

FULL UTILITY
COST OF SERVICE

WHAT?

WHY?

HOW?

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UTEC

WHAT IS "COST OF SERVICE"?

**THE AMOUNT OF COST YOU HAVE TO PROVIDE YOUR
SERVICES TO YOUR CUSTOMERS.**

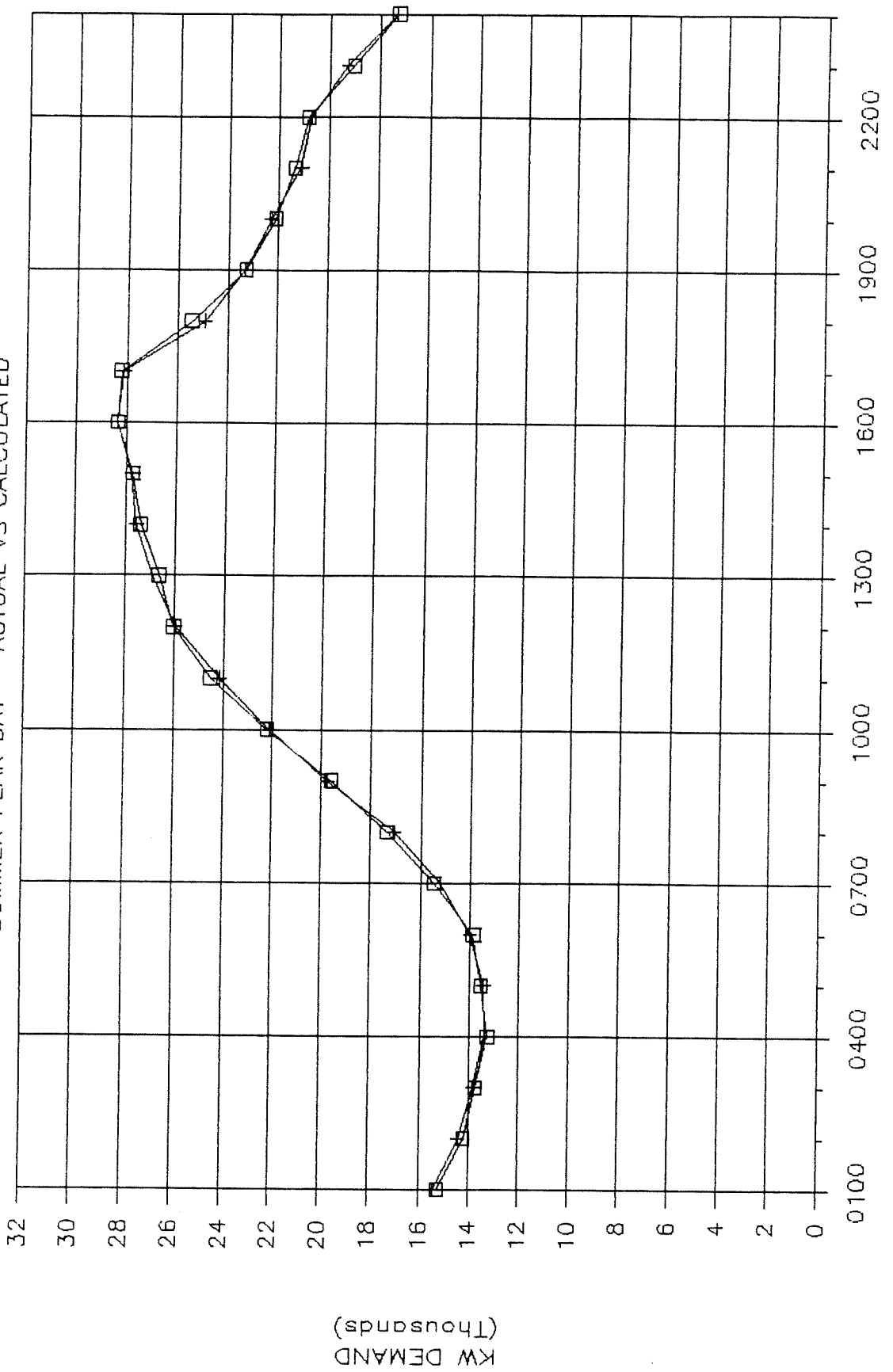
**ANALYSIS TO DETERMINE WHAT IT COSTS YOU TO
PROVIDE SERVICE TO YOUR VARIOUS UTILITIES, AND TO
PROVIDE SERVICE TO THE DIFFERENT CLASSES OF
CUSTOMERS SERVED BY YOUR VARIOUS UTILITIES.**

WHAT ARE THE DIFFERENT CLASSES OF CUSTOMERS?

The answer to this question will depend on your particular system and the customers you serve, and how you consider these customers. A typical breakdown of customer classes is **residential, commercial, and industrial**. However, for rate making purposes, many utilities consider additional customer classes such as **large industrial, city or utility, college or university, hospital, and church**. Most utilities break down electric residential customers by sub-classes including **all electric, electric water heater, general, and apartment**. Other typical classes of electric customers include **street lights, security lights, and traffic lights**. Often times water and waste water customers are also classified as **inside and outside city limits** customers.

TOTAL COMPARISON

SUMMER PEAK DAY - ACTUAL VS CALCULATED



□ TOTAL CALCULATED
+ TOTAL ACTUAL
FIGURE IV-21

RESIDENTIAL LOAD PROFILE

FOR SUMMER PEAK DAY

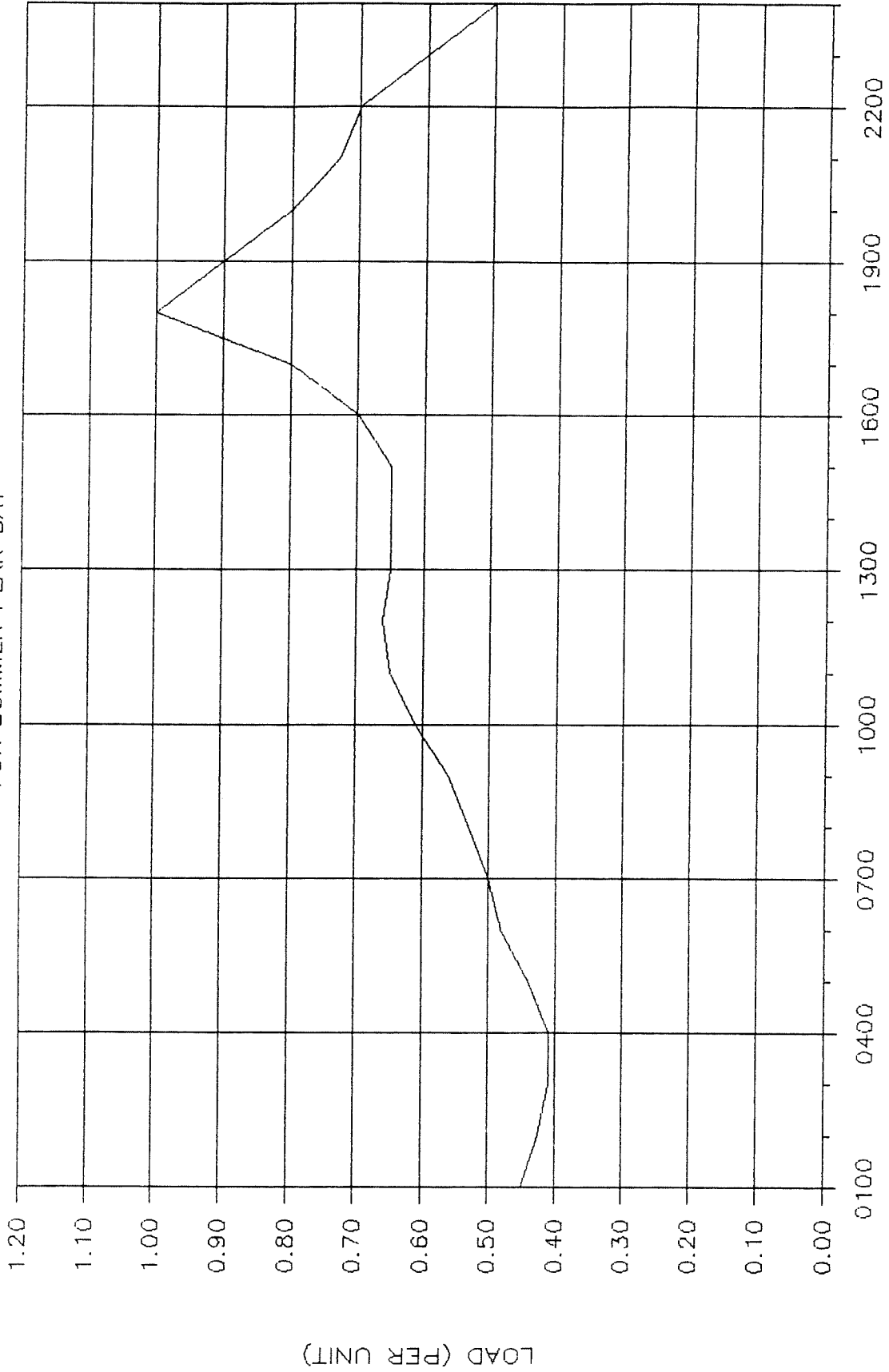


FIGURE IV-13

COMMERCIAL LOAD PROFILE

FOR SUMMER PEAK DAY

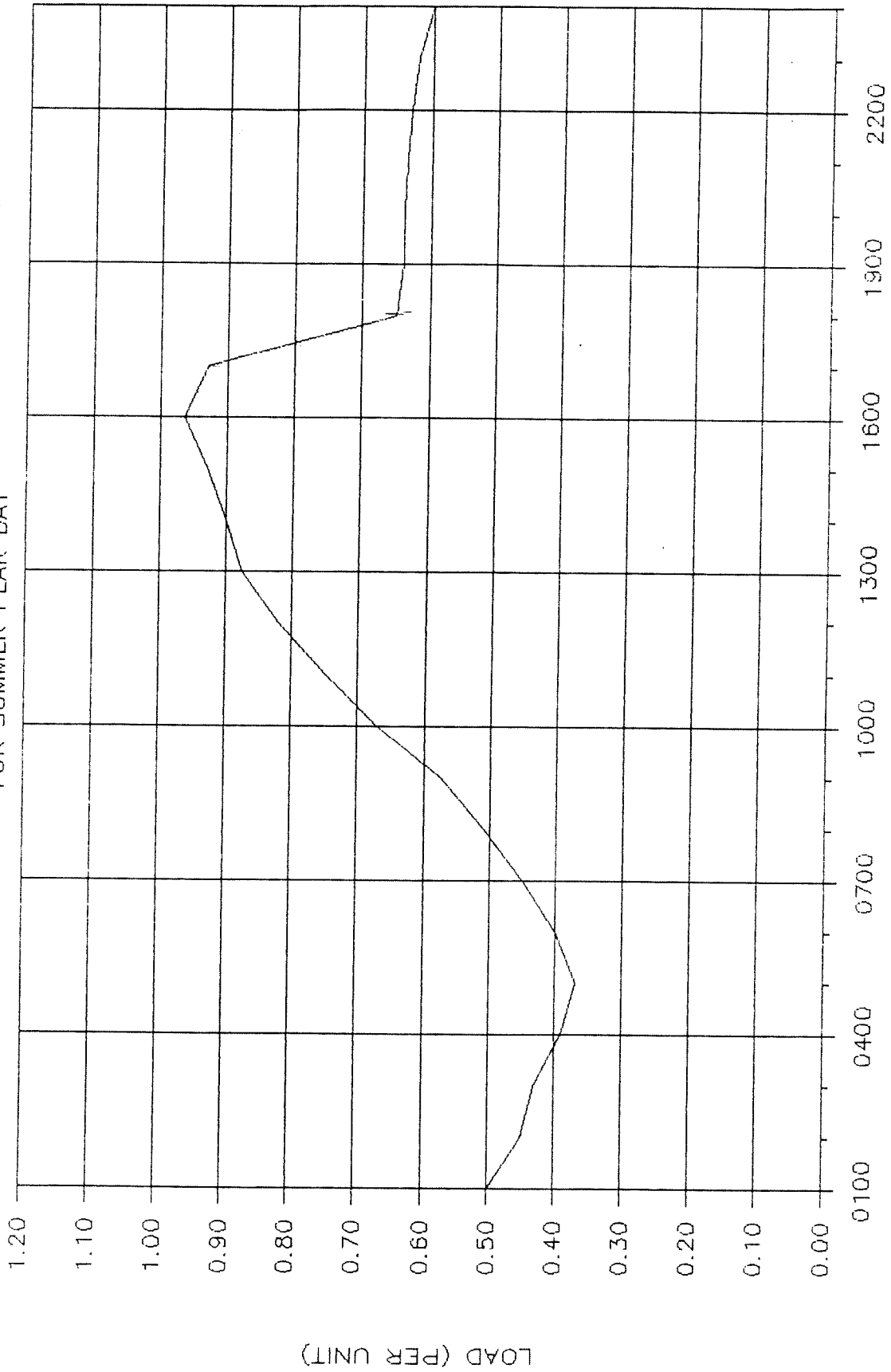


FIGURE IV--14

INDUSTRIAL LOAD PROFILE

FOR SUMMER PEAK DAY

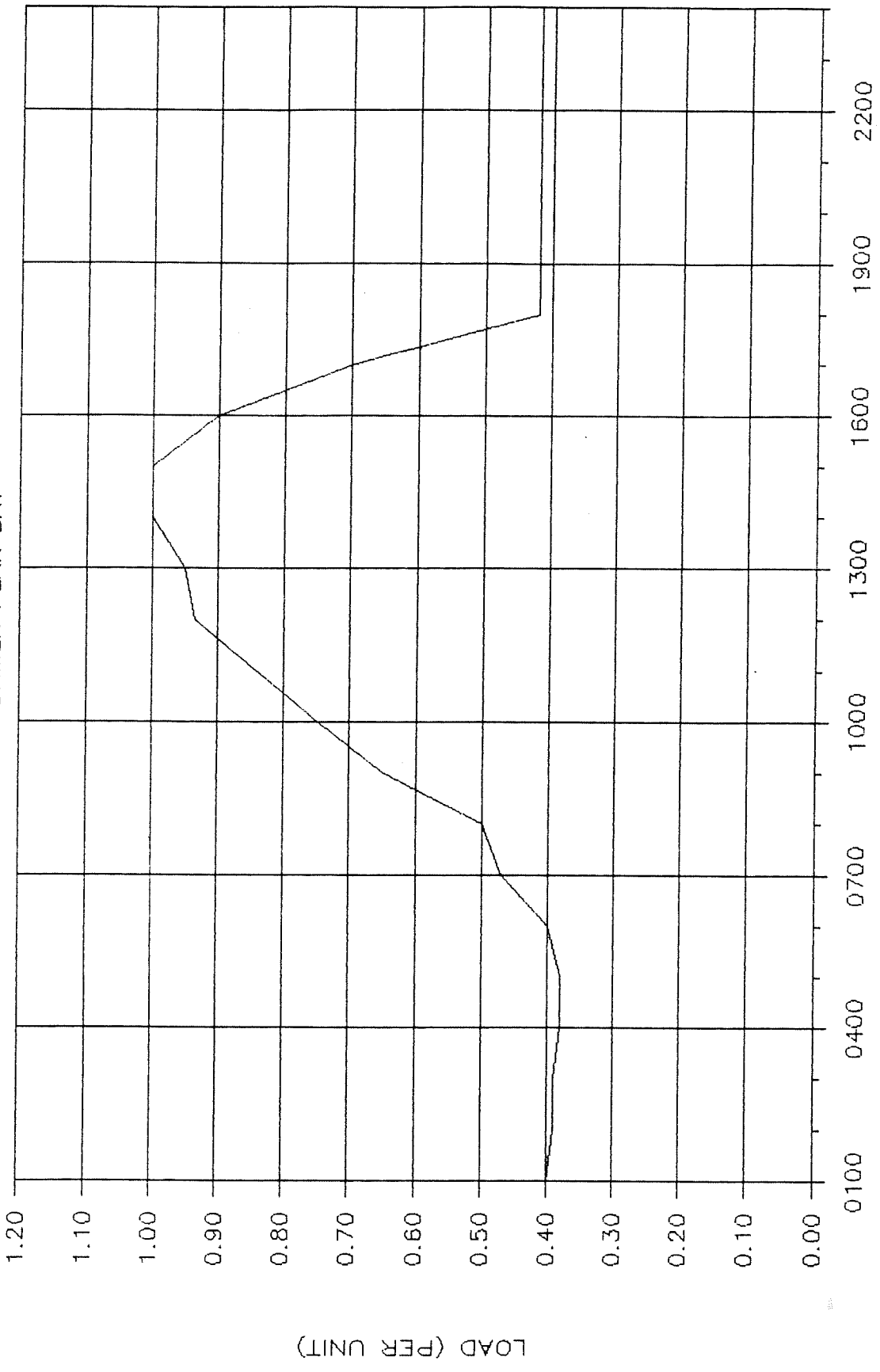


FIGURE IV-15

SECURITY LIGHT LOAD PROFILE

FOR SUMMER PEAK DAY

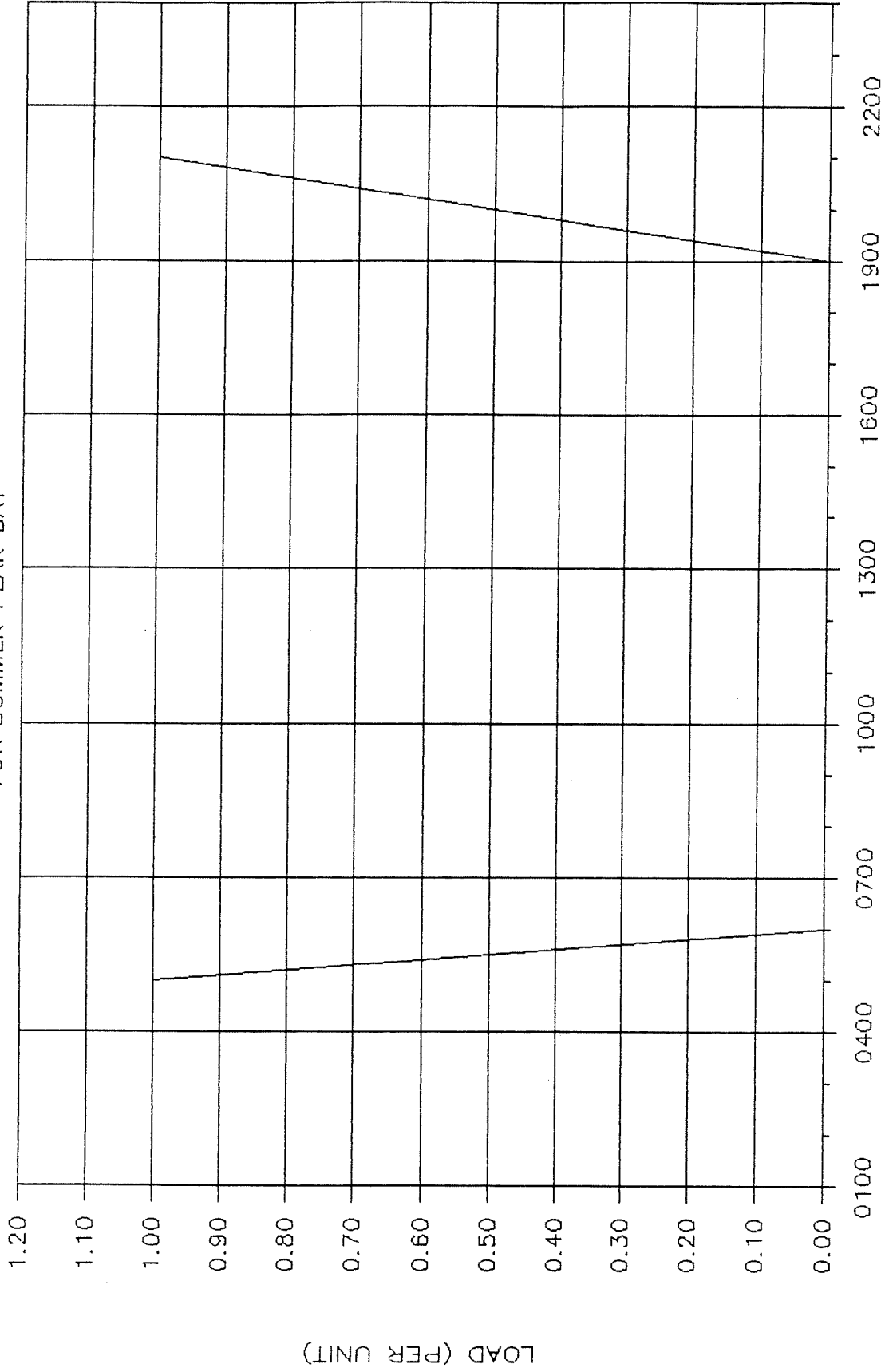


FIGURE IV-16

STREET LIGHT LOAD PROFILE

FOR SUMMER PEAK DAY

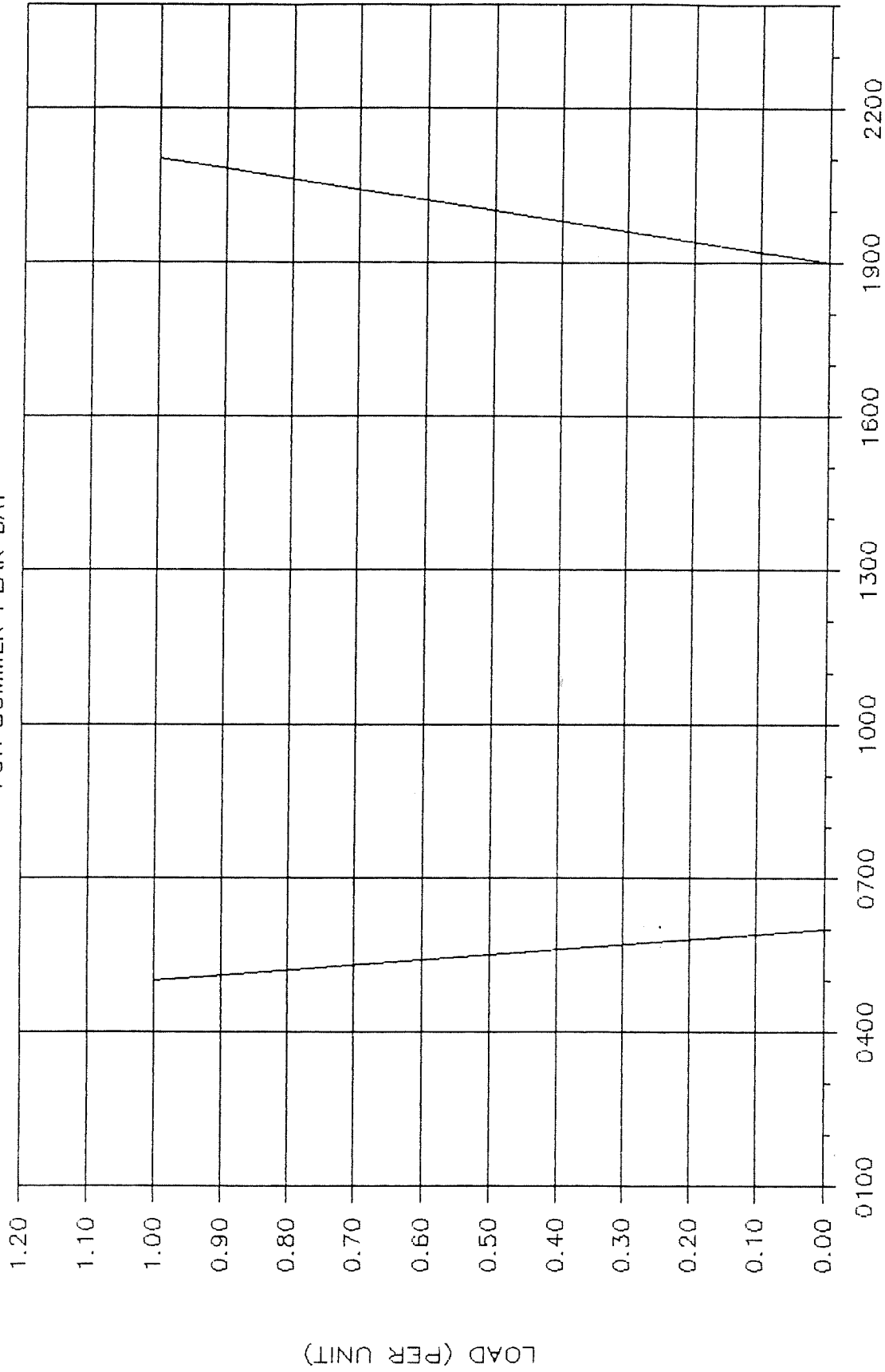


FIGURE IV-17

TRAFFIC LIGHT LOAD PROFILE

FOR SUMMER PEAK DAY

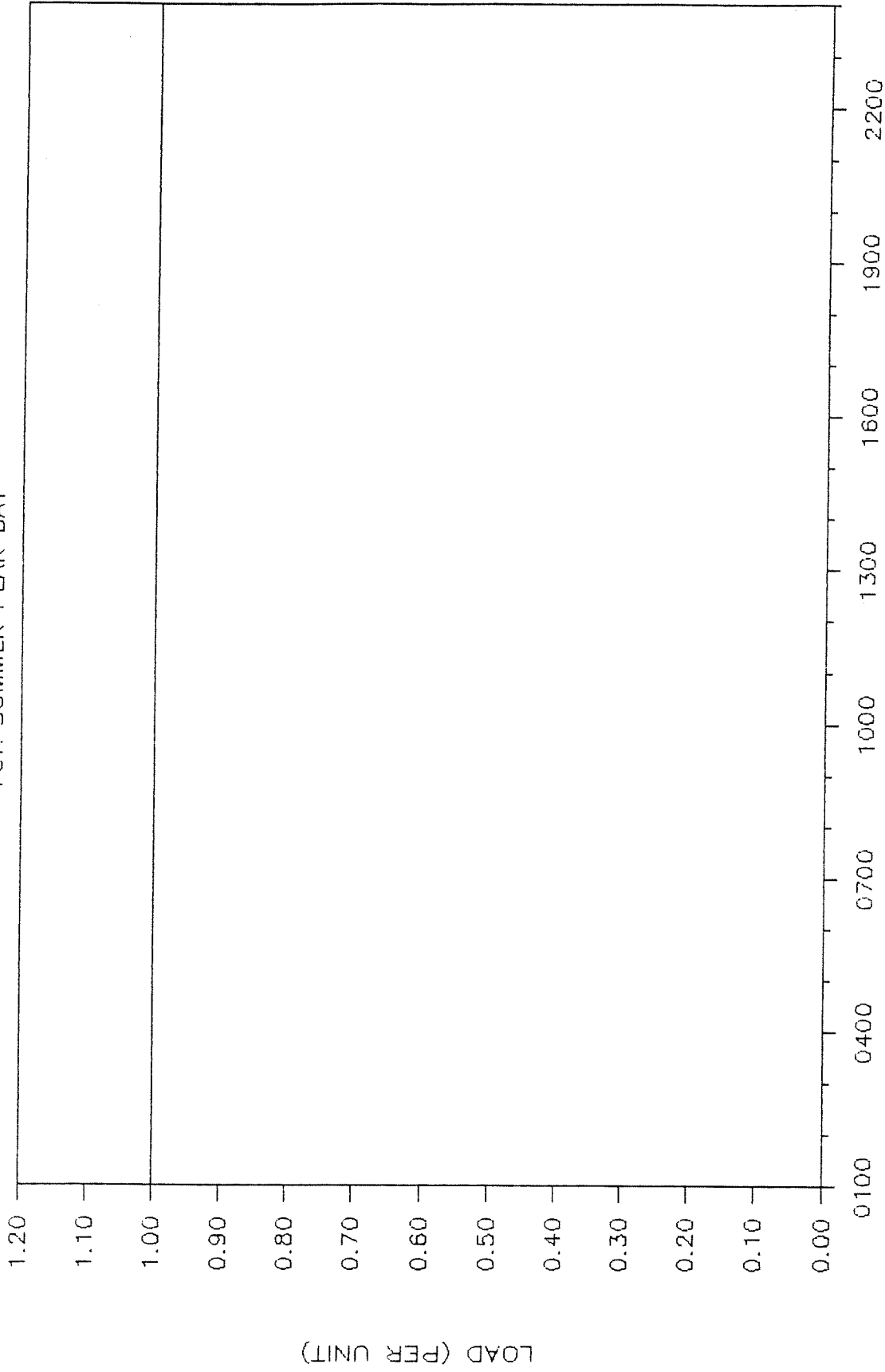


FIGURE IV-18

INTER-DEPARTMENTAL LOAD PROFILE

FOR SUMMER PEAK DAY

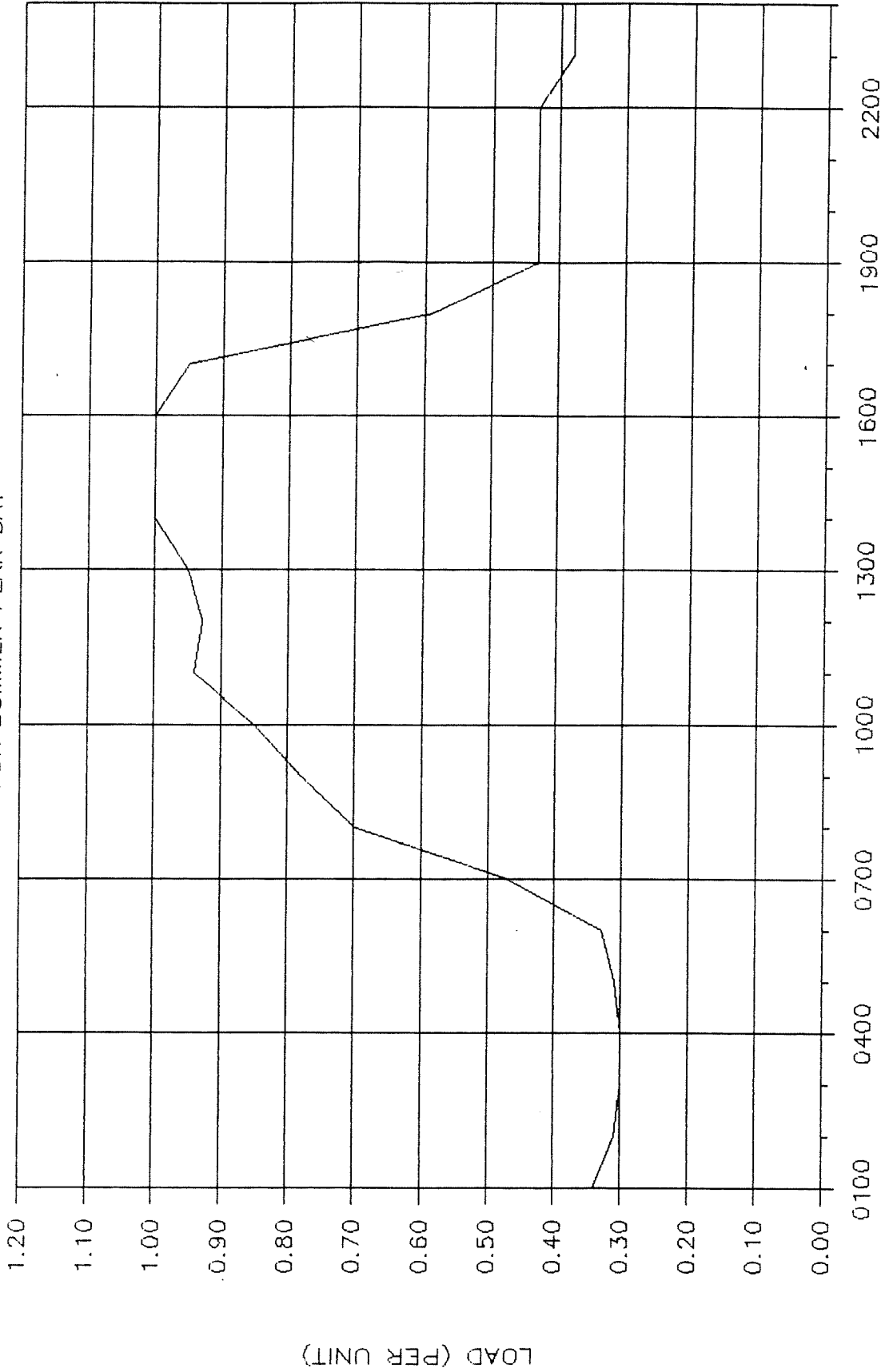


FIGURE IV-19

FREE SERVICE LOAD PROFILE

FOR SUMMER PEAK DAY

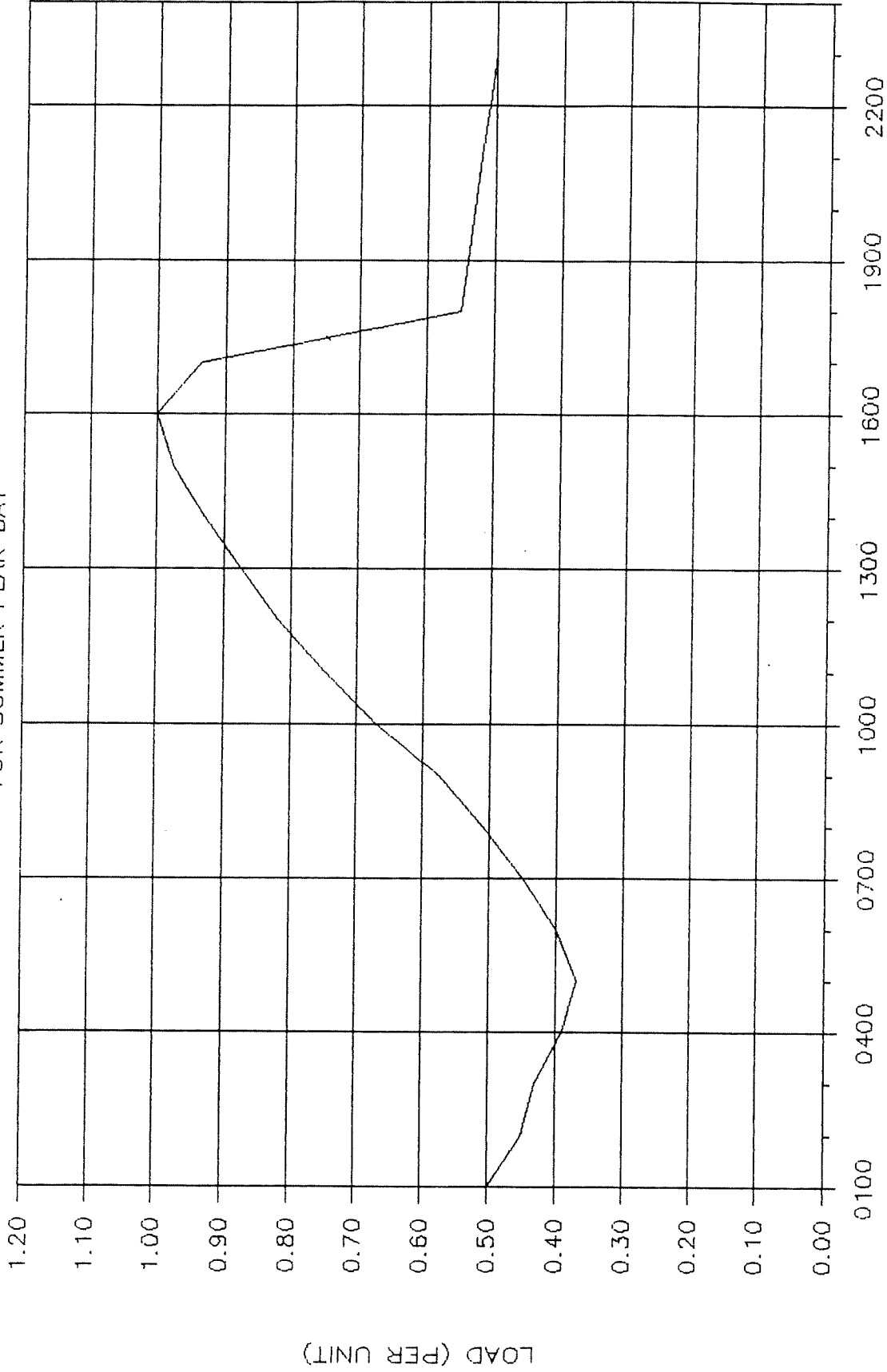


FIGURE IV-20

TOTAL SYSTEM OR CUSTOMER CLASS	PEAK HOURS	PER UNIT LOAD AT TIME OF SYSTEM PEAK
TOTAL SYSTEM	4:00 - 5:00 PM	1.00
RESIDENTIAL LOADS	6:00 - 7:00 PM	0.80
COMMERCIAL LOADS	3:00 - 5:00 PM	1.00
INDUSTRIAL LOADS	2:00 - 3:00 PM	0.80
SECURITY / STREET LIGHTS	9:00 PM - 5:00 AM	0.00
TRAFFIC LIGHTS	CONTINUOUS	1.00
UTILITY'S OWN LOADS	2:00 - 4:00 PM	0.98
CITY LOADS	3:00 - 4:00 PM	0.95

**WHY IS IT IMPORTANT TO KNOW YOUR
“COST OF SERVICE”?**

**WHAT ARE THE BASIC STEPS TO PERFORM A
“COST OF SERVICE” ANALYSIS?**

STEP	DESCRIPTION
1	DETERMINE WHAT YOUR SYSTEM'S CUSTOMER CLASSIFICATIONS ARE.
2	DETERMINE WHAT YOUR CURRENT ANNUAL USAGES AND PEAK DEMANDS ARE FOR: <ul style="list-style-type: none"> • TOTAL SYSTEM • EACH CLASS OF CUSTOMER • SYSTEM LOSSES
3	PREPARE A FORECAST OF USAGE AND DEMAND FOR THE NEXT 5-10 YEARS FOR: <ul style="list-style-type: none"> • TOTAL SYSTEM • EACH CLASS OF CUSTOMER • SYSTEM LOSSES
4	DEVELOP YOUR CAPITAL EXPANSION PROGRAM FOR THE NEXT 5-10 YEARS.
5	DETERMINE YOUR COST ALLOCATION FACTORS.(TYPICAL ALLOCATION FACTORS FOR ELECTRIC SYSTEMS ARE: <ul style="list-style-type: none"> • CUSTOMER ALLOCATION FACTORS • DEMAND ALLOCATION FACTORS • ENERGY ALLOCATION FACTORS
6	PROJECT PURCHASE POWER COST FOR NEXT 5-10 YEARS
7	PROJECT OPERATING EXPENSE, BY LINE BUDGET ITEM, FOR NEXT 5-10 YEARS
8	PROJECT REVENUE BASED ON CURRENT RATES FOR NEXT 5-10 YEARS
9	ALLOCATE PROJECTED OPERATING COSTS TO CUSTOMER CLASSES USING ALLOCATION FACTORS
10	DETERMINE REVENUE REQUIREMENTS, BY CUSTOMER CLASS
11	DEVELOP REQUIRED RATES

SCAMPS 1997 MEETING

**TYPICAL ELECTRIC SYSTEM
CUSTOMER COST ALLOCATION FACTORS**

CUSTOMER CLASSIFICATION	(1) FY 97 Number of Customers	(2) Weighing Factor	(3) Weighted Number	(4) Customer Cost Allocation Factor
Residential General Service	2,771	1	2,771	23.079%
Residential Elec Water Heater	1,305	1	1,305	10.869%
Residential All Electric	2,066	1	2,066	17.207%
Total Residential	6,142	1	6,142	51.155%
Commercial	888	3	2,664	22.188%
Industrial	23	3	69	0.575%
Security Lights	2,573	1	2,573	21.430%
Inter-Departmental	13	3	39	0.325%
City	15	3	45	0.375%
Traffic Lights	32	0.333	11	0.089%
Street Lights	1,392	0.333	464	3.865%
Subtotal	11,078		12,007	100.000%

TYPICAL ELECTRIC SYSTEM DEMAND AND ENERGY ALLOCATION FACTORS

Load Characteristics:

Annual CP Load Factor: 53.59%
 Annual NCP Load Factor: 52.33%
 Coincidence Factor: 97.65%

CUSTOMER CLASS	(1) Energy @ Delivery (kWh)	(2) Cust Avg Load (kW)	(3) Class NCP Load Factor	(4) Class NCP (kW)	(5) Diversity Factor	(6) System NCP (kW)	(7) Coin Factor	(8) System CP with Duke	(9) Class Ratio	(10) Class Capacity Respon	(11) Class Cap Respon Factor	(12) Class Ener Respon Factor
Res General	24,198,302	2,762	35.00%	7,892	80.00%	6,314	75.00%	5,919	93.75%	8,682	13.39%	12.11%
Res El/Wat Heat	15,021,669	1,715	38.00%	4,513	80.00%	3,610	75.00%	3,384	93.75%	5,099	7.86%	7.52%
Res All Elec	31,295,640	3,573	45.00%	7,939	80.00%	6,351	75.00%	5,954	93.75%	9,527	14.69%	15.66%
Total Residential	70,515,611	8,050		20,344		16,275		15,258		23,308	35.94%	35.30%
Commercial	69,925,412	7,982	41.00%	19,469	90.00%	17,522	90.00%	17,522	100.00%	25,505	39.33%	35.00%
Inter-Dept	12,121,917	1,384	65.00%	2,129	90.00%	1,916	90.00%	1,916	100.00%	3,300	5.09%	6.07%
Total Commercial	82,047,329	9,366		21,598		19,438		19,438		28,804	44.42%	41.07%
Industrial	42,190,636	4,816	55.00%	8,757	80.00%	7,006	80.00%	7,006	100.00%	11,822	18.23%	21.12%
Security Lights	2,618,842	299	42.00%	712	0.00%	-	0.00%	-	-	299	0.46%	1.31%
City Service	1,092,784	125	35.00%	356	90.00%	321	90.00%	321	100.00%	446	0.69%	0.55%
Traffic Lights	125,868	14	100.00%	14	100.00%	14	100.00%	14	100.00%	29	0.04%	0.06%
Street Lights	1,196,239	137	42.00%	325	0.00%	-	0.00%	-	-	137	0.21%	0.60%
Subtotal	199,788,309	22,807		52,107		43,054		42,037		64,844	100.00%	100.00%
Econ Dev	19,145,082	2,186	80.44%	2,717	80.00%	2,174	83.00%	2,255				
Total	218,933,391	24,992		54,824		45,228		44,292				
Target Pk Loads Net Of ED Load:						43,583		42,558				
% Error With Target Loads:						1.21%		1.22%				

NOTES:

- (2) Col 1 / 8,760 Hr.
- (3) Based on research and historical load studies
- (4) Col 2 / Col 3
- (5) P. U. class peak load at time of NCP based on research and historical load studies
- (6) Col 4 X Col 5
- (7) P. U. class peak load at time of CP based on research and historical load studies
- (8) Col 4 X Col75
- (10) Col 2 + Col 8
- (11) Col10 / Col 10, line Subtotal
- (12) Col 1 / Col 1, line Subtotal

**TYPICAL ELECTRIC SYSTEM
OPERATING EXPENSES**

BUDGET ITEM	AMOUNT	% OF BUDGET
POWER PURCHASE & PRODUCTION:		
1 Demand Charges	\$4,698,105	32.0%
2 Peak Shaving Generation Credit	(\$1,060,743)	-7.2%
3 Peak Shaving Generation O&M	\$100,000	0.7%
4 Net Demand Cost	\$3,737,362	25.5%
5 Energy Cost	\$6,043,207	41.2%
6 Sub total	\$9,780,569	66.6%
GENERAL & ADMINISTRATIVE:		
7 Postage	\$9,240	0.1%
8 Telephone	\$1,283	0.0%
9 Bad Debt Write Off	\$57,200	0.4%
10 General Expense	\$2,000	0.0%
11 Utilities	\$21,860	0.1%
12 Allocated O&M OH	\$581,720	4.0%
13 Transfer to City	\$366,408	2.5%
14 Sub total	\$1,039,711	7.1%
DISTRIBUTION:		
15 Professional Fees	\$183,235	1.2%
16 Salaries & Labor	\$720,157	4.9%
17 Supplies & Materials	\$89,097	0.6%
18 Vehicle O&M	\$28,600	0.2%
19 Equipment O&M	\$103,469	0.7%
20 Uniforms	\$10,000	0.1%
21 Training and Schools	\$18,000	0.1%
22 Funded Depreciation	\$300,000	2.0%
23 Funded Contingency	\$300,000	2.0%
24 Property & Wk Comp Ins	\$33,469	0.2%
25 Bond Expense	\$26,374	0.2%
26 Sub total	\$1,812,401	12.3%
ELECTRIC SYSTEM CAPITAL:		
27 Tool & Equipment	\$25,500	0.2%
28 Vehicles	\$56,000	0.4%
29 Substations	\$1,011,990	6.9%
30 Distribution System	\$123,607	0.8%
31 Transformers	\$666,000	4.5%
32 Street Lights	\$18,484	0.1%
33 Security Lights	\$43,242	0.3%
34 New Services	\$372,000	2.5%
35 Alloc Gen Cap Exp	\$116,740	0.8%
36 Sub total	\$2,433,563	16.6%
ELECTRIC SYSTEM CAPITAL RETURN ON ASSETS METHOD:		
37 Return on Assets (5.5%)	\$1,047,119	7.1%
38 Depreciation	\$997,667	6.8%
Sub total	\$2,044,786	13.9%
TOTAL REVENUE REQUIREMENTS		
39 USING ROA METHOD:	\$14,677,467	100.0%

TYPICAL ELECTRIC SYSTEM
ALLOCATION OF OPERATING EXPENSES

Line No.	BUDGET ITEM	TOTAL AMOUNT	RES GEN	RES EL WAT HEAT	RES ALL EL	COMM	INTER DEPT	IND	SECUR LIGHTS	CITY	TRAFFIC LIGHTS	STREET LIGHTS	Basis of Allocation
POWER PURCHASE & PRODUCTION:													
1	Demand Charges	4,698,105	629,011	369,455	690,242	1,847,870	239,077	856,517	21,660	32,279	2,099	9,894	CAP
2	Peak Shaving Generation Cred	(1,060,743)	(142,019)	(83,416)	(155,844)	(417,214)	(53,979)	(193,385)	(4,890)	(7,288)	(474)	(2,234)	CAP
3	Peak Shaving Generator O&M	100,000	13,389	7,864	14,692	39,332	5,089	18,231	461	687	45	211	CAP
4	Net Demand Cost	3,737,362	500,381	293,903	549,090	1,469,988	190,187	681,363	17,231	25,678	1,669	7,871	CAP
5	Energy Cost	6,043,207	731,951	454,376	946,632	2,115,107	366,664	1,276,185	79,215	33,055	3,838	36,184	ENER
6	Subtotal	9,780,569	1,232,333	748,279	1,495,723	3,585,096	556,851	1,957,547	96,445	58,733	5,507	44,055	
GENERAL & ADMINISTRATIVE:													
7	Postage	9,240	2,132	1,004	1,590	2,050	30	53	1,980	35	8	357	CUST
8	Telephone	1,283	296	139	221	285	4	7	275	5	1	50	CUST
9	Bad Debt Write Off	57,200	13,201	6,217	9,842	12,691	186	329	12,258	214	51	2,211	CUST
10	General Expense	2,000	462	217	344	444	6	11	429	7	2	77	CUST
11	Utilities	21,860	5,045	2,376	3,761	4,850	71	126	4,685	82	19	845	CUST
12	Allocated O & M	581,720	134,254	63,227	100,097	129,070	1,890	3,343	124,661	2,180	517	22,481	CUST
13	Transfer to City	366,408	44,379	27,549	57,396	128,242	22,231	77,377	4,803	2,004	233	2,194	ENER
14	Subtotal	1,039,711	199,770	100,730	173,252	277,632	24,418	81,246	149,090	4,528	831	28,214	
DISTRIBUTION:													
15	Professional Fees	183,235	24,533	14,409	26,921	72,070	9,324	33,406	845	1,259	82	386	CAP
16	Salaries & Labor	720,157	166,204	78,274	123,918	159,786	2,339	4,139	154,328	2,699	640	27,831	CUST
17	Supplies & Mater.	89,097	11,929	7,007	13,090	35,044	4,534	16,243	411	612	40	188	CAP
18	Vehicle O & M	28,600	6,601	3,109	4,921	6,346	93	164	6,129	107	25	1,105	CUST
19	Equipment O & M	103,469	13,853	8,137	15,202	40,697	5,265	18,864	477	711	46	218	CAP
20	Uniforms	10,000	2,308	1,087	1,721	2,219	32	57	2,143	37	9	386	CUST
21	Training & Schools	18,000	4,154	1,956	3,097	3,994	58	103	3,857	67	16	696	CUST
22	Funded Depreciation	300,000	40,166	23,592	44,076	117,997	15,266	54,693	1,383	2,061	134	632	CAP
23	Funded Contingency	300,000	40,166	23,592	44,076	117,997	15,266	54,693	1,383	2,061	134	632	CAP
24	Property & workers comp Insu	33,469	4,481	2,632	4,917	13,164	1,703	6,102	154	230	15	70	CAP
25	Bond Expense	26,374	3,531	2,074	3,875	10,373	1,342	4,808	122	181	12	56	CAP
26	Subtotal	1,812,401	317,925	165,868	285,813	579,686	55,225	193,273	171,232	10,027	1,153	32,199	
27	TOTAL A&G & DISTRIBUTION:	2,852,112	517,695	266,598	459,065	857,318	79,643	274,520	320,322	14,554	1,984	60,413	
28	TOTAL OPER & MAINT:	12,632,681	1,750,027	1,014,878	1,954,788	4,442,414	636,495	2,232,067	416,767	73,287	7,490	104,467	
SYSTEM CAPITAL:													
29	Return on Assets (5.5 %)	1,047,119	140,195	82,345	153,842	411,855	53,286	190,902	4,828	7,194	468	2,205	CAP
30	Depreciation	997,667	133,574	78,456	146,577	392,405	50,769	181,886	4,600	6,855	446	2,101	CAP
31	Subtotal	2,044,786	273,769	160,800	300,418	804,260	104,055	372,787	9,427	14,049	913	4,306	
32	TOTAL	14,677,467	2,023,796	1,175,678	2,255,206	5,246,674	740,550	2,604,854	426,195	87,337	8,404	108,773	
Cap Allocation Fact													
[CAP] 13.39% 7.86% 14.69% 39.33% 5.09% 18.23% 0.46% 0.69% 0.21% 100%													
Ener Allocation Fact													
[ENER] 12.11% 7.52% 15.66% 36.00% 6.07% 21.12% 1.31% 0.55% 0.60% 100%													
Cust Allocation Fact													
[CUST] 23.08% 10.87% 17.21% 22.19% 0.32% 0.57% 21.43% 0.37% 0.09% 3.86% 100%													

TYPICAL ELECTRIC SYSTEM REVENUE REQUIREMENTS

Line No.	BUDGET ITEM	TOTAL AMOUNT	RES			INTER DEPT	IND	SECUR LIGHTS	CITY	TRAFFIC LIGHTS	STREET LIGHTS	Basis of Allocation
			GEN	EL WAT HEAT	RES ALL EL							
POWER PURCHASE & PRODUCTION:												
1	Demand Charges	4,698,105	629,011	369,455	690,242	1,847,870	239,077	856,517	32,279	2,099	9,894	CAP
2	Peak Shaving Generation Cred	(1,060,743)	(142,019)	(83,416)	(155,844)	(417,214)	(53,979)	(193,385)	(7,288)	(474)	(2,234)	CAP
3	Peak Shaving Generator O&M	100,000	13,389	7,864	14,692	39,332	5,089	18,231	687	45	211	CAP
4	Net Demand Cost	3,737,362	500,381	293,903	549,090	1,469,988	190,187	681,363	17,231	1,669	7,871	CAP
5	Energy Cost	6,043,207	731,951	454,376	6,043,207	2,115,107	366,664	1,276,185	33,055	3,838	36,184	ENER
6	Subtotal	9,780,569	1,232,333	748,279	1,495,723	3,585,096	556,851	1,957,547	58,733	5,507	44,055	
GENERAL & ADMINISTRATIVE:												
7	Postage	-	-	-	-	-	-	-	-	-	-	
8	Telephone	9,240	2,432	1,004	1,590	2,050	30	53	-	8	357	CUST
9	Bad Debt Write Off	1,283	296	139	221	285	4	7	-	1	50	CUST
10	General Expense	2,000	13,201	6,217	9,842	12,691	186	329	214	51	2,211	CUST
11	Utilities	21,860	462	217	344	444	6	11	7	2	77	CUST
12	Allocated O & M	581,720	5,045	2,376	3,761	4,850	71	126	82	19	845	CUST
13	Transfer to City	366,408	134,254	63,227	100,997	129,070	1,890	3,343	2,180	517	22,481	CUST
14	Subtotal	1,039,711	44,379	27,549	57,396	128,242	22,231	77,377	2,004	233	2,194	ENER
DISTRIBUTION:												
15	Professional Fees	183,235	199,770	100,730	173,252	277,632	24,418	81,246	4,528	831	28,214	
16	Salaries & Labor	720,157	24,533	14,409	26,921	72,070	9,324	33,406	1,259	82	386	CAP
17	Supplies & Mater.	89,097	166,204	76,274	123,918	159,786	2,339	4,139	2,699	640	27,831	CAP
18	Vehicle O & M	28,600	11,929	7,007	13,090	35,044	4,534	16,243	612	40	188	CAP
19	Equipment O & M	103,469	13,853	8,137	15,202	40,697	93	164	107	25	1,105	CAP
20	Uniforms	10,000	2,308	1,087	1,721	2,219	32	57	37	9	386	CUST
21	Training & Schools	18,000	4,154	1,956	3,097	3,994	58	103	67	16	696	CUST
22	Funded Depreciation	300,000	40,166	23,592	44,076	117,997	15,266	54,693	2,061	134	632	CAP
23	Funded Contingency	300,000	40,166	23,592	44,076	117,997	15,266	54,693	2,061	134	632	CAP
24	Property & workers comp Insu	33,469	4,481	2,632	4,917	13,164	1,703	154	230	15	70	CAP
25	Bond Expense	26,374	3,531	2,074	3,875	10,373	1,342	4,808	181	12	56	CAP
26	Subtotal	1,812,401	317,925	165,868	285,813	579,686	55,225	193,273	10,027	1,153	32,199	
TOTAL A&G & DISTRIBUTION:												
27		2,852,112	517,695	266,598	459,065	857,318	79,643	274,520	14,554	1,984	60,413	
TOTAL OPER & MAINT:												
28		12,632,681	1,750,027	1,014,878	1,954,788	4,442,414	636,495	2,232,067	73,287	7,490	104,467	
SYSTEM CAPITAL:												
29	Return on Assets (5.5 %)	-	140,195	82,345	153,842	411,855	53,286	190,902	7,194	468	2,205	CAP
30	Depreciation	997,667	133,574	76,456	146,577	392,405	50,769	181,886	6,855	446	2,101	CAP
31	Subtotal	2,044,786	273,769	160,800	300,418	804,260	104,055	372,787	14,049	913	4,306	
TOTAL COSTS												
32		14,677,467	2,023,796	1,175,678	2,255,206	5,246,674	740,550	2,604,854	87,337	8,404	108,773	
REVENUES FROM CURRENT RATES:												
33	Electric Sales	13,647,558	1,937,888	1,067,398	2,118,241	4,802,318	704,321	2,538,182	86,241	17,426	68,480	CUST
34	Bad debt recovery	40,733	9,401	4,427	7,009	9,038	132	234	153	36	1,574	CUST
35	General Income	84,183	10,196	6,330	13,187	29,464	5,108	17,777	1,103	460	504	ENER
36	Interest income	272,488	33,004	20,488	42,684	95,370	16,533	57,543	1,490	173	1,632	ENER
37	TOTAL CURRENT REVENUE	14,044,962	1,990,489	1,090,643	2,181,120	4,936,190	726,084	2,613,737	88,345	17,689	72,190	
38	BALANCE: REV MINUS COSTS	(632,505)	(33,307)	(77,035)	(74,066)	(310,484)	(14,456)	8,682	(105,726)	1,008	9,285	(36,584)
39	REQUIRED % INCREASE OR DECREASE IN RATES	4.50%	1.67%	7.01%	3.40%	6.29%	1.99%	-0.34%	-1.14%	-52.49%	50.68%	

TYPICAL ELECTRIC SYSTEM
REVENUE REQUIREMENTS
BY FUNCTIONAL CATEGORY

Line No.	BUDGET ITEM	TOTAL AMOUNT	RES GEN	RES EL WAT HEAT	RES ALL EL	COMM	INTER DEPT	IND	SECUR LIGHTS	CITY	TRAFFIC LIGHTS	STREET LIGHTS
CAPACITY RELATED COSTS:												
1	Demand Charges	4,658,105	629,011	369,455	590,242	1,847,870	239,077	856,517	21,660	32,279	2,099	9,894
2	Peak Shaving Generation Credi	(1,050,743)	(142,019)	(83,416)	(155,844)	(417,214)	(53,979)	(193,385)	(4,890)	(7,288)	(474)	(2,234)
3	Peak Shaving Generator O&M	100,000	13,389	7,864	14,692	39,332	5,089	18,231	461	687	45	211
4	Professional Fees	183,235	24,533	14,409	26,921	72,070	9,324	33,406	845	1,259	82	386
5	Supplies & Mater.	89,097	11,929	7,007	13,090	35,044	4,534	16,243	411	612	40	188
6	Equipment O & M	103,469	13,853	8,137	15,202	40,697	5,265	18,864	477	711	46	218
7	Funded Depreciation	300,000	40,166	23,592	44,076	117,997	15,266	54,693	1,383	2,061	134	632
8	Funded Contingency	300,000	40,166	23,592	44,076	117,997	15,266	54,693	1,383	2,061	134	632
9	Property & workers comp Insur	33,469	4,481	2,632	4,917	13,164	1,703	6,102	154	230	15	70
10	Bond Expense	26,374	3,531	2,074	3,875	10,373	1,342	4,808	122	181	12	56
11	Return on Assets (5.5 %)	1,047,119	140,195	82,345	153,842	411,855	53,286	190,902	4,828	7,194	468	2,205
12	Depreciation	997,667	133,574	78,456	146,577	392,405	50,769	181,896	4,600	6,855	446	2,101
13	SUBTOTAL:	6,817,792	912,808	536,146	1,001,665	2,681,590	346,944	1,242,960	31,433	46,843	3,045	14,358
14	CUSTOMER NCP - KW		N/A	N/A	N/A	183,623	25,547	103,000	N/A	4,277	N/A	N/A
15	UNIT REVENUE REQ (\$/KW)		N/A	N/A	N/A	\$14.60	\$13.58	\$12.07	N/A	\$10.95	N/A	N/A
ENERGY RELATED COSTS:												
16	Energy Cost	6,043,207	731,951	454,376	946,632	2,115,107	366,664	1,276,185	79,215	33,055	3,838	36,184
17	Transfer to City	366,408	44,379	27,549	57,396	128,242	22,231	77,377	4,803	2,004	233	2,194
18	SUBTOTAL:	6,409,615	776,331	481,926	1,004,028	2,243,349	388,896	1,353,561	84,018	35,059	4,070	38,378
19	ENERGY DEL TO CUST (KWH)	186,927,684	22,640,627	14,064,705	29,281,100	65,424,225	11,341,614	39,474,772	2,450,264	1,022,440	118,701	1,119,236
20	UNIT REVENUE REQ (\$/KWH)		\$0.0746	\$0.0724	\$0.0685	\$0.0343	\$0.0343	\$0.0343	\$0.0471	\$0.0343	\$0.0599	\$0.0471
CUSTOMER RELATED COSTS:												
19	Postage	9,240	2,132	1,004	1,590	2,050	30	53	1,980	35	8	357
20	Telephone	1,283	296	139	221	285	4	7	275	5	1	50
21	Bad Debt Write Off	57,200	13,201	6,217	9,842	12,691	186	329	12,258	214	51	2,211
22	General Expense	2,000	462	217	344	444	6	11	429	7	2	77
23	Utilities	21,860	5,045	2,376	3,761	4,850	71	126	4,685	82	19	845
24	Allocated O & M	581,720	134,254	63,227	100,097	129,070	1,890	3,343	124,661	2,180	517	22,481
25	Salaries & Labor	720,157	166,204	78,274	123,918	159,786	2,339	4,139	154,328	2,699	640	27,831
26	Vehicle O & M	28,600	6,601	3,109	4,921	6,346	93	164	6,129	107	25	1,105
27	Uniforms	10,000	2,308	1,087	1,721	2,219	32	57	2,143	37	9	386
28	Training & Schools	18,000	4,154	1,956	3,097	3,994	58	103	3,857	67	16	696
29	SUBTOTAL:	1,450,060	334,657	157,606	249,513	321,735	4,710	8,333	310,744	5,435	1,288	56,038
30	NUMBER OF CUSTOMERS		2,771	1,305	2,066	888	13	23	2,573	15	32	1,392
31	UNIT REV REQ (\$/BILL)		\$10.06	\$10.06	\$10.06	\$30.19	\$30.19	\$30.19	\$10.06	\$30.19	\$3.35	\$3.35