365,833	\$ 5,577,757	\$ 22,687
13	Check	-							
14	Transmission								
15	Demand Related								
16	Transmission Demand	\$ 36,524,410	4 NCP	\$ 14,621,397	\$ 4,877,586	\$ 2,591,666	\$ 13,056,220	\$ 990,636	\$ 3,911
17	Blank	-	N/A	-	-	-	-	-	-
18	Energy Related								
19	Transmission Energy	(10,241,222)	DCR w Losses	(3,275,394)	(1,344,506)	(771,756)	(4,514,368)	(229,932)	(1,488)
20	Blank	-	N/A	-	-	-	-	-	-
21	Direct Assignment								
22	Direct Assign A	-	N/A	-	-	-	-	-	-
23	Blank	-	N/A	-	-	-	-	-	-
24	Total Transmission	\$ 26,283,187		\$ 11,346,003	\$ 3,533,080	\$ 1,819,910	\$ 8,541,852	\$ 760,704	\$ 2,423
25	Check	-							
26	Distribution								
27	Demand Related								
28	Distribution Demand	\$ 49,904,727	4 NCP	\$ 19,977,786	\$ 6,664,436	\$ 3,541,095	\$ 17,839,224	\$ 1,353,545	\$ 5,343
29	Substations	10,464,961	4 NCP	4,189,318	1,397,524	742,563	3,740,864	283,837	1,120
	Contribution from Hi Voltage Discount		N/A	363,803	121,362	64,485	(583,925)	24,649	97
30	Customer Related								
31	Distribution Customer	10,595,196	W Cust - Cust Acct - No L	6,918,618	2,264,609	296,230	682,480	432,486	-
32	Blank	-	N/A	-	-	-	-	-	-
33	Direct Assignment								
34	Lighting	2,386,505	Lighting - kWh Sales	-	-	-	-	-	34,963
35	Blank	-	N/A	-	-	-	-	-	-
36	Total Distribution	\$ 73,351,390		\$ 31,449,525	\$ 10,447,932	\$ 4,644,373	\$ 21,678,642	\$ 2,094,516	\$ 41,524
37	Check	-							
38	Customer								
39	Meter Reading	\$ 1,699,625	No. Cust Mo - Ex SL	\$ 1,508,620	\$ 164,601	\$ 12,919	\$ 7,832	\$ 4,963	\$ -
40	Customer Accounting	1,351,291	W Cust Mo -Exl Light	882,387	288,824	37,781	87,042	55,158	-
41	Customer Service	6,024,544	W Cust Mo -Exl Light	3,934,002	1,287,682	168,440	388,066	245,916	-
42	Sales	2,808,108	No. Cust Mo - Ex SL	2,492,531	271,953	21,344	12,941	8,200	-
43	Blank	-	N/A	-	-	-	-	-	-
44	Total Customer	\$ 11,883,568		\$ 8,817,540	\$ 2,013,059	\$ 240,483	\$ 495,881	\$ 314,238	\$ -
45	Check	-							
46	Direct Assignments Other								
47	General Government Charges	-	12 NCP (excluding city)	-	-	-	-	-	-



Cost of Service - Test Year

Line No.	Item	Test Year	Factor	Residential	Commercial Flat	Commercial Demand	Industrial TOU	City Contract	Street Lights Cust. Owned
48	Direct Assigned City Contract	(740,000)	City Contract	-	-	-	-	(740,000)	-
49	Direct Assigned Misc Income (Contract Customers)	\$ -	Industrial TOU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Total Direct Assignments Other	\$ (740,000)		\$ -	\$ -	\$ -	\$ -	\$ (740,000)	\$ -
51									
52	Total Cost of Service	\$ 345,544,652		\$ 136,806,565	\$ 45,901,785	\$ 23,760,237	\$ 126,082,208	\$ 8,007,215	\$ 66,633
53	Average COS (\$/kWh)	\$ 0.1566		\$ 0.1965	\$ 0.1606	\$ 0.1449	\$ 0.1302	\$ 0.1157	\$ 0.2107
54	Check	-							
55	Rate Revenue								
56	Base Rate Revenue (excluding Reliability Revenue)	\$ 283,916,246		\$ 100,213,791	\$ 43,070,119	\$ 24,025,603	\$ 105,224,294	\$ 6,624,755	\$ 37,923
57	Reliability Revenue	\$ 25,331,319		\$ 13,342,197	\$ 4,082,803	\$ 853,830	\$ 6,470,200	\$ 547,489	\$ -
58	Total Rate Revenue	\$ 309,247,565		\$ 113,555,988	\$ 47,152,922	\$ 24,879,433	\$ 111,694,494	\$ 7,172,245	\$ 37,923
59	Check	-							
60									
61	Rate Change to Meet COS - \$ Increase / (Decrease)	\$ 36,297,087		\$ 23,250,577	\$ (1,251,137)	\$ (1,119,196)	\$ 14,387,714	\$ 834,971	\$ 28,711
62									
63									
64	Cost Classification Unit Summary		Units						
65	Production								
66	Demand Related	10.25	kW (Sum of Max D)	9.12	10.06	10.19	12.58	11.68	-
67	Energy Related	0.0708	kWh	0.0717	0.0717	0.0717	0.0711	0.0507	0.0717
68	Direct Assignment	(0.0003)	kWh	-	-	-	-	(0.0107)	-
69	Transmission								
70	Demand Related	4.76	kW (Sum of Max D)	3.7828	5.2145	4.9924	6.1888	5.5845	6.1184
71	Energy Related	(0.0046)	kWh	(0.0047)	(0.0047)	(0.0047)	(0.0047)	(0.0033)	(0.0047)
72	Direct Assignment	-	kW	-	-	-	-	-	-
73	Distribution						10.229		
74	Demand Related	7.88	kW (Sum of Max D)	6.35	8.75	8.38	9.95	9.37	10.27
	Demand Hi Voltage						8.8071		
	Demand Low Voltage						10.1064		
75	Customer Related	6.20	Meters	5.85	17.56	29.27	111.21	111.21	-
76	Direct Assignment	1.40	Meters	-	-	-	-	-	8.01
77	Customer								
78	Customer Related	6.95	Meters	7.46	15.61	23.76	80.80	80.80	-
79	Total System								
80	Demand Related	22.89	kW (Sum of Max D)	19.25	24.02	23.55	28.72	26.63	16.38
81	Production & Transmission Demand Related*		kW (Sum of Max D)			15.18	18.77		
82	Energy Related								
83	Energy Only	0.0658	kWh	0.06704	0.06704	0.06704	0.06640	0.03664	0.06704
	Energy Hi Voltage								
	Energy Low Voltage								
84	Combined Energy and Demand	0.1454	kWh	0.17392	0.14566	0.14158	0.12895	0.11558	0.10015
85	Production and Trans Combined Energy and Demand*		kWh	0.13868	0.11703				
86	Customer Related	14.55	Meters	13.31	33.17	53.02	192.01	192.01	8.01
87	Check	-		-	-	-	-	-	-
88									
89	Allocation Factors								
90	Demand (1 CP)		1 CP	45%	12%	7%	33%	2%	0%



Cost of Service - Test Year

Line No.	Item	Test Year	Factor	Residential	Commercial Flat	Commercial Demand	Industrial TOU	City Contract	Street Lights Cust. Owned
91				208	56	31	152	11	0
92	Demand (4 CP)		4 CP	45%	12%	7%	34%	3%	0%
93				757	202	114	570	44	-
94									
95									
96	12 NCP- High Voltage		12 NCP- High Voltage	36%	13%	7%	39%	3%	0%
97				1,790	668	370	1,932	136	1
98	Demand (12 CP)		12 CP	40%	12%	7%	37%	3%	0%
99				1,659	511	291	1,523	110	0
100	Demand (1 NCP)		1 NCP	41%	13%	7%	35%	3%	0%
101				222	71	38	191	14	0
102	12 NCP (excluding city)		12 NCP (excluding city)	37%	14%	8%	40%	0%	0%
103				1,790	668	370	1,937		1
104	4 NCP		4 NCP	40%	13%	7%	36%	3%	0%
105				802	268	142	716	54	0
106									
107									
108	Sum of Max Demands		Sum of Max Demands	50%	12%	7%	28%	2%	0%
109				3,865	935	519	2,110	177	1
110	Demand (12 NCP)		12 NCP	36%	13%	7%	39%	3%	0%
111				1,790	668	370	1,937	136	1
112									
113									
114									
115									
116	City Contract		City Contract	0%	0%	0%	0%	100%	0%
117				-	-	-	-	1.00	-
118	Ralph's Credit		Ralph's Credit	0%	0%	0%	0%	0%	0%
119				-	-	-	-	-	-
120	kWh Sales - w/Losses * DCR		DCR w Losses	31.98%	13.13%	7.54%	44.08%	2.25%	0.01%
121				45,381,500	18,628,512	10,692,896	62,547,837	3,185,774	20,615
122	kWh Sales		kWh Sales	31.55%	12.95%	7.44%	43.91%	3.14%	0.01%
123				696,137,017	285,755,139	164,025,450	968,600,635	69,219,011	316,226
124	Generation Cost - Dedicated City Resources		Gen Cost - DCR	31.85%	13.07%	7.50%	44.31%	2.24%	0.01%
125				42,812,735.56	17,574,068	10,087,638	59,569,369	3,005,447.20	19,448.04
126	No. Cust Mo		No. Cust Mo	69%	8%	1%	0%	0%	0%
127				1,182,059	128,971	10,122	6,137	3,889	4,367
128	No. Cust Mo - Ex SL		No. Cust Mo - Ex SL	89%	10%	1%	0%	0%	0%
129				1,182,059	128,971	10,122	6,137	3,889	
130	Avg Cust Mo - Incrmtal Light		Avg Cust Mo - Incrmtal Light	69%	8%	1%	0%	0%	0%
131				98,505	10,748	844	511	324	364
132	W Cust Mo -Exl Light		W Cust Mo -Exl Light	65%	21%	3%	6%	4%	0%
133				1,182,059	386,913	50,611	116,603	73,891	-
134	Weighted Customers		Weighted Customers	62%	20%	3%	6%	4%	0%
135				1,182,059	386,913	50,611	116,603	73,891	1,092
136	City SL		City SL	0%	0%	0%	0%	0%	50%
137				-	-	-	-	-	1
138	Lighting (Street and Traffic)		Lighting - kWh Sales	0%	0%	0%	0%	0%	1.47%



Cost of Service - Test Year

Line No.	Item	Test Year	Factor	Residential	Commercial Flat	Commercial Demand	Industrial TOU	City Contract	Street Lights Cust. Owned
139				-	-	-	-	-	316,226
140	N/A		N/A	0%	0%	0%	0%	0%	0%
141				-	-	-	-	-	-
142	Cust Accounting - Cust Weighting		W Cust - Cust Acct - No L	65%	21%	3%	6%	4%	0%
143				1,182,059	386,913	50,611	116,603	73,891	-
144	Revenue Req		Revenue Req	40%	13%	7%	36%	2%	0%
145				136,806,565	45,901,785	23,760,237	126,082,208	8,007,215	66,633
146	Industrial TOU		Industrial TOU	0%	0%	0%	100%	0%	0%
147				-	-	-	1	-	-
148									
149									
150	4 NCP (High Voltage)		4 NCP (High Voltage)	40%	13%	7%	36%	3%	0%
151				802	268	142	714	54	0
152									
153									
154									
155									
156									
157									



Cost of Service - Test Year

Line No.	Item	Street Lights Dept. Owned	Traffic Signals	Ag Pumping	Misc. Lighting	Total
1	Class Cost of Service					
2	Production					
3	Demand Related					
4	Production Demand	\$ -	\$ 27,057	\$ 26,431	\$ 7,682	\$ 78,610,556
5	Blank	-	-	-	-	-
6	Energy Related					
7	Fuel & Energy	1,423,328	91,389	56,496	11,164	156,155,952
8	Blank	-	-	-	-	-
9	Direct Assignment					
10	Direct Assign A	-	-	-	-	-
11	Blank	-	-	-	-	-
12	Total Production	\$ 1,423,328	\$ 118,446	\$ 82,927	\$ 18,847	\$ 234,766,507
13	Check					
14	Transmission					
15	Demand Related					
16	Transmission Demand	\$ 334,447	\$ 31,779	\$ 12,255	\$ 4,512	\$ 36,524,410
17	Blank	-	-	-	-	-
18	Energy Related					
19	Transmission Energy	(93,347)	(5,994)	(3,705)	(732)	(10,241,222)
20	Blank	-	-	-	-	-
21	Direct Assignment					
22	Direct Assign A	-	-	-	-	-
23	Blank	-	-	-	-	-
24	Total Transmission	\$ 241,101	\$ 25,785	\$ 8,550	\$ 3,780	\$ 26,283,187
25	Check					
26	Distribution					
27	Demand Related					
28	Distribution Demand	\$ 456,969	\$ 43,421	\$ 16,744	\$ 6,165	\$ 49,904,727
29	Substations	95,826	9,105	3,511	1,293	10,464,961
30	Contribution from Hi Voltage Discount	8,322	791	305	112	(0)
31	Customer Related					
32	Distribution Customer	-	-	773	-	10,595,196
33	Blank	-	-	-	-	-
34	Direct Assignment					
35	Lighting	2,193,497	140,840	-	17,205	2,386,505
36	Blank	-	-	-	-	-
37	Total Distribution	\$ 2,754,613	\$ 194,157	\$ 21,333	\$ 24,776	\$ 73,351,390
38	Check					
39	Customer					
40	Meter Reading	\$ -	\$ -	\$ 674	\$ 15	\$ 1,699,625
41	Customer Accounting	-	-	99	-	1,351,291
42	Customer Service	-	-	439	-	6,024,544
43	Sales	-	-	1,113	25	2,808,108
44	Blank	-	-	-	-	-
45	Total Customer	\$ -	\$ -	\$ 2,325	\$ 41	\$ 11,883,568
46	Check					
47	Direct Assignments Other					
48	General Government Charges	-	-	-	-	-



Cost of Service - Test Year

Line No.	Item	Street Lights Dept. Owned	Traffic Signals	Ag Pumping	Misc. Lighting	Total
48	Direct Assigned City Contract	-	-	-	-	(740,000)
49	Direct Assigned Misc Income (Contract Customers)	\$ -	\$ -	\$ -	\$ -	\$ -
50	Total Direct Assignments Other	\$ -	\$ -	\$ -	\$ -	\$ (740,000)
51						
52	Total Cost of Service	\$ 4,419,042	\$ 338,388	\$ 115,135	\$ 47,443	\$ 345,544,652
53	Average COS (\$/kWh)	\$ 0.2227	\$ 0.2656	\$ 0.1462	\$ 0.3049	\$ 0.1566
54	Check					
55	Rate Revenue					
56	Base Rate Revenue (excluding Reliability Revenue)	\$ 4,488,768	\$ 120,588	\$ 89,381	\$ 21,024	\$ 283,916,246
57	Reliability Revenue	\$ -	\$ -	\$ 34,800	\$ -	\$ 25,331,319
58	Total Rate Revenue	\$ 4,488,768	\$ 120,588	\$ 124,181	\$ 21,024	\$ 309,247,565
59	Check	-	-	-	-	-
60						
61	Rate Change to Meet COS - \$ Increase / (Decrease)	\$ (69,726)	\$ 217,800	\$ (9,046)	\$ 26,419	\$ 36,297,087
62						
63						
64	Cost Classification Unit Summary					Check
65	Production					
66	Demand Related	-	15.52	18.74	15.52	-
67	Energy Related	0.0717	0.0717	0.0717	0.0717	-
68	Direct Assignment	-	-	-	-	-
69	Transmission					
70	Demand Related	6.1184	18.2323	8.6897	9.1171	-
71	Energy Related	(0.0047)	(0.0047)	(0.0047)	(0.0047)	-
72	Direct Assignment	-	-	-	-	-
73	Distribution					
74	Demand Related	10.27	30.59	14.58	15.30	-
	Demand Hi Voltage					
	Demand Low Voltage					
75	Customer Related	-	-	1.46	-	-
76	Direct Assignment	5.87	11,736.69	-	1,433.77	-
77	Customer					
78	Customer Related	-	-	4.40	3.38	-
79	Total System					-
80	Demand Related	16.38	64.34	42.01	39.94	-
81	Production & Transmission Demand Related*					
82	Energy Related					
83	Energy Only	0.06704	0.06704	0.06704	0.06704	-
	Energy Hi Voltage					
	Energy Low Voltage					
84	Combined Energy and Demand	0.11218	0.15508	0.14227	0.19405	-
85	Production and Trans Combined Energy and Demand*					
86	Customer Related	5.87	11,736.69	5.87	1,437.16	-
87	Check	-	-	-	-	-
88						
89	Allocation Factors					
90	Demand (1 CP)	1%	0%	0%	0%	100%



Cost of Service - Test Year

Line No.	Item	Street Lights Dept. Owned	Traffic Signals	Ag Pumping	Misc. Lighting	Total
91		5	0	0	0	462
92	Demand (4 CP)	0%	0%	0%	0%	100%
93		-	1	1	0	1,688
94						
95						
96	12 NCP- High Voltage	1%	0%	0%	0%	100%
97		55	2	1	0	4,956
98	Demand (12 CP)	0%	0%	0%	0%	100%
99		18	2	1	0	4,115
100	Demand (1 NCP)	1%	0%	0%	0%	100%
101		5	0	0	0	541
102	12 NCP (excluding city)	1%	0%	0%	0%	100%
103		55	2	1	0	4,824
104	4 NCP	1%	0%	0%	0%	100%
105		18	2	1	0	2,003
106						
107						
108	Sum of Max Demands	1%	0%	0%	0%	100%
109		55	2	1	0	7,666
110	Demand (12 NCP)	1%	0%	0%	0%	100%
111		55	2	1	0	4,961
112						
113						
114						0%
115						-
116	City Contract	0%	0%	0%	0%	100%
117		-	-	-	-	1
118	Ralph's Credit	0%	0%	0%	0%	0%
119		-	-	-	-	-
120	kWh Sales - w/Losses * DCR	0.91%	0.06%	0.04%	0.01%	100%
121		1,293,343	83,043	51,337	10,145	141,895,001
122	kWh Sales	0.90%	0.06%	0.04%	0.01%	100%
123		19,839,445	1,273,854	787,485	155,616	2,206,109,878
124	Generation Cost - Dedicated City Resources	0.91%	0.06%	0.04%	0.01%	100%
125		1,220,134.66	78,342.57	48,431	9,570	134,425,184
126	No. Cust Mo	22%	0%	0%	0%	100%
127		373,436	12	528	12	1,709,532
128	No. Cust Mo - Ex SL	0%	0%	0%	0%	100%
129				528	12	1,331,718
130	Avg Cust Mo - Incrmntal Light	22%	0%	0%	0%	100%
131		31,120	1	44	1	142,461
132	W Cust Mo -Exl Light	0%	0%	0%	0%	100%
133		-	-	132	-	1,810,209
134	Weighted Customers	5%	0%	0%	0%	100%
135		93,359	3	132	3	1,904,665
136	City SL	50%	0%	0%	0%	100%
137		1	-	-	-	2
138	Lighting (Street and Traffic)	91.9%	5.90%	0%	0.7%	100%



Cost of Service - Test Year

Line No.	Item	Street Lights Dept. Owned	Traffic Signals	Ag Pumping	Misc. Lighting	Total
139		19,839,445	1,273,854	-	155,616	21,585,141
140	N/A	0%	0%	0%	0%	0%
141		-	-	-	-	-
142	Cust Accounting - Cust Weighting	0%	0%	0%	0%	100%
143		-	-	132	-	1,810,209
144	Revenue Req	1%	0%	0%	0%	100%
145		4,419,042	338,388	115,135	47,443	345,544,652
146	Industrial TOU	0%	0%	0%	0%	100%
147		-	-	-	-	1
148						
149						
150	4 NCP (High Voltage)	1%	0%	0%	0%	100%
151		18	2	1	0	2,002
152						
153						
154						
155						
156						
157						



Operating Expense

Line No.	Acct	Acct Desc ¹	Projected FY 2017/18	Projected FY 2018/19	Projected FY 2019/20	Projected FY 2020/21	Projected FY 2021/22	TY 2018-2022	TY Adjustment
Escalation Factors ->			4.23%	7.17%	7.35%	7.95%	2.89%		
3	0500	Operation Supervision and Engineering	-	-	-	-	-	-	-
8	0517	Operation Supervision and Engineering	-	-	-	-	-	-	-
9	0518	Nuclear Fuel Expense (SONGS)	-	-	-	-	-	-	-
10	0523	Electric Exp - Turbine Generators	-	-	-	-	-	-	-
11	0524	Miscellaneous Power Expenses- SONGS OP EXP-FIXED	2,050,000	2,050,000	2,050,000	2,050,000	2,050,000	2,050,000	1,252,462
16	0528	Maintenance Supervision and Engineering	-	-	-	-	-	-	-
17	0530	532 Maintenance of Misc. Nuclear Plant -SONGS MAINT EXP	800,000	800,000	800,000	800,000	800,000	800,000	388,978
22	0546	Intermountain Power (take or pay)	44,325,000	48,361,000	50,072,000	51,409,000	41,145,000	47,062,400	11,472,941
23	0547	Fuel expense	848,000	1,232,000	1,557,000	2,006,000	1,904,000	1,509,400	(2,785,150)
24	0548	Hoover (take or Pay)	867,000	865,000	866,000	868,000	870,000	867,200	(116,632)
25	0549	Misc Other Power Gen	-	-	-	-	-	-	-
26	0550	Palo Verde Power (take or pay)	3,941,000	4,065,000	4,198,000	4,322,000	4,464,000	4,198,000	521,355
27	0552	Deseret Power (take or pay)	-	-	-	-	-	-	-
28	0553	Maint/Generating & Elec Equip	4,764,586	5,106,044	5,481,086	5,917,014	6,088,086	5,471,363	1,000,496
29	0555	Purchased Power	91,677,000	97,184,000	102,518,000	106,983,000	120,623,000	103,797,000	22,017,318
30	0556	System Control and Load Dispatching	4,064,487	4,355,772	4,675,707	5,047,580	5,193,516	4,667,413	853,485
31	0557	Other Expenses	2,836,000	2,994,000	2,037,000	1,787,000	3,128,000	2,556,400	1,292,423
39	0560	Operation Supervision and Engineering	-	-	-	-	-	-	-
40	0561	Load Dispatching	-	-	-	-	-	-	-
41	0562	Station Expenses	119,835	128,424	137,856	148,820	153,123	137,612	25,164
42	0563	Overhead Line Expenses	-	-	-	-	-	-	-
43	0564	Underground Line Expenses	-	-	-	-	-	-	-
44	0565	Transmission of Electricity by Others	59,736,000	61,038,000	63,892,000	66,160,000	64,869,000	63,139,000	7,050,850
45	0566	Miscellaneous Transmission Expenses	235,176	252,030	270,542	292,059	300,503	270,062	49,384
46	0567	Rents	-	-	-	-	-	-	-
58	0568	Maintence Supervision and Engineering	-	-	-	-	-	-	-
59	0569	Maintenance of Structures	-	-	-	-	-	-	-
60	0570	Maintenance of Station Equipment	299,858	321,348	344,951	372,386	383,152	344,339	62,966
61	0571	Maintenance of Overhead Lines	3,654	3,916	4,204	4,538	4,669	4,196	767
62	0572	Maintenance of Underground Lines	-	-	-	-	-	-	-
63	0573	Maintence of Misc. Transmission Plant	1,532,022	1,641,816	1,762,408	1,902,578	1,957,585	1,759,282	321,703
71	0580	Operation Maintenance and Engineering	3,960,712	4,244,560	4,556,326	4,918,704	5,060,914	4,548,243	831,694
72	0581	Load Dispatching	2,255,957	2,417,632	2,595,209	2,801,614	2,882,614	2,590,605	473,719
73	0582	Station Expenses	31,732	34,006	36,504	39,407	40,546	36,439	6,663
74	0583	Overhead Line Expenses	10,207	10,938	11,741	12,675	13,042	11,721	2,143
75	0584	Underground Line Expenses	748	802	861	929	956	859	157
76	0585	Street Lighting and Signal Expenses	-	-	-	-	-	-	-
77	0586	Meter Expenses	135,706	145,432	156,114	168,530	173,403	155,837	28,496
78	0587	Customer Installation Expenses	21,877	23,445	25,167	27,168	27,954	25,122	4,594
79	0588	Miscellaneous Distribution Expenses	347,217	372,101	399,432	431,200	443,667	398,723	72,911
80	0589	Rents	-	-	-	-	-	-	-
85	0590	Maintenance Supervision and Engineering	-	-	-	-	-	-	-
86	0591	Maintenance of Structures	56,569	60,623	65,076	70,251	72,282	64,960	11,879
87	0592	Maintenance of Station Equipment	1,249,562	1,339,113	1,437,471	1,551,798	1,596,663	1,434,921	262,390
88	0593	Maintenance of Overhead Lines	5,027,980	5,388,314	5,784,090	6,244,116	6,424,646	5,773,829	1,055,805
89	0594	Maintenance of Underground Lines	2,377,807	2,548,214	2,735,382	2,952,936	3,038,311	2,730,530	499,306
90	0595	Maintenance of Line Transformers	69,348	74,318	79,777	86,121	88,611	79,635	14,562
91	0596	Maintenance of Street Light and Signals	775,466	831,040	892,081	963,031	990,874	890,498	162,837
92	0597	Maintenance of Meters	292,945	313,940	336,999	363,801	374,319	336,401	61,514
93	0598	Maintenance of Misc. Distribution Equipment	594,328	636,921	683,703	738,080	759,419	682,490	124,800
101	0901	Supervision	174,833	187,363	201,125	217,121	223,398	200,768	36,712
102	0902	Meter Reading Expenses	987,260	1,058,013	1,135,725	1,226,053	1,261,500	1,133,710	207,311

Line No.	Acct	Acct Desc ¹	Projected FY 2017/18	Projected FY 2018/19	Projected FY 2019/20	Projected FY 2020/21	Projected FY 2021/22	TY 2018-2022	TY Adjustment
103	0903	Customer Records and Collection Expenses	5,422,351	5,810,948	6,237,766	6,733,875	6,928,564	6,226,701	1,138,618
104	0904	Uncollectible Accounts*	919,000	982,301	1,038,380	1,096,721	1,155,041	1,038,288	275,288
105	0905	Misc. Customer Account Expenses	-	-	-	-	-	-	-
118	0907	Supervision	-	-	-	-	-	-	-
119	0908	Customer Assistance Expenses	1,334,158	1,429,772	1,534,790	1,656,856	1,704,759	1,532,067	280,155
120	0909	Information and Advertising Expenses	1,018,047	1,091,007	1,171,142	1,264,286	1,300,839	1,169,064	213,776
121	0910	Misc. Customer Service Expense	-	-	-	-	-	-	-
127	0911	Supervision	-	-	-	-	-	-	-
128	0912	Demonstration and Selling Expenses	204,120	218,748	234,816	253,491	260,820	234,399	42,862
129	0913	Advertising Expenses	3,596	3,854	4,137	4,466	4,595	4,130	755
130	0916	Miscellaneous Sales Expenses	-	-	-	-	-	-	-
136	0920	Administrative and General Salaries	741,182	794,299	852,641	920,454	947,066	851,129	155,638
137	0921	Office Supplies and Expenses	781,486	837,492	899,006	970,507	998,566	897,411	164,101
138	0922	Administrative Expenses Transferred	(21,191,303)	(22,709,995)	(24,378,061)	(26,316,923)	(27,077,796)	(24,334,816)	(4,449,876)
139	0923	Outside Services Employed	4,179,539	4,479,069	4,808,060	5,190,459	5,340,526	4,799,530	877,644
140	0924	Property Insurance	-	-	-	-	-	-	-
141	0925	Injuries and Damages	-	-	-	-	-	-	-
142	0926	Employee Pensions and Benefits	21,241,001	22,763,255	24,435,232	26,378,642	27,141,299	24,391,886	4,460,312
143	0927	Franchise Requirements	-	-	-	-	-	-	-
144	0928	Regulatory Commission Expenses	24,854	26,635	28,591	30,865	31,758	28,541	5,219
145	0929	Duplicate Charges - Credit	-	-	-	-	-	-	-
146	0930	General Advertising Expenses	24,292	26,033	27,945	30,168	31,040	27,896	5,101
147	0931	Rents	2,095,272	2,245,431	2,410,360	2,602,063	2,677,294	2,406,084	439,978
148	0933	Miscellaneous General Expenses	2,229,588	2,389,373	2,564,874	2,768,866	2,848,920	2,560,324	468,182
153	0932	Maintenance of General Plant	1,032	1,106	1,188	1,282	1,319	1,186	217
168	0701	General Government Charges	10,953,229	11,738,202	12,600,381	13,602,528	13,995,803	12,578,029	2,300,024
169	0702	Expenses Transferred From Electric	3,782,780	4,053,876	4,351,637	4,697,736	4,833,556	4,343,917	794,331
170	0703	IDI Utility Charges	838	898	964	1,041	1,071	962	176
171	0704	Removal Expenses	-	-	-	-	-	-	-
172	0707	Taxes	-	-	-	-	-	-	-
173	0781	Stores Expenses	-	-	-	-	-	-	-
174	0782	Transportation Expenses	1,415,078	1,516,491	1,627,879	1,757,349	1,808,157	1,624,991	297,147
175	0783	787, 789 Tool and Shop Expenses	(613,216)	(657,162)	(705,431)	(761,537)	(783,554)	(704,180)	(128,767)
176	0788	Insurance	569,631	610,454	655,293	707,410	727,863	654,130	119,615
177	0790	795 Non-Operating expenses	-	-	-	-	-	-	-
219	Grand Total		\$ 271,606,428	\$ 287,737,209	\$ 302,201,122	\$ 316,474,117	\$ 322,284,259	\$ 300,060,627	\$ 54,726,501
220	.								

Plant in Service

Line No.	Acct	Acct Desc	Gross Plant	Accumulated Depreciation	Net Plant (6/30/2016)
3	303	303 TOTAL INTANGIBLES - 167000	10,651,084	-	10,651,084
6	310	310 SOURCE SUPPLY/LAND&RTS	17,142	-	17,142
7	320	320 PROD. PLANT	-	-	-
8	340	340 LAND & LAND RIGHTS	1,036,916	-	1,036,916
9	350	350 TRANS. PLANT	1,711,343	-	1,711,343
10	360	360 DIST. PLANT	10,553,496	-	10,553,496
11	389	389 GENERAL PLANT	8,119,611	-	8,119,611
15	341	341 TREATMNT/STRUCT&IMP	149,894	21,235	128,659
16	352	352 TRANS. PLT	980,750	641,394	339,356
17	361	361 DIST. PLT	10,678,983	2,514,219	8,164,764
18	390	390 GENERAL PLT	48,373,400	4,575,262	43,798,139
22	321	321 PROD. PLT SONGS Unit 2 - dep	-	-	-
23	321	321 PROD. PLT SONGS Unit 3 - non dep	-	-	-
24	322	322 PROD. PLT	-	-	-
25	323	323 PROD. PLT	-	-	-
26	324	324 PROD. PLT	-	-	-
27	325	325 PROD. PLT	-	-	-
28	344	344 PROD. PLT	266,433,602	70,437,931	195,995,671
29	353	353 TRANS. PLT	4,863,356	4,385,910	477,446
30	354	354 TRANS. PLT	3,532,104	808,468	2,723,636
31	355	355 TRANS. PLT	18,659,015	6,310,350	12,348,665
32	356	356 TRANS. PLT	8,592,606	2,681,443	5,911,163
33	357	357 TRANS. PLT	5,727,571	1,283,113	4,444,457
34	358	358 TRANS. PLT	2,058,122	880,098	1,178,024
35	359	359 TRANS. PLT	-	-	-
36	362	362 DIST. PLT	119,656,124	39,375,584	80,280,540
37	363	363 DIST. PLT	-	-	-
38	364	364 DIST. PLT	31,980,198	13,510,816	18,469,382
39	365	365 DIST. PLT	38,718,492	18,402,517	20,315,975
40	366	366 DIST. PLT	109,279,967	26,031,289	83,248,679
41	367	367 DIST. PLT	126,112,503	48,413,025	77,699,479
42	368	368 DIST. PLT	53,163,303	27,607,645	25,555,658
43	369	369 DIST. PLT	26,592,360	10,963,449	15,628,911
44	370	370 DIST. PLT	15,232,659	4,308,301	10,924,357
45	371	371 DIST. PLT	839,555	713,846	125,709
46	372	372 DIST. PLT	-	-	-
47	373	373 DIST. PLT	47,962,902	29,554,194	18,408,708



Plant in Service

Line No.	Acct	Acct Desc	Gross Plant	Accumulated Depreciation	Net Plant (6/30/2016)
48	390	390 GENERAL PLT	10,276,623	1,508,600	8,768,022
49	391	391 OFC FURN & EQUIP	2,079,311	407,682	1,671,629
50	397	397 COMM IMP	11,445,827	7,991,280	3,454,547
55	344	344 GENERATORS	729,331	364,235	365,096
56	362	362 DISTRIBUTION/STRUCTURES	3,793,451	664,822	3,128,629
57	390	390 GEN. PLT	5,746,417	876,731	4,869,686
58	391	391 OFFICE FURNITURE	7,357,430	4,817,823	2,539,608
59	392	392 VEHICLE EQUIP.	11,707,771	6,318,952	5,388,819
60	392	392 VEHICLE EQUIP (FUND 511)	26,897	11,207	15,690
61	393	393 STORES EQUIPMENT	45,523	45,523	-
62	394	394 SHOP EQUIP.	519,337	442,411	76,926
63	395	395 LAB EQUIP.	933,333	915,690	17,643
64	396	396 POWER EQUIP.	1,462,581	1,023,696	438,884
65	397	397 COMM. EQUIP.	5,695,791	2,759,062	2,936,728
66	398	398 MISC. EQUIP.	1,076,588	773,205	303,383
70	303	303 TOTAL INTANGIBLES - 168000	18,960,760	1,825,287	17,135,474
82	Grand Total		\$1,053,534,029	\$344,166,295	\$709,367,733
83	.				



Labor Expense

Line No.	Section ID	Code	Name	Budget 2017/18
1	600000	41	Pub Util Admin-Mgmt Service	\$ 6,082,346
2	600400	41	Pub Util Business Support	1,070,458
3	600500	41	Pub Util Admin-Utility Billing	1,018,613
4	601000	41	Pub Util Admin-Field Services	3,983,609
5	601500	41	Pub Util Admin-Customer Service	5,002,805
6	602000	41	Pub Util Adm-Marketing Service	1,262,555
7	602500	41	Legislative & Regulator Risk	377,676
8	610000	41	Electric Operations	8,766,229
9	610500	41	PU Electric Field Operations	12,563,370
10	611000	41	Energy Deliv Engineering	8,855,010
11	611500	41	Customer Engineering-GIS	-
12	612000	41	PU Elec Power Supply Operations	6,589,249
13	612012	41	SPRINGS Power & Energy Purch	-
14	612013	41	RERC/Acorn Gen. Plant	2,538,448
15	612014	41	Clearwater Generating Plant	1,015,100
16	Grand Total			\$59,125,468
17				



Other Revenue

Line No.	Acct	Acct Desc	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	TY 2018-2022	TY Adjustment
1		Other Operating Revenue:							
2	344400	Diversion	-	-	-	-	-	-	-
3	344410	Service Connect Charges-Elec	371,000	378,420	385,988	393,708	401,582	386,140	(539,653)
4	344491	Misc Service Revenues-Electric	2,861,000	2,918,220	2,976,584	3,036,116	3,096,838	2,977,752	848,574
5	344492	Misc Operating Revenues-Elec	17,800	17,800	17,800	17,800	17,800	17,800	(9,824)
6	344493	Corona Fees- Rev	-	-	-	-	-	-	-
7	344511	Cap and Trade Auction	5,000,000	5,000,000	5,000,000	-	-	3,000,000	(697,889)
		REC Sale	2,944,000	5,235,000	5,043,000	-	-	3,305,500	3,305,500
8		RPS Sale	-	-	-	-	-	-	-
9	344513	Non Energy Recpts ABC Admin OH	749,100	760,337	771,742	783,318	795,067	771,913	127,842
10									
11		Other Non-Operating Revenue:							
12	344493	Corona Fees- Rev	20,000	20,000	20,000	20,000	20,000	20,000	18,746
13	344494	Misc Settlement Reimb	-	-	-	-	-	-	-
14	353400	Late Payment Penalties	-	-	-	-	-	-	-
15	373100	Land and Building Rental	1,821,000	1,821,000	1,821,000	1,821,000	1,821,000	1,821,000	91,696
16	373120	Other Property Rental	74,000	75,480	76,990	78,529	80,100	77,020	(110,410)
17	373125	Pole Attachments	216,900	221,238	225,663	230,176	234,780	225,751	(13,038)
18	373126	Substation Operation & Maint	325,833	-	-	-	-	65,167	(358,641)
19	373127	Substation Leasing	289,500	-	-	-	-	57,900	(613,031)
20	373128	Communication Services	268,200	268,200	268,200	268,200	268,200	268,200	5,901
21	373132	CIS User Fee	688,600	688,600	688,600	688,600	688,600	688,600	17,301
22	374000	Refunds and Reimbursements	-	-	-	-	-	-	-
23	374200	Miscellaneous Receipts	115,000	115,000	115,000	115,000	115,000	115,000	(11,384)
24	374207	Cash Over/Shortage	-	-	-	-	-	-	352
25	374500	Asset Forfeiture Revenue	-	-	-	-	-	-	(945)
26	374800	Bad Debt Recovery	-	-	-	-	-	-	(6,169)
27	374801	Settlement Recovery	-	-	-	-	-	-	(1,676,027)
28	374802	Settlement Recovery - SONGS	-	-	-	-	-	-	(9,457,186)
29	374810	Liquidated Damages	-	-	-	-	-	-	(2,327,892)
30	985650	Operating Transfer from 650 Fund	-	-	-	-	-	-	-
31	6125000	Utilization Charges	409,400	218,559	19,269	19,412	19,377	137,203	(272,196)
32		Grand Total	\$ 16,171,333	\$ 17,737,854	\$ 17,429,836	\$ 7,471,859	\$ 7,558,345	\$ 13,934,945	\$ (11,678,374)
33									



Proforma Revenue Requirement

Line No.	Line Item from Proforma	Excel Row from Proforma	Projected FY 2017/18	Projected FY 2018/19	Projected FY 2019/20	Projected FY 2020/21	Projected FY 2021/22	TY 2018-2022	TY Adjustment
1	Required revenues:								
2	Generation-Power costs	445	146,684,000	157,049,378	163,564,951	169,861,110	173,734,733	162,178,834	32,995,834
3	Generation-prepaid and amort of prepaids and regulatory assets	446	(2,137,000)	(1,966,000)	(1,027,000)	657,000	661,000	(762,400)	(6,005,400)
4	Transmission costs	447	59,736,000	61,037,910	63,891,924	66,159,896	64,868,685	63,138,883	4,993,883
5	Power Supply Reduction Due to Rate Increases	448	(467,064)	(914,212)	(1,540,219)	(1,765,600)	(2,381,780)	(1,413,775)	(1,413,775)
6	Personnel costs including PERS, net of interfund svcs	449	47,544,903	51,821,931	55,141,247	57,968,455	60,994,875	54,694,282	18,301,282
7	Other operating and maintenance costs	450	16,977,589	16,896,901	17,234,839	17,579,536	17,931,126	17,323,998	2,466,998
8	Decommissioning expense	451	1,500,000	1,500,000	1,500,000	1,500,000	853,578	1,370,716	620,716
9	Nuclear fuel purchase	452	-	-	-	-	-	-	-
10	Additional O&M for CIP, advanced tech, smart grid	453	849,000	1,329,000	2,397,000	3,417,000	4,467,000	2,491,800	2,491,800
11	Debt service requirements	454	40,687,000	44,592,000	49,706,000	49,728,000	54,554,000	47,853,400	4,219,400
12	General fund transfer	326	39,831,497	40,018,802	42,514,697	44,740,668	47,033,249	42,827,783	4,467,783
13	Capital outlay financed by rates	456	4,186,000	4,571,000	5,452,000	5,826,000	5,834,000	5,173,800	2,712,800
14	Total		355,391,925	375,936,711	398,835,439	415,672,065	428,550,467		
15									
16	Revenue offsets:								
17	Interest income	461	(4,679,000)	(7,391,000)	(8,188,000)	(7,344,000)	(7,378,578)	(6,996,116)	(1,853,116)
18	Wholesale sales	462	-	-	-	-	-	-	3,000
19	Transmission revenue	463	(38,643,000)	(39,167,000)	(39,809,000)	(40,277,000)	(40,679,770)	(39,715,154)	(6,791,154)
20	Miscellaneous income	464	(11,653,000)	(13,219,854)	(12,911,836)	(7,953,859)	(8,040,345)	(10,755,779)	11,324,221
21	Total		(54,975,000)	(59,777,854)	(60,908,836)	(55,574,859)	(56,098,693)		
22	Other Items								
23	Gain (Loss) on retirement of utility plant	178	482,000	482,000	482,000	482,000	482,000	482,000	58,000
24	Reserve for Uncoll (net of recovery)	144	919,000	982,301	1,038,380	1,096,721	1,155,041	1,038,288	275,288
25	Use of/(Contributions to) Reserves	472	(4,930,657)	(10,292,384)	(7,161,572)	(4,379,629)	(11,406,710)	(7,634,190)	27,975,668
26									
27	Total O&M		271,606,428	287,737,209	302,201,122	316,474,117	322,284,258	300,060,627	54,726,627
28									
29	Total Retail Revenue Requirement	477	306,266,582	327,433,541	346,126,555	365,573,555	385,013,525	346,082,752	40,833,894
30	Check		-	-	-	-	-		



Capital Improvement Program Allocator

Line No.	Item ¹	Function	2017/18	2018/19	2019/20	2020/21	2021/22
1	CIP Scenario	Option 3					
2							
3	Infrastructure CIP						
4	Overhead Options	Distribution	\$ 7,182,545	\$ 9,088,817	\$ 12,685,726	\$ 11,896,412	\$ 12,235,460
5	Underground Options	Distribution	5,500,624	8,395,787	12,085,960	15,663,168	17,295,592
6	Substation Options	Distribution	4,829,971	5,205,888	4,143,534	5,236,401	8,194,456
7	Technology Options	See Allocation	4,453,390	3,993,901	8,899,143	8,507,137	8,749,591
8	Subtotal		\$ 21,966,530	\$ 26,684,393	\$ 37,814,363	\$ 41,303,118	\$ 46,475,099
9							
10	Other CIP						
11	Remainder of CIP (Obligation to Serve Projects)	See Allocation	\$ 10,440,607	\$ 10,738,164	\$ 11,044,202	\$ 11,358,962	\$ 11,682,692
12	EV Stations	N/A	528,906	543,980	559,483	575,429	591,828
13	LED Street Light Retrofit	N/A	7,933,592	4,079,850	-	-	-
14	RTRP	N/A	8,462,498	10,879,599	8,951,734	9,206,858	17,754,851
15	CIS	Customer	-	-	-	-	-
16	Additional CIP - Performance Audit and Security Assess	N/A	1,262,500	-	-	-	-
17	Facilities	N/A	-	-	-	-	-
18	Other carryovers from FY 14 - rolling carryovers	N/A	-	-	-	-	-
19	Subtotal		\$ 28,628,103	\$ 26,241,593	\$ 20,555,419	\$ 21,141,249	\$ 30,029,372
20							
21	Total CIP		\$ 50,594,633	\$ 52,925,986	\$ 58,369,782	\$ 62,444,367	\$ 76,504,471
22	less non-Allocated	N/A	\$ (18,187,496)	\$ (15,503,429)	\$ (9,511,217)	\$ (9,782,287)	\$ (18,346,680)
23	Total CIP less non-Allocated		\$ 32,407,137	\$ 37,422,557	\$ 48,858,565	\$ 52,662,080	\$ 58,157,791
24							
25	Technology Options Allocation						
26	Production	Production	\$ -	\$ -	\$ -	\$ -	\$ -
27	Transmission	Transmission	-	-	-	-	-
28	Distribution	Distribution	2,729,753	2,448,104	5,454,824	5,214,540	5,363,155
29	Customer	Customer	1,723,637	1,545,797	3,444,319	3,292,597	3,386,436
30							
31	Remainder of CIP Allocation						
32	Production	Production	\$ -	\$ -	\$ -	\$ -	\$ -
33	Transmission	Transmission	-	-	-	-	-
34	Distribution	Distribution	10,559,305	9,688,671	9,964,798	10,248,795	10,540,885
35	Customer	Customer	1,143,802	1,049,494	1,079,404	1,110,167	1,141,807
36							
37	CIP by Function						
38	Production	Production	\$ -	\$ -	\$ -	\$ -	\$ -
39	Transmission	Transmission	-	-	-	-	-
40	Distribution	Distribution	30,802,198	34,827,267	44,334,842	48,259,316	53,629,548
41	Customer	Customer	2,867,439	2,595,290	4,523,723	4,402,764	4,528,243
42	Total Allocated CIP		33,669,637	37,422,557	48,858,565	52,662,080	58,157,791
43							
44	CIP Allocation %						
45	Production		0.00%	0.00%	0.00%	0.00%	0.00%
46	Transmission		0.00%	0.00%	0.00%	0.00%	0.00%
47	Distribution		91.48%	93.06%	90.74%	91.64%	92.21%
48	Customer		8.52%	6.94%	9.26%	8.36%	7.79%
49							

Line No.	Item ¹	Function	2017/18	2018/19	2019/20	2020/21	2021/22
50							
51	GL Object²	Project Description	\$ Applicable	Allocation	Production	Transmission	Distribution
52							
53	Remainder of CIP - 2016/17						
54	470603	Lines Rebuilds / Relocate	(2,150,000)	Distribution	-	-	(2,150,000)
55	470612	Capacitors-Regulators	(50,000)	Distribution	-	-	(50,000)
56	470601	Distribution Line Extensions	(2,000,000)	Distribution	-	-	(2,000,000)
57	470611	Transformers	(2,100,000)	Distribution	-	-	(2,100,000)
58	470613	Meters	(350,000)	Customer	-	-	-
59	470615	Services	(405,000)	Customer	-	-	-
	470608	System Substation Modifica	(180,000)	Distribution	-	-	(180,000)
60	470607	Street Lighting	(300,000)	Distribution	-	-	(300,000)
61	Total Remainder of CIP		(7,535,000)				(6,780,000)
62	Remainder of CIP Allocation - 2015/16				0%	0%	90%
63							
64	Remainder of CIP - TY Average						
65	470603	Lines Rebuilds / Relocate	(2,150,000)	Distribution	-	-	(2,150,000)
66	470612	Capacitors-Regulators	(50,000)	Distribution	-	-	(50,000)
67	470601	Distribution Line Extensions	(2,250,000)	Distribution	-	-	(2,250,000)
68	470611	Transformers	(2,250,000)	Distribution	-	-	(2,250,000)
69	470613	Meters	(350,000)	Customer	-	-	-
70	470615	Services	(427,750)	Customer	-	-	-
	470608	System Substation Modifica	(180,000)	Distribution	-	-	(180,000)
71	470607	Street Lighting	(300,000)	Distribution	-	-	(300,000)
72	Total Remainder of CIP		(7,957,750)				(7,180,000)
73	Remainder of CIP Allocation - Test Year				0%	0%	90%
74							
75	Project³	Customer					
76							
77	Project Management and Technology Governance						
78	RPU Operational Technology (OT) Office						
79	Technology Governance (Cybersecurity Measures)		1.36				
80	Customer-Focused Technologies (IT Realm)						
81	Customer Information System (CIS)						
82	Customer Relationship Management (CRM)						
83	Interactive Voice Response (IVR)		11.32				
84	Customer Web Portal (CWP)		3.69				
85	Information-Based Technologies (IT Realm)						
86	Asset Management System (AMS)						
87	Work Management System (WMS)						
88	Warehouse Inventory System (WIS)						
89	Geographic Information System (GIS)						
90	Mobile Applications (Mobile Apps)		0.92				
91	Operational Data Management System (ODMS)						
92	Operational Technologies (OT Realm)						
93	Network Communications System (NCS)						
94	Land Mobile Radio (LMR)						
95	Advanced Metering Infrastructure (AMI)						
96	Meter Data Management System (MDMS)		10.00				
97	Automatic Vehicle Location (AVL)						
98	Distribution Automation (DA)- Electric						
99	Distribution Automation (DA)- Water						
100	Substation Automation (SA)						
101	Outage Management System (OMS)		1.00				
102	Supervisory Control and Data Acquisition (SCADA)- Elec						
103	Advanced Distribution Management System (ADMS)- Elec						
104	Supervisory Control and Data Acquisition (SCADA)- Wtr						
105	Advanced Distribution Management System (ADMS)- Wtr						
106	Total Technology		\$ 28.28	\$ 73.08			
107	Technology Allocation		39%				
108							



Debt by Function

Line No.	Bond Issue ¹	Sum of Construction and Refunding Escrow Funds			
		Generation	Transmission	Distribution	Total
1	2008A (Var.) (B)	52,992,955	318,269	15,217,427	68,528,651
2	2008C (Var.)	17,542,598	1,942,403	26,173,396	45,658,397
3	2008D (Fixed)	123,792,186	19,626,792	70,704,058	214,123,036
4	2009A (Fixed)	9,989,056	1,573,134	26,661,054	38,223,245
5	2010A (BAB)	622,615	19,602,777	115,341,592	135,566,984
6	2010B (Fixed)	-	1,067,815	6,544,010	7,611,825
7	2011A (Var.)	17,408,563	1,927,562	29,266,784	48,602,908
8	2013A (Fixed)	64,308,601	1,047,878	17,189,245	82,545,724
9	1993	113,040,875	-	4,609,658	117,650,533
10	1986	101,615,000	-	3,085,000	104,700,000
11	1998	2,943,460	5,925,891	100,430,400	109,299,751
12	2004B	57,334,754	344,346	16,464,215	74,143,315
13	2005A	20,214,061	2,238,201	30,159,193	52,611,454
14	2005B	20,214,061	2,238,201	30,159,193	52,611,454
15	2008B	22,057,208	2,442,283	32,909,152	57,408,643
16	2011A	21,692,996	2,401,956	36,469,652	60,564,604
17	Grand Total	\$645,768,988	\$0	\$624,081,536	\$1,269,850,523
18	%	51%	0%	49%	100%
19					



A&G Allocator

Line No.	Acct	Acct Desc	Function	Projected FY 2017/18	Projected FY 2018/19	Projected FY 2019/20	Projected FY 2020/21	Projected FY 2021/22
1	0553	Maint/Generating & Elec Equip	Production	4,764,586	5,106,044	5,481,086	5,917,014	6,088,086
2	0556	System Control and Load Dispatching	Production	4,064,487	4,355,772	4,675,707	5,047,580	5,193,516
3	0557	Other Expenses	Production	2,836,000	2,994,000	2,037,000	1,787,000	3,128,000
4	0560	Operation Supervision and Engineering	Distribution	-	-	-	-	-
5	0561	Load Dispatching	Distribution	-	-	-	-	-
6	0562	Station Expenses	Distribution	119,835	128,424	137,856	148,820	153,123
7	0563	Overhead Line Expenses	Distribution	-	-	-	-	-
8	0564	Underground Line Expenses	Distribution	-	-	-	-	-
9	0566	Miscellaneous Transmission Expenses	Distribution	235,176	252,030	270,542	292,059	300,503
10	0568	Maintenance Supervision and Engineering	Distribution	-	-	-	-	-
11	0569	Maintenance of Structures	Distribution	-	-	-	-	-
12	0570	Maintenance of Station Equipment	Distribution	299,858	321,348	344,951	372,386	383,152
13	0571	Maintenance of Overhead Lines	Distribution	3,654	3,916	4,204	4,538	4,669
14	0572	Maintenance of Underground Lines	Distribution	-	-	-	-	-
15	0573	Maintenance of Misc. Transmission Plant	Distribution	1,532,022	1,641,816	1,762,408	1,902,578	1,957,585
16	0580	Operation Maintenance and Engineering	Distribution	3,960,712	4,244,560	4,556,326	4,918,704	5,060,914
17	0581	Load Dispatching	Distribution	2,255,957	2,417,632	2,595,209	2,801,614	2,882,614
18	0582	Station Expenses	Distribution	31,732	34,006	36,504	39,407	40,546
19	0583	Overhead Line Expenses	Distribution	10,207	10,938	11,741	12,675	13,042
20	0584	Underground Line Expenses	Distribution	748	802	861	929	956
21	0585	Street Lighting and Signal Expenses	Distribution	-	-	-	-	-
22	0586	Meter Expenses	Distribution	135,706	145,432	156,114	168,530	173,403
23	0587	Customer Installation Expenses	Distribution	21,877	23,445	25,167	27,168	27,954
24	0588	Miscellaneous Distribution Expenses	Distribution	347,217	372,101	399,432	431,200	443,667
25	0589	Rents	Distribution	-	-	-	-	-
26	0590	Maintenance Supervision and Engineering	Distribution	-	-	-	-	-
27	0591	Maintenance of Structures	Distribution	56,569	60,623	65,076	70,251	72,282
28	0592	Maintenance of Station Equipment	Distribution	1,249,562	1,339,113	1,437,471	1,551,798	1,596,663
29	0593	Maintenance of Overhead Lines	Distribution	5,027,980	5,388,314	5,784,090	6,244,116	6,424,646
30	0594	Maintenance of Underground Lines	Distribution	2,377,807	2,548,214	2,735,382	2,952,936	3,038,311
31	0595	Maintenance of Line Transformers	Distribution	69,348	74,318	79,777	86,121	88,611
32	0596	Maintenance of Street Light and Signals	Distribution	775,466	831,040	892,081	963,031	990,874
33	0597	Maintenance of Meters	Distribution	292,945	313,940	336,999	363,801	374,319
34	0598	Maintenance of Misc. Distribution Equipment	Distribution	594,328	636,921	683,703	738,080	759,419
35	0901	Supervision	Distribution	174,833	187,363	201,125	217,121	223,398
36	0902	Meter Reading Expenses	Distribution	987,260	1,058,013	1,135,725	1,226,053	1,261,500
37	0903	Customer Records and Collection Expenses	Distribution	5,422,351	5,810,948	6,237,766	6,733,875	6,928,564
38	0904	Uncollectible Accounts*	Distribution	919,000	982,301	1,038,380	1,096,721	1,155,041
39	0905	Misc. Customer Account Expenses	Distribution	-	-	-	-	-
40	0907	Supervision	Distribution	-	-	-	-	-
41	0908	Customer Assistance Expenses	Distribution	1,334,158	1,429,772	1,534,790	1,656,856	1,704,759
42	0909	Information and Advertising Expenses	Distribution	1,018,047	1,091,007	1,171,142	1,264,286	1,300,839
43	0910	Misc. Customer Service Expense	Distribution	-	-	-	-	-
44	0911	Supervision	Distribution	-	-	-	-	-
45	0912	Demonstration and Selling Expenses	Distribution	204,120	218,748	234,816	253,491	260,820
46	0913	Advertising Expenses	Distribution	3,596	3,854	4,137	4,466	4,595
47	0916	Miscellaneous Sales Expenses	Distribution	-	-	-	-	-
52	Grand Total			\$ 41,127,145	\$ 44,026,752	\$ 46,067,565	\$ 49,295,207	\$ 107,818,876
53	.							
54	.		Production	11,665,073	12,455,816	12,193,793	12,751,594	14,409,602
55	.							
56	.		Transmission	-	-	-	-	-
57	.							
58	.		Distribution	29,462,072	31,570,936	33,873,772	36,543,613	37,626,770
59	.							
60	.							



Purchased Power

Line No.	Acct	Type	Acct Desc	FY 2015/16
1	422917	1	ARB	105,831
2	422914	2	Anaheim WSPP & Non-Firm Energy	480
3	422914	2	BP Energy	6,150,510
4	422914	2	Burbank	43,472
5	422915	1	Azusa	-
6	422914	2	Cabazon Wind - Nextera	3,337,825
7	422912	3	California ISO Transmission	25,694,494
8	422912	3	California ISO- NERC/WECC	-
9	422914	2	California ISO Energy -Clearwater	-
10	422914	2	California ISO Energy	21,745,131
11	422915	1	California ISO Capacity	(26,110)
12	422915	1	Calpine Energy	675,000
13	422912	3	California Power Exchange	3,611
14	422914	2	Citigroup Energy	-
15	422914	2	Covanta Energy Marketing LLC	-
16	422914	2	Columbia 2 Solar (SCPPA)	1,143,248
17	422915	2	Columbia 2 Solar (SCPPA) Scheduling Coordinator3	(15,834)
18	422914	2	EDF Trading North America Energy	1,563,100
19	422915	1	EDF Trading North America Capacity	-
20	422915	1	Dynegy Marketing & Trade	13,500
21	422914	2	Evolution Marketing	-
22	422914	2	Exelon Generation	1,206,413
23	422914	2	First Solar Kingbird (SCPPA)	715,040
24	422915	2	First Solar Kingbird (SCPPA) Scheduling Coordinator	(9,800)
25	422915	1	Genon Energy	10,500
26	422915	1	Hoover Capacity (SCPPA)	449,058
27	422915	1	Hoover Capacity (SCPPA) - Amortization	495,718
28	422914	2	Hoover Energy	328,220
29	422914	2	Hoover Energy Prepaid Adjustment	(26,661)
30	422914	2	Iberdrola Renewables	-
31	422915	1	ICE Energy	-
32	422915	1	ICE Installation	-
33	422915	1	ICE O&M	-
34	422915	1	IPA Minimum	35,589,459
35	422914	2	IPA Variable	1,555,228
36	422915	1	Inland Empire Energy	159,968
37	422912	3	LADWP Transmission	1,311,832
38	422912	3	Thompson Corburn RE LADWP	11,483
39	422914	2	Macquarie Energy	407,770
40	422912	3	Mead-Adelanto Transmission (SCPPA)	3,369,725
41	422912	3	Mead-Phoenix Transmission (SCPPA)	308,608
42	422914	1	Mead-Phoenix DOE (WAPA) WSPP Energy	-
43	422914	1	Mead-Phoenix Energy Losses DOE (WAPA)	-
44	422914	2	MidAmerican Energy Holdings (Salton Sea)	28,317,769
45	422914	2	MidAmerican Energy Holdings (Salton Sea) - Amortization	(2,412,995)
46	422914	2	Morgan Stanley Capital Group	1,380,657
47	422915	1	Elk Hills Power	-
48	422912	3	Northern Transmission (UAMPS)	1,402,049
49	422914	2	Pacificorp	-
50	422915	1	Palo Verde Minimum	3,551,592
51	422914	2	Palo Verde Variable	647,022
52	422915	1	Palo Verde Adjustments (Resolutions)	193,298
53	422914	2	PowerEx Corp	391,040
54	422914	1	Recurrent Solar	-
55	422915	1	RRI (Reliant Energy Services) - Capacity	-
56	422914	1	Riverside County (Waste)	-
57	422914	2	Salt River Project	-
58	422914	2	San Diego Gas & Electric	-
59	422914	2	Sempra Energy Trading Co	-
60	422915	1	Sempra Energy Trading Co Capacity	-
61	422915	1	Sempra Generation	53,500
62	422912	3	SCE W/S Distribution Access-WDAT	1,297,863



Purchased Power

Line No.	Acct	Type	Acct Desc	FY 2015/16
63	422912	3	SCE Firm Transmission	12,318,187
64	422912	3	SCE Facilities Charge	77,177
65	422914	2	Shell Energy North America	1,501,548
66	422915	1	Shell Energy North America Capacity	-
67	422914	2	Solar Star California (SunPower)	1,042,323
68	422912	3	Southern Transmission System (STS)	11,683,255
69	422914	2	SunEdison (AP North Lake)	3,413,752
70	422914	2	TransAlta Energy Inc.	572,400
71	422914	2	WAPA (US Dept)	3,898
72	422915	1	WAPA	17,364
73	422914	2	Wagner Wind (formerly WKN Wagner)	1,251,962
74	422914	2	Wintec	234,668
75	422914	2	Deferred Regulatory Costs - Energy	-
76	422914	2	Cap & Trade Inventory Surrender	105,000
77	422914	2	Deferred Regulatory Costs - Energy	7,160,000
78	422915	2	Deferred Regulatory Costs - Capacity	-
79	011-424130	1	SONGS O&M Estimated-424130	-
80	011-424130	1	SONGS O&M Adjustment-424130	84,244
81	011-428420	1	SONGS Insurance Charges-428420	(17,624)
82	011-442100	1	SONGS Decommission Expense-442100	749,593
83	011-422910	1	SONGS Decommission Operations	-
84	011-465000	1	SONGS Nuclear Fuel Purchases	-
85	422914	1	SONGS Deviations	-
86	011-424130	1	SONGS Mesa	-
87	011-447100	1	SONGS Taxes & Assessments-447100	108
88	011-421000	1	SONGS Professional Services	10,000
89	011-421100	1	SONGS Outside Legal	351,328
90	011-424130	1	SONGS-Nuclear	30,912
91	012-41XXXX	1	SPRINGS - Personnel Costs	-
92	012-42XXXX	1	SPRINGS - Non-Personnel Costs	268,739
93	010-422925	2	SPRINGS - EDF	-
94	010-422925	2	SPRINGS - So Calif Gas Co	1,027
95	010-422925	2	SPRINGS - Occ Energy Marketing Inc-Gas	17,653
96	010-422925	2	SPRINGS - Shell	8,084
97	010-422925	2	SPRINGS - Shell Gas Sales	(2,058)
98	010-422925	2	SPRINGS - Pacific Summit	-
99	010-422925	2	SPRINGS - Macquarie	1,365
100	422917	1	SPRINGS - ARB	-
101	013-41XXX	1	RERC - Personnel Costs	2,491,755
102	013-42XXX	1	RERC - Non-Personnel Costs	1,972,048
103	010-422926	2	RERC - EDF	-
104	010-422926	2	RERC - Occ Energy Marketing Inc-Gas	1,961,080
105	010-422926	2	RERC - Shell	964,232
106	010-422926	2	RERC - Shell Gas Sales	-
107	010-422926	2	RERC - Pacific Summit	-
108	010-422926	2	RERC - Macquarie	394,083
109	010-422926	2	RERC - So Calif Gas Co	77,642
110	422917	1	RERC - ARB	-
111	010-422927	2	CLEARWATER - EDF	-
112	010-422927	2	CLEARWATER - So Cal Gas Co.	20,044
113	010-422927	2	CLEARWATER - Occ Energy Mktg Inc-Gas	563,113
114	010-422927	2	CLEARWATER - Shell	235,032
115	010-422927	2	CLEARWATER - Pacific Summit	-
116	010-422927	2	CLEARWATER - Macquarie	53,252
117	014-41XXXX	1	CLEARWATER - Personnel Costs	933,985
118	014-42XXXX	1	CLEARWATER - Non-Personnel Costs	963,373
119	422912	3	CLEARWATER - SCE Facilities Charge	62,539
120	422914	4	NEM Net Surplus Energy Compensation	864
146	Grand Total			\$192,716,561
147				
148	Total Generation			135,175,738
149	Demand			49,127,140
150	Energy			86,048,598
151				
152	Total Transmission			57,540,823



Transmission Costs

Line No.	Acct	Acct Desc	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
1		Transmission Cost (FIXED)					
2	5650	Mead-Adelanto	3,252	3,242	2,507	335	345
3	5650	Mead-Phoenix	392	394	332	145	149
4	5650	STS	12,000	11,000	12,000	14,000	11,000
5	5650	NTS	1,681	1,681	1,681	1,681	1,681
6	5650	SCE	13,300	13,800	14,300	14,900	15,496
7	5650	SCE WDAT	1,400	1,500	1,600	1,700	1,800
8	5650	LADWP Service Agreements	1,500	1,600	1,700	1,800	1,900
9							
10		Transmission Cost (VARIABLE)					
11	5650	ISO TAC Load	24,111	25,621	27,472	29,199	29,998
12	5650	ISO Transmission Charges	2,100	2,200	2,300	2,400	2,500
13							
14		Grand Total	\$59,736	\$61,038	\$63,892	\$66,160	\$64,869
15							
16		Total Fixed	33,525	33,217	34,120	34,561	32,371
17		% Fixed	56%	54%	53%	52%	50%
18							
19		Total Variable	26,211	27,821	29,772	31,599	32,498
20		% Variable	44%	46%	47%	48%	50%
21							



Minimum System Analysis

Line No.	Transformers ¹					Meters ³					
	Transformer Size (kVA)	Count	Unit Cost New	Inventory Value New	Estimated Value @ Min	Meter Description	Class	Count	Unit Cost New	Inventory Value New	Estimated Value @ Min
1	5	17	\$ 887	\$ 15,078	\$ 39,602	Residential factor of 1 (RF)	Domestic	86,846	50	4,337,958	4,337,958
2	7	2	1,085	2,171	4,659	Residential factor of 1 (Non RF)	Domestic	9,280	160	1,484,800	463,536
3	10	431	1,344	579,397	1,004,015	Residential factor > 1 (RF)	Domestic	102	280	28,529	5,095
4	15	672	1,715	1,152,186	1,565,424	Residential factor > 1 (Non RF)	Domestic	20	325	6,500	999
5	25	3,700	2,330	8,619,150	8,619,150	D TOU (old rate)	Domestic	234	205	47,970	11,688
6	37.5	957	2,971	2,843,344	2,229,332	D TOU Tiered (new rate)	Domestic	11	205	2,255	549
7	45	45	3,315	149,155	104,828	NET	Domestic	1,535	176	269,715	76,673
8	50	3,981	3,531	14,056,361	9,273,740	NET TOU (old)	Domestic	15	205	3,075	749
9	75	2,505	4,503	11,280,886	5,835,398	NET TOU Tiered (new)	Domestic	1	205	205	50
10	100	1,037	5,352	5,549,802	2,415,692	PV production meters All RF	Domestic	1,320	50	65,934	65,934
11	112	1	5,728	5,728	2,330	Single phase demand factor 1 (R Commercial		2,191	175	383,644	383,644
12	112.5	66	5,744	379,083	153,747	Single phase demand factor 1 (N Commercial		1,558	136	211,389	272,806
13	150	394	6,826	2,689,365	917,823	Single phase demand factor > 1 Commercial		88	340	29,920	15,409
14	167	190	7,280	1,383,191	442,605	Single phase demand factor >1 (Commercial		186	205	38,171	32,569
15	225	108	8,706	940,225	251,586	Three phaseDMD/KWH factor 1 Commercial		231	257	59,252	40,448
16	250	8	9,274	74,191	18,636	Three phase DMD/KWH factor : Commercial		5,360	169	904,071	938,536
17	300	331	10,346	3,424,518	771,065	Three phase DMD/KWH factor : Commercial		195	757	147,518	34,145
18	333	8	11,015	88,116	18,636	Three phase DMD/KWH factor : Commercial		1,936	681	1,317,874	338,994
19	500	245	14,057	3,443,870	570,728	TOU	Commercial	470	774	399,640	82,297
20	750	121	17,928	2,169,306	281,870	NET demand	Commercial	54	774	41,818	9,455
21	1000	75	21,306	1,597,938	174,713	NET TOU (two TOU meters)	Commercial	32	1,049	33,562	5,603
22	1500	51	27,174	1,385,874	118,805	PV production meters (RF)	Commercial	14	257	3,592	2,451
23	2000	20	32,294	645,872	46,590	PV production meters (Non RF)	Commercial	20	169	3,373	3,502
24	2500	42	36,920	1,550,644	97,839	Primary metered services	Commercial	33	5,174	170,755	5,778
25	3000	6	41,188	247,128	13,977	Services billed by MV90	Commercial	9	6,100	54,900	1,576
26	-	13	4,281	55,655	30,284						
27	Blank	110	4,281	470,924	256,245						
28											
36											
37	Grand Total	15,136		\$64,799,158	\$35,259,312			111,741		\$10,046,419	\$7,130,445



Minimum System Analysis

38 .				
39 .		<u>Transformers</u>	<u>Meters</u>	<u>Average</u>
40 Customer		54%	71%	63%
41 Demand		46%	29%	37%
42 .				
43 Meters		<u>Avg Cost</u>	<u>Weight</u>	<u>Class</u>
44 Residential	\$	62.87	1	Residential
45 Small Commercial	\$	164.83	3	Commercial Flat
46 Medium Commercial	\$	314.04	5	Commercial Demand, UCR, City Contract
47 Large Commercial	\$	1,171.70	19	Industrial TOU, ROHR, Ralphs, Kaiser
48 Other			0.25	Street Lights Cust. Owned, Street Lights Dept. Owned, Traffic Signals, Ag Pumping, Misc. Cal-Trans
49				
50 Line Miles				
51 Miles of 4 kV		137	10%	
52 Miles of 12 kV		1,192	90%	
53				
54 Miles of overhead		512	39%	
55 Miles of underground		817	61%	
56 .				



Demand Results

Line No.	Data	Residential	Commercial Flat	Commercial Demand	Industrial TOU	City Contract	Street Lights Cust. Owned
1							1.16%
2	1 CP	208.14	55.86	30.56	151.51	11.30	0.05
3	4 CP	756.95	202.00	113.55	569.72	44.49	-
4	12 CP	1,658.59	511.39	290.82	1,522.77	109.98	0.21
5	1 NCP	222.07	70.54	37.78	191.31	13.97	0.05
6	4 NCP	801.95	267.52	142.15	716.10	54.33	0.21
7	12 NCP	1,790.40	668.33	370.17	1,936.51	136.35	0.64
8	Sum of Max Demands	3,865.21	935.38	519.12	2,109.65	177.39	0.64
9							
10	Energy @ Meter	696,137,017	285,755,139	164,025,450	968,600,635	69,219,011	316,226
11	Load Factor	25%	42%	43%	63%	53%	68%
12	NCP Coincidence Factor	0.46	0.71	0.71	0.92	0.79	1.00
13	CP Coincidence Factor	0.92	0.77	0.78	0.79	0.81	0.33
12							



Demand Results

Line No.	Data	Street Lights Dept. Owned	Traffic Signals	Ag Pumping	Misc. Cal-Trans	Blank	Total
1		98.84%					
2	1 CP	4.58	0.15	0.16	0.04	-	462
3	4 CP	-	0.58	0.57	0.16	-	1,688
4	12 CP	18.24	1.74	1.12	0.49	-	4,115
5	1 NCP	4.59	0.15	0.19	0.04	-	541
6	4 NCP	18.34	1.74	0.67	0.25	-	2,003
7	12 NCP	54.66	1.74	1.41	0.49	-	4,961
8	Sum of Max Demands	54.66	1.74	1.41	0.49	-	7,666
9							
10	Energy @ Meter	19,839,445	1,273,854	787,485	155,616		2,206,109,878
11	Load Factor	50%	100%	76%	43%		
12	NCP Coincidence Factor	1.00	1.00	1.00	1.00		
13	CP Coincidence Factor	0.33	1.00	0.77	1.00		
12							



Street Lighting

Line No.	Tariff	Lamp Type	Customer Class	# of Lamps	kW/Unit	Total kW	kWh/Yr	Charge per Unit	Revenue/Yr
1	LS-1	Incandescent - 1	Street and OD Lights - Dept. Owned	86	0.092	7.91	32,819	\$ 6.82	\$ 7,038
2	LS-1	Incandescent - 2.8	Street and OD Lights - Dept. Owned	312	0.189	58.97	244,599	\$ 10.12	\$ 37,889
3	LS-1	Incandescent - 4	Street and OD Lights - Dept. Owned	44	0.295	12.98	53,841	\$ 13.44	\$ 7,096
4	LS-1	Mercury Vapor - 3.5	Street and OD Lights - Dept. Owned	446	0.133	59.32	246,051	\$ 10.77	\$ 57,641
5	LS-1	Mercury Vapor - 7	Street and OD Lights - Dept. Owned	1,251	0.208	260.21	1,079,343	\$ 12.76	\$ 191,553
6	LS-1	Mercury Vapor - 10	Street and OD Lights - Dept. Owned	12	0.29	3.48	14,435	\$ 15.68	\$ 2,258
7	LS-1	LED Lighting - 4.1	Street and OD Lights - Dept. Owned	97	0.088	8.54	35,407	\$ 10.51	\$ 12,234
8	LS-1	LED Lighting - 5.34	Street and OD Lights - Dept. Owned	158	0.088	13.90	57,674	\$ 10.51	\$ 19,927
9	LS-1	LED Lighting - 5	Street and OD Lights - Dept. Owned	7	0.088	0.62	2,555	\$ 10.51	\$ 883
10	LS-1	LED Lighting - 5.571	Street and OD Lights - Dept. Owned	233	0.088	20.50	85,051	\$ 10.51	\$ 29,386
11	LS-1	LED Lighting - 10.68	Street and OD Lights - Dept. Owned	187	0.124	23.19	96,184	\$ 11.85	\$ 26,591
12	LS-1	LED Lighting - 10.5	Street and OD Lights - Dept. Owned	2	0.202	0.40	1,676	\$ 13.88	\$ 333
13	LS-1	LED Lighting - 14.1	Street and OD Lights - Dept. Owned	7	0.254	1.78	7,375	\$ 13.88	\$ 1,166
14	LS-1	LED Lighting - 9.6	Street and OD Lights - Dept. Owned	18	0.202	3.64	15,082	\$ 13.88	\$ 2,998
15	LS-1	LED Lighting - 13.62	Street and OD Lights - Dept. Owned	436	0.202	88.07	365,323	\$ 13.88	\$ 72,620
16	LS-1	LED Lighting - 15.5	Street and OD Lights - Dept. Owned	7	0.202	1.41	5,865	\$ 13.88	\$ 1,166
17	LS-1	High Pressure Sodium - 5.8	Street and OD Lights - Dept. Owned	2,467	0.088	217.10	900,514	\$ 10.51	\$ 311,138
18	LS-1	High Pressure Sodium - 9.5	Street and OD Lights - Dept. Owned	18,514	0.124	2,295.74	9,522,713	\$ 11.85	\$ 2,632,691
19	LS-1	High Pressure Sodium - 16	Street and OD Lights - Dept. Owned	989	0.202	199.78	828,679	\$ 13.88	\$ 164,728
20	LS-1	High Pressure Sodium - 22	Street and OD Lights - Dept. Owned	4,421	0.254	1,122.93	4,657,930	\$ 15.75	\$ 835,569
21	LS-1	High Pressure Sodium - 25	Street and OD Lights - Dept. Owned	647	0.307	198.63	823,913	\$ 17.39	\$ 135,016
22	LS-1	High Pressure Sodium - 40	Street and OD Lights - Dept. Owned	102	0.482	49.16	203,932	\$ 21.84	\$ 26,732
23	LS-2	INC. - 1000 (O221)	Street Lights - Cust. Owned	1	0.092	0.09	382	\$ 4.52	\$ 54
24	LS-2	M.V. - 7000 (O225)	Street Lights - Cust. Owned	103	0.208	21.37	88,660	\$ 9.66	\$ 11,912
25	LS-2	M.V. - 10000 (O226)	Street Lights - Cust. Owned	1	0.29	0.29	1,203	\$ 12.92	\$ 155
26	LS-2	M.V. - 20000 (O227)	Street Lights - Cust. Owned	5	0.46	2.30	9,540	\$ 19.77	\$ 1,186
27	LS-2	S.V. - 9500 (O231)	Street Lights - Cust. Owned	105	0.124	13.02	54,007	\$ 6.53	\$ 8,228
28	LS-2	S.V. - 16000 (O232)	Street Lights - Cust. Owned	31	0.202	6.36	26,386	\$ 9.05	\$ 3,420
29	LS-2	S.V. - 22000 (O233)	Street Lights - Cust. Owned	14	0.254	3.56	14,750	\$ 11.27	\$ 1,893
30	LS-2	S.V. - 40000 (O235)	Street Lights - Cust. Owned	-	0.482	-	-	\$ 20.36	\$ -
31	LS-2	M.V. - 7000 (O245)	Street Lights - Cust. Owned	51	0.208	10.52	43,657	\$ 7.96	\$ 4,833
32	LS-2	M.V. - 20000 (O247)	Street Lights - Cust. Owned	4	0.46	1.84	7,632	\$ 17.47	\$ 839
33	LS-2	M.V. - 55000 (O249)	Street Lights - Cust. Owned	3	1.102	3.31	13,713	\$ 42.35	\$ 1,525
34	LS-2	S.V. - 16000 (O252)	Street Lights - Cust. Owned	8	0.202	1.62	6,703	\$ 7.71	\$ 740
35	LS-2	S.V. - 22000 (O253)	Street Lights - Cust. Owned	8	0.254	2.03	8,429	\$ 9.94	\$ 954
36	LS-2	S.V. - 40000 (O255)	Street Lights - Cust. Owned	2	0.482	0.96	3,999	\$ 18.30	\$ 439
37	LS-2	INC. - 6000 (O330)	Street Lights - Cust. Owned	28	0.295	8.27	34,293	\$ 5.19	\$ 1,744
38	Outdoor Lighting	M.V. - 7000 (O181)	Street and OD Lights - Dept. Owned	228	0.208	47.36	196,430	\$ 10.33	\$ 28,222
39	Outdoor Lighting	M.V. - 20000 (O182)	Street and OD Lights - Dept. Owned	137	0.46	63.02	261,407	\$ 18.25	\$ 30,003
40	Outdoor Lighting	S.V. - 9500 (O183)	Street and OD Lights - Dept. Owned	100	0.124	12.40	51,453	\$ 10.39	\$ 12,472
41	Outdoor Lighting	S.V. - 16000 (O184)	Street and OD Lights - Dept. Owned	187	0.202	37.76	156,631	\$ 14.55	\$ 32,639
42	Outdoor Lighting	M.V. - 7000 (O331)	Street and OD Lights - Dept. Owned	24	0.208	4.99	20,707	\$ 5.03	\$ 1,449
43	Outdoor Lighting	M.V. - 20000 (O360)	Street and OD Lights - Dept. Owned	1	0.46	0.46	1,908	\$ 11.60	\$ 139
44									
45	LS-1			30,443		4,648	19,280,962		4,383,844
46	Outdoor Lighting			677		166	688,535		104,924
47	Total - Street and OD Lights - Dept. Owned			31,120		4,814	19,969,497		4,488,768
48									
49	LS-2			364		76	313,355		37,923
50	Total - Street Lights - Cust. Owned			364		76	313,355		37,923
51									
52	Total - All Street Lighting			31,484		4,890	20,282,852		4,526,690



Generation Costs - DCR

Line No.	Resource	RERC & Clearwater Adjusted; Reduced IPP, PV, Hoover									
		2018		2019		2020		2021		2022	
		\$/MWh	MWh	\$/MWh	MWh	\$/MWh	MWh	\$/MWh	MWh	\$/MWh	MWh
1	CalEnergy Portfolio Units (Renewable)	\$ 74.46	144,177	\$75.79	222,288	\$76.77	335,021	\$77.86	647,774	\$79.03	647,465
2	Clearwater - MultiMonths	\$ 68.05	124,830	\$40.50	124,830	\$40.61	124,830	\$41.13	124,830	\$42.43	124,830
3	Hoover	\$ 28.56	15,363	\$28.82	15,005	\$28.88	15,002	\$28.94	15,005	\$28.99	15,005
4	IPP Detail - Emissions	\$ 46.15	1,072,132	\$50.32	1,070,177	\$51.75	1,073,213	\$53.09	1,070,010	\$43.39	1,086,630
5	Palo Verde - MultiMonths	\$ 42.50	62,740	\$43.68	63,056	\$45.08	63,117	\$46.75	62,450	\$47.94	63,120
6	RERC	\$ 79.34	232,800	\$89.48	232,800	\$87.63	232,800	\$88.22	232,800	\$89.65	232,800
7	Salton Sea (Renewable) - MultiMonths	\$ 74.03	318,512	\$75.14	317,978	\$76.17	291,133		-		-
8	Cabazon Wind	\$ 59.30	71,220	\$59.30	71,220	\$59.30	71,395	\$59.30	71,220	\$59.30	71,220
9	DVL 20MW Solar Historical Gen	\$ 81.17	55,231	\$82.39	54,669	\$83.62	54,307	\$84.87	53,858	\$86.15	53,483
10	First Solar 14MW (no sim)	\$ 68.75	41,348	\$68.75	41,141	\$68.75	41,046	\$68.75	40,730	\$68.75	40,527
11	Recurrent Columbia II Solar 11MW (no sim)	\$ 69.98	32,759	\$69.98	32,595	\$69.98	32,502	\$69.98	32,270	\$69.98	32,108
12	Silverado 20MW (no sim)	\$ 71.25	44,473	\$71.25	44,248	\$71.25	44,133	\$71.25	43,800	\$71.25	43,572
13	sPower Antelope DSR Solar 25MW (no sim)	\$ 53.75	71,037	\$53.75	70,681	\$53.75	70,456	\$53.75	69,976	\$53.75	69,627
14	Tequesquite Solar 7.5MW (no sim)	\$ 83.15	15,870	\$84.39	15,791	\$85.66	15,744	\$86.94	15,634	\$88.25	15,555
15	WinTec	\$ 60.48	4,663	\$61.13	2,131		-		-		-
16	WKN	\$ 69.62	21,519	\$71.29	21,519	\$73.00	21,519	\$74.75	21,519	\$76.54	21,519
17											
18		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Average 2018-22</u>				
19	Weighted Average	\$59.17	\$61.43	\$62.71	\$63.94	\$60.25	\$61.50				
20	20/40/40 weighted average of Hoover IPP PV	\$41.17	\$43.36	\$44.51	\$45.72	\$42.33	\$43.42				
21											



Hourly Supply Costs

TOU Costs - Hourly Supply Costs for Calculation of TOU charges

TOU	Total	Variable	Fixed	TOU	Total	Variable	Fixed
0 Off	49%	69%	32%	0 Off	\$ 17,399	\$ 11,418	\$ 5,982
1 Mid	70%	94%	49%	1 Mid	\$ 24,739	\$ 15,423	\$ 9,317
2 Peak	100%	100%	100%	2 Peak	\$ 35,396	\$ 16,455	\$ 18,941

	Proposed	Existing	Cost	P-C	P-E	
Demand On-Peak						
Demand Mid-Peak	50%	40%	49%	1%	10%	Same as COS, Increase from Existing
Demand Off-Peak	25%	19%	32%	-7%	6%	Approximately half-way to COS, Increase from Existing
Energy On-Peak						
Energy Mid-Peak	82%	80%	94%	-12%	2%	Slight increase to existing, approximately 1/6 the delta from COS
Energy Off-Peak	70%	70%	69%	1%	0%	Same as COS and existing



High Voltage Adjustment

Line No.	Item	Service Level		
		Secondary	Primary (4KV, 12 KV)	Primary (>69 KV)
1				
2	Proposed Adjustment for High Voltage			
3	Demand Adjust (\$/kW)	\$ -	\$ (1.15)	\$ (9.47)
4	Energy Adjust (\$/kWh)	\$ -	\$ (0.0007)	\$ (0.0007)
5				
6	Revenue Impact (\$)			
7	On-Peak Demand (kW) for HV Customers		699,443	
8	Adjustment (\$/kW)		\$ (1.15)	
9	Revenue Impact (\$)		\$ (801,079)	\$ -



Primary Service Customers

Line No.	Account Name	Customer #	Customer Class	Service	FY 2014/15					
					Total On Peak KW	Total Mid Peak KW	Total Off Peak KW	Total Max KW	KWH	\$
1			CONTRACT	12kV	33,552	34,152	34,992	35,640	18,796,800	\$ 1,398,276.91
2			TOU	12kV	73,180	76,751	73,522	76,806	43,857,680	\$ 4,117,429.31
3			TOU	12kV	24,752	24,624	20,896	25,312	11,422,400	\$ 1,203,784.64
4			RESIDENTIAL MULTI F	12kV	3,487	3,487	3,487	3,487	2,592,000	\$ 304,615.81
5			TOU	12kV	5,140	5,088	5,376	5,388	2,656,400	\$ 282,961.20
6			CONTRACT	12kV	1,496	1,572	1,384	1,580	900,400	\$ 101,462.52
7			TOU	2-12kV	14,424	14,676	13,812	14,760	9,156,000	\$ 901,959.48
8			TOU	4kV	17,525	19,392	13,776	19,848	4,704,000	\$ 593,539.10
9			TOU	12kV	7,256	7,800	5,776	7,928	1,963,200	\$ 261,550.08
10			TOU	69 kV to 4kV	35,016	35,712	33,024	33,000	20,349,600	\$ 1,643,841.12
11			TOU	69 kV to 4kV	8,736	8,880	7,728	60,104	4,856,000	\$ 411,624.80
12			TOU	12kV	5,280	6,640	9,200	9,680	1,816,000	\$ 215,059.28
13			TOU	12kV	8,064	9,216	7,728	9,216	3,619,200	\$ 367,347.44
14			TOU	12kV	3,402	3,270	3,438	3,492	1,180,200	\$ 133,741.86
15			TOU	69 kV to 12kV	201,581	225,216	220,032	235,296	111,580,800	\$ 11,158,080.00
16			TOU	69 kV to 12kV	3,840	3,888	3,408	4,080	1,968,000	\$ 213,323.52
17			CONTRACT	69 kV to 12kV	61,491	62,365	60,090	62,914	30,140,584	\$ 3,098,865.17
18			TOU	4kV	6,432	8,624	11,936	11,936	3,232,000	\$ 355,154.21
19			TOU	4kV	7,920	8,160	7,880	8,480	4,444,000	\$ 454,281.73
20			TOU	12kV	8,928	12,384	9,168	12,576	2,793,600	\$ 351,581.25
21			TOU	12kV	23,688	25,776	24,048	25,776	7,473,600	\$ 902,921.01
13			TOU	12kV	7,260	7,140	6,020	7,540	2,584,000	\$ 299,535.40
22			TOU	4kV	14,512	14,928	14,176	15,152	7,383,364	\$ 766,807.20
23			TOU	4kV	1,084	1,052	1,036	1,000	73,439	\$ 73,438.59
24			TOU	4kV	2,238	2,228	2,228	1,092	529,200	\$ 129,105.00
25			TOU	4kV	6,688	6,816	7,008	7,360	3,043,600	\$ 347,299.38
26										
27		# Customers	On-Peak Demands							
28	CONTRACT	3	96,539		586.97	629.84	601.17	699.44	303,116,066.59	30,087,586.00
29	TOU	22	486,946	2,019,518						
30	RESIDENTIAL MULTI FAMILY	1	3,487							



Billing Determinants

Line No.	Data	Residential	Small Commercial	Medium Commercial	Large TOU Commercial	Contract 1	Contract 2	Contract 3	Contract 4	City Contract	Street Lights Cust. Owned
1		Residential	Commercial Flat	Commercial Dema	Industrial TOU					City Contract	Street Lights - Cust.
2	kWh										
5	2018	694,264,573	277,058,939	159,107,816	911,184,222	-	25,502,856	-	-	69,219,011	316,226
6	2019	695,035,157	281,114,465	161,401,185	951,565,727	-	-	-	-	69,219,011	316,226
7	2020	696,409,688	285,622,070	163,950,201	968,128,763	-	-	-	-	69,219,011	316,226
8	2021	697,528,181	290,092,865	166,478,401	984,480,113	-	-	-	-	69,219,011	316,226
9	2022	697,447,486	294,887,356	169,189,648	1,002,141,495	-	-	-	-	69,219,011	316,226
10											
11	kWh (adjusted for elasticity)										
14	2018	693,538,240	276,893,338	159,012,746	910,321,091	-	25,502,856	-	-	69,155,190	316,226
15	2019	690,063,397	280,084,829	160,810,298	946,298,813	-	-	-	-	68,834,965	316,226
16	2020	687,939,742	283,860,948	162,939,582	959,134,688	-	-	-	-	68,575,394	316,226
17	2021	685,556,224	287,579,243	165,036,166	971,644,035	-	-	-	-	68,315,823	316,226
18	2022	682,294,849	291,662,343	167,339,555	985,668,299	-	-	-	-	68,081,146	316,226
19											
20	Meter Months										
23	2018	1,172,763	124,200	9,759	6,127	-	10	-	-	3,889	4,367
24	2019	1,177,381	126,485	9,933	6,137	-	-	-	-	3,889	4,367
25	2020	1,182,028	128,896	10,117	6,137	-	-	-	-	3,889	4,367
26	2021	1,186,706	131,369	10,305	6,137	-	-	-	-	3,889	4,367
27	2022	1,191,415	133,904	10,498	6,137	-	-	-	-	3,889	4,367
28											
29	Revenues (no change to rates)										
32	2018	\$ 113,116,038	\$ 45,672,725	\$ 24,153,677	\$ 106,213,130	\$ -	\$ 2,002,005	\$ -	\$ -	\$ 7,172,245	\$ 37,923
33	2019	\$ 113,313,767	\$ 46,366,185	\$ 24,492,414	\$ 110,255,280	\$ -	\$ -	\$ -	\$ -	\$ 7,172,245	\$ 37,923
34	2020	\$ 113,590,397	\$ 47,130,069	\$ 24,868,235	\$ 111,781,714	\$ -	\$ -	\$ -	\$ -	\$ 7,172,245	\$ 37,923
35	2021	\$ 113,835,763	\$ 47,892,441	\$ 25,241,623	\$ 113,295,070	\$ -	\$ -	\$ -	\$ -	\$ 7,172,245	\$ 37,923
36	2022	\$ 113,923,977	\$ 48,703,189	\$ 25,641,218	\$ 114,925,272	\$ -	\$ -	\$ -	\$ -	\$ 7,172,245	\$ 37,923
37											
38	Revenues (with proposed rate changes)										
41	2018	\$ 114,405,899	\$ 46,112,308	\$ 24,373,450	\$ 107,665,806	\$ -	\$ 2,002,005	\$ -	\$ -	\$ 7,222,263	\$ 38,378
42	2019	\$ 120,993,248	\$ 49,063,790	\$ 25,865,895	\$ 119,425,817	\$ -	\$ -	\$ -	\$ -	\$ 7,548,006	\$ 40,697
43	2020	\$ 126,202,060	\$ 51,718,403	\$ 27,244,572	\$ 128,245,375	\$ -	\$ -	\$ -	\$ -	\$ 7,948,322	\$ 42,650
44	2021	\$ 132,527,479	\$ 54,069,205	\$ 28,707,915	\$ 136,830,806	\$ -	\$ -	\$ -	\$ -	\$ 8,393,061	\$ 44,697
45	2022	\$ 139,622,736	\$ 56,170,051	\$ 30,432,491	\$ 144,906,844	\$ -	\$ -	\$ -	\$ -	\$ 8,849,112	\$ 46,843
46											
47	KW (Billing Demand)										
50	2018	-	-	514,265	6,058,836	-	157,908	-	-	336,444	-
48	2019	-	-	520,578	6,277,434	-	-	-	-	336,444	-
51	2020	-	-	527,595	6,344,848	-	-	-	-	336,444	-
52	2021	-	-	534,555	6,411,824	-	-	-	-	336,444	-
53	2022	-	-	542,019	6,483,451	-	-	-	-	336,444	-
54											



Billing Determinants

Line No.	Data	Street Lights Dept. Owned	Traffic Lights	Ag Pumping	Misc. Lighting	
1		Street and OD Light	Traffic Signals	Ag Pumping		
2	kWh					
5	2018	19,839,445	1,273,854	787,485	155,616	
6	2019	19,839,445	1,273,854	787,485	155,616	
7	2020	19,839,445	1,273,854	787,485	155,616	
8	2021	19,839,445	1,273,854	787,485	155,616	
9	2022	19,839,445	1,273,854	787,485	155,616	
10						
11	kWh (adjusted for elasticity)					
14	2018	19,839,445	1,273,854	787,485	155,616	
15	2019	19,839,445	1,273,854	787,485	155,616	
16	2020	19,839,445	1,273,854	787,485	155,616	
17	2021	19,839,445	1,273,854	787,485	155,616	
18	2022	19,839,445	1,273,854	787,485	155,616	
19						
20	Meter Months					
23	2018	373,436	12	528	12	
24	2019	373,436	12	528	12	
25	2020	373,436	12	528	12	
26	2021	373,436	12	528	12	
27	2022	373,436	12	528	12	
28						
29	Revenues (no change to rates)					
32	2018	\$ 4,488,768	\$ 120,588	\$ 124,181	\$ 21,024	\$ 303,122,302
33	2019	\$ 4,488,768	\$ 120,588	\$ 124,181	\$ 21,024	\$ 306,392,374
34	2020	\$ 4,488,768	\$ 120,588	\$ 124,181	\$ 21,024	\$ 309,335,142
35	2021	\$ 4,488,768	\$ 120,588	\$ 124,181	\$ 21,024	\$ 312,229,624
36	2022	\$ 4,488,768	\$ 120,588	\$ 124,181	\$ 21,024	\$ 315,158,383
37						
38	Revenues (with proposed rate changes)					
41	2018	\$ 4,490,027	\$ 122,213	\$ 127,145	\$ 21,276	\$ 306,580,769
42	2019	\$ 4,496,443	\$ 129,597	\$ 138,405	\$ 22,562	\$ 327,724,460
43	2020	\$ 4,501,848	\$ 135,818	\$ 147,913	\$ 23,645	\$ 346,210,605
44	2021	\$ 4,507,512	\$ 142,337	\$ 156,074	\$ 24,780	\$ 365,403,866
45	2022	\$ 4,513,448	\$ 149,169	\$ 162,903	\$ 25,969	\$ 384,879,567
46						
47	KW (Billing Demand)					
50	2018	-	-	-	-	
48	2019	-	-	-	-	
51	2020	-	-	-	-	
52	2021	-	-	-	-	
53	2022	-	-	-	-	
54						



Network Access Charge

Line No.	Item		Year 1	Year 2	Year 3	Year 4	Year 5						
1	NAC - Cost of Service	<u>Residential</u>	<u>Commercial-Flat</u>	<u>Commercial-Demand</u>	<u>Industrial TOU</u>								
2	Distribution - Demand Related	\$20.75	\$63.45	\$8.38	\$9.95								
3	less Reliability Charge Revenues	\$1.24	\$3.78	\$0.42	\$0.48								
4	Net Distribution - Demand Related	\$19.51	\$59.67	\$7.96	\$9.47								
5		\$/Meter	\$/Meter	\$/kW	\$/kW								
6	2022	\$21.71											
7	RESIDENTIAL												
8	NAC Phase-In		14.0%	28.0%	42.0%	56.0%	71.0%						
9	\$/Meter		2.73	5.46	8.19	10.93	13.85						
10													
11	Proposed Tiering	Tier Increment											
12	NAC - Tier 1	39%	\$ 1.08	\$ 2.16	\$ 3.23	\$ 4.31	\$ 5.47						
13	NAC - Tier 2	100%	\$ 2.73	\$ 5.46	\$ 8.19	\$ 10.93	\$ 13.85						
14	NAC - Tier 3	209%	\$ 5.72	\$ 11.43	\$ 17.15	\$ 22.86	\$ 28.98						
15													
16	NAC Tier Increment Calculation	kWh per Tier	Avg Bill (kWh)	Approx kW	Ratio								
17	Summer - Tier 1	0-750	401.4	1.06	1.00								
18	Summer - Tier 2	751-1500	1039.8	2.76	2.59								
19	Summer - Tier 3	> 1500	2069.7	5.48	5.16								
20	Winter - Tier 1	0-350	208.3	0.55	1.00								
21	Winter - Tier 2	351-750	516.6	1.37	2.48								
22	Winter - Tier 3	> 750	1134.0	3.01	5.44								
23	Average - Tier 1		272.7	0.7	1.00								
24	Average - Tier 2		691.0	1.83	2.52								
25	Average - Tier 3		1445.9	3.83	5.35								
26													
27	Billing Det. (% of Residential Meters)	Summer	Winter	Average									
28	Tier 1	61%	40%	47%									
29	Tier 2	30%	41%	38%									
30	Tier 3	9%	19%	16%									
31													
32	COMMERCIAL-FLAT			0.3	0.4	0.6	1						
33	NAC Phase-In		15%	30.0%	45.0%	50.0%	55.0%						
34	\$/Meter		8.95	17.90	26.85	29.83	32.82						
35					45%	50%	55%						
36	Proposed Rates - Commercial Flat	Tier Increment			26.85	29.83	32.82						
37	NAC - Tier 1	20%	\$ 1.77	\$ 3.55	\$ 5.32	\$ 5.91	\$ 6.50	Very Small	\$ 1.77	\$ 1.77	\$ 0.59	\$ 0.59	
38	NAC - Tier 2	56%	\$ 5.03	\$ 10.06	\$ 15.09	\$ 16.77	\$ 18.45	Small	\$ 5.03	\$ 5.03	\$ 1.68	\$ 1.68	
39	NAC - Tier 3	100%	\$ 8.95	\$ 17.90	\$ 26.85	\$ 29.83	\$ 32.82	Average	\$ 8.95	\$ 8.95	\$ 2.98	\$ 2.98	
40	NAC - Tier 4	241%	\$ 21.53	\$ 43.06	\$ 64.59	\$ 71.77	\$ 78.95	Large	\$ 21.53	\$ 21.53	\$ 7.18	\$ 7.18	
41													
42	NAC Tier Increment Calculation - Commercial Flat	Avg Bill (kWh)	Approx kW	Ratio									
43	Average - Tier 1	199.4	2.3	1.00									
44	Average - Tier 2	918.2	6.4	2.84									
45	Average - Tier 3	2133.7	11.4	5.05									
46	Average - Tier 4	7715.0	27.5	12.14									
47													
48	Billing Det. (% of Commercial Flat Meters)	Average/Yr											
49	Tier 1	33%											
50	Tier 2	28%											
51	Tier 3	16%											
52	Tier 4	22%											
53													
54	COMMERCIAL-DEMAND												
55	NAC Phase-In		20%	40.0%	60.0%	80.0%	100.0%						
56	\$/Meter		1.59	3.18	4.77	6.37	7.96						
57													
58	Sum of Class Demands	2012	2013	2014	Average								
59	Max Demand	2,072,417	2,109,576	2,128,940									
60	On-Peak Demand	1,802,632	1,849,767	1,891,060									
61	Mid-Peak Demand	1,958,445	2,018,593	2,040,443									
62	Off-Peak Demand	1,867,836	1,896,127	1,915,160									
63													
64	On-Peak Demand (% of Max Demand)	87%	88%	89%	88%								
65	Mid-Peak Demand (% of Max Demand)	95%	96%	96%	95%								
66	Off-Peak Demand (% of Max Demand)	90%	90%	90%	90%								
67													



Reliability Funds Cash

Line No.		Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022
1						
2	Operating revenues:					
3	Reliability Charge Revenue	\$ 25,687,804	\$ 25,827,698	\$ 25,969,430	\$ 26,113,065	\$ 26,258,655
	Check: Reliability Charge Revenue (COSA Model)	\$ 25,825,121	\$ 25,990,180	\$ 26,157,047	\$ 26,326,758	\$ 26,491,730
4	Less: General Fund Transfer (11.5%)	2,954,098	2,970,185	2,986,484	3,003,003	3,019,745
5	Net Reliability Charge Revenue	\$ 22,733,707	\$ 22,857,512	\$ 22,982,946	\$ 23,110,063	\$ 23,238,909
6						
7	Operating expenses:					
8	RERC 1 & 2 Debt Service					
9	2004 Debt Service (77.3%)	\$ -	\$ -	\$ -	\$ -	\$ -
10	2005 A & B Bond issues	-	-	-	-	-
11	2008 A Debt Service (77.3%)	1,696,348	5,150,308	5,191,281	5,208,571	5,240,526
12	2008 C & 2011 A Debt Service (3.4%)	100,577	160,159	215,102	215,014	215,604
13	2013 A Debt Service (Refunded 2008 A) (17.2%) (77.3%)	3,454,109	-	-	-	-
14	2013 A Debt Service (Refunded 2008 C & 2011A) (29.0%) (3.4%)	60,439	-	-	-	-
15	Subtotal RERC 1 & 2 Debt Service	\$ 5,311,473	\$ 5,310,467	\$ 5,406,383	\$ 5,423,585	\$ 5,456,129
16						
17	RERC 3 & 4 Debt Service					
18	2005 A & B Bond issues	\$ -	\$ -	\$ -	\$ -	\$ -
19	2008 C & 2011 A Debt Service (15.0%)	443,723	706,583	948,979	948,592	951,193
20	2008 D Debt Service (46.2%)	6,302,011	6,285,738	6,261,466	6,241,553	6,202,750
21	2013 A Debt Service (Refunded 2008 C & 2011A) (29.0%) (15.0%)	266,643	-	-	-	-
22	Subtotal RERC 3 & 4 Debt Service	\$ 7,012,377	\$ 6,992,321	\$ 7,210,445	\$ 7,190,146	\$ 7,153,943
23						
24	Total RERC 1-4 Debt Service	\$ 12,323,850	\$ 12,302,788	\$ 12,616,828	\$ 12,613,731	\$ 12,610,072
25						
26	Debt Service - RTRP/STP					
27	2005 A & B Bond issues	\$ -	\$ -	\$ -	\$ -	\$ -
28	2008 C & 2011 A Debt Service (2.7%)	79,870	127,185	170,816	170,747	171,215
29	2013 A Debt Service (Refunded 2008 C & 2011A) (29.0%) (2.7%)	45,911	-	-	-	-
30	2008 D Debt Service (9.0%)	1,227,664	1,224,494	1,219,766	1,215,887	1,208,328
31	2010 B Bond issue	359,117	357,337	311,080	-	-
32	2010 A Bond issue - spent portion	898,172	896,769	895,366	1,192,895	1,185,654
33	2018 New Bond issue	-	-	-	-	-
34	2021 New Bond issue	-	-	-	-	-
35	Total RTRP/STP Debt Service	\$ 2,610,735	\$ 2,605,786	\$ 2,597,028	\$ 2,579,529	\$ 2,565,196
36						
37	Total Debt Service Payments	\$ 14,934,585	\$ 14,908,574	\$ 15,213,856	\$ 15,193,259	\$ 15,175,268
38						
39						
40	Reserves/Rates - Reliability Fund - RTRP CIP	\$ 8,462,498	\$ 10,879,599	\$ 8,951,734	\$ 9,206,858	\$ 17,754,851
41						
42						
43	Net Cash Flow	\$ (663,376)	\$ (2,930,660)	\$ (1,182,645)	\$ (1,290,055)	\$ (9,691,210)
44						
45	Reliability Fund Reserve	\$ 49,885,081	\$ 46,954,420	\$ 45,771,776	\$ 44,481,721	\$ 34,790,511
46						



Contribution by Customer Class 2010 Calculation

Electric Cost of Service Summary Class Over/(Under Collection)

		Total	Residential	Commercial	Commercial - Demand	Industrial-TOU
Revenue Requirement- Internal 2010 Cost of Service						
	Total Costs from 2010 Cost of Service	\$ 304,845,105	\$ 128,033,463	\$ 42,966,366	\$ 18,062,865	\$ 80,193,799
	Less Other Revenues	\$ (51,229,463)	\$ (19,664,704)	\$ (7,774,321)	\$ (3,499,237)	\$ (14,715,647)
		<u>\$ 253,615,642</u>	<u>\$ 108,368,759</u>	<u>\$ 35,192,045</u>	<u>\$ 14,563,628</u>	<u>\$ 65,478,152</u>
			42.73%	13.88%	5.74%	25.82%
Additional Reserves *		\$ 21,873,877	\$ 9,186,922	\$ 3,083,012	\$ 1,296,084	\$ 5,754,231
Revenue Requirement with Reserves	A	\$ 275,489,519	\$ 117,555,681	\$ 38,275,057	\$ 15,859,712	\$ 71,232,383
Retail Revenues- 2010	B	\$ 275,489,519	\$ 107,305,581	\$ 45,559,756	\$ 19,531,475	\$ 75,789,749
			38.95%	16.54%	7.09%	27.51%
Retail Revenues less Revenue Requirement	B-A	\$ -	\$ (10,250,100)	\$ 7,284,699	\$ 3,671,763	\$ 4,557,366
	(B-A) /A	0.00%	-8.72%	19.03%	23.15%	6.40%
				\$ 7,284,699	\$ 3,671,763	\$ 4,557,366
				46.96%	23.67%	29.38%

*- Additional Reserves determined by the difference between Retail Revenues and Cost of Service less Other Revenues. Additional Reserves allocated to customer class by percentage of costs allocate to customer class.



Contribution by Customer Class 2010 Calculation

Electric Cost of Service Summary Class Over/(Under Collection)

		Contract 1	Contract 2	Contract 3	Contract 4	City Contract	Street Lights - Cust. Owned
Revenue Requirement- Internal 2010 Cost of Service							
	Total Costs from 2010 Cost of Service	\$ 3,668,338	\$ 3,686,081	\$ 2,596,201	\$ 13,519,654	\$ 7,728,557	
	Less Other Revenues	\$ (563,322)	\$ (542,380)	\$ (401,338)	\$ (2,077,083)	\$ (1,305,680)	
		<u>\$ 3,105,016</u>	<u>\$ 3,143,701</u>	<u>\$ 2,194,863</u>	<u>\$ 11,442,571</u>	<u>\$ 6,422,877</u>	<u>\$ -</u>
		1.22%	1.24%	0.87%	4.51%	2.53%	0.00%
Additional Reserves *		\$ 263,218	\$ 264,491	\$ 186,288	\$ 970,090	\$ 554,555	\$ -
Revenue Requirement with Reserves	A	\$ 3,368,234	\$ 3,408,192	\$ 2,381,151	\$ 12,412,661	\$ 6,977,432	\$ -
Retail Revenues- 2010	B	\$ 2,274,192	\$ 2,251,178	\$ 1,792,180	\$ 8,477,124	\$ 6,873,675	\$ -
		0.83%	0.82%	0.65%	3.08%	2.50%	0.00%
Retail Revenues less Revenue Requirement	B-A	\$ (1,094,042)	\$ (1,157,014)	\$ (588,971)	\$ (3,935,537)	\$ (103,757)	\$ -
	(B-A) /A	-32.48%	-33.95%	-24.73%	-31.71%	-1.49%	#DIV/0!
		\$ 15,513,828					

*- Additional Reserves determined by the difference between Retail Revenues and Cost of Service less Other Revenues. Additional Reserves allocated to customer class by percentage of costs allocate to customer class.



Contribution by Customer Class 2010 Calculation

Electric Cost of Service Summary Class Over/(Under Collection)

		Street and OD Lights - Dept. Owned	Traffic Signals	Ag Pumping	Miscellaneous- Lighting	Total
Revenue Requirement- Internal 2010 Cost of Service						
	Total Costs from 2010 Cost of Service	\$ 3,115,940	\$ 195,067	\$ 1,007,867	\$ 70,905	\$ 304,845,103
	Less Other Revenues	\$ (475,146)	\$ (32,259)	\$ (166,237)	\$ (12,110)	\$ (51,229,464)
		<u>\$ 2,640,794</u>	<u>\$ 162,808</u>	<u>\$ 841,630</u>	<u>\$ 58,795</u>	<u>\$ 253,615,639</u>
		1.04%	0.06%	0.33%	0.02%	100.00%
Additional Reserves *		\$ 223,581	\$ 13,997	\$ 72,319	\$ 5,088	\$ 21,873,877
Revenue Requirement with Reserves	A	\$ 2,864,375	\$ 176,805	\$ 913,949	\$ 63,883	\$ 275,489,516
Retail Revenues- 2010	B	\$ 4,457,079	\$ 168,419	\$ 895,998	\$ 113,113	\$ 275,489,519
		1.62%	0.06%	0.33%	0.04%	100.00%
Retail Revenues less Revenue Requirement	B-A	\$ 1,592,704	\$ (8,386)	\$ (17,951)	\$ 49,230	\$ 3
	(B-A) /A	55.60%	-4.74%	-1.96%	77.06%	0.00%

*- Additional Reserves determined by the difference between Retail Revenues and Cost of Service less Other Revenues. Additional Reserves allocated to customer class by percentage of costs allocate to customer class.



Streetlight - LED Replacement (LS-1)

Streetlighting - LED Replacement

TYPE	SIZE	Lumens	UNITS	Spec Wattage	Lumen	Per Lamp/Mo		Total Revenue
						Rates - Existing	Per Internet Search	
INCANDESCENT	1	1,000	88	100	1600	\$ 6.82	\$	7,202
Induction (No Change)	2.8	2,800	312	55	800	\$ 10.12	\$	37,889
	4	4,000	44	300	3600	\$ 13.44	\$	7,096
MERCURY VAPOR	3.5	3,500	446	100	4000	\$ 10.77	\$	57,641
	7	7,000	1251	175	7300	\$ 12.76	\$	191,553
	10	10,000	12	400	23000	\$ 15.68	\$	2,258
HIGH PRESSURE SODIUM	5.8	5,800	2453	70	6500	\$ 10.51	\$	309,372
	9.5	9,500	18801	100	9500	\$ 11.85	\$	2,673,502
	16	16,000	949	150	1600	\$ 13.88	\$	158,065
	22	22,000	4498	200	22,000	\$ 15.75	\$	850,122
	25	25,000	804	250	25,000	\$ 17.39	\$	167,779
	40	40,000	294	400	40,000	\$ 21.84	\$	77,052

LED Lights		Rate	\$/yr	No Change	Equivlaent Lumens		
Replacement	Watts Units						
	42	88	6.82 \$	7,202	1,000	1,000	5,800
	58	44	13.44 \$	7,096	4,000	4,000	3,500 9,500
	58	446	10.77 \$	57,641	3,500		
	93	1251	12.76 \$	191,553	7,000	7,000	9,500
	139	12	15.68 \$	2,258	10,000	10,000	22,000
	42	2453	10.51 \$	309,372	5,800		
	58	18801	11.85 \$	2,673,502	9,500		
	93	949	13.88 \$	158,065	16,000		
	139	4498	15.75 \$	850,122	22,000		
	185	804	17.39 \$	167,779	25,000		
	275	294	21.84 \$	77,052	40,000		

Adjustment Factor		1	
Rate Tariff			
LED Watt		# of Lamps	LED Per Lamp / Mo
0 \$	37,889		No change \$ 10.12
42 \$	309,372		
42 \$	7,202	\$ 316,574	2541 \$ 10.38
58 \$	7,096		
58 \$	57,641		
58 \$	2,673,502	\$ 2,738,240	19291 \$ 11.83
93 \$	191,553		
93 \$	158,065	\$ 349,619	2200 \$ 13.24
139 \$	850,122		
139 \$	2,258	\$ 852,380	4510 \$ 15.75
185 \$	167,779	\$ 167,779	804 \$ 17.39
275 \$	77,052	\$ 77,052	294 \$ 21.84



Streetlight - LED Replacement (LS-2)

Streetlighting - LED Replacement

TYPE	SIZE	Lumens	Per Lamp/Yr		Energy & Mainte	Energy Rate	Demand
			Spec Watt	Energy Only			Cost (Remaining)
INCANDESCENT Induction (No Change)	1	1,000	100	\$ 42.52	\$ 54.19	\$ 0.0658	\$ 35.94
	2.5	2,500	55	\$ 88.83	\$ 103.43	\$ 3.62	\$ 85.21
	4	4,000	300	\$ 135.72	\$ 156.13	\$ 19.74	\$ 115.98
	6	6,000	433	\$ 156.13	\$ 196.96	\$ 28.52	\$ 127.61
MERCURY VAPOR	7	7,000	175	\$ 95.46	\$ 115.88	\$ 11.52	\$ 83.94
	10	10,000	400	\$ 131.66	\$ 155.00	\$ 26.32	\$ 105.34
	20	20,000	1150	\$ 209.59	\$ 237.29	\$ 75.68	\$ 133.91
	35	35,000	2275	\$ 361.49	\$ 399.38	\$ 149.71	\$ 211.78
	55	55,000	3775	\$ 508.17	\$ 559.21	\$ 248.42	\$ 259.75
HIGH PRESSURE SODIUM	5.8	5,800	70	\$ 40.37	\$ 53.50	\$ 4.61	\$ 35.76
	9.5	9,500	100	\$ 63.74	\$ 78.32	\$ 6.58	\$ 57.16
	16	16,000	150	\$ 92.56	\$ 108.61	\$ 9.87	\$ 82.69
	22	22,000	200	\$ 119.23	\$ 135.28	\$ 13.16	\$ 106.07
	25	25,000	250	\$ 143.81	\$ 161.30	\$ 16.45	\$ 127.36
	40	40,000	400	\$ 219.57	\$ 244.36	\$ 26.32	\$ 193.25

LED Lights	Replacement	Watts	Cost of Energy	Energy Only	Maintenance	Adder	Energy + Maint	Lumen
Per internet search	42	\$	2.76	\$	38.70	\$	11.67	\$ 50.37
	42	\$	2.76	\$	87.97	\$	14.60	\$ 102.57
	58	\$	3.82	\$	119.80	\$	20.41	\$ 140.21
	93	\$	6.12	\$	133.73	\$	40.83	\$ 174.56
7,300	93	\$	6.12	\$	90.06	\$	20.42	\$ 110.48
	139	\$	9.15	\$	114.48	\$	23.34	\$ 137.82
	139	\$	9.15	\$	143.06	\$	27.70	\$ 170.76
	275	\$	18.10	\$	229.88	\$	37.89	\$ 267.77
23,000	432	\$	28.44	\$	288.19	\$	51.04	\$ 339.23
	42	\$	2.76	\$	38.53	\$	13.13	\$ 51.66
	58	\$	3.82	\$	60.98	\$	14.58	\$ 75.56
	93	\$	6.12	\$	88.81	\$	16.05	\$ 104.86
6,500	139	\$	9.15	\$	115.22	\$	16.05	\$ 131.27
	185	\$	12.17	\$	139.53	\$	17.49	\$ 157.02
	275	\$	18.10	\$	211.34	\$	24.79	\$ 236.13
	275	\$	18.10	\$	211.34	\$	24.79	\$ 236.13

Adjustment Factor		1	
Rate Tariff	LED Watt	Data Points	
		Equivalent Lume	Energy Only
Rate	42	1,000	\$ 38.70
	42	2,500	\$ 87.97
	42	5,800	\$ 38.53
	58	4,000	\$ 119.80
	58	9,500	\$ 60.98
	93	6,000	\$ 133.73
	93	7,000	\$ 90.06
	93	16,000	\$ 88.81
	139	10,000	\$ 114.48
	139	20,000	\$ 143.06
	139	22,000	\$ 115.22
	185	25,000	\$ 139.53
	275	35,000	\$ 229.88
	275	40,000	\$ 211.34
	432	55,000	\$ 288.19
	432	55,000	\$ 288.19
Rate	42	1,000	\$ 50.37
	42	2,500	\$ 102.57
	42	5,800	\$ 51.66
	58	4,000	\$ 140.21
	58	9,500	\$ 75.56
	93	6,000	\$ 174.56
	93	7,000	\$ 110.48
	93	16,000	\$ 104.86
	139	10,000	\$ 137.82
	139	20,000	\$ 170.76
	139	22,000	\$ 131.27
	185	25,000	\$ 157.02
	275	35,000	\$ 267.77
	275	40,000	\$ 236.13
	432	55,000	\$ 339.23
	432	55,000	\$ 339.23



Streetlight - LED Offer for Outdoor Lights

Streetlighting - Existing and LED Offer for Outdoor Lights

	Class	Total KWh	Total Revenue	\$/kWh
Outdoor Lighting OL	LS-1	19,112,668	\$ 4,383,844	0.23
Department Owned & Maintained	OL	693,142	\$ 104,924	0.15

Month	Existing (Mo)	Proposed FY18	Proposed FY19	Proposed FY20	Proposed FY21	Proposed FY22
<u>MV 7000</u>	\$ 10.33	\$ 10.83	\$ 11.35	\$ 11.89	\$ 12.46	\$ 13.06
<u>MV 20000</u>	\$ 18.25	\$ 19.13	\$ 20.05	\$ 21.01	\$ 22.02	\$ 23.08
<u>HPS 9500</u>	\$ 10.39	\$ 10.89	\$ 11.41	\$ 11.96	\$ 12.53	\$ 13.13
<u>HPS 16000</u>	\$ 14.55	\$ 15.25	\$ 15.98	\$ 16.75	\$ 17.55	\$ 18.39

% Increase	4.8%	2016	2018	2019	2020	2021	2022
		April 1	Jan 1	Jan 1	Jan 1	Jan 1	Jan 1
Current / Projected Revenue	\$ 104,924	\$ 109,960	\$ 115,238	\$ 120,770	\$ 126,567	\$ 132,642	
Partial Year		\$ 106,183	\$ 112,599	\$ 118,004	\$ 123,668	\$ 129,604	
Incremental Revenue	Annual	\$ 1,259	\$ 6,416	\$ 5,405	\$ 5,664	\$ 5,936	
	Cummulative	\$ 1,259	\$ 7,675	\$ 13,080	\$ 18,744	\$ 24,680	

LED Equivalent

TYPE	SIZE	Lumens	Spec Wattage	Per Month	LED Lights Replacement Watts	SL-1 Rate	Proposed Rate
MERCURY VAPOR	7	7,000	175	\$ 10.33	93	\$ 13.24	\$ 13.24
	20	20,000	1,150	\$ 18.25	139	\$ 15.75	\$ 15.75
HIGH PRESSURE SODIUM	9.5	9,500	100	\$ 10.39	58	\$ 11.83	\$ 11.83
	16	16,000	150	\$ 14.55	93	\$ 13.24	\$ 13.24



City Owned EV Charging Station Analysis

January Average Energy	Std. Dev	Peak per E	Std. Dev F	Daily Max	Ave Dema	Std. Dev C	Cumulative	Events/day
7.96	5.06	19.68	10.59	29.85	20.83	10.87	139	4.48
February Average Energy								
14.67	11.66	24.97	10.75	35.42	23.88	10.32	116	4.00
March Average Energy								
16.4	12.9	24.1	12.1	37.6	24.3	12.1	174	5.6
April Average Energy								
17.45322382	13.68866	25.44376	12.23911	42.27067	25.25586	11.81014	181	6.033333
May Average Energy								
17.44248447	13.00869	25.75495	11.27462	42.02133	28.08573	12.098	190	6.129032
June Average Energy								
18.42021505	13.67269	28.50909	10.52331	37.15429	28.80328	10.78873	33	4.714286
Total Average Energy								
16.19	12.75	24.32	11.65	37.45	24.91	11.77	834	5.25

\$ 0.07 22.89 \$/ Demanc 10.19

\$ 1.124 597.78 Total Demand

\$ 6.23 Demand + Energy / Event 139

\$ 0.2061 \$ 6.44 Demand + Energy + Customer / Event 116

174

181

67% of Da 12.67 190

35.98 141.43

157

Std 29

EV Public Charging Data	Avg	Std Dev	Low Range	High Range
# of Charging Events	222	75.87	146.30	298.04
Peak Demand Day (kW)	26.11	11.63	14.48	37.74
Duration (min)	26.00	16.17	9.83	42.17
Energy (kWh)	10.56	6.59	3.96	17.15

Collected from January 1, 2016 to December, 2016