

Okanogan County Electric Cooperative

Okanogan County Electric Cooperative Electric Cost of Service and Rate Study Final May 30, 2015

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Executive Summary

Okanogan County Electric Cooperative (OCEC) retained EES Consulting, Inc. (EES Consulting) to perform an electric cost of service and rate study as part of its ongoing efforts to maintain fiscally prudent and fair rates for its electric customers. The purpose of this report is to discuss the data inputs, assumptions and results that were part of developing the rate study.

A comprehensive rate study generally consists of three separate, yet interrelated analyses. These three analyses are revenue requirement, cost of service, and rate design. This study contains the first two analyses.

Revenue Requirement

A revenue requirement analysis compares the overall revenues of the utility to its expenses and helps determine the overall adjustment to rate levels that is required. For this analysis, an “accrual basis” method was used for determining OCEC’s revenue requirement. Annual operating expenses from a proposed budget for calendar year (CY) 2015 were used to determine the revenue requirement as well as the budget forecast provided by OCEC.

A base case was defined to develop the COSA. This base case assumed the following:

- Historic year is CY 2014 (January 2014 – December 2014).
- Test year/allocation year is CY 2015.
- Load forecast was based on PNGC’s load forecast. Actual customer loads from January 2014 through December 2014 are used.
- Forecast revenues were calculated using current rates and forecast loads. Resulting revenues were 1.6 percent more than the revenues projected in OCEC’s budget.
- Expenses were taken directly from OCEC’s annual operating expenses for CY 2014 and the budget for CY 2015, then forecasted at an average rate of 3.0 percent beyond CY 2015.
- Power supply costs are based on the power cost forecast provided by PNGC and OCEC. Power costs are assumed to increase 7 percent in October 2017 and 7 percent again in October 2019.

Total CY 2015 revenues are expected to equal \$5.38 million, while expenses are projected to amount to \$5.32 million. This results in a 1.3 percent surplus in revenues relative to costs. A summary of the draft revenue requirement is shown in Table 1.

Table 1
Summary of the Revenue Requirement
CY: 2015

Revenues	
Present Rate Revenues	\$5,341,419
Other Income	48,789
Total Revenues	\$5,390,209
Expenses	
Power Supply	\$2,485,290
Transmission	0
Distribution	564,959
Customer Accounts and Services	215,082
Administration and General	593,475
Depreciation	393,419
Taxes	193,856
Interest and Debt Service	248,393
Other Contributions (including Patronage Capital & Operating Margins)	628,375
Total Expenses	\$5,322,848
Surplus (Deficiency) in Funds	\$67,361
Total Required Revenue Increase (Decrease)	-1.2%
Present Rate Revenues	\$5,341,419
Rev Req (Expenses less Other Income)	\$5,274,059
Surplus (Deficiency) in Funds	\$67,361
Required Retail Rate Increase (Decrease)	-1.3%

Cost of Service Study

A cost of service (COSA) study is concerned with the equitable allocation of the revenue requirement to the various customer classes of service. As is standard procedure for cost of service analyses, the revenue requirement for OCEC was functionalized, classified and allocated. Unlike most cost of service studies, costs were kept functionalized throughout the analysis.

A COSA study can be performed using embedded costs or marginal costs. Embedded costs generally reflect the actual costs incurred by the utility and closely track the costs kept in its accounting records. Marginal costs reflect the cost associated with adding a new customer, and are based on costs of facilities and services if incurred at the present time. This study uses an embedded COSA as its standard methodology.

Generally there are two methodologies that can be used to classify distribution costs: 100 percent demand and minimum system. The 100 percent demand methodology assumes that the distribution system is built to meet the non-coincident peak. Therefore, distribution costs using this method are classified as 100 percent demand related.

Specific distribution costs are sometimes split between demand and customer according to a minimum system approach. This approach reflects the philosophy that the system is in place in part because there are customers to serve throughout the service territory expanse, and that a minimally sized distribution system is needed to serve these customers even if they only use 1 kWh of energy per year. The concept follows that any costs associated with a system larger than this minimal size are due to the fact that customers “demand” a delivery quantity greater than the minimum unit of electricity and that therefore, those costs should be treated as demand related. Because the residential class tends to have a higher share of the number of customers as compared to the share of non-coincident peak, the minimum system methodology tends to allocate more costs to the residential customer class and customer charges tend to be higher than with the 100 percent demand methodology. Demand-vs-customer allocations for the minimum system case were derived using data from OCEC and other Northwest public utilities.

Given a number of assumptions, the results show that using present rates, OCEC would be over-collecting revenues to meet test year costs. When examining the results, it is important to note that the inter-class cost allocation is based on load data estimates and usage pattern assumptions. Therefore, deviations of less than 10 percent from the cost of service typically do not warrant interclass rate modifications.

These results are summarized in Table 2 for minimum system and in Table 3 for 100 percent demand. More detail behind the results shown in Table 2 is presented in Schedules 1.1 and 1.2.

Table 2				
Summary of Cost of Service Analysis - Minimum System				
	Present Rate Revenues	Net Revenue Requirement	Surplus/ (Deficiency) in Present Rates	Revenue to Cost Ratio
General Service Rate 1	\$1,912,043	\$1,873,584	\$38,459	102.1%
General Service Rate 2	2,379,048	2,395,415	(16,366)	99.3%
General Service Rate 3	388,647	363,251	25,396	107.0%
General Service Rate 4	480,495	413,021	67,474	116.3%
Irrigation Single Phase	64,944	83,313	(18,369)	78.0%
Irrigation Poly Phase	100,577	125,314	(24,736)	80.3%
2nd Meter	10,873	16,090	(5,216)	67.6%
OSIN 22 & 23	4,792	4,072	720	117.7%
TOTAL	\$5,341,419	\$5,274,059	\$67,361	101.3%

Table 3				
Summary of Cost of Service Analysis – 100% Demand				
	Present Rate Revenues	Net Revenue Requirement	Surplus/ (Deficiency) in Present Rates	Revenue to Cost Ratio with Average Rate Increase
General Service Rate 1	\$1,912,043	\$1,679,648	\$232,395	113.8%
General Service Rate 2	2,379,048	2,528,433	(149,385)	94.1%
General Service Rate 3	388,647	398,282	(9,635)	97.6%
General Service Rate 4	480,495	457,459	23,036	105.0%
Irrigation Single Phase	64,944	68,798	(3,854)	94.4%
Irrigation Poly Phase	100,577	126,084	(25,507)	79.8%
2nd Meter	10,873	10,909	(36)	99.7%
OSIN 22 & 23	4,792	4,446	346	107.8%
TOTAL	\$5,341,419	\$5,274,059	\$67,361	101.3%

Rate Design

Rate design encompasses a multitude of considerations that often are somewhat removed from fundamental unit cost determinations. Issues such as appropriate price signals, potential impact of rate adjustments, ability to pay, intra-class subsidies etc., will ultimately influence the final approved rate structure.

Output from the COSA analysis was designed to facilitate the development of rate designs. Unit cost determinations, by function, typically represent the starting point from which final rate design determinations can be developed. Schedule 2.1 details the COSA's unit cost determinations, which are instrumental to the development of unit cost information that could be used in the modification of OCEC's current rate structure.

Alternative rate design features that could be considered include flat energy charges, incremental and decremental block energy charges, seasonal energy charges, time-of-use energy charges, customer charges (versus minimum charges) and demand charges for customer classes with new meters capable of providing hourly load data. Also to be considered in designing rates is the adjustment of rate components to more competitive levels.

Rate design was not considered for this project.

Recommendation

Based on the projected revenue requirement and COSA analysis, the following recommendations for OCEC have been developed by EES Consulting:

- Using current rates, OCEC is operating with a surplus in revenues compared to CY 2015 costs. However, because the projected revenues calculated in this study exceed OCEC's 2015 projected revenues by an amount equivalent to the surplus, it is recommended that OCEC maintain current rates.
- Based on the current COSA inter-class results, it appears that an adjustment in rate design may be needed at this time.

Overview of Rate Setting Principles

EES Consulting, Inc. (EES Consulting) was retained by Okanogan County Electric Cooperative (OCEC) to perform a comprehensive electric cost of service and rate study. Performing an electric rate study is necessary to assure that OCEC's rates continue to recover the cost of operations and are structured to be fair, equitable and competitive.

In conducting this study, two inter-related analyses were performed. The first analysis performed was a revenue requirement analysis. This analysis examines the various sources and applications of funds for the utility and determines the overall revenue (retail rate) adjustment required of the utility. The next analysis developed is a cost of service analysis. The cost of service analysis is used to determine the fair and equitable allocation of the total revenue requirement to the various customer classes of service.

Overview and Organization of Report

In developing electric rates for OCEC, a major goal of the study is to develop cost-based rates that meet OCEC's revenue requirement needs. It is important to understand that revenue requirement consists of both operational expenses and capital costs. Failure to collect the full revenue requirement may lead to a system that is more expensive to operate in the long run, and more susceptible to periodic outages and failures.

This report is organized such that it follows the steps taken in analyzing and developing OCEC's cost of service. Contained in this section is a generic discussion of the theory and financial principles behind setting rates. This is followed by a section discussing the development of the revenue requirement analysis for OCEC. The following section discusses the cost of service study and the results of that process. This is followed by an update on recent events at BPA.

A technical appendix is attached at the end of this report that details the various analyses using the minimum system and 100% demand methodologies to classify distribution costs. The schedules contained in the technical appendix are referenced throughout the report.

The setting of electric utility rates that are "fair and equitable" is a complex process. This process is directed, however, by "generally accepted methodologies" that can be used as a guide in developing OCEC's electric rates. At the same time, there are often a number of financial principles or guidelines that must be taken into consideration during this process. Therefore, the setting of electric rates that are "fair and equitable" is an integration of these generally accepted methodologies and any related financial policies or specific considerations from OCEC.

The purpose of this section of the report is to provide a brief overview of the basic fundamentals of cost identification and allocation for purposes of developing electric rates. From this base-level of knowledge, more insight and understanding can be obtained from the

following sections of the report that discuss the specifics of the review of OCEC’s allocated costs.

Overview of the Analyses

As discussed previously, there are a number of “generally accepted methodologies” for allocating costs for ratemaking purposes. However, all of these methodologies share the same basic framework. That is, in allocating electric costs two separate yet interrelated analyses are generally performed. It is within these two separate analyses that different methodologies exist. The two analyses contained within the basic framework for allocating electric costs are revenue requirement analysis and cost of service analysis.

The revenue requirement analysis reviews the various sources of funds and applications of funds for the utility. For purposes of this report, only OCEC’s application of funds is reviewed.

Within the next step of the study, the cost of service analysis takes the results of the revenue requirement analysis and attempts to equitably allocate those costs to the various customer classes of service (e.g., residential, commercial, etc.). This analysis provides a determination of the level of revenue responsibility of each class of service and the adjustments required to meet the cost of service.

Types of Utilities

As noted above, there are different methodologies that exist for setting electric rates. The first distinction often made in developing a methodology is the type of utility that is attempting to set the rates. Utilities are generally divided into two types by ownership—public and private utilities.

Public utilities are generally owned by a municipality, cooperative, county, or special district and are operated on a not-for-profit basis. Public utilities are generally capitalized by issuing debt and soliciting funds from customers through direct capital contributions or user rates. Through statute and/or the lack of profit motive, public utilities do not pay state and federal income taxes. Finally, a public utility is usually regulated by a publicly elected or appointed City Council, Board of Commissioners, or Board of Trustees. As a point of reference, OCEC is a cooperative regulated by a Board of Directors.

In contrast, private electric utilities are capitalized by issuing debt or equity (stock) to the general public. The owners of the private utility are its equity contributors, or shareholders. Private utilities are taxable entities, and finally, they are generally regulated by state public utility commissions. Pacific Power is an example of a private electric utility.

These differences in ownership and other characteristics often lead to two different methods for reviewing revenue requirement needs. A more detailed discussion of the different methodologies that may be used is provided below.

Overview of Revenue Requirement Methodologies

By virtue of differences noted above for a public versus a private utility, their revenue requirements are based upon different elements or methodologies. Most private utilities use what is known as a “utility” or “accrual” basis of determining revenue requirement or setting rate levels. This convention calculates a utility’s annual revenue requirement by aggregating a period’s operation and maintenance (O&M) expenses, taxes, depreciation expense, and a “fair” return on investment. Operating expenses include the labor, materials, supplies, etc., that are needed to keep the utility functioning. Private utilities must also pay state and federal income taxes, along with any applicable property, franchise, sales or other forms of taxes. Next, depreciation expense is a means of recouping the cost of capital facilities over the useful lives of those facilities and also a means of generating internal cash. Finally, a return on the capital invested pays for the utility’s interest expense on indebtedness, provides funds for a return to the utility’s equity holders in the form of dividends, and leaves a balance for retained earnings and cash flow purposes.

In contrast to the “utility” or “accrual” method of developing revenue requirement for private utilities, a different method of determining annual revenue requirement is often used for public utilities. The convention used by most public utilities is called the “cash basis” of cost accounting. As the name implies, a public utility aggregates its cash expenditures to determine its total revenue requirement for a specified period of time. This methodology conforms nicely to most public utility budgetary processes, and is a very straightforward and easily understood calculation.

Under the “cash basis” approach, there are four component costs. They are operation and maintenance expenses, taxes, debt service, and capital improvements funded from rates. The operating portion of the revenue requirement, i.e., O&M and taxes, are similar under either methodology. The major difference between the two methodologies is the way in which capital costs are viewed and handled. Capital costs under the cash basis approach are calculated by adding debt service to capital improvements financed with rate revenues. A utility’s depreciation expense is often used as a measure of the reasonable level of funding required from rates for capital improvement activities. Depreciation expense represents the current investment of the utility and that portion that has become worn out or obsolete and must be renewed or replaced. It should further be noted that the two portions of the capital expense component are necessary under the cash basis approach because utilities often cannot finance all capital facilities with long-term debt.

Table 4 compares the cash and utility accounting conventions.

Table 4
Cash vs. Utility Basis Comparison

Cash Basis	Utility (Accrual) Basis
+ O&M Expense	+ O&M Expense
+ Taxes	+ Taxes
+ Capital Improvements Financed with Operating Revenues (Depreciation Expense)	+ Depreciation Expense
+ Debt Service (Principal & Interest)	+ Return on Investment
Σ = Revenue Requirement	Σ = Revenue Requirement

For this study, an accrual basis was used to determine the utility’s revenue requirement.

Overview of Cost Allocation Procedures

After the total revenue requirement has been determined, it is allocated to the various customer classes of service based upon a fair and equitable methodology that reflects the cost-causal relationships for the production and delivery of the services. This analytical exercise usually takes the form of a “cost-of-service” study. A cost of service study begins by “functionalizing” a utility’s revenue requirement as power supply, transmission, distribution and customer. Next, the functionalized costs are “classified” to demand-, energy-, and customer-related component costs. Demand related costs are those that the utility incurs to meet a customer’s maximum instantaneous usage requirement, and is usually measured in kilowatts (kW). Energy related costs are those that vary directly with longer periods of consumption and are usually measured in kilowatt-hours (kWh). Customer related costs are those that vary with the number and type of customers served. These three component costs are then “allocated” to each class of service based upon the most equitable method available for each specific cost. At that point, the revenue requirement has been allocated to each class of service and a determination of the necessary revenue adjustments between classes of service can be made.

Rate Design and Economic Theory

The final step in the rate study process is to design rates for each class of service taking into consideration the results of the revenue requirement and cost of service analysis. Rates can take many forms, but ultimately they should reflect the component costs that the utility incurs (demand, energy and customer related costs), and collect the desired level of revenues. Industry restructuring requires a greater level of detail to be provided in rates. This creates the need to rethink traditional methods of rate design, including unbundling of rates.

The process of developing competitive rate designs in a restructured environment will require greater consideration of fundamental economic and pricing theories. For example, economic theory dictates that, in a competitive market, the price of a commodity must roughly equal its

cost, if equity among customers is to be maintained. The electric industry, however, has been a monopoly since its inception over 100 years ago and the concept of a competitive market was only in the minds of regulators who attempted to establish rates that were fair and equitable.

Competitive power markets have allowed some retail customers to investigate, as well as access, alternative power suppliers in direct competition with the utility for the business of supplying power to them. Traditional rate designs using time-of-day, seasonal or marginal cost-based utility rates were originally developed primarily to provide more accurate price signals for the cost of power supply. However, new rate designs for a competitive power supply need to be more detailed than in the past. The utility, in designing power supply rates, will need to take into consideration the characteristics of the power supply it acquires, as well as the characteristics of the customer to whom the utility will sell, as the utility will need to match the quality, quantity and price of the market alternative over some period of time.

While the power supply portion of the electric industry may be open to competition for retail customers, the transmission and distribution of that electricity is not. Thus, a customer may be faced with options for power supply but will still be required to purchase wires service from the local utility. The wires cost component is fixed and does not vary with usage, although distribution system investment does vary with the number of customers. These factors must be given consideration in designing rates if the utility is to recover its costs. Consumers will also need more accurate price signals that reflect the true cost of electricity production and delivery.

Providing greater detail in rate design will not come without cost or without some degree of effort. It will require greater refinement, not only of costing and pricing techniques, but of scheduling, billing, metering and other services as well. However, the result should be more accurate price signals that reflect the true cost of electricity production and delivery, greater efficiency in the marketplace, and overall savings to customers of power services.

These basic tenets have considerable foundation in economic literature and in today's competitive electric utility environment. They also serve as primary guidelines for rate design, and are used by most utility regulators and administrative agencies. This "price-equals-cost" concept will provide the basis for much of the subsequent analysis and comment.

Development of the Revenue Requirement

This section of the report presents the development of the electric revenue requirement for OCEC. Simply stated, a revenue requirement analysis compares the overall revenues of the utility to its expenses and determines the overall adjustment to rate levels that is required.

Overview of OCEC’s Revenue Requirement Methodology

In developing the revenue requirement, a number of decisions must be made regarding the basic methodology to be used. As discussed in the previous section of the report, the first decision OCEC must make is the method of accumulating costs. OCEC utilized the “accrual basis” approach for determining revenue requirement. In summary form, OCEC’s components to its revenue requirement include the elements shown in Table 5.

Table 5
Elements of an Accrual Basis Revenue Requirement

+ Operation and Maintenance Expenses (O&M)	
✓ Power Supply Expense	
✓ Transmission Expense	
✓ Distribution Expense	
✓ Customer Accounting Expenses	
✓ Customer Service & Information Expense	
✓ Administrative and General Expense	
+ Interest Expense	
+ Other Contributions (including Patronage Capital & Operating Margins)	
+ Depreciation	
+ Taxes	
=	Total Revenue Requirement
-	Miscellaneous Revenue Sources
Σ =	Net Revenues Required From Rates

From this basic analytical framework, the next step in determining the revenue requirement methodology is to select a time period over which to review revenue and expenses. In the case of OCEC, a calendar year test period was utilized (January through December). CY 2015 was chosen as the test period for the cost of service study. OCEC provided budgeted cost projections for CY 2015. Revenues from retail rates and purchased power costs were forecast based on forecast CY 2015 loads. Projected CY 2015 costs are provided in Schedule 3.1. OCEC’s revenue requirement allocated to customer classes can be found in Schedule 3.4.

Development of the Projected Load Forecast and Forecast Revenues

The load forecast for CY 2015 through CY 2019 was calculated based on the growth rates from the load forecast provided by OCEC staff and PNGC.

The load forecast is important as it is what is utilized to allocate costs within the cost of service and also they are the units of consumption used to design final rates. A summary of the loads for historic CY 2014 can be seen on Schedule 1.7. Line losses were calculated using total system purchases and total customer sales in CY 2014. Primary line losses were assumed to be 2.00 percent, secondary line losses were assumed to be 4.46 percent. Load factors and coincident factors were determined using the calculated line losses and actual load data by customer class.

Forecast revenues at present rates were calculated for CY 2015 using current retail rate schedules and forecasted CY 2015 loads.

Development of Power Supply Costs

OCEC purchases wholesale power as a load following customer from the Bonneville Power Administration (BPA). OCEC receives all of its wholesale power requirements from BPA. From October 2011 and forward, BPA power supply costs are based on OCEC's contract high water mark (CHWM) and BPA's tiered rate structure. OCEC has elected a share of BPA's power supply as a load following customer; therefore, OCEC will pay a fixed monthly charge, load shaping charges, and demand charges beginning in October 2011. Power supply costs also include BPA transmission costs under a Network Transmission (NT) contract. Projected power supply costs were provided by OCEC.

As with most electric utilities, the major expense associated with operating the utility is power supply. Approximately \$2.48 million or 47 percent of the CY 2015 total revenue requirement of the utility are production costs.

The total power requirement for OCEC was projected to be approximately 56.7 million kWh in CY 2015. For the time period reviewed in this study, the peak demand was expected to occur in February. On a cost per kWh basis, power purchases would equal approximately 4.38 cents. Total power supply costs are forecast to be \$2.48 million in CY 2015, \$2.55 million in CY 2016 and \$2.61 million in CY 2017.

Other Operations and Maintenance Expenses

OCEC's financial forecast was used for the development of non-purchased power related operations and maintenance (O&M) expenses. Budgeted operating costs were divided between transmission, distribution, customer service and accounting, administrative and general expenses categories through the revenue requirement development process.

Total CY 2015 O&M expenses are projected at \$3.86 million. Of this amount, \$2.48 million is related to power supply costs. Therefore, non-power supply operating expenses are expected to be approximately \$1.37 million in CY 2015.

Taxes

For CY 2015, taxes are projected at \$193,856.

Interest Expense

CY 2015 interest on long term debt and debt service is projected at \$248,393.

Depreciation

CY 2015 total depreciation for OCEC is projected at \$393,419.

Other Contributions (including Patronage Capital & Operating Margins)

For CY 2015, other contributions included operating margins of \$628,375.

Miscellaneous Revenues

OCEC receives additional operating and non-operating revenues and contributions. These come in the form of interest and dividend revenues, idle service revenues, rents, and other revenue. The combined estimate of these revenue items for CY 2015 is approximately \$48,789.

Summary of Revenue Requirement

Once all of the components of the accrual basis revenue requirement have been forecast, the parts can be summed to equal the total revenue requirement. Since OCEC uses an “accrual basis” approach for rate setting, the basic revenue requirement is presented in that format. A summary of OCEC’s revenue requirement for the forecasted period can be seen summarized in Table 6.

Table 6
Summary of the Revenue Requirement
Forecast 2015

Applications of Funds	CY: 2015
Operation and Maintenance Exp.	
Power Generation	\$2,485,290
Transmission	0
Distribution	564,959
Customer Service and Accounting	215,082
Administrative and General	593,475
Total O&M Expenses	3,858,805
Depreciation	393,419
Taxes	193,856
Interest and Debt Service	248,393
Other Contributions (including Patronage Capital & Operating Margins)	628,375
Total Revenue Requirement	\$5,322,848
Less: Other Revenues/Net	(48,789)
Net Revenue Requirement	\$5,274,059
Revenues at Current Rates	\$5,341,419
Needed Retail Rate Adjustment	-1.3%
Needed Overall Revenue Adjustment	-1.2%

Table 7 shows projected rate increases through CY 2015. The rate increases in column *f* are based on a snapshot in time; the rate increase needed in each year (over current rates) is calculated to meet the revenue requirement in that year only.

Power supply costs are shown separately in column *b*.

Table 7
Projected Rate Increases

CY	Present Rate Revenues <i>A</i>	Power Supply Costs <i>b</i>	Non-Power Supply Costs, Net* <i>c</i>	Revenue Requirement <i>d = b + c</i>	Surplus (Deficiency) <i>e = a - d</i>	Rate Increase (decrease) Over Current Rates <i>f = - e/a</i>
2015	5,341,419	2,485,290	2,788,769	5,274,059	67,361	-1.3%
2016	5,352,423	2,547,216	2,643,429	5,190,645	161,778	-3.0%
2017	5,369,315	2,609,927	2,643,430	5,253,357	115,959	-2.2%
2018	5,385,904	2,738,957	2,647,287	5,386,244	(340)	0.0%
2019	5,402,659	2,792,622	2,647,287	5,439,909	(37,250)	0.7%

*Includes miscellaneous revenues.

Recommendation

OCEC's revenues are sufficient to cover its cost obligations beginning in 2015.

It is important to note that OCEC's current revenue to cost balance needs to be continually monitored. Both short and longer term supply and operating cost considerations will need to be evaluated and analyzed as the Board of Directors works with OCEC's management to reach its operating objectives.

Cost of Service Analysis

The objective of the cost of service analysis (COSA) is to analyze costs and equitably assign those costs to customers commensurate with the cost of serving those customers. The founding principal of cost allocation is the concept of cost-causation. Cost-causation evaluates which customer or group of customers causes the utility to incur certain costs by linking system facility investments and operating costs to serve certain facilities to the services used by different customers. This section of the report will discuss the general approach used to apportion the utility's cost of service, and provide a summary of the results.

COSA Definition and General Principles

A COSA study allocates the costs of providing utility service to the various customer classes served by the utility based upon the cost-causal relationship associated with specific expense items. This approach is taken to develop a fair and equitable designation of costs to each customer class, where customers pay for the costs that they incur. Because the majority of costs are not incurred by any one type of customer, the COSA becomes an exercise in spreading joint and common costs among the various classes using factors appropriate to each type of expense. The COSA is the second step in a traditional three-step process for developing service rates. The first step is the development of the test period revenue requirement for the utility, which is the starting input for the COSA. The COSA spreads the revenue requirement across the various customer classes, creating per unit costs by class. In the third step, rates are designed for each customer class, with per unit costs being one consideration in setting the appropriate rate levels.

A COSA study can be performed using embedded costs or marginal costs. Embedded costs generally reflect the actual costs incurred by the utility and closely track the costs kept in its accounting records. Marginal costs reflect the cost associated with adding a new customer, and are based on costs of facilities and services if incurred at the present time. While marginal costs can be valuable for designing rates in certain instances, marginal costs are generally higher than embedded costs. Therefore, the use of a marginal COSA study usually requires that all costs be scaled back to a level equal to the embedded cost revenue requirement established using actual or projected costs from an "accounting" perspective.

This study uses an embedded COSA as its standard methodology. Therefore, OCEC's embedded cost revenue requirement and existing rate base investment are used in developing the COSA results.

There are three basic steps to follow in developing a COSA, namely:

- Functionalization
- Classification
- Allocation

Functionalization separates costs into major categories that reflect the utility's plant investment and different services provided to customers. The primary functional categories are production, transmission, distribution, and general.

Classification determines the portion of the cost that is related to specific cost-causal factors, such as those that are demand-related, energy-related, or customer-related. Production costs are related to supplying and transporting power to customers on the system. Transmission costs are related to the bulk transfer of power throughout the system, which is designed to meet the peak demand requirement. The distribution system is designed to extend service to all customers attached to the system and to meet the peak load capacity requirement of each customer. Additionally, costs can be classified based on system revenues or directly assigned to a customer or group of customers.

Allocation of costs to specific customer classes is based on the customer's contribution to the specific classifier selected. For instance, demand-related costs are allocated to a customer group using that customer group's contribution to the particular measurement of system demand, whether coincident peak, non-coincident peak or some variation determined to be appropriate for the particular cost item. An analysis of customer requirement, loads, and usage characteristics is completed to develop allocation factors reflecting each of the classifiers employed within the COSA. The analysis may include an evaluation of the system design and operations, its accounting and physical asset records, customer load data, and special studies.

General Ratemaking Principles

While this section does not address the design of rates, it is important to note that the COSA results will be one of the considerations when the process of designing rates for various customer classes begins. The basic goals of rate design include:

- The utility's ability to collect the appropriate revenue requirement
- Utility revenues and customer rates are stable and predictable
- Proper price signals are sent to create efficiency of resources
- Rates are fair and equitable among customers and avoid undue discrimination
- Rates are simple, easy to understand and feasible for the utility to implement

The COSA is generally used to assist in meeting the second and fourth goals of rate design. Price signals are best if they reflect the specific costs incurred. Rates are generally considered fair and equitable if customers are deemed to pay their share of the costs incurred by the utility. Additionally the first goal is met as long as the COSA is based on the appropriate revenue requirement, and the use of a consistent COSA methodology contributes towards the second goal. Rates are more stable through time if the COSA methodology is not significantly changed every time a rate application is made.

Functionalization of Costs

The first step in the COSA process following finalization of the revenue requirement is to functionalize the revenue requirement. Functionalization is the separation of cost data into the functional activities performed in the operation of a utility system (i.e., power supply, transmission, distribution and customer service). Functionalization was accomplished using OCEC's system of accounts, which largely segregates costs in this manner.

In addition to the functionalized costs, certain joint costs are spread to each functional category based on the relationship of the joint cost to the business function. These joint costs include such items as administrative and general costs.

Standard Functionalization

Plant investment costs or rate base are generally functionalized into production, transmission, distribution and general cost categories. The functionalization of rate base typically is very straightforward as costs for the different functions are readily identifiable and rate base accounts are maintained by functional categories.

Expense accounts are also typically kept according to these basic functional categories, with expense items associated with certain types of plant being treated in the same manner as the corresponding plant account.

The two areas where there generally are differences in functionalization among utilities are in the treatment of general plant and A&G expenses. Typically, general plant is considered a separate functional category. Some utilities, when their internal accounting systems can support such an assignment process, will record general plant investment by loading the costs into the other functional categories, much like an overhead assignment or a form of activity based accounting.

On the expense side, A&G costs can be treated in much the same way. Generally, they are treated as a separate expense category that can be spread to functions based upon all other O&M expenses. However, they can also be spread to functions on the basis of total net plant, labor ratios, or, in some cases, directly assigned as part of the activity based accounting approach.

OCEC Functionalization Method

The specific functions used for OCEC's COSA are defined below. The functions generally follow standard cost of service approaches.

- ***Power Supply.*** The power supply function category includes all power-related services that are obtained by the utility through direct purchase. Where a utility does not produce power, the purchase activity represents a form of supply acquisition activity.
- ***Transmission.*** The transmission services that OCEC must acquire to deliver the purchased power supply to the service area are included in purchased power costs. The

costs associated with the distribution system's transmission service include only those costs for operating and maintaining the transmission lines, poles, towers, substations, etc., used to deliver power to the distribution network.

- **Distribution.** Distribution services include all services required to move the electricity from the point of interconnection between the transmission system and the distribution system to the end user of the power. These include substations, primary and secondary poles and conductors, line transformers, services and meters as well as customer costs and any direct assignment items.
- **Customer.** Customer related services include all services related to the presence of customers on the system, not to customer usage. These services include meter reading, billing, collections, advertising, etc.

Classification of Costs

The second step in performing a cost of service study is to classify the functionalized expenses to traditional cost causation categories. These cost causation categories can be directly related to specific consumption behavior or system configuration measurements such as coincident peak (CP) or non-coincident peak (NCP) demand, energy, or number of customers. Each classification category will have a specific allocator that, when applied, will distribute those costs among the appropriate customer classes during the allocation phase of the analysis.

Functionalized power purchases, storage and transmission system costs are classified as demand-related and/or energy-related and in some instances directly assigned, while distribution costs are classified as demand or customer-related, or directly assigned to specific customer classes of service.

Standard Classification

The three most general classification categories are demand-related, energy/commodity-related and customer-related. Within these three categories there are multiple ways of defining each option as well as varying ways to split costs between two or more classifiers. For example, demand and energy-related costs can be separated by seasonal distinctions as well as to reflect peak/off peak consumption periods. Customer related costs could be separated by demand and customer categories, while customer categories can distinguish between actual customer and weighted customer characteristics. Other classifiers sometimes used in the process include revenue-related and direct assignment. In addition, there are many instances where costs are not specifically classified to a particular category but rather in the same manner as an individual cost account or subtotal of specific cost accounts.

Generally, power production and purchased power costs are classified by a combination of demand and energy. Transmission costs are generally classified as peak demand, while distribution costs are generally split between demand and customer.

Generally there are two methodologies that can be used to classify distribution costs: 100% demand and minimum system. The 100% demand methodology assumes that the distribution system is built to meet the non-coincident peak. Therefore, distribution costs are classified as 100% demand related. Specific distribution costs are sometimes split between demand and customer according to a minimum system approach. This approach reflects the philosophy that the system is in place in part because there are customers to serve throughout the service territory expanse, and that a minimally sized distribution system is needed to serve these customers even if they only use 1 kWh of energy per year. The concept follows that any costs associated with a system larger than this minimal size are due to the fact that customers “demand” a delivery quantity greater than the minimum unit of electricity and that therefore, those costs should be treated as demand related. Because the residential class tends to have a higher share of the number of customers as compared to the share of non-coincident peak, the minimum system methodology tends to allocate more costs to the residential customer class and customer charges tend to be higher than with the 100% demand methodology.

The process of cost classification is the area within the COSA that can create considerable cost variability between customer classes due to differences in system configurations, demand measurements and assignment philosophy. The complexity of the entire COSA process is further compounded since, in some cases, the classification category is clear but the specific allocator is not. For example, a particular cost item may clearly be peak demand-related but that demand can be measured as either a single coincident peak for the year, a 2 CP approach to reflect seasonal considerations, the sum of 12 monthly coincident peaks, or through some other approach such as “Average & Excess.”

OCEC Classification Method

The following are the specific classifiers used in OCEC’s COSA within each of the four functions:

- Power Supply

Classifying power supply costs to demand and energy (commodity) components requires the evaluation of a number of complex, interrelated factors. Consideration must be given to what or who caused the power supply purchase to be made, and to the uses to which it will be put (i.e., meeting demand and energy requirement). Within this study, power supply costs are classified to demand and energy based on OCEC’s power cost forecast for the test period. The specific classifiers used for the power supply function include:

- Energy
- Demand

Energy related costs are those that vary with the total amount of electricity consumed by a customer. Electricity usage measured in kWh is used in this portion of the analysis as well. Energy costs are the costs of consumption over a specified period of time, such as a month or year.

Demand related costs are those that vary with the maximum demand or the maximum rates of power supply to customer classes. Customer and system demands for this analysis were measured in kW. Demand costs are generally related to the size of facilities needed to meet a customer's maximum demand at any point in time.

Transmission

BPA provides OCEC with transmission services to transfer power from BPA's supply to OCEC's system. The transmission bill components are separated into energy and demand costs before they are allocated to customer classes. The energy cost component is allocated to customer classes based non-coincident peak demand. The demand related component is allocated based on each customer class' share of OCEC's system peak, or coincident peak (CP). Coincident peak and, conversely, non-coincident peak are discussed more below.

- *Coincident peak demand (CP)* refers to the demand placed upon the system by each customer at the time of the system maximum peak and is generally related to meeting power supply or transmission peak requirements.
- *Non-coincident peak demand (NCP)* refers to the sum of the individual customer peak demands regardless of the time of occurrence. The sizing and corresponding expenses associated with distribution lines, which are sized to meet the specific individual customer demands for a limited geographic area within the utility's service territory, are examples of non-coincident demand costs.

For this analysis, consumption statistics are reported as either demand (kW) or energy (kWh). Reported energy consumption reflects monthly-metered customer consumption by class. For classes that are not billed or metered on measured demand, demand information was derived based on an association between energy consumption, days within the particular month and class load factor assumptions that convert each class's consumption profile into NCP demand estimates. From those NCP determinations, customer class CP demand values were derived such that when the peak month CP values of all the various classes are summed, they match OCEC's maximum system peak metered at its interconnection with the regional transmission system. The CP and related NCP values developed within the COSA are later used to allocate demand related costs to the customer classes examined within the analysis.

■ Transmission

The transmission function includes the utility's own transmission assets associated with providing power to OCEC's distribution system. Transmission services that OCEC must incur to deliver the purchased power supply to OCEC's service area are included in purchased power costs. The costs associated with the local utility's transmission service include only those costs for operating and maintaining the transmission lines, poles, towers, substations, etc. used to deliver power to the distribution network. The cost of

providing transmission service to a customer is considered to be directly proportional to the demand that customer imposes on the system.

■ Distribution

Distribution services include all services required to get energy supply from the point of interconnection between the transmission system and the utility's service area to the end user of the power. Classifying distribution costs requires a special analysis of the nature of the costs. Most distribution costs are split between demand and customer components. The demand component is the cost of facilities built to serve a particular load, such as distribution substations. The customer component is the cost of facilities that varies with the number of customers, such as meters. The following are the specific classifiers used for the distribution function:

- Non-coincident peak demand (NCP) on Primary System
- NCP on Secondary System
- Actual Customer
- Customers Weighted for Acct/Meter Reading
- Direct Assignment

The minimum system analysis is used to determine the lowest level of plant investment required to serve a utility's customers compared to the actual facilities in place to meet varying customer demands. With a relatively uniform customer base and a low percentage of industrial customers, a greater portion of costs are classified as customer related relative to demand under a minimum system approach to allocating costs. Using a "100 percent demand" classification approach assumes that distribution investment is based entirely on meeting the non-coincident peak demand.

■ Customer

Customer related services include all services related to the presence of customers on the system, not to customer usage. These services include meter reading, billing, collections, advertising, etc. Customer related costs vary with the number and type of customers. They do not vary with system supply levels. These costs are sometimes referred to as "readiness to serve" or "availability" charges. Customer costs are incurred by the utility to have electricity supply readily available for a customer whether it is utilized or not.

There are two types of customer related cost classification categories—actual and weighted. Actual customer costs vary proportionally with the addition or deletion of a customer, regardless of the size or usage characteristics of the customer. An example of an actual customer related cost is postage on customer bills. The cost of postage does not vary regardless of the type or size of customer or usage levels. In contrast, a weighted customer cost reflects a disproportionate cost attributable to the addition or deletion of a customer. An example of weighted customer costs is meter-reading expenses. In some cases, it takes less time and effort to read a residential energy meter

than it does to serve a large commercial customer that also has a demand meter. This type of difference is accounted for in the weighted customer allocation factors.

Customer service is allocated based on customers weighted by billing months. Since irrigation customers are billed only 5 out of 12 months, the number of customers are weighted at 0.4167,

The specific classification of costs by account can be found in Schedule 3.3.

- **Direct Assignment**

Some costs can be directly assigned to certain customer classes without being classified as demand, energy, or customer related. These are generally costs associated with specific services, such as dedicated capital facilities, or with specific customer classes, such as lighting customers. Schedule 3.5 provides the background information for all direct assigned costs.

Allocation of Costs

The third step in performing a cost of service study is the allocation of the utility's total functionalized and classified revenue requirement to the customer classes of service. This is performed through the application of an appropriate allocation methodology.

Standard Allocation

In general, the allocation of costs is straightforward once the costs have been classified to a specific category.

OCEC Allocation

The following are the specific allocation methods used in OCEC's COSA. The specific method of cost allocation by customer can be found in Schedule 3.1.

- **Demand Allocation Factors.** For purposes of this study, five types of demand allocation factors were developed.
 - ***Non-coincident peak demand allocation factor (NCP).*** First, a non-coincident peak demand allocation factor was developed for each customer class. Expenses classified and allocated by the non-coincident peak demand allocation factor included those predicated on maximum demands such as distribution substations, and a portion of poles and lines, mains, meters and services. The NCP demand method allocates costs to each class of service based upon their highest individual non-coincident peak demand regardless of the time of occurrence. The NCP allocation factor is used to allocate distribution.

- *1 Coincident peak (1 CP)*. For each class of service, a contribution to a single annual system coincident peak was derived from the non-coincident peak by use of a coincidence factor. This coincident peak demand allocation method is referred to as the single coincident peak (1 CP) method. The 1 CP method allocates demand costs on the basis of a single demand value at the time of the system peak demand by each class. Expenses allocated on the 1 CP allocation factor include those related to OCEC’s transmission system. The 1 CP allocation method is not used in this study.
- *Sum of the two months coincident peaks (2 CP)*. For each class of service, a contribution to a seasonal system coincident peak was also derived from the non-coincident peak by use of a coincidence factor. The coincident peak demand allocation method used was the sum of the summer and winter coincident peaks (2 CP) method. The 2 CP method allocates demand costs on the basis of the sum of the contributions to seasonal system peak demands by each class. The 2 CP method was not used in this study.
- *Sum of monthly coincident peak (12 CP)*. As with the 1 CP calculation, a contribution to monthly system coincident peaks was derived from the non-coincident peak by use of a coincidence factor. This coincident peak demand allocation method is referred to as the sum of the monthly coincident peak (12 CP) method. The 12 CP method allocates demand costs on the basis of demand value at the time of the system peak demand in each month by each class. As discussed previously, the 12 CP method is used for power supply costs and transmission costs.
- *Average and excess method (A&E)*. The average and excess method represents an alternative approach to CP related cost allocation. The A&E method compares a customer class’s average demand against its maximum NCP demand in order to reflect, the classes *potential* peak demand volatility, and therefore its inherent ability to increase system peak requirement, that exists within each customer class. The A&E method was not used in this study.
- **Energy Allocation Factors**. Energy costs vary directly with consumption. Accordingly, energy allocation factors were based upon electricity sales for each class. Energy allocation factors were used to allocate power supply costs, green-energy related costs and revenues, and surplus sales revenue.
- **Customer Allocation Factors**. Two basic types of customer costs were identified—actual and weighted. The allocation factor for actual customers was derived from the actual number of customers served in each class of service. Two weighted customer allocation factors were also developed. The first weighted customer allocation factor considered the relative differences among the various customer classes of meter costs. The second weighted customer allocation factor considered the cost of customer accounting and meter reading by each rate class. Customer allocation factors were used to allocate some distribution costs such as meters and meter installations and costs associated with customer service, accounts, and sales.

- Rate Base Allocation. The value of OCEC’s assets as of December 2010 is functionalized, classified and then allocated to customer classes. The resulting functionalized, classified and allocated rate base is then used to develop rate base allocation factors. These allocation factors (i.e., general plant, net plant, distribution rate base, etc.) are then used to allocate revenue requirement expenses. For example, maintenance of station equipment can be allocated using station equipment rate base, or property taxes might be allocated using net plant.
- Other Cost Allocation. Other costs are allocated based on specific rate base items, O&M function totals, revenues, labor ratios and other allocation factors. These other allocation factors were used to allocate administrative and general expense items, some other revenues such as dividend income or non-operating rental income.

The allocation factors shown in Schedule 3.1 are used to allocate costs by customer or by function using the percentages developed in Schedules 6.1 and 6.2.

- Administrative and General (A&G). All costs that are related to general overhead are classified to this area. Costs are allocated to customers based on their percentage of total revenue.
- Miscellaneous Other Revenues
 - ✓ Miscellaneous other revenues are generally allocated to customers based on allocation of all other O&M expenses.

Review of Customer Classes of Service

Customer classes of service refer to the arrangement of customers into groups that reflect common usage characteristics or facility requirement. The classes of service used within this study were as follows (rate schedule):

- General Service Rate 1
- General Service Rate 2
- General Service Rate 3
- General Service Rate 4
- Irrigation Single Phase
- Irrigation Poly Phase
- 2nd Meter
- OSIN Rate 22 and 23

Major Assumptions of the Cost of Service Study

Major assumptions used in conducting the cost of service study for OCEC are as follows:

- Forecast calendar year 2015 was selected as the period for the allocation of costs within the cost of service study.
- The revenue requirement as outlined in Section 2 was used for the cost of service study.
- Purchased power was assigned to energy and demand based on BPA rates for a load following customer. Assumed a 7 percent increase in both power and transmission rates in October 2017 and October 2019.
- Distribution plant was classified based both on a “minimum system” approach and a “100% demand” approach.
- Load forecast was based on data provided by OCEC.

Given these key assumptions, the cost of service analysis could be completed. Schedules 3.4 and 4.3 in the appendix show the functionalized and classified rate base and revenue requirement, allocated to each class of service.

Cost of Service Results

Given the above assumptions regarding the cost of service analysis, the various costs were classified and allocated to the customer classes of service. Table 8 shows the results of this analysis by function for the minimum system approach.

Table 8
Summary of Functionalized Cost of Service
Minimum System Approach

	Production Related	Transmission Related	Distribution Related	Customer Related	Direct Assignment	Net Revenue Requirement
General Service Rate 1	623,007	0	389,528	861,049	0	1,873,584
General Service Rate 2	1,221,390	0	648,647	525,378	0	2,395,415
General Service Rate 3	243,297	0	82,208	37,746	0	363,251
General Service Rate 4	316,574	0	85,205	11,242	0	413,021
Irrigation Single Phase	25,098	0	13,987	44,228	0	83,313
Irrigation Poly Phase	52,816	0	29,224	43,273	0	125,314
2nd Meter	1,241	0	1,930	12,919	0	16,090
OSIN 22 & 23	1,867	0	1,331	873	0	4,072
TOTAL	2,485,290	0	1,252,060	1,536,709	0	5,274,059

A summary comparison of the allocated cost of service and anticipated revenue from present rates can be found in Table 10. Unit cost estimates have been developed in Schedule 2.1.

Table 9 provides the COSA results using a 100 percent demand methodology.

Table 9
Summary of Functionalized Cost of Service
100 Percent Demand Approach

	Production Related	Transmission Related	Distribution Related	Customer Related	Direct Assignment	Net Revenue Requirement
General Service Rate 1	623,007	0	612,782	443,859	0	1,679,648
General Service Rate 2	1,221,390	0	1,036,218	270,825	0	2,528,433
General Service Rate 3	243,297	0	129,617	25,368	0	398,282
General Service Rate 4	316,574	0	132,816	8,069	0	457,459
Irrigation Single Phase	25,098	0	22,077	21,624	0	68,798
Irrigation Poly Phase	52,816	0	46,815	26,452	0	126,084
2nd Meter	1,241	0	3,009	6,659	0	10,909
OSIN 22 & 23	1,867	0	2,129	450	0	4,446
TOTAL	2,485,290	0	1,985,463	803,306	0	5,274,059

The overall results for CY 2015 are summarized in Table 10 and Figure 1 for minimum system and in Table 11 and Figure 2 for 100 percent demand. More detail behind the results shown is presented in Schedules 1.1 and 1.2.

Table 10
Summary of Cost of Service Analysis - Minimum System

	Present Rate Revenues	Net Revenue Requirement	Surplus/ (Deficiency) in Present Rates	Revenue to Cost Ratio
General Service Rate 1	\$1,912,043	\$1,873,584	\$38,459	102.1%
General Service Rate 2	2,379,048	2,395,415	(16,366)	99.3%
General Service Rate 3	388,647	363,251	25,396	107.0%
General Service Rate 4	480,495	413,021	67,474	116.3%
Irrigation Single Phase	64,944	83,313	(18,369)	78.0%
Irrigation Poly Phase	100,577	125,314	(24,736)	80.3%
2nd Meter	10,873	16,090	(5,216)	67.6%
OSIN 22 & 23	4,792	4,072	720	117.7%
TOTAL	\$5,341,419	\$5,274,059	\$67,361	101.3%

As shown in Figure 1, the two Irrigation customer classes and the 2nd meter class are significantly outside of the 10 percent of cost of service. The general service Rate 4 and OSIN classes are slightly out of the range.

Figure 1
Minimum System Results for CY 2015

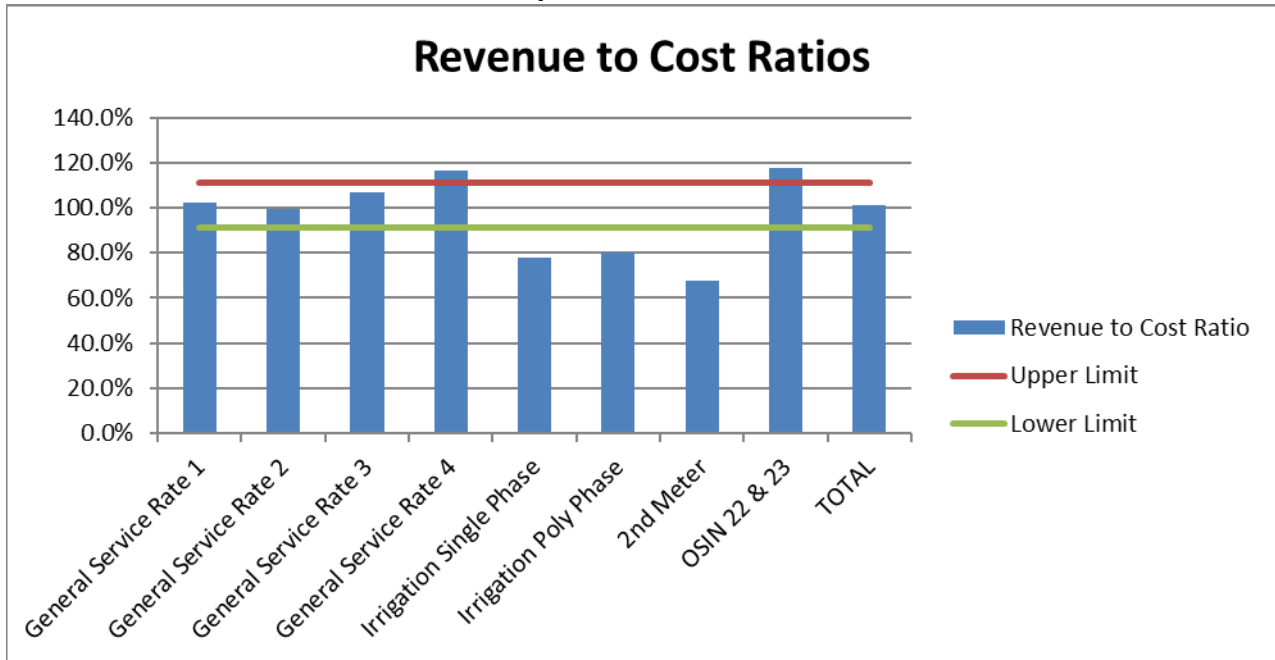
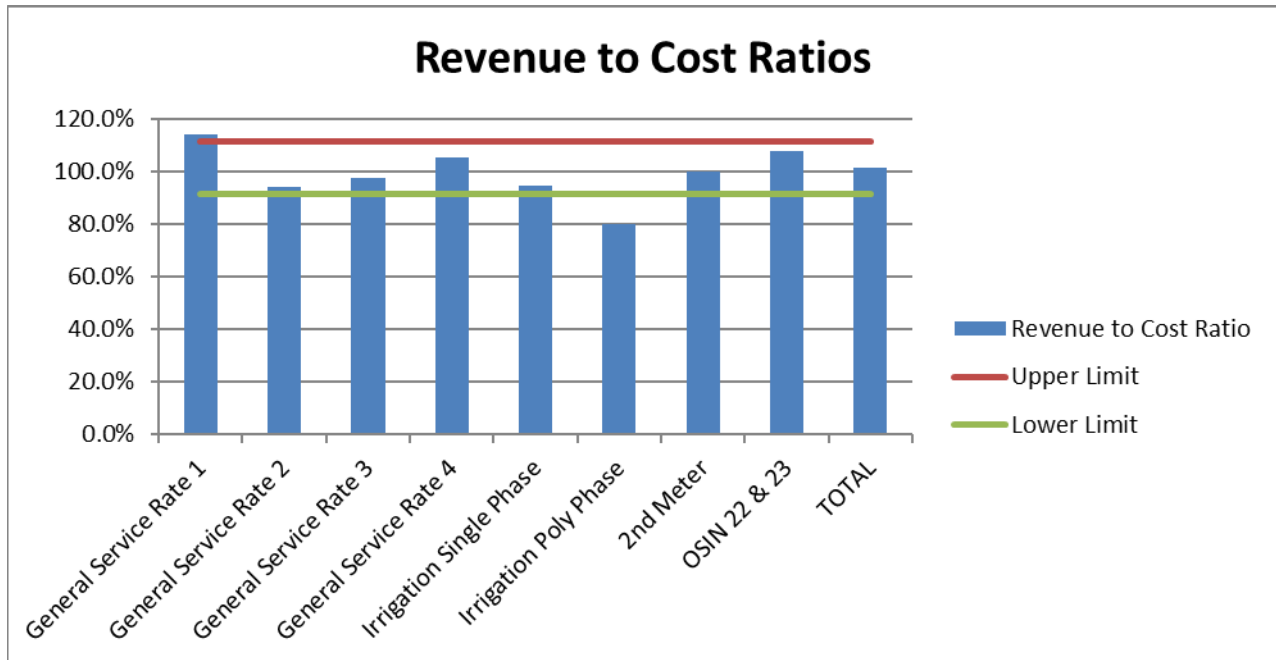


Table 11
Summary of Cost of Service Analysis – 100% Demand

	Present Rate Revenues	Net Revenue Requirement	Surplus/ (Deficiency) in Present Rates	Revenue to Cost Ratio
General Service Rate 1	\$1,912,043	\$1,679,648	\$232,395	113.8%
General Service Rate 2	2,379,048	2,528,433	(149,385)	94.1%
General Service Rate 3	388,647	398,282	(9,635)	97.6%
General Service Rate 4	480,495	457,459	23,036	105.0%
Irrigation Single Phase	64,944	68,798	(3,854)	94.4%
Irrigation Poly Phase	100,577	126,084	(25,507)	79.8%
2nd Meter	10,873	10,909	(36)	99.7%
OSIN 22 & 23	4,792	4,446	346	107.8%
TOTAL	\$5,341,419	\$5,274,059	\$67,361	101.3%

As shown in Figure 2, the 100 percent demand methodology shows slightly less variability among customer classes with the Irrigation customer classes still significantly outside the 10 percent of cost of service and the Residential customer class slightly outside the range.

**Figure 2
100 Percent Demand Results for CY 2015**



Given a number of assumptions, the results show that using present rates, OCEC is collecting sufficient revenues to meet current costs. When examining the results, it is important to note that the inter-class cost allocation is based on load data estimates and usage pattern assumptions. Therefore, deviations of less than 10 percent from the cost of service typically do not warrant interclass rate modifications.

Bonneville Power Administration

Traditionally, power supply has made up close to 47 percent of OCEC's annual revenue requirement. OCEC currently receives, and is expected to continue to receive, 100 percent of its wholesale power requirements from the Bonneville Power Administration (BPA). OCEC also purchases transmission service from BPA. Since OCEC purchases its power and transmission requirements from BPA, an overview of recent events related to BPA and the pricing of its services is instructive.

Introduction

BPA presently markets electric energy from 29 federal hydroelectric projects in the Pacific Northwest, one nuclear project, and contractual purchases and exchanges to meet approximately 50 percent of the Pacific Northwest's energy requirement. BPA also owns and operates approximately 75 percent of the Pacific Northwest's high-voltage transmission system. BPA's transmission facilities interconnect with utilities in the Canadian province of British Columbia and with utilities in California.

Power Business Line

Beginning in October 2011, OCEC's contract with BPA changed such that power costs are tiered. Tier 1 power costs are based on the current Federal Base System (FBS) costs; however, the quantity of power OCEC is able to purchase at these rates is limited. BPA used weather and conservation adjusted loads from October 2009 through September 2010 (Bonneville fiscal year 2010) to set OCEC's high water mark (HWM), or the maximum amount of energy OCEC purchases at the lower Tier 1 rate. Tier 1 rates, for the most part, are cost based and are determined in formal rate proceedings.

Energy requirements in excess of OCEC's HWM are either purchased at Tier 2 rates (based on forecasted market prices) or from non-federal resources. Bonneville offers utilities several alternatives for Tier 2 power products and associated pricing. Tier 2 rates are designed to recover the full costs of the generating resources, or market purchases. Tier 2 rates apply to flat blocks of power. Utilities can choose to shape their own power requirements, or they may choose BPA's load shaping product.

Utilities that choose BPA's load shaping product (such as OCEC) are subject to load shaping rates. These rates apply when the utilities load shape is significantly different than the energy available from the FBS. During months where the utility's share of the FBS is less than power requirements, load shaping charges apply. In months where a utility's power requirements are less than the utility's share of the FBS load shaping credits apply. Load shaping charges and credits are based on actual market purchases or sales.

Transmission Business Line

OCEC purchases transmission from TBL under a Network Transmission (“NT”) contract. Bonneville’s TBL sets rates for a number of different transmission and ancillary services. The rates for each service are based on forecast sales and the costs of providing the services. For purposes of this report, NT rates are assumed to increase by 7 percent in October 2017 and again in October 2019.

Technical Appendix

EES

#Consulting, Inc.

Okanogan County Electric Cooperative

Cost of Service Schedules

Date: May 30, 2015

Version: Final Draft

Test Period: CY: 2015

Production Peak Allocation Method: 12 Month Peak Responsibility Method (12 CP)

Transmission Peak Allocation Method: 12 Month Peak Responsibility Method (12 CP)

Distribution System Allocation Method: Minimum System Analysis

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Schedule 1.1**

Forecast Year: 2015										
	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23	
Revenues - Present Rate	\$5,341,419	\$1,912,043	\$2,379,048	\$388,647	\$480,495	\$64,944	\$100,577	\$10,873	\$4,792	
Less Allocated Revenue Requirement	\$5,274,059	\$1,873,584	\$2,395,415	\$363,251	\$413,021	\$83,313	\$125,314	\$16,090	\$4,072	
Difference	\$67,361	\$38,459	-\$16,366	\$25,396	\$67,474	-\$18,369	-\$24,736	-\$5,216	\$720	
Revenue To Cost Ratio	101.3%	102.1%	99.3%	107.0%	116.3%	78.0%	80.3%	67.6%	117.7%	
% Increase Retail Rates to Equal Allocated Cost	-1.3%	-2.0%	0.7%	-6.5%	-14.0%	28.3%	24.6%	48.0%	-15.0%	
Rate Base	\$9,190,337	\$3,869,368	\$3,958,077	\$440,666	\$357,421	\$223,955	\$289,823	\$43,551	\$7,476	
Rate Of Return, %	0.7%	1.0%	-0.4%	5.8%	18.9%	-8.2%	-8.5%	-12.0%	9.6%	
Rate Of Return, \$	\$67,361	\$38,459	-\$16,366	\$25,396	\$67,474	-\$18,369	-\$24,736	-\$5,216	\$720	
Modified Debt Service Coverage Ratio										
Unit Cost: Present Rates (\$/kWh)	\$0.098	\$0.150	\$0.090	\$0.067	\$0.061	\$0.109	\$0.082	\$0.452	\$0.106	
Unit Cost Summary										
Unit Cost: Present Rates (\$/kWh)	\$0.098	\$0.150	\$0.090	\$0.067	\$0.061	\$0.109	\$0.082	\$0.452	\$0.106	
Unit Cost: COSA Rates (\$/kWh)	\$0.096	\$0.147	\$0.091	\$0.063	\$0.053	\$0.140	\$0.102	\$0.668	\$0.090	
Difference from Present Rates	-1.26%	-2.01%	0.69%	-6.53%	-14.04%	28.28%	24.59%	47.97%	-15.03%	

**FUNCTIONALIZATION AND CLASSIFICATION OF REVENUE REQUIREMENT SUMMARY
BY CUSTOMER CLASS
Schedule 1.2**

Forecast Year: 2015		Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Production										
	Demand (PD)	\$579,113	\$177,529	\$302,648	\$41,528	\$42,525	\$4,343	\$9,844	\$401	\$296
	Energy (PE)	\$1,906,177	\$445,478	\$918,742	\$201,769	\$274,050	\$20,755	\$42,972	\$840	\$1,571
	Direct Assignment (PDA)									
Transmission										
	Demand (TD)									
	Energy (TE)									
	Direct Assignment (TDA)									
Distribution										
	Demand (DD)	\$1,252,060	\$389,528	\$648,647	\$82,208	\$85,205	\$13,987	\$29,224	\$1,930	\$1,331
	Energy (DE)									
	Customer (DC)	\$1,536,709	\$861,049	\$525,378	\$37,746	\$11,242	\$44,228	\$43,273	\$12,919	\$873
	Direct Assignment (DDA)									
	Total	\$5,274,059	\$1,873,584	\$2,395,415	\$363,251	\$413,021	\$83,313	\$125,314	\$16,090	\$4,072
Total Cost / Function										
	Production	\$2,485,290	\$623,007	\$1,221,390	\$243,297	\$316,574	\$25,098	\$52,816	\$1,241	\$1,867
	Transmission									
	Distribution	\$2,788,769	\$1,250,578	\$1,174,025	\$119,954	\$96,447	\$58,215	\$72,497	\$14,849	\$2,205
	Total Cost / Function	\$5,274,059	\$1,873,584	\$2,395,415	\$363,251	\$413,021	\$83,313	\$125,314	\$16,090	\$4,072
Total Cost / Classifier										
	Demand	\$1,831,173	\$567,057	\$951,295	\$123,736	\$127,729	\$18,330	\$39,068	\$2,331	\$1,627
	Energy	\$1,906,177	\$445,478	\$918,742	\$201,769	\$274,050	\$20,755	\$42,972	\$840	\$1,571
	Customer	\$1,536,709	\$861,049	\$525,378	\$37,746	\$11,242	\$44,228	\$43,273	\$12,919	\$873
	Direct Assignment									
	Total Cost / Classifier	\$5,274,059	\$1,873,584	\$2,395,415	\$363,251	\$413,021	\$83,313	\$125,314	\$16,090	\$4,072

**FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE SUMMARY
BY CUSTOMER CLASS
Schedule 1.3**

Historic Year: 2014		Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Production										
	Demand (PD)	\$83,526	\$25,605	\$43,651	\$5,990	\$6,133	\$626	\$1,420	\$58	\$43
	Energy (PE)	\$158,848	\$37,123	\$76,562	\$16,814	\$22,837	\$1,730	\$3,581	\$70	\$131
	Direct Assignment (PDA)									
Transmission										
	Demand (TD)									
	Energy (TE)									
	Direct Assignment (TDA)									
Distribution										
	Demand (DD)	\$4,421,133	\$1,345,831	\$2,336,376	\$285,792	\$287,014	\$48,766	\$106,045	\$6,502	\$4,806
	Energy (DE)									
	Customer (DC)	\$4,526,830	\$2,460,809	\$1,501,488	\$132,070	\$41,436	\$172,834	\$178,777	\$36,921	\$2,496
	Direct Assignment (DDA)									
	Total	\$9,190,337	\$3,869,368	\$3,958,077	\$440,666	\$357,421	\$223,955	\$289,823	\$43,551	\$7,476
Total Cost / Function										
	Production	\$242,374	\$62,728	\$120,213	\$22,804	\$28,971	\$2,356	\$5,001	\$128	\$174
	Transmission									
	Distribution	\$8,947,963	\$3,806,640	\$3,837,864	\$417,862	\$328,450	\$221,599	\$284,822	\$43,423	\$7,302
	Total Cost / Function	\$9,190,337	\$3,869,368	\$3,958,077	\$440,666	\$357,421	\$223,955	\$289,823	\$43,551	\$7,476
Total Cost / Classifier										
	Demand	\$4,504,659	\$1,371,436	\$2,380,027	\$291,782	\$293,148	\$49,392	\$107,465	\$6,560	\$4,849
	Energy	\$158,848	\$37,123	\$76,562	\$16,814	\$22,837	\$1,730	\$3,581	\$70	\$131
	Customer	\$4,526,830	\$2,460,809	\$1,501,488	\$132,070	\$41,436	\$172,834	\$178,777	\$36,921	\$2,496
	Direct Assignment									
	Total Cost / Classifier	\$9,190,337	\$3,869,368	\$3,958,077	\$440,666	\$357,421	\$223,955	\$289,823	\$43,551	\$7,476

SUMMARY OF REVENUE REQUIREMENT COST ALLOCATION
Schedule 1.4

Forecast Year: 2015	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Steam Power Generation									
Nuclear Power Generation									
Hydraulic Power Generation									
Gas Turbine Power Generation									
Other Power Supply									
Power Purchases	\$2,062,092	\$493,274	\$1,000,224	\$212,950	\$285,499	\$21,924	\$45,622	\$948	\$1,651
Transmission/Ancillary Services Purchases	\$423,198	\$129,732	\$221,166	\$30,347	\$31,076	\$3,174	\$7,194	\$293	\$216
BPA Transmission									
Other									
Total Production	\$2,485,290	\$623,007	\$1,221,390	\$243,297	\$316,574	\$25,098	\$52,816	\$1,241	\$1,867
Total Transmission									
Total Distribution	\$564,959	\$235,604	\$247,568	\$26,902	\$21,935	\$12,897	\$16,981	\$2,597	\$475
Total Other									
Total Operation & Maintenance	\$3,050,248	\$858,610	\$1,468,958	\$270,200	\$338,509	\$37,995	\$69,797	\$3,838	\$2,342
Total O&M w/o Purchased Power Supply & A&G	\$780,041	\$361,912	\$324,636	\$30,650	\$22,896	\$15,748	\$19,103	\$4,492	\$603
	\$2,270,207								
Total Customer Service, Accounts & Sales	\$215,082	\$126,309	\$77,069	\$3,747	\$961	\$2,852	\$2,122	\$1,895	\$128
Total Administrative & General	\$593,475	\$275,117	\$247,069	\$23,364	\$17,464	\$12,009	\$14,579	\$3,412	\$459
Total O&M plus A&G	\$3,858,805	\$1,260,037	\$1,793,095	\$297,311	\$356,935	\$52,855	\$86,498	\$9,145	\$2,929
Total Depreciation	\$393,419	\$167,073	\$168,838	\$18,429	\$14,497	\$9,778	\$12,579	\$1,902	\$321
Total Taxes	\$193,856	\$71,875	\$85,739	\$13,141	\$15,463	\$2,829	\$4,139	\$499	\$171
Total Interest / Debt Service Expense	\$248,393	\$105,485	\$106,600	\$11,636	\$9,153	\$6,174	\$7,942	\$1,201	\$203
Total Return on Investment (X.X% of Total Rate Base)									
Total Capital Projects Funded From Rates									
Total Other Contributions	\$628,375	\$291,545	\$261,516	\$24,691	\$18,444	\$12,686	\$15,389	\$3,619	\$486
Revenue Requirement Before Other Revenues	\$5,322,848	\$1,896,013	\$2,415,788	\$365,208	\$414,493	\$84,323	\$126,548	\$16,366	\$4,110
Revenue Req. Before Taxes and Other Revenues	\$5,128,992	\$1,824,139	\$2,330,049	\$352,067	\$399,029	\$81,493	\$122,409	\$15,867	\$3,939
Total Other Revenues	\$48,789	\$22,429	\$20,374	\$1,957	\$1,472	\$1,010	\$1,234	\$276	\$38
REVENUE REQUIREMENT for COST ALLOCATION	\$5,274,059	\$1,873,584	\$2,395,415	\$363,251	\$413,021	\$83,313	\$125,314	\$16,090	\$4,072

SUMMARY OF RATE BASE COST ALLOCATIONS
Schedule 1.5

Historic Year: 2014	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Total Production Plant									
Total Transmission Plant									
Total Distribution Plant	\$9,672,605	\$4,107,655	\$4,151,068	\$453,098	\$356,435	\$240,407	\$309,271	\$46,769	\$7,902
Total Transmission & Distribution	\$9,672,605	\$4,107,655	\$4,151,068	\$453,098	\$356,435	\$240,407	\$309,271	\$46,769	\$7,902
Total General Plant	\$2,503,511	\$1,063,163	\$1,074,400	\$117,273	\$92,254	\$62,223	\$80,047	\$12,105	\$2,045
Total Plant Before General Plant & Intangible	\$9,672,605	\$4,107,655	\$4,151,068	\$453,098	\$356,435	\$240,407	\$309,271	\$46,769	\$7,902
Total Gross Plant in Service	\$12,177,130	\$5,171,250	\$5,225,903	\$570,418	\$448,726	\$302,656	\$389,351	\$58,879	\$9,948
Total Accumulated Depreciation	\$3,605,175	\$1,531,006	\$1,547,187	\$168,879	\$132,850	\$89,605	\$115,272	\$17,432	\$2,945
Total Net Plant	\$8,571,955	\$3,640,244	\$3,678,716	\$401,539	\$315,876	\$213,051	\$274,079	\$41,447	\$7,003
Total Working Capital	\$414,063	\$142,357	\$191,676	\$29,555	\$34,016	\$5,826	\$9,211	\$1,116	\$306
Total Contributions									
TOTAL RATE BASE	\$8,986,018	\$3,782,601	\$3,870,392	\$431,095	\$349,892	\$218,877	\$283,290	\$42,563	\$7,309
Total CWIP	\$204,318	\$86,768	\$87,685	\$9,571	\$7,529	\$5,078	\$6,533	\$988	\$167
TOTAL RATE BASE plus CWIP	\$9,190,337	\$3,869,368	\$3,958,077	\$440,666	\$357,421	\$223,955	\$289,823	\$43,551	\$7,476

SUMMARY OF HISTORIC LOAD DATA
 Schedule 1.6

Historic Year: 2014	Total	General Service		General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Recorded Load Data									
Energy Sales (kWh)	53,036,901	12,394,852	25,562,803	5,613,970	7,625,077	577,484	1,195,642	23,361	43,712
Total Billing Capacity (kVa)	53,622			22,256	24,967	2,036	4,362		
Avg. Monthly Billing Capacity (kVa)	4,468			1,855	2,081	170	363		
Number of Customers	3,465	1,972	1,203	59	13	107	80	30	2
Ratio of NCP to Avg. Billing Capacity				64%	60%	180%	189%		
Rate Classes NCP Demand at Meter	20,314	6,404	10,442	1,191	1,242	306	686	23	19
Estimates Based on Recorded Data									
Annual NCP Load Factor	30%	22%	28%	54%	70%	22%	20%	11%	26%
Rate Classes CP Demand at Input Voltage	20,520	6,772	11,152	1,268	1,327			1	
Annual CP Load Factor	30%	21%	26%	51%	66%			189%	
Average On-Peak kWh as a % of Total kWh		59%	59%	59%	59%	61%	61%	60%	59%
Average Off-Peak kWh as a % of Total kWh		41%	41%	41%	41%	39%	39%	40%	41%

SUMMARY OF FORECAST LOAD DATA
Schedule 1.7

Forecast Year: 2015	Total	General Service		General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Forecast Load Data									
Energy Sales (kWh)	54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049
Total Billing Capacity (kVa)	53,622			22,256	24,967	2,036	4,362		
Avg. Monthly Billing Capacity (kVa)	4,468			1,855	2,081	170	363		
Number of Customers	3,466	1,972	1,203	59	15	107	80	30	2
Ratio of NCP to Avg. Billing				66%	62%	186%	195%		
Rate Classes NCP Demand at Meter	20,935	6,600	10,761	1,227	1,280	315	707	24	20
Forecast Based on Recorded and Forecast Data									
Annual NCP Load Factor	30%	22%	28%	54%	70%	22%	20%	11%	26%
Rate Classes CP Demand at Input Voltage	21,148	6,979	11,494	1,307	1,367			1	
Annual CP Load Factor	30%	21%	26%	51%	66%			189%	
On-Peak kWh as a % of Total kWh	59%	59%	59%	59%	59%	61%	61%	60%	59%
Off-Peak kWh as a % of Total kWh	41%	41%	41%	41%	41%	39%	39%	40%	41%

SUMMARY OF POWER SUPPLY COSTS
Schedule 1.8

Forecast Year: 2015	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Steam Power Generation									
Nuclear Power Generation									
Hydraulic Power Generation									
Gas Turbine Power Generation									
Other Power Supply									
Forecast Power Supply									
Power Purchases									
Green Power									
BPA Customer Charge (TRM)	\$1,736,889	\$405,915	\$837,148	\$183,850	\$249,711	\$18,912	\$39,156	\$765	\$1,432
Demand - BPA Contracts	\$155,915	\$47,796	\$81,482	\$11,181	\$11,449	\$1,169	\$2,650	\$108	\$80
Load Shaping, HLH (Energy)	-\$33,144	-\$7,746	-\$15,975	-\$3,508	-\$4,765	-\$361	-\$747	-\$15	-\$27
Load Shaping, LLH (Energy)	\$80,766	\$18,875	\$38,928	\$8,549	\$11,612	\$879	\$1,821	\$36	\$67
Tier 2 Purchase (Energy)	\$18,473	\$4,317	\$8,904	\$1,955	\$2,656	\$201	\$416	\$8	\$15
SCS Charges									
Transmission/Ancillary Services Purchases									
Energy	\$40,803	\$12,508	\$21,324	\$2,926	\$2,996	\$306	\$694	\$28	\$21
Demand									
Coincident Transmission Peak-Demand	\$382,395	\$117,224	\$199,842	\$27,421	\$28,079	\$2,868	\$6,500	\$265	\$195
Wheeling Revenue									
Other									
CRC Conservation									
COU Credit									
Total Power Supply	\$2,382,098	\$598,890	\$1,171,653	\$232,374	\$301,738	\$23,974	\$50,490	\$1,195	\$1,782

SUMMARY OF REVENUES AT PRESENT RATES
Schedule 1.9

Forecast Year: 2015	Total	General Service		General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Revenues:									
Customer Charge Revenues	\$1,679,073	\$851,796	\$692,976	\$42,120	\$26,100	\$29,486	\$26,712	\$8,875	\$1,008
Energy Revenues	\$3,496,559	\$1,060,247	\$1,686,072	\$277,715	\$377,201	\$29,162	\$60,379	\$1,998	\$3,784
Demand Revenues	\$165,787			\$68,812	\$77,193	\$6,295	\$13,486		
Surcharge									
Total Revenues	\$5,341,419	\$1,912,043	\$2,379,048	\$388,647	\$480,495	\$64,944	\$100,577	\$10,873	\$4,792
Average Charge:									
Customer Charge \$ / Per Customer / Month		\$36.00	\$48.00	\$60.00	\$145.00	\$23.00	\$28.00	\$25.00	\$42.00
Average Energy + Demand Charge \$ / kWh		\$0.083	\$0.064	\$0.060	\$0.058	\$0.060	\$0.060	\$0.083	\$0.084
Average Energy Charge \$ / kWh		\$0.083	\$0.064	\$0.048	\$0.048	\$0.049	\$0.049	\$0.083	\$0.084
Demand Charge \$ / kVa or kW				\$3.00	\$3.00	\$3.00	\$3.00		

**SUMMARY OF REVENUE REQUIREMENT UNIT COSTS
BY CUSTOMER CLASS
Schedule 2.1**

		Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
		Forecast Year: 2015								
Billing Determinants										
Total kVa		55,262			22,937	25,731	2,098	4,495		
Total Demand (kW)		484,538	189,176	239,296	22,937	25,731	2,098	4,495	544	260
Total Energy (kWh)		54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049
Average Monthly Customers		3,466	1,972	1,203	59	15	107	80	30	2
Functional Cost										
Production										
Demand (PD)		\$579,113	\$177,529	\$302,648	\$41,528	\$42,525	\$4,343	\$9,844	\$401	\$296
\$/kW			\$0.94	\$1.26	\$1.81	\$1.65	\$2.07	\$2.19	\$0.74	\$1.14
or \$/kVa					\$1.81	\$1.65	\$2.07	\$2.19		
Energy (PE)		\$1,906,177	\$445,478	\$918,742	\$201,769	\$274,050	\$20,755	\$42,972	\$840	\$1,571
\$/kWh			\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035
Direct Assignment (PDA)										
\$/kW										
\$/kVa										
\$/kWh										
Transmission										
Demand (TD)										
\$/kW										
or \$/kVa										
Energy (TE)										
\$/kWh										
Direct Assignment (TDA)										
\$/kW										
\$/kVa										
\$/kWh										
Distribution										
Demand (DD)		\$1,252,060	\$389,528	\$648,647	\$82,208	\$85,205	\$13,987	\$29,224	\$1,930	\$1,331
\$/kW			\$2.06	\$2.71	\$3.58	\$3.31	\$6.67	\$6.50	\$3.55	\$5.12
or \$/kVa					\$3.58	\$3.31	\$6.67	\$6.50		
Energy (DE)										
\$/kWh										
Customer (DC)		\$1,536,709	\$861,049	\$525,378	\$37,746	\$11,242	\$44,228	\$43,273	\$12,919	\$873
\$/Customer/Month			\$36	\$36	\$54	\$62	\$34	\$45	\$36	\$36
Direct Assignment (DDA)										
\$/kW										
\$/kVa										
\$/kWh										
Total		\$5,274,059	\$1,873,584	\$2,395,415	\$363,251	\$413,021	\$83,313	\$125,314	\$16,090	\$4,072
Total										
\$/kW			\$3.00	\$3.98	\$5.39	\$4.96	\$8.74	\$8.69	\$4.28	\$6.26
\$/kWh			\$0.03487	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035
\$/Customer/Month			\$36.39	\$36.39	\$53.77	\$62.46	\$34.50	\$45.36	\$36.39	\$36.39

**SUMMARY OF RATE BASE UNIT COST
BY CUSTOMER CLASS
Schedule 2.2**

Forecast Year: 2015	Total	General Service Rate 1	General Service	General Service	General Service	Irrigation Single	2nd Meter	OSIN 22 & 23
			Rate 2	Rate 3	Rate 4	Phase		
Billing Determinants								
Total kVa	55,262			22,937	25,731	2,098	4,495	
Total Demand (kW)	484,538	189,176	239,296	22,937	25,731	2,098	4,495	544 260
Total Energy (kWh)	54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076 45,049
Average Monthly Customers	3,466	1,972	1,203	59	15	107	80	30 2
Functional Cost								
Production								
Demand (PD)	\$83,526	\$25,605	\$43,651	\$5,990	\$6,133	\$626	\$1,420	\$58 \$43
\$/kW		\$0.14	\$0.18	\$0.26	\$0.24	\$0.30	\$0.32	\$0.11 \$0.16
Energy (PE)	\$158,848	\$37,123	\$76,562	\$16,814	\$22,837	\$1,730	\$3,581	\$70 \$131
\$/kWh	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003 \$0.003
Direct Assignment (PDA)								
\$/kW								
\$/kWh								
Transmission								
Demand (TD)								
\$/kW								
Energy (TE)								
\$/kWh								
Direct Assignment (TDA)								
\$/kW								
\$/kWh								
Distribution								
Demand (DD)	\$4,421,133	\$1,345,831	\$2,336,376	\$285,792	\$287,014	\$48,766	\$106,045	\$6,502 \$4,806
\$/kW		\$7.11	\$9.76	\$12.46	\$11.15	\$23.24	\$23.59	\$11.95 \$18.49
Energy (DE)								
\$/kWh								
Customer (DC)	\$4,526,830	\$2,460,809	\$1,501,488	\$132,070	\$41,436	\$172,834	\$178,777	\$36,921 \$2,496
\$/Customer/Month		\$104	\$104	\$188	\$230	\$135	\$187	\$104 \$104
Direct Assignment (DDA)								
\$/kW								
\$/kWh								
Total	\$9,190,337	\$3,869,368	\$3,958,077	\$440,666	\$357,421	\$223,955	\$289,823	\$43,551 \$7,476

Okanogan County Electric Cooperative

INPUT REVENUE REQUIREMENT
Schedule 3.1

FERC Account	Operation & Maintenance Expense	Year	Function	Classification & Allocation		Classification & Allocation Method
		2015		Factor	Factor	
		Cost, \$				
	Other Power Supply					
555.00	Purchased Power		P	kWh	Annual Energy (kWh)	
556.00	Load Dispatching		P	kWh	Annual Energy (kWh)	
XXXX	Op. Supervision & Engineering		P	kWh	Annual Energy (kWh)	
	Power Purchases					
XXXX	On-Peak Energy		P	kWhP	On-Peak Annual Energy (kWh)	
XXXX	Off-Peak Energy		P	kWhO	Off-Peak Annual Energy (kWh)	
XXXX	Green Power		P	kWh	Annual Energy (kWh)	
XXXX	BPA Customer Charge (TRM)	\$1,736,889	P	kWh	Annual Energy (kWh)	
XXXX	Demand - BPA Contracts	\$155,915	P	CP12	12 Coincident Utility Peak	
XXXX	Load Shaping, HLH (Energy)	-\$33,144	P	kWh	Annual Energy (kWh)	
XXXX	Load Shaping, LLH (Energy)	\$80,766	P	kWh	Annual Energy (kWh)	
XXXX	Tier 2 Purchase (Energy)	\$18,473	P	kWh	Annual Energy (kWh)	
XXXX	SCS Charges		P	kWh	Annual Energy (kWh)	
XXXX	Customer Refund	-\$68,921	P	kWh	Annual Energy (kWh)	
	OTHER RESOURCES					
920.20	PNGC Services	\$150,132	P	kWh	Annual Energy (kWh)	
XXXX	Market Purchases	\$21,981	P	kWh	Annual Energy (kWh)	
XXXX	Other Resources		P	kWh	Annual Energy (kWh)	
XXXX	Other Resources		P	kWh	Annual Energy (kWh)	
	Transmission/Ancillary Services Purchases					
XXXX	Energy	\$40,803	P	CPT	Coincident Peak - At time of Transmission Provider's Peak	
XXXX	Demand		P	CPT	Coincident Peak - At time of Transmission Provider's Peak	
XXXX	Coincident Transmission Peak-Demand	\$382,395	P	CPT	Coincident Peak - At time of Transmission Provider's Peak	
XXXX	Wheeling Revenue		P	kWh	Annual Energy (kWh)	
	Other					
555.10	CRC Conservation		P	kWh	Annual Energy (kWh)	
XXXX	COU Credit		P	kWh	Annual Energy (kWh)	
XXXX	Options Costs (PNGC)		P	kWh	Annual Energy (kWh)	
XXXX	Banks Pumping Error		P	kWh	Annual Energy (kWh)	
	Total Purchased Power	\$2,485,290				
	Total Production	\$2,485,290				
	Transmission					
560.00	Op. Supervision & Engineering		T	RBT	On the Basis of Transmission Rate Base	
	System Control and Loading Dispatch		P	RBT	On the Basis of Transmission Rate Base	
561.00	Load Dispatching		T	RBT	On the Basis of Transmission Rate Base	
562.00	Station Expenses		T	RBT	On the Basis of Transmission Rate Base	
563.00	Overhead Lines		T	RBT	On the Basis of Transmission Rate Base	
564.00	Underground Lines		T	RBT	On the Basis of Transmission Rate Base	
565.00	Transmission of Electricity		T	RBT	On the Basis of Transmission Rate Base	
566.00	Miscellaneous Transmission		T	RBT	On the Basis of Transmission Rate Base	
567.00	Rents		T	RBT	On the Basis of Transmission Rate Base	
567.10	Op. Supplies		T	RBT	On the Basis of Transmission Rate Base	
568.00	Maint. Supervision & Engineering		T	RBT	On the Basis of Transmission Rate Base	
569.00	Maint. of Structures		T	RBT	On the Basis of Transmission Rate Base	
570.00	Maint. of Station Equipment		T	RBT	On the Basis of Transmission Rate Base	
571.00	Maint. of Overhead Lines		T	RBT	On the Basis of Transmission Rate Base	
572.00	Maint. Of Underground Lines		T	RBT	On the Basis of Transmission Rate Base	
573.00	Maint. of Misc. Transmission Plant		T	RBT	On the Basis of Transmission Rate Base	
574.00	Maint. Of Transmission Plant		T	RBT	On the Basis of Transmission Rate Base	
	Total Transmission					
	Distribution					
580.00	Op. Supervision & Engineering		D	OMDS&E	On the Basis of Distribution O&M for Supervision & Engineering	
581.00	Load Dispatching		D	RBSE	On the Basis of Station Equipment Rate Base	
582.00	Line and Station Expenses		D	RBSE	On the Basis of Station Equipment Rate Base	
583.00	Overhead Lines	\$2,953	D	RBOH	On the Basis of all Overhead Rate Base	
584.00	Underground Lines	\$537	D	RBUG	On the Basis of all Underground Rate Base	
585.00	Street Lighting & Signal System		D	RBSE	On the Basis of Station Equipment Rate Base	
586.00	Meters	\$11,044	D	CUSTM	Customers Weighted for Meters and Services	
587.00	Customer Installations		D	CUSTM	Customers Weighted for Meters and Services	
588.00	Misc. Distribution	\$54,510	D	RBD	On the Basis of Distribution Rate Base	
589.00	Rents		D	RBSE	On the Basis of Station Equipment Rate Base	
590.00	Maint. Supervision & Engineering	\$30,264	D	OMDS&E	On the Basis of Distribution O&M for Supervision & Engineering	
591.00	Maint. of Structures	\$18,891	D	RBSE	On the Basis of Station Equipment Rate Base	
592.00	Maint. of Station Equipment	\$1,553	D	RBSE	On the Basis of Station Equipment Rate Base	
592.10	Maint. of Structures and Equipment		D	RBSE	On the Basis of Station Equipment Rate Base	
593.00	Maint. of Overhead Lines	\$295,262	D	RBOH	On the Basis of all Overhead Rate Base	
594.00	Maint. Of Underground Lines	\$82,733	D	RBUG	On the Basis of all Underground Rate Base	
594.10	Maint. of Lines		D	RBUG	On the Basis of all Underground Rate Base	
595.00	Maint. of Line Transformers	\$11,651	D	RBOH	On the Basis of all Overhead Rate Base	
595.00	Maint. of Line Transformers - Underground		D	OMDLUGT	On the Basis of Distribution O&M less UG Transformers	
596.00	Maint. of Street Lighting & Signal System	\$3,445	D	RBD	On the Basis of Distribution Rate Base	
597.00	Maint. of Meters	\$35,161	D	CUSTM	Customers Weighted for Meters and Services	
598.00	Maint. of Misc. Distribution Plant	\$16,955	D	CUSTW	Customers Weighted for Accounting/Metering	
	Total Distribution	\$564,959				
	Total Operation & Maintenance	\$3,050,248				
	Customer Service, Accounts, & Sales					
901/907/911	Supervision		D	CUST	Actual Customers	
902.00	Meter Reading		D	CUSTMR	Customers Weighted for Meter Reading	
903.00	Customer Records Collection	\$206,952	D	CUSTW	Customers Weighted for Accounting/Metering	
904.00	Uncollectable Accounts	-\$141	D	CUSTW	Customers Weighted for Accounting/Metering	

INPUT REVENUE REQUIREMENT
Schedule 3.1

		Year	Classification		
		2015	& Allocation		
		Cost, \$	Function	Factor	Classification & Allocation Method
905.00	Misc. Customer Accounts		D	CUSTW	Customers Weighted for Accounting/Metering
906.00	Customer Service & Information		D	CUSTW	Customers Weighted for Accounting/Metering
907.00	Customer Communication & Education		D	CUSTW	Customers Weighted for Accounting/Metering
908.00	Customer Assistance	\$1,298	D	CUSTW	Customers Weighted for Accounting/Metering
910.00	Conservation		D	CUSTW	Customers Weighted for Accounting/Metering
912.00	Demonstrating & Selling		D	CUSTW	Customers Weighted for Accounting/Metering
913.00	Advertising		D	CUSTW	Customers Weighted for Accounting/Metering
915.00	Expenses and costs from Merchandise	\$3,991	D	CUSTW	Customers Weighted for Accounting/Metering
917.00	Sales Expenses		D	OM	On the Basis of All O&M
902.10	Irrigation Annual Meter Maintenance		D	DA2	Direct Assignment for Irrigation
909.00	Informational and Instructional Advertising Expenses	\$2,983	D	CUSTW	Customers Weighted for Accounting/Metering
Total Customer Service, Accounts & Sales		\$215,082			
Total O&M w/o Purchased Power Supply & A&G		\$780,041			
Administrative & General					
920.00	Administrative & General Salaries	\$277,883	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
921.00	Office Supplies	\$109,436	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
922.00	Civic Services	\$905	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
923.00	Special Services	\$12,912	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
924.00	Property Insurance	\$5,971	SS	NETPLT	On the Basis of Net Plant
925.00	Injuries and Damages	\$62,805	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
926.00	Employee Pension & Benefits		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
927.00	Franchise Requirements		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
928.00	Regulatory Expense		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
929.00	Duplicate Charge - Credit	-\$3,411	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
930.10	Director Fees & Mileage	\$10,259	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
930.20	Misc. General Expense	\$67,858	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
930.40	Misc. General Expense Board		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
931.00	Misc. Expenses & Employee Training	\$48,856	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
932.00	Maint. of General Plant & Communication Equipment		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
933.00	Transportation		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
935.00	Salaries - Interfund		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
Total Administrative & General		\$593,475			
Total O&M plus A&G		\$3,858,805			
Depreciation					
403.30	Generation Plant		P	RBG	On the Basis of Generation Rate Base
403.50	Transmission Plant		T	RBT	On the Basis of Transmission Rate Base
403.60	Distribution Plant	\$352,410	D	RBD	On the Basis of Distribution Rate Base
403.70	General Plant	\$41,009	SS	RBGP	On the Basis of General Plant Rate Base
403.80	Amortization of Plant		D	RBD	On the Basis of Distribution Rate Base
Total Depreciation		\$393,419			
Taxes					
408.00	Property Tax	\$37,193	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
408.70	Taxes - Excise	\$156,663	SS	REV	On The Basis of Revenue
Total Taxes		\$193,856			
Interest and Debt Service Expense					
427.00	Interest on Long-Term Debt	\$248,393	SS	NETPLT	On the Basis of Net Plant
428.00	Amortization of Debt Discount		SS	NETPLT	On the Basis of Net Plant
431.00	Other Interest Expense		SS	NETPLT	On the Basis of Net Plant
Total Interest / Debt Service Expense		\$248,393			
Other Contributions					
	Operating Reserve		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Rate Stabilization Account		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Additional Revenue needed for TIER Requirement		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Operating Margins	\$628,375	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
426.00	Donations		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Misc. Income Deductions		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Patronage Capital & Operating Margins		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
Total Other Contributions		\$628,375			
Revenue Requirement Before Other Revenues		\$5,322,848			
Revenue Req. Before Taxes and Other Revenues		\$5,128,992			
Other Revenues					
450.00	Forfeited Deposits		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
451.00	Misc. Service Revenues		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
454.00	Rent - Electric Property Pole Contacts		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
455.00	Rent - Facility		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
456.20	Misc. Revenue (Other)		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
457.00	Transfer Credits	\$17,900	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
419&424	Dividends from Affiliates, Interest	\$8,400	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
449.00	Other Revenues (Idle Services)	\$17,209	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Street Lights	\$5,280	D	RBD	On the Basis of Distribution Rate Base
Total Other Revenues		\$48,789			
REVENUE REQUIREMENT for COST ALLOCATION		\$5,274,059			

Okanogan County Electric Cooperative

PROJECTED REVENUE REQUIREMENTS
Schedule 3.2

	Total					
	2014	2015	2016	2017	2018	2019
	Expenses					
Other Power Supply						
Purchased Power	\$2,462,238					
Load Dispatching						
Op. Supervision & Engineering						
Power Purchases						
On-Peak Energy						
Off-Peak Energy						
Green Power						
BPA Customer Charge (TRM)		\$1,736,889	\$1,810,363	\$1,843,897	\$1,939,037	\$1,972,970
Demand - BPA Contracts		\$155,915	\$124,528	\$132,177	\$138,466	\$141,429
Load Shaping, HLH (Energy)		-\$33,144	-\$21,543	-\$21,349	-\$24,242	-\$22,843
Load Shaping, LLH (Energy)		\$80,766	\$114,461	\$120,575	\$125,335	\$129,015
Tier 2 Purchase (Energy)		\$18,473	\$327	\$1,320	\$1,387	\$1,412
SCS Charges						
		-\$68,921	-\$69,015	-\$70,195	-\$73,817	-\$75,109
OTHER RESOURCES						
PNGC Services	\$26,606	\$150,132	\$145,993	\$148,490	\$156,105	\$158,884
Market Purchases		\$21,981	\$291	\$1,173	\$1,233	\$1,255
Other Resources						
Other Resources						
Transmission/Ancillary Services Purchases						
Energy		\$40,803	\$46,191	\$47,144	\$49,429	\$50,444
Demand						
Coincident Transmission Peak-Demand		\$382,395	\$395,620	\$406,697	\$426,024	\$435,165
Wheeling Revenue						
Other						
CRC Conservation						
COU Credit						
Options Costs (PNGC)						
Banks Pumping Error						
Total Purchased Power	\$2,488,844	\$2,485,290	\$2,547,216	\$2,609,927	\$2,738,957	\$2,792,622
Total Production	\$2,488,844	\$2,485,290	\$2,547,216	\$2,609,927	\$2,738,957	\$2,792,622
Transmission						
Op. Supervision & Engineering						
System Control and Loading Dispatch						
Load Dispatching						
Station Expenses						
Overhead Lines						
Underground Lines						
Transmission of Electricity						
Miscellaneous Transmission						
Rents						
Op. Supplies						
Maint. Supervision & Engineering						
Maint. of Structures						
Maint. of Station Equipment						
Maint. of Overhead Lines						
Maint. Of Underground Lines						
Maint. of Misc. Transmission Plant						
Maint. Of Transmission Plant						
Total Transmission						
Distribution						
Op. Supervision & Engineering						
Load Dispatching						
Line and Station Expenses						
Overhead Lines	\$2,945	\$2,953	\$3,041	\$3,133	\$3,227	\$3,323

Okanogan County Electric Cooperative

PROJECTED REVENUE REQUIREMENTS
Schedule 3.2

	Total 2014	2015	2016	2017	2018	2019
	Expenses					
Underground Lines	\$536	\$537	\$553	\$570	\$587	\$604
Street Lighting & Signal System						
Meters	\$11,016	\$11,044	\$11,376	\$11,717	\$12,068	\$12,431
Customer Installations						
Misc. Distribution	\$54,370	\$54,510	\$56,145	\$57,830	\$59,564	\$61,352
Rents						
Maint. Supervision & Engineering	\$29,555	\$30,264	\$31,172	\$32,107	\$33,070	\$34,062
Maint. of Structures	\$18,449	\$18,891	\$19,458	\$20,042	\$20,643	\$21,262
Maint. of Station Equipment	\$1,516	\$1,553	\$1,599	\$1,647	\$1,697	\$1,748
Maint. of Structures and Equipment						
Maint. of Overhead Lines	\$288,342	\$295,262	\$304,119	\$313,243	\$322,641	\$332,320
Maint. Of Underground Lines	\$80,794	\$82,733	\$85,214	\$87,771	\$90,404	\$93,116
Maint. of Lines						
Maint. of Line Transformers	\$11,378	\$11,651	\$12,001	\$12,361	\$12,732	\$13,114
Maint. of Line Transformers - Underground						
Maint. of Street Lighting & Signal System	\$3,365	\$3,445	\$3,549	\$3,655	\$3,765	\$3,878
Maint. of Meters	\$34,337	\$35,161	\$36,216	\$37,302	\$38,421	\$39,574
Maint. of Misc. Distribution Plant	\$16,557	\$16,955	\$17,463	\$17,987	\$18,527	\$19,083
Total Distribution	\$553,160	\$564,959	\$581,907	\$599,365	\$617,346	\$635,867
Total Operation & Maintenance	\$3,042,004	\$3,050,248	\$3,129,122	\$3,209,292	\$3,356,303	\$3,428,488
Customer Service, Accounts, & Sales						
Supervision						
Meter Reading						
Customer Records Collection	\$251,541	\$206,952	\$213,160	\$219,555	\$226,142	\$232,925
Uncollectable Accounts	-\$171	-\$141	-\$145	-\$149	-\$154	-\$159
Misc. Customer Accounts						
Customer Service & Information						
Customer Communication & Education						
Customer Assistance	\$1,577	\$1,298	\$1,336	\$1,377	\$1,418	\$1,460
Conservation						
Demonstrating & Selling						
Advertising						
Expenses and costs from Merchandise	\$4,851	\$3,991	\$4,110	\$4,234	\$4,361	\$4,492
Sales Expenses						
Irrigation Annual Meter Maintenance						
Informational and Instructional Advertising Expenses	\$3,626	\$2,983	\$3,073	\$3,165	\$3,260	\$3,358
Total Customer Service, Accounts & Sales	\$261,423	\$215,082	\$221,535	\$228,181	\$235,026	\$242,077
Total O&M w/o Purchased Power Supply & A&G	\$814,583	\$780,041	\$803,441	\$827,545	\$852,372	\$877,943
Administrative & General						
Administrative & General Salaries	\$291,280	\$277,883	\$286,220	\$294,807	\$303,651	\$312,760
Office Supplies	\$114,712	\$109,436	\$112,719	\$116,101	\$119,584	\$123,171
Civic Services	\$948	\$905	\$932	\$960	\$989	\$1,018
Special Services	\$13,535	\$12,912	\$13,299	\$13,698	\$14,109	\$14,533
Property Insurance	\$6,259	\$5,971	\$6,150	\$6,334	\$6,524	\$6,720
Injuries and Damages	\$65,833	\$62,805	\$64,690	\$66,630	\$68,629	\$70,688
Employee Pension & Benefits						
Franchise Requirements						
Regulatory Expense						
Duplicate Charge - Credit	-\$3,576	-\$3,411	-\$3,514	-\$3,619	-\$3,728	-\$3,839
Director Fees & Mileage	\$10,753	\$10,259	\$10,566	\$10,883	\$11,210	\$11,546
Misc. General Expense	\$71,130	\$67,858	\$69,894	\$71,991	\$74,151	\$76,375
Misc. General Expense Board						
Misc. Expenses & Employee Training	\$51,212	\$48,856	\$50,322	\$51,832	\$53,387	\$54,988
Maint. of General Plant & Communication Equipment						
Transportation						
Maintenance of General Plant						
Total Administrative & General	\$622,086	\$593,475	\$611,279	\$629,618	\$648,506	\$667,961

Okanogan County Electric Cooperative

PROJECTED REVENUE REQUIREMENTS
Schedule 3.2

	Total 2014	2015	2016	2017	2018	2019
	Expenses					
Total O&M plus A&G	\$3,925,513	\$3,858,805	\$3,961,936	\$4,067,090	\$4,239,834	\$4,338,526
Depreciation						
Generation Plant						
Transmission Plant						
Distribution Plant	\$305,878	\$352,410	\$391,333	\$412,121	\$428,292	\$444,707
General Plant	\$35,594	\$41,009	\$45,538	\$47,957	\$49,839	\$51,749
Amortization of Plant						
Total Depreciation	\$341,472	\$393,419	\$436,872	\$460,078	\$478,131	\$496,456
Taxes						
Property Tax	\$36,547	\$37,193	\$37,193	\$37,193	\$37,193	\$37,193
Taxes - Excise	\$165,922	\$156,663	\$156,663	\$156,663	\$156,663	\$156,663
Total Taxes	\$202,469	\$193,856	\$193,856	\$193,856	\$193,856	\$193,856
Interest and Debt Service Expense						
Interest on Long-Term Debt	\$239,621	\$248,393	\$217,454	\$208,154	\$207,854	\$207,554
Amortization of Debt Discount						
Other Interest Expense						
Total Interest / Debt Service Expense	\$239,621	\$248,393	\$217,454	\$208,154	\$207,854	\$207,554
Other Contributions						
Operating Reserve						
Rate Stabilization Account						
Additional Revenue needed for TIER Requirement						
Operating Margins	\$845,610	\$628,375	\$429,533	\$373,184	\$315,574	\$252,523
Donations						
Misc. Income Deductions						
Patronage Capital & Operating Margins	-\$37,920					
Total Other Contributions	\$807,690	\$628,375	\$429,533	\$373,184	\$315,574	\$252,523
Revenue Requirement Before Other Revenues	\$5,516,765	\$5,322,848	\$5,239,650	\$5,302,362	\$5,435,249	\$5,488,914
Revenue Req. Before Taxes and Other Revenues	\$5,314,296	\$5,128,992	\$5,045,794	\$5,108,506	\$5,241,393	\$5,295,058
Other Revenues						
Forfeited Deposits	\$5,430					
Misc. Service Revenues						
Rent - Electric Property Pole Contacts	\$9,116					
Rent - Facility	\$12,000					
Misc. Revenue (Other)	\$27,957					
Transfer Credits	\$46,021	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900
Dividends from Affiliates, Interest	\$11,694	\$8,400	\$8,616	\$8,616	\$8,616	\$8,616
Other Revenues (Idle Services)	\$17,209	\$17,209	\$17,209	\$17,209	\$17,209	\$17,209
Street Lights	\$5,280	\$5,280	\$5,280	\$5,280	\$5,280	\$5,280
Total Other Revenues	\$134,708	\$48,789	\$49,005	\$49,005	\$49,005	\$49,005
REVENUE REQUIREMENT for COST ALLOCATIO	\$5,382,057	\$5,274,059	\$5,190,645	\$5,253,357	\$5,386,244	\$5,439,909

TIER CALCULATIONS (accrual basis)	2014	2015	2016	2017	2018	2019
Rate Revenue ¹	5,160,148	5,341,419	5,352,423	5,369,315	5,385,904	5,402,659
Other Revenue (op and non-op)	134,708	48,789	49,005	49,005	49,005	49,005
Total Revenue	5,294,856	5,390,209	5,401,428	5,418,320	5,434,909	5,451,664
O&M plus A&G	3,925,513	3,858,805	3,961,936	4,067,090	4,239,834	4,338,526
Taxes	202,469	193,856	193,856	193,856	193,856	193,856
Long-Term Interest	239,621	248,393	217,454	208,154	207,854	207,554
Depreciation	341,472	393,419	436,872	460,078	478,131	496,456
Other Interest						
Other Expense	(37,920)					
Total Expenses	4,671,155	4,694,473	4,810,117	4,929,178	5,119,675	5,236,391

Okanogan County Electric Cooperative

PROJECTED REVENUE REQUIREMENTS
Schedule 3.2

	Total					
	2014	2015	2016	2017	2018	2019
	Expenses					
Margin	623,701	695,736	591,311	489,143	315,234	215,273
TIER (at present rates)	3.60	3.80	3.72	3.35	2.52	2.04
TIER Requirement	2.00	2.00	2.00	2.00	2.00	2.00
Additional Revenue to Meet TIER Target						
Rate Revenue Increase (Decrease) Over Current TIER After Rate Increase (Decrease)	3.60	3.80	3.72	3.35	2.52	2.04
Proposed Rate Increase						
Tier after Rate Increase			3.72	3.35	2.52	2.04

* 2014 is actual revenue. 2015-2019 is calculated using current rate schedules and load forecast.

TIER Budget 3.64

Cash Basis	2014	2015	2016	2017	2018	2019
Rate Revenue	5,160,148	5,341,419	5,352,423	5,369,315	5,385,904	5,402,659
Other Revenue (op and non-op)	134,708	48,789	49,005	49,005	49,005	49,005
Total Revenue	5,294,856	5,390,209	5,401,428	5,418,320	5,434,909	5,451,664
O&M plus A&G	3,925,513	3,858,805	3,961,936	4,067,090	4,239,834	4,338,526
Taxes	202,469	193,856	193,856	193,856	193,856	193,856
Long-Term Interest & other Interest	239,621	248,393	217,454	208,154	207,854	207,554
Principal Payment		825,062	151,000	155,000	155,000	155,000
Retirement of Patronage		149,000	160,000	160,000	160,000	160,000
Capital Improvement Program from Rates		578,408	634,000	706,090	549,273	557,551
Total Expenses	4,367,603	5,853,524	5,318,246	5,490,190	5,505,817	5,612,487
Surplus (Deficit) before rate increases	927,253	(463,316)	83,183	(71,870)	(70,908)	(160,822)
Surplus (Deficit) after 2012 proposed rate increase	927,253	(463,316)	83,183	(71,870)	(70,908)	(160,822)

Return on Equity		10.2%	8.7%	7.2%	4.6%	3.2%
Return on Assets		2.0%	1.8%	1.7%	1.7%	1.7%
Modified Debt Service Coverage Ratio		1.51	2.62	2.71	2.76	2.81

Assets (2014)	\$12,262,236	\$12,262,236	\$12,262,236	\$12,262,236	\$12,262,236	\$12,262,236
Equity (2014)	\$6,809,137	\$6,809,137	\$6,809,137	\$6,809,137	\$6,809,137	\$6,809,137

**REVENUE REQUIREMENT COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION**
Schedule 3.3

Prepared By EES Consulting, Inc.

FERC Account	Allocation Date 2015 Total Expenses	Production			Transmission			Distribution			
		Demand	Energy	Direct Assignment	Demand	Energy	Direct Assignment	Demand	Energy	Customer	Direct Assignment
		PD	PE	PDA	TD	TE	TDA	DD	DE	DC	DDA
Operation & Maintenance Expense											
Other Power Supply											
555.00	Purchased Power										
556.00	Load Dispatching										
XXXX	Op. Supervision & Engineering										
Power Purchases											
XXXX	On-Peak Energy										
XXXX	Off-Peak Energy										
XXXX	Green Power										
XXXX	BPA Customer Charge (TRM)	\$1,736,889									
XXXX	Demand - BPA Contracts	\$155,915	\$155,915								
XXXX	Load Shaping, HLH (Energy)	-\$33,144									
XXXX	Load Shaping, LLH (Energy)	\$80,766									
XXXX	Tier 2 Purchase (Energy)	\$18,473									
XXXX	SCS Charges										
XXXX	Customer Refund	-\$68,921									
OTHER RESOURCES											
920.20	PNGC Services	\$150,132									
XXXX	Market Purchases	\$21,981									
XXXX	Other Resources										
XXXX	Other Resources										
Transmission/Ancillary Services Purchases											
XXXX	Energy	\$40,803	\$40,803								
XXXX	Demand										
XXXX	Coincident Transmission Peak-Demand	\$382,395	\$382,395								
XXXX	Wheeling Revenue										
Other											
555.10	CRC Conservation										
XXXX	COU Credit										
XXXX	Options Costs (PNGC)										
XXXX	Banks Pumping Error										
Total Purchased Power		\$2,485,290	\$579,113	\$1,906,177							
Total Production		\$2,485,290	\$579,113	\$1,906,177							
Transmission											
560.00	Op. Supervision & Engineering										
	System Control and Loading Dispatch										
561.00	Load Dispatching										
562.00	Station Expenses										
563.00	Overhead Lines										
564.00	Underground Lines										
565.00	Transmission of Electricity										
566.00	Miscellaneous Transmission										
567.00	Rents										
567.10	Op. Supplies										
568.00	Maint. Supervision & Engineering										
569.00	Maint. of Structures										
570.00	Maint. of Station Equipment										
571.00	Maint. of Overhead Lines										
572.00	Maint. Of Underground Lines										
573.00	Maint. of Misc. Transmission Plant										
574.00	Maint. Of Transmission Plant										
Total Transmission											
Distribution											
580.00	Op. Supervision & Engineering										
581.00	Load Dispatching										
582.00	Line and Station Expenses										
583.00	Overhead Lines	\$2,953						\$1,772		\$1,181	
584.00	Underground Lines	\$537						\$322		\$215	
585.00	Street Lighting & Signal System										
586.00	Meters	\$11,044								\$11,044	
587.00	Customer Installations										
588.00	Misc. Distribution	\$54,510						\$27,045		\$27,465	
589.00	Rents										
590.00	Maint. Supervision & Engineering	\$30,264						\$18,992		\$11,272	
591.00	Maint. of Structures	\$18,891						\$18,891			
592.00	Maint. of Station Equipment	\$1,553						\$1,553			
592.10	Maint. of Structures and Equipment										
593.00	Maint. of Overhead Lines	\$295,262						\$177,157		\$118,105	
594.00	Maint. Of Underground Lines	\$82,733						\$49,640		\$33,093	
594.10	Maint. of Lines										
595.00	Maint. of Line Transformers	\$11,651						\$5,826		\$5,826	
595.00	Maint. of Line Transformers - Underground										
596.00	Maint. of Street Lighting & Signal System	\$3,445						\$1,709		\$1,736	
597.00	Maint. of Meters	\$35,161								\$35,161	
598.00	Maint. of Misc. Distribution Plant	\$16,955								\$16,955	
Total Distribution		\$564,959						\$302,907		\$262,052	
Total Operation & Maintenance		\$3,050,248	\$579,113	\$1,906,177				\$302,907		\$262,052	
Customer Service, Accounts, & Sales											
901.907/911	Supervision										
902.00	Meter Reading										
903.00	Customer Records Collection	\$206,952								\$206,952	
904.00	Uncollectable Accounts	-\$141								-\$141	
905.00	Misc. Customer Accounts										
906.00	Customer Service & Information										
907.00	Customer Communication & Education										
908.00	Customer Assistance	\$1,298								\$1,298	
910.00	Conservation										
912.00	Demonstrating & Selling										
913.00	Advertising										
915.00	Expenses and costs from Merchandise	\$3,991								\$3,991	
917.00	Sales Expenses										
902.10	Irrigation Annual Meter Maintenance										
909.00	Informational and Instructional Advertising Expenses	\$2,983								\$2,983	
Total Customer Service, Accounts & Sales		\$215,082								\$215,082	
Total O&M w/o Purchased Power Supply & A&G		\$780,041						\$302,907		\$477,134	
Administrative & General											
920.00	Administrative & General Salaries	\$277,883						\$107,908		\$169,975	
921.00	Office Supplies	\$109,436						\$42,496		\$66,940	

**REVENUE REQUIREMENT COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION**
Schedule 3.3

Prepared By EES Consulting, Inc.

	Allocation Date 2015 Total Expenses	Production			Transmission			Distribution			
		Demand	Energy	Direct	Demand	Energy	Direct	Demand	Energy	Customer	Direct
		PD	PE	Assignment PDA	TD	TE	Assignment TDA	DD	DE	DC	Assignment DDA
922.00 Civic Services	\$905						\$351		\$553		
923.00 Special Services	\$12,912						\$5,014		\$7,898		
924.00 Property Insurance	\$5,971						\$2,962		\$3,008		
925.00 Injuries and Damages	\$62,805						\$24,389		\$38,417		
926.00 Employee Pension & Benefits											
927.00 Franchise Requirements											
928.00 Regulatory Expense											
929.00 Duplicate Charge - Credit	-\$3,411						-\$1,325		-\$2,087		
930.10 Director Fees & Mileage	\$10,259						\$3,984		\$6,275		
930.20 Misc. General Expense	\$67,858						\$26,351		\$41,507		
930.40 Misc. General Expense Board											
931.00 Misc. Expenses & Employee Training	\$48,856						\$18,972		\$29,884		
932.00 Maint. of General Plant & Communication Equipment											
933.00 Transportation											
935.00 Salaries - Interfund											
Total Administrative & General	\$593,475						\$231,103		\$362,372		
Total O&M plus A&G	\$3,858,805	\$579,113	\$1,906,177				\$534,010		\$839,506		
Depreciation											
403.30 Generation Plant											
403.50 Transmission Plant											
403.60 Distribution Plant	\$352,410						\$174,849		\$177,560		
403.70 General Plant	\$41,009						\$20,347		\$20,662		
403.80 Amortization of Plant											
Total Depreciation	\$393,419						\$195,196		\$198,222		
Taxes											
408.00 Property Tax	\$37,193						\$18,453		\$18,740		
408.70 Taxes - Excise	\$156,663						\$156,663				
Total Taxes	\$193,856						\$175,116		\$18,740		
Interest and Debt Service Expense											
427.00 Interest on Long-Term Debt	\$248,393						\$123,241		\$125,152		
428.00 Amortization of Debt Discount											
431.00 Other Interest Expense											
Total Interest / Debt Service Expense	\$248,393						\$123,241		\$125,152		
Other Contributions											
Operating Reserve											
Rate Stabilization Account											
Additional Revenue needed for TIER Requirement											
Operating Margins	\$628,375						\$244,012		\$384,363		
426.00 Donations											
Misc. Income Deductions											
Patronage Capital & Operating Margins											
Total Other Contributions	\$628,375						\$244,012		\$384,363		
Revenue Requirement Before Other Revenues	\$5,322,848	\$579,113	\$1,906,177				\$1,271,575		\$1,565,983		
Revenue Req. Before Taxes and Other Revenues	\$5,128,992	\$579,113	\$1,906,177				\$1,096,459		\$1,547,243		
Other Revenues											
450.00 Forfeited Deposits											
451.00 Misc. Service Revenues											
454.00 Rent - Electric Property Pole Contacts											
455.00 Rent - Facility											
456.20 Misc. Revenue (Other)											
457.00 Transfer Credits	\$17,900						\$6,951		\$10,949		
419&424 Dividends from Affiliates, Interest	\$8,400						\$3,262		\$5,138		
449.00 Other Revenues (Idle Services)	\$17,209						\$6,683		\$10,526		
Street Lights	\$5,280						\$2,620		\$2,660		
Total Other Revenues	\$48,789						\$19,515		\$29,274		
REVENUE REQUIREMENT for COST ALLOCATIO	\$5,274,059	\$579,113	\$1,906,177				\$1,252,060		\$1,536,709		

**REVENUE REQUIREMENT COST ALLOCATION
BY CUSTOMER
Schedule 3.4**

Allocation Date
2015
Total
Expenses

FERC Account	Operation & Maintenance Expense	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23	
	Other Power Supply									
555.00	Purchased Power									
556.00	Load Dispatching									
XXXX	Op. Supervision & Engineering									
	Power Purchases									
XXXX	On-Peak Energy									
XXXX	Off-Peak Energy									
XXXX	Green Power									
XXXX	BPA Customer Charge (TRM)	\$1,736,889	\$405,915	\$837,148	\$183,850	\$249,711	\$18,912	\$39,156	\$765	\$1,432
XXXX	Demand - BPA Contracts	\$155,915	\$47,796	\$81,482	\$11,181	\$11,449	\$1,169	\$2,650	\$108	\$80
XXXX	Load Shaping, HLH (Energy)	-\$33,144	-\$7,746	-\$15,975	-\$3,508	-\$4,765	-\$361	-\$747	-\$15	-\$27
XXXX	Load Shaping, LLH (Energy)	\$80,766	\$18,875	\$38,928	\$8,549	\$11,612	\$879	\$1,821	\$36	\$67
XXXX	Tier 2 Purchase (Energy)	\$18,473	\$4,317	\$8,904	\$1,955	\$2,656	\$201	\$416	\$8	\$15
XXXX	SCS Charges									
XXXX	Customer Refund	-\$68,921	-\$16,107	-\$33,219	-\$7,295	-\$9,909	-\$750	-\$1,554	-\$30	-\$57
	OTHER RESOURCES									
920.20	PNGC Services	\$150,132	\$35,086	\$72,361	\$15,892	\$21,584	\$1,635	\$3,385	\$66	\$124
XXXX	Market Purchases	\$21,981	\$5,137	\$10,595	\$2,327	\$3,160	\$239	\$496	\$10	\$18
XXXX	Other Resources									
XXXX	Other Resources									
	Transmission/Ancillary Services Purchases									
XXXX	Energy	\$40,803	\$12,508	\$21,324	\$2,926	\$2,996	\$306	\$694	\$28	\$21
XXXX	Demand									
XXXX	Coincident Transmission Peak-Demand	\$382,395	\$117,224	\$199,842	\$27,421	\$28,079	\$2,868	\$6,500	\$265	\$195
XXXX	Wheeling Revenue									
	Other									
555.10	CRC Conservation									
XXXX	COU Credit									
XXXX	Options Costs (PNGC)									
XXXX	Banks Pumping Error									
	Total Purchased Power	\$2,485,290	\$623,007	\$1,221,390	\$243,297	\$316,574	\$25,098	\$52,816	\$1,241	\$1,867
	Total Production	\$2,485,290	\$623,007	\$1,221,390	\$243,297	\$316,574	\$25,098	\$52,816	\$1,241	\$1,867
	Transmission									
560.00	Op. Supervision & Engineering									
	System Control and Loading Dispatch									
561.00	Load Dispatching									
562.00	Station Expenses									
563.00	Overhead Lines									
564.00	Underground Lines									
565.00	Transmission of Electricity									
566.00	Miscellaneous Transmission									
567.00	Rents									
567.10	Op. Supplies									
568.00	Maint. Supervision & Engineering									
569.00	Maint. of Structures									
570.00	Maint. of Station Equipment									
571.00	Maint. of Overhead Lines									
572.00	Maint. Of Underground Lines									
573.00	Maint. of Misc. Transmission Plant									
574.00	Maint. Of Transmission Plant									
	Total Transmission									
	Distribution									
580.00	Op. Supervision & Engineering									
581.00	Load Dispatching									
582.00	Line and Station Expenses									
583.00	Overhead Lines	\$2,953	\$1,211	\$1,346	\$134	\$120	\$56	\$70	\$13	\$3
584.00	Underground Lines	\$537	\$220	\$245	\$24	\$22	\$10	\$13	\$2	\$0
585.00	Street Lighting & Signal System									
586.00	Meters	\$11,044	\$5,102	\$3,113	\$757	\$272	\$691	\$1,028	\$77	\$5
587.00	Customer Installations									
588.00	Misc. Distribution	\$54,510	\$23,149	\$23,393	\$2,553	\$2,009	\$1,355	\$1,743	\$264	\$45
589.00	Rents									
590.00	Maint. Supervision & Engineering	\$30,264	\$11,903	\$13,772	\$1,558	\$1,337	\$643	\$905	\$120	\$27
591.00	Maint. of Structures	\$18,891	\$5,751	\$9,983	\$1,221	\$1,226	\$208	\$453	\$28	\$21
592.00	Maint. of Station Equipment	\$1,553	\$473	\$821	\$100	\$101	\$17	\$37	\$2	\$2
592.10	Maint. of Structures and Equipment									
593.00	Maint. of Overhead Lines	\$295,262	\$121,111	\$134,612	\$13,445	\$12,012	\$5,594	\$6,958	\$1,269	\$261
594.00	Maint. Of Underground Lines	\$82,733	\$33,935	\$37,718	\$3,767	\$3,366	\$1,567	\$1,950	\$355	\$73
594.10	Maint. of Lines									
595.00	Maint. of Line Transformers	\$11,651	\$5,087	\$5,101	\$475	\$403	\$244	\$273	\$58	\$10
595.00	Maint. of Line Transformers - Underground									
596.00	Maint. of Street Lighting & Signal System	\$3,445	\$1,463	\$1,479	\$161	\$127	\$86	\$110	\$17	\$3
597.00	Maint. of Meters	\$35,161	\$16,242	\$9,910	\$2,409	\$865	\$2,200	\$3,274	\$244	\$16
598.00	Maint. of Misc. Distribution Plant	\$16,955	\$9,957	\$6,075	\$295	\$76	\$225	\$167	\$149	\$10
	Total Distribution	\$564,959	\$235,604	\$247,568	\$26,902	\$21,935	\$12,897	\$16,981	\$2,597	\$475
	Total Operation & Maintenance	\$3,050,248	\$858,610	\$1,468,958	\$270,200	\$338,509	\$37,995	\$69,797	\$3,838	\$2,342
	Customer Service, Accounts, & Sales									
901/907/911	Supervision									
902.00	Meter Reading									
903.00	Customer Records Collection	\$206,952	\$121,534	\$74,155	\$3,606	\$925	\$2,744	\$2,042	\$1,823	\$123
904.00	Uncollectable Accounts	-\$141	-\$83	-\$50	-\$2	-\$1	-\$2	-\$1	-\$1	\$0
905.00	Misc. Customer Accounts									
906.00	Customer Service & Information									
907.00	Customer Communication & Education									
908.00	Customer Assistance	\$1,298	\$762	\$465	\$23	\$6	\$17	\$13	\$11	\$1

**REVENUE REQUIREMENT COST ALLOCATION
BY CUSTOMER
Schedule 3.4**

Allocation Date
2015
Total
Expenses

FERC Account		General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Operation & Maintenance Expense									
910.00	Conservation								
912.00	Demonstrating & Selling								
913.00	Advertising								
915.00	Expenses and costs from Merchandise	\$3,991	\$2,344	\$1,430	\$70	\$18	\$53	\$39	\$35
917.00	Sales Expenses								
902.10	Irrigation Annual Meter Maintenance								
909.00	Informational and Instructional Advertising Expenses	\$2,983	\$1,752	\$1,069	\$52	\$13	\$40	\$29	\$26
	Total Customer Service, Accounts & Sales	\$215,082	\$126,309	\$77,069	\$3,747	\$961	\$2,852	\$2,122	\$1,895
	Total O&M w/o Purchased Power Supply & A&G	\$780,041	\$361,912	\$324,636	\$30,650	\$22,896	\$15,748	\$19,103	\$4,492
Administrative & General									
920.00	Administrative & General Salaries	\$277,883	\$128,928	\$115,649	\$10,919	\$8,156	\$5,610	\$6,805	\$1,600
921.00	Office Supplies	\$109,436	\$50,775	\$45,545	\$4,300	\$3,212	\$2,209	\$2,680	\$630
922.00	Civic Services	\$905	\$420	\$377	\$36	\$27	\$18	\$22	\$5
923.00	Special Services	\$12,912	\$5,991	\$5,374	\$507	\$379	\$261	\$316	\$74
924.00	Property Insurance	\$5,971	\$2,536	\$2,562	\$280	\$220	\$148	\$191	\$29
925.00	Injuries and Damages	\$62,805	\$29,140	\$26,138	\$2,468	\$1,843	\$1,268	\$1,538	\$362
926.00	Employee Pension & Benefits								
927.00	Franchise Requirements								
928.00	Regulatory Expense								
929.00	Duplicate Charge - Credit	-\$3,411	-\$1,583	-\$1,420	-\$134	-\$100	-\$69	-\$84	-\$20
930.10	Director Fees & Mileage	\$10,259	\$4,760	\$4,269	\$403	\$301	\$207	\$251	\$59
930.20	Misc. General Expense	\$67,858	\$31,484	\$28,241	\$2,666	\$1,992	\$1,370	\$1,662	\$391
930.40	Misc. General Expense Board								
931.00	Misc. Expenses & Employee Training	\$48,856	\$22,668	\$20,333	\$1,920	\$1,434	\$986	\$1,197	\$281
932.00	Maint. of General Plant & Communication Equipment								
933.00	Transportation								
935.00	Salaries - Interfund								
	Total Administrative & General	\$593,475	\$275,117	\$247,069	\$23,364	\$17,464	\$12,009	\$14,579	\$3,412
	Total O&M plus A&G	\$3,858,805	\$1,260,037	\$1,793,095	\$297,311	\$356,935	\$52,855	\$86,498	\$9,145
Depreciation									
403.30	Generation Plant								
403.50	Transmission Plant								
403.60	Distribution Plant	\$352,410	\$149,658	\$151,239	\$16,508	\$12,986	\$8,759	\$11,268	\$1,704
403.70	General Plant	\$41,009	\$17,415	\$17,599	\$1,921	\$1,511	\$1,019	\$1,311	\$198
403.80	Amortization of Plant								
	Total Depreciation	\$393,419	\$167,073	\$168,838	\$18,429	\$14,497	\$9,778	\$12,579	\$1,902
Taxes									
408.00	Property Tax	\$37,193	\$15,795	\$15,962	\$1,742	\$1,371	\$924	\$1,189	\$180
408.70	Taxes - Excise	\$156,663	\$56,080	\$69,777	\$11,399	\$14,093	\$1,905	\$2,950	\$319
	Total Taxes	\$193,856	\$71,875	\$85,739	\$13,141	\$15,463	\$2,829	\$4,139	\$499
Interest and Debt Service Expense									
427.00	Interest on Long-Term Debt	\$248,393	\$105,485	\$106,600	\$11,636	\$9,153	\$6,174	\$7,942	\$1,201
428.00	Amortization of Debt Discount								
431.00	Other Interest Expense								
	Total Interest / Debt Service Expense	\$248,393	\$105,485	\$106,600	\$11,636	\$9,153	\$6,174	\$7,942	\$1,201
Other Contributions									
	Operating Reserve								
	Rate Stabilization Account								
	Additional Revenue needed for TIER Requirement								
426.00	Operating Margins	\$628,375	\$291,545	\$261,516	\$24,691	\$18,444	\$12,686	\$15,389	\$3,619
	Donations								
	Misc. Income Deductions								
	Patronage Capital & Operating Margins								
	Total Other Contributions	\$628,375	\$291,545	\$261,516	\$24,691	\$18,444	\$12,686	\$15,389	\$3,619
	Revenue Requirement Before Other Revenues	\$5,322,848	\$1,896,013	\$2,415,788	\$365,208	\$414,493	\$84,323	\$126,548	\$16,366
	Revenue Req. Before Taxes and Other Revenues	\$5,128,992	\$1,824,139	\$2,330,049	\$352,067	\$399,029	\$81,493	\$122,409	\$15,867
Other Revenues									
450.00	Forfeited Deposits								
451.00	Misc. Service Revenues								
454.00	Rent - Electric Property Pole Contacts								
455.00	Rent - Facility								
456.20	Misc. Revenue (Other)								
457.00	Transfer Credits	\$17,900	\$8,305	\$7,450	\$703	\$525	\$361	\$438	\$103
419&424	Dividends from Affiliates, Interest	\$8,400	\$3,897	\$3,496	\$330	\$247	\$170	\$206	\$48
449.00	Other Revenues (Idle Services)	\$17,209	\$7,984	\$7,162	\$676	\$505	\$347	\$421	\$99
	Street Lights	\$5,280	\$2,242	\$2,266	\$247	\$195	\$131	\$169	\$26
	Total Other Revenues	\$48,789	\$22,429	\$20,374	\$1,957	\$1,472	\$1,010	\$1,234	\$276
	REVENUE REQUIREMENT for COST ALLOCATION	\$5,274,059	\$1,873,584	\$2,395,415	\$363,251	\$413,021	\$83,313	\$125,314	\$16,090

**REVENUE REQUIREMENT COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 3.5**

Allocation Date
2015
Total
Expenses

FERC Account	Operation & Maintenance Expense	General	General	General	General Service	Irrigation	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Service Rate 1	Service Rate 2	Service Rate 3	Rate 4	Single Phase	Phase		
	Other Power Supply								
555.00	Purchased Power								
556.00	Load Dispatching								
XXXX	Op. Supervision & Engineering								
	Power Purchases								
XXXX	On-Peak Energy								
XXXX	Off-Peak Energy								
XXXX	Green Power								
XXXX	BPA Customer Charge (TRM)								
XXXX	Demand - BPA Contracts								
XXXX	Load Shaping, HLH (Energy)								
XXXX	Load Shaping, LLH (Energy)								
XXXX	Tier 2 Purchase (Energy)								
XXXX	SCS Charges								
XXXX	Customer Refund								
	OTHER RESOURCES								
920.20	PNGC Services								
XXXX	Market Purchases								
XXXX	Other Resources								
XXXX	Other Resources								
	Transmission/Ancillary Services Purchases								
XXXX	Energy								
XXXX	Demand								
XXXX	Coincident Transmission Peak-Demand								
XXXX	Wheeling Revenue								
	Other								
555.10	CRC Conservation								
XXXX	COU Credit								
XXXX	Options Costs (PNGC)								
XXXX	Banks Pumping Error								
	Total Purchased Power								
	Total Production								
	Transmission								
560.00	Op. Supervision & Engineering								
	System Control and Loading Dispatch								
561.00	Load Dispatching								
562.00	Station Expenses								
563.00	Overhead Lines								
564.00	Underground Lines								
565.00	Transmission of Electricity								
566.00	Miscellaneous Transmission								
567.00	Rents								
567.10	Op. Supplies								
568.00	Maint. Supervision & Engineering								
569.00	Maint. of Structures								
570.00	Maint. of Station Equipment								
571.00	Maint. of Overhead Lines								
572.00	Maint. Of Underground Lines								
573.00	Maint. of Misc. Transmission Plant								
574.00	Maint. Of Transmission Plant								
	Total Transmission								
	Distribution								
580.00	Op. Supervision & Engineering								
581.00	Load Dispatching								
582.00	Line and Station Expenses								
583.00	Overhead Lines								
584.00	Underground Lines								
585.00	Street Lighting & Signal System								
586.00	Meters								
587.00	Customer Installations								
588.00	Misc. Distribution								
589.00	Rents								
590.00	Maint. Supervision & Engineering								
591.00	Maint. of Structures								
592.00	Maint. of Station Equipment								
592.10	Maint. of Structures and Equipment								
593.00	Maint. of Overhead Lines								
594.00	Maint. Of Underground Lines								
594.10	Maint. of Lines								
595.00	Maint. of Line Transformers								
595.00	Maint. of Line Transformers - Underground								
596.00	Maint. of Street Lighting & Signal System								
597.00	Maint. of Meters								
598.00	Maint. of Misc. Distribution Plant								
	Total Distribution								
	Total Operation & Maintenance								
	Customer Service, Accounts, & Sales								
901/907/911	Supervision								
902.00	Meter Reading								
903.00	Customer Records Collection								

**REVENUE REQUIREMENT COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 3.5**

Allocation Date
2015
Total
Expenses

FERC Account	Operation & Maintenance Expense	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
904.00	Uncollectable Accounts								
905.00	Misc. Customer Accounts								
906.00	Customer Service & Information								
907.00	Customer Communication & Education								
908.00	Customer Assistance								
910.00	Conservation								
912.00	Demonstrating & Selling								
913.00	Advertising								
915.00	Expenses and costs from Merchandise								
917.00	Sales Expenses								
902.10	Irrigation Annual Meter Maintenance								
909.00	Informational and Instructional Advertising Expenses								
	Total Customer Service, Accounts & Sales								
	Total O&M w/o Purchased Power Supply & A&G								
	Administrative & General								
920.00	Administrative & General Salaries								
921.00	Office Supplies								
922.00	Civic Services								
923.00	Special Services								
924.00	Property Insurance								
925.00	Injuries and Damages								
926.00	Employee Pension & Benefits								
927.00	Franchise Requirements								
928.00	Regulatory Expense								
929.00	Duplicate Charge - Credit								
930.10	Director Fees & Mileage								
930.20	Misc. General Expense								
930.40	Misc. General Expense Board								
931.00	Misc. Expenses & Employee Training								
932.00	Maint. of General Plant & Communication Equipment								
933.00	Transportation								
935.00	Salaries - Interfund								
	Total Administrative & General								
	Total O&M plus A&G								
	Depreciation								
403.30	Generation Plant								
403.50	Transmission Plant								
403.60	Distribution Plant								
403.70	General Plant								
403.80	Amortization of Plant								
	Total Depreciation								
	Taxes								
408.00	Property Tax								
408.70	Taxes - Excise								
	Total Taxes								
	Interest and Debt Service Expense								
427.00	Interest on Long-Term Debt								
428.00	Amortization of Debt Discount								
431.00	Other Interest Expense								
	Total Interest / Debt Service Expense								
	Other Contributions								
	Operating Reserve								
	Rate Stabilization Account								
	Additional Revenue needed for TIER Requirement								
	Operating Margins								
426.00	Donations								
	Misc. Income Deductions								
	Patronage Capital & Operating Margins								
	Total Other Contributions								
	Revenue Requirement Before Other Revenues								
	Revenue Req. Before Taxes and Other Revenues								
	Other Revenues								
450.00	Forfeited Deposits								
451.00	Misc. Service Revenues								
454.00	Rent - Electric Property Pole Contacts								
455.00	Rent - Facility								
456.20	Misc. Revenue (Other)								
457.00	Transfer Credits								
419&424	Dividends from Affiliates, Interest								
449.00	Other Revenues (Idle Services)								
	Street Lights								
	Total Other Revenues								
	REVENUE REQUIREMENT for COST ALLOCATION								

INPUT RATE BASE
Schedule 4.1

FERC Account	Year	Function	Classification	Classification & Allocation Method
	2014		& Allocation	
	Cost, \$		Factor	
Intangible Plant				
301.00	\$15	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
302.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
303.00	\$999	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Total Intangible Plant	\$1,014			
Distribution Plant				
360.00		D	NCPP	Non-Coincident Peak - Primary
361.00		D	NCPP	Non-Coincident Peak - Primary
362.00	\$74,232	D	NCPP	Non-Coincident Peak - Primary
363.00		D	NCPP	Non-Coincident Peak - Primary
364.00	\$1,626,083	D	MINSYSP	Minimum System - Poles, Towers & Fixtures (40% Customer, 60% Demand)
365.00	\$1,512,538	D	MINSYSC	Demand)
366.00		D	MINSYSC	Demand)
367.00	\$1,982,216	D	MINSYSC	Demand)
368.00	\$3,296,455	D	MINSYST	Minimum System - Transformers (50% Customer, 50% Demand)
369.00	\$640,160	D	CUSTM	Customers Weighted for Meters and Services
370.00	\$486,292	D	CUSTM	Customers Weighted for Meters and Services
371.00	\$46,288	D	CUSTM	Customers Weighted for Meters and Services
372.00		D	CUSTM	Customers Weighted for Meters and Services
373.00	\$8,342	D	RBDnoLights	On the Basis of Distribution Rate Base excluding Lights
Total Distribution Plant	\$9,672,605			
Total Transmission & Distribution	\$9,672,605			
General Plant				
389.00	\$271,389	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
390.00	\$782,362	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
391.00	\$248,385	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
392.00	\$890,515	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
393.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
394.00	\$94,849	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
395.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
396.00	\$201,732	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
397.00	\$14,280	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
398.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
399.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)

INPUT RATE BASE
Schedule 4.1

	Year 2014 Cost, \$	Function	Classification & Allocation Factor	Classification & Allocation Method
Total General Plant	\$2,503,511			
Total Plant Before General Plant & Intangible	\$9,672,605			
Total Gross Plant in Service	\$12,177,130			
Less: Accumulated Depreciation				
Intangible Plant		P	RBIG	On the Basis of Intangible Plant Rate Base
Steam Production Plant		P	RBSG	On the Basis of Steam Generation Rate Base
Nuclear Production Plant		P	RBG	On the Basis of Generation Rate Base
Hydraulic Production Plant		P	RBHG	On the Basis of Hydraulic Generation Rate Base
Biogas Production Plant		P	RBGG	On the Basis of Gas Turbine Generation Rate Base
Transmission Plant		T	RBT	On the Basis of Transmission Rate Base
Distribution Plant	\$2,071,723	D	RBD	On the Basis of Distribution Rate Base
General Plant	\$1,533,452	SS	RBGP	On the Basis of General Plant Rate Base
Unclassified Plant		SS	RBGP	On the Basis of General Plant Rate Base
Misc. Plant		SS	RBGP	On the Basis of General Plant Rate Base
Total Accumulated Depreciation	\$3,605,175			
Total Net Plant	\$8,571,955			
Working Capital				
1/8 O&M	\$171,689	SS	OMWOP	On the Basis of O&M (w/o Purch. Power Supply)
1/12 Purchased Power Supply Cost	\$207,107	P	OMP	On the Basis of Purchased Power O&M
1/12 Purchased Transmission Charges	\$35,266	P	OMPT	On the Basis of Purchased Transmission O&M
Total Working Capital	\$414,063			
Less: Net Customer Contributions				
Production Plant		P	RBG	On the Basis of Generation Rate Base
Transmission Plant		T	RBT	On the Basis of Transmission Rate Base
Distribution Plant		D	RBD	On the Basis of Distribution Rate Base
Street Lights		D	DA1	Direct Assignment for Streetlights
General Plant		SS	RBGP	On the Basis of General Plant Rate Base
Total Contributions				
TOTAL RATE BASE	\$8,986,018			
CWIP				
Production Plant		P	RBG	On the Basis of Generation Rate Base
Transmission Plant		T	RBT	On the Basis of Transmission Rate Base
Distribution Plant	\$204,318	D	RBD	On the Basis of Distribution Rate Base
Services		D	RBD	On the Basis of Distribution Rate Base
General Plant		SS	RBGP	On the Basis of General Plant Rate Base
Other		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Total CWIP	\$204,318			

INPUT RATE BASE
Schedule 4.1

	Year		Classification	
	2014		& Allocation	
	Cost, \$	Function	Factor	Classification & Allocation Method
TOTAL RATE BASE plus CWIP	\$9,190,337			

Okanogan County Electric Cooperative - Minimum System Analysis

**RATE BASE FOR COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION
Schedule 4.2**

Account Description	Total Rate Base	Production			Transmission			Distribution			
		Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA
FERC Account											
Intangible Plant											
301.00 Organization	\$15							\$7		\$8	
302.00 Franchise and Consents											
303.00 Miscellaneous Intangible Plant	\$999							\$496		\$503	
Total Intangible Plant	\$1,014							\$503		\$511	
Distribution Plant											
360.00 Land & Rights											
361.00 Structures & Improvements											
362.00 Station Equipment - Distribution	\$74,232							\$74,232			
363.00 Storage & Battery Equipment											
364.00 Poles, Towers, & Fixtures	\$1,626,083							\$975,650		\$650,433	
365.00 Overhead Conductors & Devices	\$1,512,538							\$907,523		\$605,015	
366.00 Underground Conduit											
367.00 Underground Conductors & Devices	\$1,982,216							\$1,189,329		\$792,886	
368.00 Line Transformers	\$3,296,455							\$1,648,227		\$1,648,227	
369.00 Services	\$640,160									\$640,160	
370.00 Meters	\$486,292									\$486,292	
371.00 Installation on Customer Premises	\$46,288									\$46,288	
372.00 Leased Property on Cust. Premises											
373.00 Street Lights and Signal Systems	\$8,342							\$4,139		\$4,203	
Total Distribution Plant	\$9,672,605							\$4,799,100		\$4,873,505	
Total Transmission & Distribution	\$9,672,605							\$4,799,100		\$4,873,505	
General Plant											
389.00 Land & Land Rights	\$271,389							\$134,651		\$136,738	
390.00 Structures & Improvements	\$782,362							\$388,172		\$394,190	
391.00 Office Furniture & Equipment	\$248,385							\$123,237		\$125,148	
392.00 Transportation Equipment	\$890,515							\$441,833		\$448,683	
393.00 Stores Equipment											
394.00 Tools, Shop, & Garage Equipment	\$94,849							\$47,060		\$47,789	
395.00 Laboratory Equipment											
396.00 Power Operated Equipment	\$201,732							\$100,090		\$101,642	
397.00 Communication Equipment	\$14,280							\$7,085		\$7,195	
398.00 Misc. Equipment											
399.00 Other Tangible Property											
Total General Plant	\$2,503,511							\$1,242,127		\$1,261,384	
Total Plant Before General Plant & Intangible	\$9,672,605							\$4,799,100		\$4,873,505	
Total Gross Plant in Service	\$12,177,130							\$6,041,730		\$6,135,400	
Less: Accumulated Depreciation											
Intangible Plant											
Steam Production Plant											
Nuclear Production Plant											
Hydraulic Production Plant											
Biogas Production Plant											

Okanogan County Electric Cooperative - Minimum System Analysis

**RATE BASE FOR COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION
Schedule 4.2**

Account Description	Total Rate Base	Production			Transmission			Distribution			
		Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA
Transmission Plant											
Distribution Plant	\$2,071,723							\$1,027,893		\$1,043,829	
General Plant	\$1,533,452							\$760,828		\$772,624	
Unclassified Plant											
Misc. Plant											
Total Accumulated Depreciation	\$3,605,175							\$1,788,722		\$1,816,454	
Total Net Plant	\$8,571,955							\$4,253,009		\$4,318,946	
Working Capital											
1/8 O&M	\$171,689							\$66,751		\$104,938	
1/12 Purchased Power Supply Cost	\$207,107	\$48,259	\$158,848								
1/12 Purchased Transmission Charges	\$35,266	\$35,266									
Total Working Capital	\$414,063	\$83,526	\$158,848					\$66,751		\$104,938	
Less: Net Customer Contributions											
Production Plant											
Transmission Plant											
Distribution Plant											
Street Lights											
General Plant											
Total Contributions											
TOTAL RATE BASE	\$8,986,018	\$83,526	\$158,848					\$4,319,760		\$4,423,885	
CWIP											
Production Plant											
Transmission Plant											
Distribution Plant	\$204,318							\$101,373		\$102,945	
Services											
General Plant											
Other											
Total CWIP	\$204,318							\$101,373		\$102,945	
TOTAL RATE BASE plus CWIP	\$9,190,337	\$83,526	\$158,848					\$4,421,133		\$4,526,830	

**RATE BASE COST ALLOCATION
CLASSIFICATION BY CUSTOMER
Schedule 4.3**

FERC Account	Account Description	Total Rate Base	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Intangible Plant										
301.00	Organization	\$15	\$6	\$6	\$1	\$1	\$0	\$0	\$0	\$0
302.00	Franchise and Consents									
303.00	Miscellaneous Intangible Plant	\$999	\$424	\$429	\$47	\$37	\$25	\$32	\$5	\$1
	Total Intangible Plant	\$1,014	\$431	\$435	\$48	\$37	\$25	\$32	\$5	\$1
Distribution Plant										
360.00	Land & Rights									
361.00	Structures & Improvements									
362.00	Station Equipment - Distribution	\$74,232	\$22,597	\$39,228	\$4,799	\$4,819	\$819	\$1,781	\$109	\$81
363.00	Storage & Battery Equipment									
364.00	Poles, Towers, & Fixtures	\$1,626,083	\$666,990	\$741,344	\$74,046	\$66,153	\$30,809	\$38,320	\$6,986	\$1,436
365.00	Overhead Conductors & Devices	\$1,512,538	\$620,416	\$689,578	\$68,875	\$61,533	\$28,657	\$35,644	\$6,498	\$1,336
366.00	Underground Conduit									
367.00	Underground Conductors & Devices	\$1,982,216	\$813,069	\$903,708	\$90,263	\$80,641	\$37,556	\$46,712	\$8,516	\$1,750
368.00	Line Transformers	\$3,296,455	\$1,439,316	\$1,443,091	\$134,362	\$114,133	\$68,980	\$77,337	\$16,491	\$2,743
369.00	Services	\$640,160	\$295,709	\$180,430	\$43,867	\$15,747	\$40,055	\$59,614	\$4,437	\$300
370.00	Meters	\$486,292	\$224,633	\$137,062	\$33,323	\$11,962	\$30,428	\$45,285	\$3,370	\$228
371.00	Installation on Customer Premises	\$46,288	\$21,382	\$13,046	\$3,172	\$1,139	\$2,896	\$4,310	\$321	\$22
372.00	Leased Property on Cust. Premises									
373.00	Street Lights and Signal Systems	\$8,342	\$3,543	\$3,580	\$391	\$307	\$207	\$267	\$40	\$7
	Total Distribution Plant	\$9,672,605	\$4,107,655	\$4,151,068	\$453,098	\$356,435	\$240,407	\$309,271	\$46,769	\$7,902
	Total Transmission & Distribution	\$9,672,605	\$4,107,655	\$4,151,068	\$453,098	\$356,435	\$240,407	\$309,271	\$46,769	\$7,902
General Plant										
389.00	Land & Land Rights	\$271,389	\$115,250	\$116,468	\$12,713	\$10,001	\$6,745	\$8,677	\$1,312	\$222
390.00	Structures & Improvements	\$782,362	\$332,245	\$335,756	\$36,648	\$28,830	\$19,445	\$25,015	\$3,783	\$639
391.00	Office Furniture & Equipment	\$248,385	\$105,481	\$106,596	\$11,635	\$9,153	\$6,173	\$7,942	\$1,201	\$203
392.00	Transportation Equipment	\$890,515	\$378,174	\$382,171	\$41,715	\$32,815	\$22,133	\$28,473	\$4,306	\$728
393.00	Stores Equipment									
394.00	Tools, Shop, & Garage Equipment	\$94,849	\$40,279	\$40,705	\$4,443	\$3,495	\$2,357	\$3,033	\$459	\$77
395.00	Laboratory Equipment									
396.00	Power Operated Equipment	\$201,732	\$85,669	\$86,575	\$9,450	\$7,434	\$5,014	\$6,450	\$975	\$165
397.00	Communication Equipment	\$14,280	\$6,064	\$6,128	\$669	\$526	\$355	\$457	\$69	\$12
398.00	Misc. Equipment									
399.00	Other Tangible Property									
	Total General Plant	\$2,503,511	\$1,063,163	\$1,074,400	\$117,273	\$92,254	\$62,223	\$80,047	\$12,105	\$2,045
	Total Plant Before General Plant & Intangible	\$9,672,605	\$4,107,655	\$4,151,068	\$453,098	\$356,435	\$240,407	\$309,271	\$46,769	\$7,902

**RATE BASE COST ALLOCATION
CLASSIFICATION BY CUSTOMER
Schedule 4.3**

FERC Account	Account Description	Total Rate Base	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
	Total Gross Plant in Service	\$12,177,130	\$5,171,250	\$5,225,903	\$570,418	\$448,726	\$302,656	\$389,351	\$58,879	\$9,948
	Less: Accumulated Depreciation									
	Intangible Plant									
	Steam Production Plant									
	Nuclear Production Plant									
	Hydraulic Production Plant									
	Biogas Production Plant									
	Transmission Plant									
	Distribution Plant	\$2,071,723	\$879,796	\$889,095	\$97,047	\$76,343	\$51,492	\$66,241	\$10,017	\$1,692
	General Plant	\$1,533,452	\$651,210	\$658,092	\$71,832	\$56,508	\$38,113	\$49,030	\$7,415	\$1,253
	Unclassified Plant									
	Misc. Plant									
	Total Accumulated Depreciation	\$3,605,175	\$1,531,006	\$1,547,187	\$168,879	\$132,850	\$89,605	\$115,272	\$17,432	\$2,945
	Total Net Plant	\$8,571,955	\$3,640,244	\$3,678,716	\$401,539	\$315,876	\$213,051	\$274,079	\$41,447	\$7,003
	Working Capital									
	1/8 O&M	\$171,689	\$79,629	\$71,463	\$6,752	\$5,045	\$3,470	\$4,210	\$988	\$133
	1/12 Purchased Power Supply Cost	\$207,107	\$51,917	\$101,782	\$20,275	\$26,381	\$2,092	\$4,401	\$103	\$156
	1/12 Purchased Transmission Charges	\$35,266	\$10,811	\$18,430	\$2,529	\$2,590	\$264	\$599	\$24	\$18
	Total Working Capital	\$414,063	\$142,357	\$191,676	\$29,555	\$34,016	\$5,826	\$9,211	\$1,116	\$306
	Less: Net Customer Contributions									
	Production Plant									
	Transmission Plant									
	Distribution Plant									
	Street Lights									
	General Plant									
	Total Contributions									
	TOTAL RATE BASE	\$8,986,018	\$3,782,601	\$3,870,392	\$431,095	\$349,892	\$218,877	\$283,290	\$42,563	\$7,309
	CWIP									
	Production Plant									
	Transmission Plant									
	Distribution Plant	\$204,318	\$86,768	\$87,685	\$9,571	\$7,529	\$5,078	\$6,533	\$988	\$167
	Services									
	General Plant									
	Other									
	Total CWIP	\$204,318	\$86,768	\$87,685	\$9,571	\$7,529	\$5,078	\$6,533	\$988	\$167
	TOTAL RATE BASE plus CWIP	\$9,190,337	\$3,869,368	\$3,958,077	\$440,666	\$357,421	\$223,955	\$289,823	\$43,551	\$7,476

**RATE BASE COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 4.4**

FERC Account	Account Description	Total Rate Base	General						
			General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	OSIN 22 & 23
Intangible Plant									
301.00	Organization								
302.00	Franchise and Consents								
303.00	Miscellaneous Intangible Plant								
Total Intangible Plant									
Distribution Plant									
360.00	Land & Rights								
361.00	Structures & Improvements								
362.00	Station Equipment - Distribution								
363.00	Storage & Battery Equipment								
364.00	Poles, Towers, & Fixtures								
365.00	Overhead Conductors & Devices								
366.00	Underground Conduit								
367.00	Underground Conductors & Devices								
368.00	Line Transformers								
369.00	Services								
370.00	Meters								
371.00	Installation on Customer Premises								
372.00	Leased Property on Cust. Premises								
373.00	Street Lights and Signal Systems								
Total Distribution Plant									
Total Transmission & Distribution									
General Plant									
389.00	Land & Land Rights								
390.00	Structures & Improvements								
391.00	Office Furniture & Equipment								
392.00	Transportation Equipment								
393.00	Stores Equipment								
394.00	Tools, Shop, & Garage Equipment								
395.00	Laboratory Equipment								
396.00	Power Operated Equipment								
397.00	Communication Equipment								
398.00	Misc. Equipment								
399.00	Other Tangible Property								

**RATE BASE COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 4.4**

FERC Account	Account Description	Total Rate Base	General							OSIN 22 & 23
			General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	
	Total General Plant									
	Total Plant Before General Plant & Intangible									
	Total Gross Plant in Service									
	<i>Less: Accumulated Depreciation</i>									
	Intangible Plant									
	Steam Production Plant									
	Nuclear Production Plant									
	Hydraulic Production Plant									
	Biogas Production Plant									
	Transmission Plant									
	Distribution Plant									
	General Plant									
	Unclassified Plant									
	Misc. Plant									
	Total Accumulated Depreciation									
	Total Net Plant									
	Working Capital									
	1/8 O&M									
	1/12 Purchased Power Supply Cost									
	1/12 Purchased Transmission Charges									
	Total Working Capital									
	Less: Net Customer Contributions									
	Production Plant									
	Transmission Plant									
	Distribution Plant									
	Street Lights									
	General Plant									
	Total Contributions									
	TOTAL RATE BASE									
	CWIP									
	Production Plant									
	Transmission Plant									
	Distribution Plant									

**RATE BASE COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 4.4**

FERC Account	Account Description	Total Rate Base	General							OSIN 22 & 23
			General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	
	Services									
	General Plant									
	Other									
	Total CWIP									
	TOTAL RATE BASE plus CWIP									

Okanogan County Electric Cooperative

SUMMARY OF POWER SUPPLY COSTS

Schedule 5.1

	FY: 2015	FY: 2016	FY: 2017	FY: 2018	FY: 2019
<u>Breakdown of Power Supply Costs</u>					
BPA					
On-Peak Energy					
Off-Peak Energy					
Green Power					
BPA Customer Charge (TRM)	\$1,736,889	\$1,810,363	\$1,843,897	\$1,939,037	\$1,972,970
Demand - BPA Contracts	\$155,915	\$124,528	\$132,177	\$138,466	\$141,429
Load Shaping, HLH (Energy)	-\$33,144	-\$21,543	-\$21,349	-\$24,242	-\$22,843
Load Shaping, LLH (Energy)	\$80,766	\$114,461	\$120,575	\$125,335	\$129,015
IRMP					
Tier 2 Purchase (Energy)	\$18,473	\$327	\$1,320	\$1,387	\$1,412
SCS Charges	\$0	\$0	\$0	\$0	\$0
Customer Refund	-\$68,921	-\$69,015	-\$70,195	-\$73,817	-\$75,109
OTHER RESOURCES					
Market Purchases - Energy	\$21,981	\$291	\$1,173	\$1,233	\$1,255
PNGC Fees	\$150,132	\$145,993	\$148,490	\$156,105	\$158,884
Other Resources Charges - Energy	\$0	\$0	\$0	\$0	\$0
Other Resources Charges - Demand	\$0	\$0	\$0	\$0	\$0
<u>Break-down of Transmission/Ancillary Costs</u>					
Energy	\$40,803	\$46,191	\$47,144	\$49,429	\$50,444
Demand					
Coincident Transmission Peak-Demand	\$382,395	\$395,620	\$406,697	\$426,024	\$435,165
Total	\$2,485,290	\$2,547,216	\$2,609,927	\$2,738,957	\$2,792,622
Unit Cost (\$/MWh)	\$42.53	\$43.46	\$44.52	\$46.73	\$47.64
MWh	58,434	58,610	58,617	58,617	58,617

CLASSIFICATION and ALLOCATION BY FUNCTION
Schedule 6.1

Classification Factors	Production			Transmission			Distribution				Total % Allocated
	Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA	
CP1	100.00%			100.00%			100.00%				100.0%
CP2	100.00%			100.00%			100.00%				100.0%
CPS	100.00%			100.00%			100.00%				100.0%
CP12	100.00%			100.00%			100.00%				100.0%
LF	68.46%	31.54%									100.0%
TCP1				100.00%							100.0%
TCP2				100.00%							100.0%
TCPS				100.00%							100.0%
TCP12				100.00%							100.0%
TAE				100.00%							100.0%
CPG	100.00%			100.00%			100.00%				100.0%
CPT	100.00%			100.00%			100.00%				100.0%
AE	100.00%			100.00%			100.00%				100.0%
NCP	100.00%			100.00%			100.00%				100.0%
NCPP	100.00%			100.00%			100.00%				100.0%
NCPS	100.00%			100.00%			100.00%				100.0%
kWh		100.00%			100.00%			100.00%			100.0%
kWhP		100.00%			100.00%			100.00%			100.0%
kWhO		100.00%			100.00%			100.00%			100.0%
kWhPJAN		100.00%			100.00%			100.00%			100.0%
kWhPFEB		100.00%			100.00%			100.00%			100.0%
kWhPMAR		100.00%			100.00%			100.00%			100.0%
kWhPAPR		100.00%			100.00%			100.00%			100.0%
kWhPMAY		100.00%			100.00%			100.00%			100.0%
kWhPJUN		100.00%			100.00%			100.00%			100.0%
kWhPJUL		100.00%			100.00%			100.00%			100.0%
kWhPAUG		100.00%			100.00%			100.00%			100.0%
kWhPSEP		100.00%			100.00%			100.00%			100.0%
kWhPOCT		100.00%			100.00%			100.00%			100.0%
kWhPNOV		100.00%			100.00%			100.00%			100.0%
kWhPDEC		100.00%			100.00%			100.00%			100.0%
kWhOJAN		100.00%			100.00%			100.00%			100.0%
kWhOFEB		100.00%			100.00%			100.00%			100.0%
kWhOMAR		100.00%			100.00%			100.00%			100.0%
kWhOAPR		100.00%			100.00%			100.00%			100.0%
kWhOMAY		100.00%			100.00%			100.00%			100.0%

CLASSIFICATION and ALLOCATION BY FUNCTION
Schedule 6.1

Classification Factors	Production			Transmission			Distribution				Total % Allocated
	Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA	
kWhOJUN		100.00%			100.00%			100.00%			100.0%
kWhOJUL		100.00%			100.00%			100.00%			100.0%
kWhOAUG		100.00%			100.00%			100.00%			100.0%
kWhOSEP		100.00%			100.00%			100.00%			100.0%
kWhOCT		100.00%			100.00%			100.00%			100.0%
kWhONOV		100.00%			100.00%			100.00%			100.0%
kWhODEC		100.00%			100.00%			100.00%			100.0%
CUST									100.00%		100.0%
CUSTW									100.00%		100.0%
CUSTM									100.00%		100.0%
CUSTMR									100.00%		100.0%
MINSYSP							60.00%		40.00%		100.0%
MINSYSC							60.00%		40.00%		100.0%
MINSYST							50.00%		50.00%		100.0%
100%DP							100.00%				100.0%
100%DC							100.00%				100.0%
100%DT							100.00%				100.0%
DA1										100.000%	100.0%
DA2										100.000%	100.0%
DA3										100.000%	100.0%
DA4										100.000%	100.0%
DA5										100.000%	100.0%
DA6										100.000%	100.0%
DA7										100.000%	100.0%
DA8										100.000%	100.0%
DA9										100.000%	100.0%
DA10										100.000%	100.0%
REV							100.00%				100.0%
REV-P							100.00%				100.0%
REV-T							100.00%				100.0%
REV-D							100.00%				100.0%
OTHER							100.00%				100.0%
RB	0.91%	1.73%					48.11%		49.26%		100.0%
RB-P	0.91%	1.73%					48.11%		49.26%		100.0%
RB-T	0.91%	1.73%					48.11%		49.26%		100.0%
RB-D	0.91%	1.73%					48.11%		49.26%		100.0%
RBG											

CLASSIFICATION and ALLOCATION BY FUNCTION
Schedule 6.1

Classification Factors	Production			Transmission			Distribution				Total % Allocated
	Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA	
RBIG							49.62%		50.38%		100.0%
RBIG-P							49.62%		50.38%		100.0%
RBIG-T							49.62%		50.38%		100.0%
RBIG-D							49.62%		50.38%		100.0%
RBSG											
RBHG											
RBGG											
RBT											
RBD							49.62%		50.38%		100.0%
RBGP							49.62%		50.38%		100.0%
RBGP-P							49.62%		50.38%		100.0%
RBGP-T							49.62%		50.38%		100.0%
RBGP-D							49.62%		50.38%		100.0%
RBSE							100.00%				100.0%
RBOH							60.00%		40.00%		100.0%
RBUG							60.00%		40.00%		100.0%
RBTR							50.00%		50.00%		100.0%
OM	18.99%	62.49%					9.93%		8.59%		100.0%
OM-P	18.99%	62.49%					9.93%		8.59%		100.0%
OM-T	18.99%	62.49%					9.93%		8.59%		100.0%
OM-D	18.99%	62.49%					9.93%		8.59%		100.0%
OMAG							38.83%		61.17%		100.0%
OMAG-P							38.83%		61.17%		100.0%
OMAG-T							38.83%		61.17%		100.0%
OMAG-D							38.83%		61.17%		100.0%
OMG	23.30%	76.70%									100.0%
OMT											
OMD							53.62%		46.38%		100.0%
OMDLUGT							53.62%		46.38%		100.0%
OMDS&E							62.75%		37.25%		100.0%
MARKET		100.00%									100.0%
GPLT							49.62%		50.38%		100.0%
GPLT-P							49.62%		50.38%		100.0%
GPLT-T							49.62%		50.38%		100.0%
GPLT-D							49.62%		50.38%		100.0%
GRSPLT							49.62%		50.38%		100.0%

CLASSIFICATION and ALLOCATION BY FUNCTION
Schedule 6.1

Classification Factors	Production			Transmission			Distribution				Total % Allocated
	Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA	
GRSPLT-P							49.62%		50.38%		100.0%
GRSPLT-T							49.62%		50.38%		100.0%
GRSPLT-D							49.62%		50.38%		100.0%
NETPLT							49.62%		50.38%		100.0%
NETPLT-P							49.62%		50.38%		100.0%
NETPLT-T							49.62%		50.38%		100.0%
NETPLT-D							49.62%		50.38%		100.0%
TOTCST	10.88%	35.81%					23.89%		29.42%		100.0%
TOTCST-P	10.88%	35.81%					23.89%		29.42%		100.0%
TOTCST-T	10.88%	35.81%					23.89%		29.42%		100.0%
TOTCST-D	10.88%	35.81%					23.89%		29.42%		100.0%
OMP		23.30%	76.70%								100.0%
OMWOP							38.88%		61.12%		100.0%
OMWOP-P							38.88%		61.12%		100.0%
OMWOP-T							38.88%		61.12%		100.0%
OMWOP-D							38.88%		61.12%		100.0%
PROD	23.30%	76.70%									100.0%
OMPT	100.00%										100.0%
RBDnoLights							49.615%		50.385%		100.0%
OTHER											100.0%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DEMAND
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
CP1	100%	33.000%	54.349%	6.179%	6.464%			0.007%	
CP2	100%	30.984%	55.814%	6.495%	6.680%			0.013%	0.014%
CPS	100%	30.984%	55.814%	6.495%	6.680%			0.013%	0.014%
CP12	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
LF	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
TCP1	100%	33.000%	54.349%	6.179%	6.464%			0.007%	
TCP2	100%	30.984%	55.814%	6.495%	6.680%			0.013%	0.014%
TCP5	100%	30.984%	55.814%	6.495%	6.680%			0.013%	0.014%
TCP12	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
TAE									
CPG	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
CPT	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
AE									
NCP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
NCPP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
NCPS	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
kWh									
kWhP									
kWhO									
CUST									
CUSTW									
CUSTM									
CUSTMR									
MINSYSP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
MINSYSC	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
MINSYST	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
100%DP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
100%DC	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
100%DT	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
DA1									
DA2									
DA3									
DA4									
DA5									
DA6									
DA7									
DA8									
DA9									
DA10									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DEMAND
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
REV	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-P	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-T	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-D	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
OTHER									
RB	100%	30.445%	52.835%	6.477%	6.508%	1.096%	2.386%	0.146%	0.108%
RB-P	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
RB-T									
RB-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBG									
RBIG	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBIG-P									
RBIG-T									
RBIG-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBSG									
RBHG									
RBGG									
RBT									
RBD	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBGP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBGP-P									
RBGP-T									
RBGP-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBSE	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBOH	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBUG	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBTR	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OM	100%	30.582%	52.462%	6.928%	7.051%	0.871%	1.940%	0.096%	0.071%
OM-P	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
OM-T									
OM-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMAG	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMAG-P									
OMAG-T									
OMAG-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMG	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
OMT									
OMD	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMDLUGT									
OMDS&E	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DEMAND
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
MARKET									
GPLT	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
GPLT-P									
GPLT-T									
GPLT-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
GRSPLT									
GRSPLT-P									
GRSPLT-T									
GRSPLT-D									
NETPLT	100.0000%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
NETPLT-P									
NETPLT-T									
NETPLT-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
TOTCST									
TOTCST-P									
TOTCST-T									
TOTCST-D									
OMP	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
OMWOP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMWOP-P									
OMWOP-T									
OMWOP-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
UNP									
LABORRB									
LABORRR									
TRANSP									
ST									
DC									
PI									
PROD									
OMPT	100%	30.66%	52.26%	7.17%	7.343%	0.75%	1.70%	0.07%	0.05%
RBDnoLights	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OTHER									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - ENERGY
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
CP1									
CP2									
CPS									
CP12									
LF	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
TCP1									
TCP2									
TCPS									
TCP12									
TAE									
CPG									
CPT									
AE									
NCP									
NCPP									
NCPS									
kWh	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
kWhP	100%	23.305%	48.086%	10.626%	14.426%	1.120%	2.310%	0.045%	0.082%
kWhO	100%	23.465%	48.360%	10.526%	14.305%	1.043%	2.174%	0.043%	0.083%
kWhPJAN	100%	26.171%	51.241%	9.951%	12.515%			0.027%	0.096%
kWhPFEB	100%	26.379%	51.066%	9.890%	12.539%			0.024%	0.102%
kWhPMAR	100%	25.286%	51.245%	10.440%	12.885%			0.029%	0.114%
kWhPAPR	100%	21.768%	52.700%	11.167%	14.216%			0.032%	0.117%
kWhPMAY	100%	19.257%	41.187%	12.877%	14.100%	3.463%	8.992%	0.068%	0.057%
kWhPJUN	100%	18.865%	40.286%	12.944%	16.786%	4.353%	6.627%	0.100%	0.040%
kWhPJUL	100%	18.681%	39.621%	12.699%	15.068%	4.657%	9.124%	0.129%	0.021%
kWhPAUG	100%	19.626%	38.564%	12.893%	17.445%	3.514%	7.850%	0.085%	0.024%
kWhPSEP	100%	18.913%	40.732%	12.167%	19.453%	2.683%	5.951%	0.069%	0.034%
kWhPOCT	100%	22.788%	47.712%	10.664%	18.445%	0.127%	0.134%	0.026%	0.103%
kWhPNOV	100%	25.107%	52.573%	8.681%	13.522%			0.024%	0.094%
kWhPDEC	100%	25.487%	52.810%	8.479%	13.115%		-0.008%	0.021%	0.097%
kWhOJAN	100%	26.171%	51.241%	9.951%	12.515%			0.027%	0.096%
kWhOFEB	100%	26.379%	51.066%	9.890%	12.539%			0.024%	0.102%
kWhOMAR	100%	25.286%	51.245%	10.440%	12.885%			0.029%	0.114%
kWhOAPR	100%	21.768%	52.700%	11.167%	14.216%			0.032%	0.117%
kWhOMAY	100%	19.257%	41.187%	12.877%	14.100%	3.463%	8.992%	0.068%	0.057%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - ENERGY
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
kWhOJUN	100%	18.865%	40.286%	12.944%	16.786%	4.353%	6.627%	0.100%	0.040%
kWhOJUL	100%	18.681%	39.621%	12.699%	15.068%	4.657%	9.124%	0.129%	0.021%
kWhOAUG	100%	19.626%	38.564%	12.893%	17.445%	3.514%	7.850%	0.085%	0.024%
kWhOSEP	100%	18.913%	40.732%	12.167%	19.453%	2.683%	5.951%	0.069%	0.034%
kWhOOCT	100%	22.788%	47.712%	10.664%	18.445%	0.127%	0.134%	0.026%	0.103%
kWhONOV	100%	25.107%	52.573%	8.681%	13.522%			0.024%	0.094%
kWhODEC	100%	25.487%	52.810%	8.479%	13.115%		-0.008%	0.021%	0.097%
CUST									
CUSTW									
CUSTM									
CUSTMR									
MINSYSP									
MINSYSC									
MINSYST									
100%DP									
100%DC									
100%DT									
DA1									
DA2									
DA3									
DA4									
DA5									
DA6									
DA7									
DA8									
DA9									
DA10									
REV	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-P	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-T	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-D	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
OTHER									
RB	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
RB-P	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
RB-T									
RB-D									
RBG									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - ENERGY
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
RBIG									
RBIG-P									
RBIG-T									
RBIG-D									
RBSG									
RBHG									
RBGG									
RBT									
RBD									
RBGP									
RBGP-P									
RBGP-T									
RBGP-D									
RBSE									
RBOH									
RBUG									
RBTR									
OM	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
OM-P	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
OM-T									
OM-D									
OMAG									
OMAG-P									
OMAG-T									
OMAG-D									
OMG	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
OMT									
OMD									
OMDLUGT									
OMDS&E									
MARKET									
GPLT									
GPLT-P									
GPLT-T									
GPLT-D									
GRSPLT									
GRSPLT-P									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - ENERGY
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
GRSPLT-T									
GRSPLT-D									
NETPLT									
NETPLT-P									
NETPLT-T									
NETPLT-D									
TOTCST									
TOTCST-P									
TOTCST-T									
TOTCST-D									
OMP	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
OMWOP									
OMWOP-P									
OMWOP-T									
OMWOP-D									
UNP									
LABORRB									
LABORRR									
TRANSP									
ST									
DC									
PI									
PROD									
OMPT									
RBDnoLights									
OTHER									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - CUSTOMER

Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
CP1									
CP2									
CPS									
CP12									
LF									
TCP1									
TCP2									
TCPS									
TCP12									
TAE									
CPG									
CPT									
AE									
NCP									
NCPP									
NCPS									
kWh									
kWhP									
kWhO									
CUST	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
CUSTW	100%	58.726%	35.832%	1.742%	0.447%	1.326%	0.987%	0.881%	0.060%
CUSTM	100%	46.193%	28.185%	6.853%	2.460%	6.257%	9.312%	0.693%	0.047%
CUSTMR	100%	58.726%	35.832%	1.742%	0.447%	1.326%	0.987%	0.881%	0.060%
MINSYSP	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
MINSYSC	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
MINSYST	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
100%DP									
100%DC									
100%DT									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - CUSTOMER
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
DA1									
DA2									
DA3									
DA4									
DA5									
DA6									
DA7									
DA8									
DA9									
DA10									
REV	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-P	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-T	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-D	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
OTHER									
RB	100%	54.361%	33.169%	2.917%	0.915%	3.818%	3.949%	0.816%	0.055%
RB-P									
RB-T									
RB-D									
RBG									
RBIG	100%	54.309%	33.137%	2.932%	0.921%	3.847%	3.984%	0.815%	0.055%
RBIG-P									
RBIG-T									
RBIG-D									
RBSG									
RBHG									
RBGG									
RBT									
RBD	100%	54.309%	33.137%	2.932%	0.921%	3.847%	3.984%	0.815%	0.055%
RBGP	100%	54.309%	33.137%	2.932%	0.921%	3.847%	3.984%	0.815%	0.055%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - CUSTOMER

Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
RBGP-P									
RBGP-T									
RBGP-D									
RBSE									
RBOH	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
RBUG	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
RBTR	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
OM	100%	54.721%	33.388%	2.794%	0.866%	3.646%	3.708%	0.821%	0.056%
OM-P									
OM-T									
OM-D									
OMAG	100%	56.526%	34.490%	2.320%	0.677%	2.600%	2.481%	0.848%	0.057%
OMAG-P									
OMAG-T									
OMAG-D									
OMG									
OMT									
OMD	100%	54.721%	33.388%	2.794%	0.866%	3.646%	3.708%	0.821%	0.056%
OMDLUGT									
OMDS&E	100%	54.309%	33.137%	2.932%	0.921%	3.847%	3.984%	0.815%	0.055%
MARKET									
GPLT	100%	54.309%	33.137%	2.932%	0.921%	3.847%	3.984%	0.815%	0.055%
GPLT-P									
GPLT-T									
GPLT-D									
GRSPLT									
GRSPLT-P									
GRSPLT-T									
GRSPLT-D									
NETPLT	100%	54.309%	33.137%	2.932%	0.921%	3.847%	3.984%	0.815%	0.055%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - CUSTOMER
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
NETPLT-P									
NETPLT-T									
NETPLT-D									
TOTCST									
TOTCST-P									
TOTCST-T									
TOTCST-D									
OMP									
OMWOP	100%	56.518%	34.485%	2.322%	0.678%	2.605%	2.486%	0.848%	0.057%
OMWOP-P									
OMWOP-T									
OMWOP-D									
UNP									
LABORRB									
LABORRR									
TRANSP									
ST									
DC									
PI									
PROD									
OMPT									
RBDnoLights	100%	54.309%	33.137%	2.932%	0.921%	3.847%	3.984%	0.815%	0.055%
OTHER									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DIRECT ASSIGNMENT
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
CP1									
CP2									
CPS									
CP12									
LF									
TCP1									
TCP2									
TCPS									
TCP12									
TAE									
CPG									
CPT									
AE									
NCP									
NCPP									
NCPS									
kWh									
kWhP									
kWhO									
CUST									
CUSTW									
CUSTM									
CUSTMR									
MINSYSP									
MINSYSC									
MINSYST									
100%DP									
100%DC									
100%DT									
DA1	100%								100.000%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DIRECT ASSIGNMENT
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
DA2	100%					100.000%			
DA3									
DA4									
DA5									
DA6									
DA7									
DA8									
DA9									
DA10									
REV	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-P	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-T	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-D	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
OTHER									
RB									
RB-P									
RB-T									
RB-D									
RBG									
RBIG									
RBIG-P									
RBIG-T									
RBIG-D									
RBSG									
RBHG									
RBGG									
RBT									
RBD									
RBGP									
RBGP-P									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DIRECT ASSIGNMENT
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
RBGP-T									
RBGP-D									
RBSE									
RBOH									
RBUG									
RBTR									
OM									
OM-P									
OM-T									
OM-D									
OMAG									
OMAG-P									
OMAG-T									
OMAG-D									
OMG									
OMT									
OMD									
OMDLUGT									
OMDS&E									
MARKET									
GPLT									
GPLT-P									
GPLT-T									
GPLT-D									
GRSPLT									
GRSPLT-P									
GRSPLT-T									
GRSPLT-D									
NETPLT									
NETPLT-P									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DIRECT ASSIGNMENT
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
NETPLT-T									
NETPLT-D									
TOTCST									
TOTCST-P									
TOTCST-T									
TOTCST-D									
OMP									
OMWOP									
OMWOP-P									
OMWOP-T									
OMWOP-D									
UNP									
LABORRB									
LABORRR									
TRANSP									
ST									
DC									
PI									
PROD									
OMPT									
RBDnoLights									
OTHER									

FORECAST OF REVENUES FROM CURRENT RATES

Prepared By EES Consulting, Inc.

Schedule 7.1

	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Number of Customers									
Jan-15	3,471	2,021	1,151	63	15	107	80	33	2
Feb-15	3,465	2,019	1,149	62	15	107	80	32	2
Mar-15	3,461	2,013	1,151	62	15	107	80	32	2
Apr-15	3,470	1,943	1,232	61	15	107	80	31	2
May-15	3,483	1,952	1,229	61	15	109	84	31	2
Jun-15	3,479	1,946	1,237	56	15	108	84	31	2
Jul-15	3,480	1,956	1,229	56	15	107	84	31	2
Aug-15	3,449	1,944	1,216	56	15	106	84	26	2
Sep-15	3,461	1,958	1,213	56	15	106	84	27	2
Oct-15	3,437	1,967	1,208	56	15	105	57	27	2
Nov-15	3,462	1,968	1,208	56	15	107	80	27	2
Dec-15	3,475	1,974	1,214	57	15	107	80	27	2
Total / Average	3,466	1,972	1,203	59	15	107	80	30	2
Customer Charge Revenues	Rate: \$/Month	\$36.00	\$48.00	\$60.00	\$145.00	\$46.00	\$56.00	\$25.00	\$42.00
Jan-15	\$134,868	\$72,756	\$55,248	\$3,780	\$2,175			\$825	\$84
Feb-15	\$134,615	\$72,684	\$55,152	\$3,720	\$2,175			\$800	\$84
Mar-15	\$134,495	\$72,468	\$55,248	\$3,720	\$2,175			\$800	\$84
Apr-15	\$135,778	\$69,948	\$59,136	\$3,660	\$2,175			\$775	\$84
May-15	\$145,676	\$70,272	\$58,992	\$3,660	\$2,175	\$5,014	\$4,704	\$775	\$84
Jun-15	\$145,498	\$70,056	\$59,376	\$3,360	\$2,175	\$4,968	\$4,704	\$775	\$84
Jul-15	\$145,428	\$70,416	\$58,992	\$3,360	\$2,175	\$4,922	\$4,704	\$775	\$84
Aug-15	\$144,201	\$69,984	\$58,368	\$3,360	\$2,175	\$4,876	\$4,704	\$650	\$84
Sep-15	\$144,586	\$70,488	\$58,224	\$3,360	\$2,175	\$4,876	\$4,704	\$675	\$84
Oct-15	\$143,112	\$70,812	\$57,984	\$3,360	\$2,175	\$4,830	\$3,192	\$675	\$84
Nov-15	\$135,126	\$70,848	\$57,984	\$3,360	\$2,175			\$675	\$84
Dec-15	\$135,690	\$71,064	\$58,272	\$3,420	\$2,175			\$675	\$84
Total	\$1,679,073	\$851,796	\$692,976	\$42,120	\$26,100	\$29,486	\$26,712	\$8,875	\$1,008
	\$1,570,044	\$834,268	\$613,790	\$41,159	\$22,550	\$24,751	\$23,745	\$8,848	\$933
Forecast kWh									
Jan-15	7,214,918	1,888,192	3,696,988	717,941	902,930	-	-	1,940	6,927
Feb-15	6,655,270	1,755,602	3,398,570	658,237	834,478	-	-	1,579	6,803
Mar-15	5,162,187	1,305,321	2,645,363	538,926	665,172	-	-	1,498	5,906
Apr-15	3,393,317	738,663	1,788,269	378,934	482,407	-	-	1,070	3,975
May-15	3,392,287	653,255	1,397,174	436,820	478,305	117,462	305,033	2,316	1,922
Jun-15	3,098,691	584,581	1,248,344	401,094	520,133	134,876	205,336	3,091	1,237
Jul-15	2,914,342	544,433	1,154,684	370,101	439,126	135,711	265,907	3,774	607
Aug-15	3,414,794	670,177	1,316,881	440,280	595,699	119,983	268,062	2,899	813
Sep-15	3,093,975	585,150	1,260,238	376,444	601,858	82,999	184,116	2,131	1,040
Oct-15	3,252,722	741,238	1,551,952	346,871	599,972	4,121	4,365	860	3,342
Nov-15	6,022,248	1,511,977	3,166,077	522,766	814,349	-	-	1,426	5,653
Dec-15	7,044,778	1,795,476	3,720,338	597,311	923,932	-	(596)	1,492	6,825
Total / Average	54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049
Energy Rates									
Flat Rate:	Flat Rate \$/kWh	\$0.08300	\$0.06400	\$0.04800	\$0.04800	\$0.04900	\$0.04900	\$0.0830	\$0.0840
Seasonal Rate:	Jan \$/kWh								
	Feb \$/kWh								
	Mar \$/kWh								
	Apr \$/kWh								
	May \$/kWh								

FORECAST OF REVENUES FROM CURRENT RATES

Prepared By EES Consulting, Inc.

Schedule 7.1

	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jun \$/kWh									
Jul \$/kWh									
Aug \$/kWh									
Sep \$/kWh									
Oct \$/kWh									
Nov \$/kWh									
Dec \$/kWh									
Distribution Charge for \$/kWh:									
Block Rate: 1st Block kWh									
2nd Block kWh									
3rd Block kWh									
4th Block kWh									
1st Block \$/kWh									
2nd Block \$/kWh									
3rd Block \$/kWh									
4th Block \$/kWh									
Energy Revenues									
Jan-15	\$471,872	\$156,720	\$236,607	\$34,461	\$43,341			\$161	\$582
Feb-15	\$435,576	\$145,715	\$217,508	\$31,595	\$40,055			\$131	\$571
Mar-15	\$336,062	\$108,342	\$169,303	\$25,868	\$31,928			\$124	\$496
Apr-15	\$217,525	\$61,309	\$114,449	\$18,189	\$23,156			\$89	\$334
May-15	\$208,621	\$54,220	\$89,419	\$20,967	\$22,959	\$5,756	\$14,947	\$192	\$161
Jun-15	\$189,664	\$48,520	\$79,894	\$19,253	\$24,966	\$6,609	\$10,061	\$257	\$104
Jul-15	\$177,974	\$45,188	\$73,900	\$17,765	\$21,078	\$6,650	\$13,029	\$313	\$51
Aug-15	\$208,955	\$55,625	\$84,280	\$21,133	\$28,594	\$5,879	\$13,135	\$241	\$68
Sep-15	\$189,534	\$48,567	\$80,655	\$18,069	\$28,889	\$4,067	\$9,022	\$177	\$87
Oct-15	\$207,064	\$61,523	\$99,325	\$16,650	\$28,799	\$202	\$214	\$71	\$281
Nov-15	\$392,898	\$125,494	\$202,629	\$25,093	\$39,089			\$118	\$475
Dec-15	\$460,814	\$149,024	\$238,102	\$28,671	\$44,349		-\$29	\$124	\$573
Subtotal	\$3,496,559	\$1,060,247	\$1,686,072	\$277,715	\$377,201	\$29,162	\$60,379	\$1,998	\$3,784
Surcharge									
Total	\$3,496,559	\$1,060,247	\$1,686,072	\$277,715	\$377,201	\$29,162	\$60,379	\$1,998	\$3,784
	\$3,374,069	\$1,013,192	\$1,641,820	\$265,754	\$361,341	\$28,297	\$58,586	\$1,900	\$3,178
Demand kVa or kW									
Jan-15	44,068	17,165	21,825	2,388	2,651	-	-	39	-
Feb-15	46,529	18,261	22,830	2,557	2,844	-	-	37	-
Mar-15	41,952	16,361	21,379	2,068	2,097	-	-	49	-
Apr-15	37,064	13,437	19,951	1,756	1,874	-	-	45	-
May-15	40,211	15,983	19,283	1,859	1,596	452	990	49	-
Jun-15	34,997	13,581	16,832	1,477	1,659	467	919	62	-
Jul-15	34,157	13,055	15,948	1,778	1,830	528	948	70	-
Aug-15	29,618	12,175	13,549	1,380	1,386	301	788	39	-
Sep-15	36,563	14,177	18,043	1,493	1,656	319	825	51	-
Oct-15	41,565	16,985	20,786	1,677	2,026	32	25	34	-
Nov-15	46,050	17,718	23,291	2,129	2,879	-	-	33	-
Dec-15	51,504	20,279	25,578	2,375	3,232	-	-	38	-
Total / Average									
Total	484,278	189,176	239,296	22,937	25,731	2,098	4,495	544	-
Demand Revenues	Rate: \$/kVa								

FORECAST OF REVENUES FROM CURRENT RATES

Prepared By EES Consulting, Inc.

Schedule 7.1

Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23	
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase			
Rate: \$/kW			\$3.00	\$3.00	\$3.00	\$3.00			
Jan-15									
Feb-15									
Mar-15									
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15									
Nov-15									
Dec-15									
Jan-15	\$15,115		\$7,163	\$7,952					
Feb-15	\$16,204		\$7,671	\$8,533					
Mar-15	\$12,494		\$6,203	\$6,291					
Apr-15	\$10,893		\$5,269	\$5,623					
May-15	\$14,691		\$5,578	\$4,789	\$1,355	\$2,970			
Jun-15	\$13,566		\$4,430	\$4,977	\$1,402	\$2,757			
Jul-15	\$15,251		\$5,334	\$5,489	\$1,583	\$2,845			
Aug-15	\$11,564		\$4,141	\$4,157	\$904	\$2,363			
Sep-15	\$12,877		\$4,479	\$4,968	\$957	\$2,475			
Oct-15	\$11,283		\$5,032	\$6,079	\$96	\$76			
Nov-15	\$15,024		\$6,386	\$8,638					
Dec-15	\$16,823		\$7,126	\$9,697					
Total	\$165,787		\$68,812	\$77,193	\$6,295	\$13,486			
	\$160,865		\$66,769	\$74,902	\$6,108	\$13,086			
Total Revenues	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23	
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase			
Jan-15	\$621,855	\$229,476	\$291,855	\$45,404	\$53,468		\$986	\$666	
Feb-15	\$586,396	\$218,399	\$272,660	\$42,986	\$50,763		\$931	\$655	
Mar-15	\$483,051	\$180,810	\$224,551	\$35,791	\$40,394		\$924	\$580	
Apr-15	\$364,196	\$131,257	\$173,585	\$27,118	\$30,954		\$864	\$418	
May-15	\$368,988	\$124,492	\$148,411	\$30,205	\$29,922	\$12,124	\$22,621	\$967	\$245
Jun-15	\$348,728	\$118,576	\$139,270	\$27,043	\$32,119	\$12,979	\$17,523	\$1,032	\$188
Jul-15	\$338,653	\$115,604	\$132,892	\$26,459	\$28,742	\$13,155	\$20,579	\$1,088	\$135
Aug-15	\$364,720	\$125,609	\$142,648	\$28,635	\$34,925	\$11,659	\$20,202	\$891	\$152
Sep-15	\$346,997	\$119,055	\$138,879	\$25,908	\$36,032	\$9,900	\$16,200	\$852	\$171
Oct-15	\$361,459	\$132,335	\$157,309	\$25,042	\$37,053	\$5,128	\$3,482	\$746	\$365
Nov-15	\$543,048	\$196,342	\$260,613	\$34,839	\$49,901			\$793	\$559
Dec-15	\$613,327	\$220,088	\$296,374	\$39,217	\$56,221		-\$29	\$799	\$657
Subtotal	\$5,341,419	\$1,912,043	\$2,379,048	\$388,647	\$480,495	\$64,944	\$100,577	\$10,873	\$4,792
Surcharge									
Total	\$5,341,419	\$1,912,043	\$2,379,048	\$388,647	\$480,495	\$64,944	\$100,577	\$10,873	\$4,792
Actual Revenue 2014	\$5,160,147.57	\$1,847,460	\$2,310,712	\$373,682	\$458,793	\$59,157	\$95,417	\$10,748	\$4,178
difference	3.5%	3.4%	2.9%	3.9%	4.5%	8.9%	5.1%	1.2%	12.8%

FORECAST CUSTOMERS AND ENERGY SALES
Schedule 8.1

	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Current kWh Forecast:									
2015	53,036,901	12,394,852	25,562,803	5,613,970	7,625,077	577,484	1,195,642	23,361	43,712
Forecast Year: 2015	54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049
Forecast Year: 2016	54,823,755	12,812,444	26,424,033	5,803,109	7,881,972	596,940	1,235,924	24,148	45,185
Forecast Year: 2017	54,830,727	12,814,074	26,427,394	5,803,847	7,882,974	597,016	1,236,081	24,151	45,190
Forecast Year: 2018	54,830,727	12,814,074	26,427,394	5,803,847	7,882,974	597,016	1,236,081	24,151	45,190
Forecast Year: 2019	54,830,727	12,814,074	26,427,394	5,803,847	7,882,974	597,016	1,236,081	24,151	45,190
Current Customer Forecast:									
2015	3,465	1,972	1,203	59	13	107	80	30	2
Forecast Year: 2015	3,470	1,976	1,203	59	15	107	80	30	2
Forecast Year: 2016	3,462	1,967	1,203	59	15	107	80	30	2
Forecast Year: 2017	3,500	1,991	1,215	59	15	108	80	30	2
Forecast Year: 2018	3,534	2,011	1,227	60	15	109	80	30	2
Forecast Year: 2019	3,568	2,031	1,240	60	15	110	80	30	2
Forecast Rate Class Customer Count									
	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Jan-15	3,471	2,021	1,151	63	15	107	80	33	2
Feb-15	3,465	2,019	1,149	62	15	107	80	32	2
Mar-15	3,461	2,013	1,151	62	15	107	80	32	2
Apr-15	3,470	1,943	1,232	61	15	107	80	31	2
May-15	3,483	1,952	1,229	61	15	109	84	31	2
Jun-15	3,479	1,946	1,237	56	15	108	84	31	2
Jul-15	3,480	1,956	1,229	56	15	107	84	31	2
Aug-15	3,449	1,944	1,216	56	15	106	84	26	2
Sep-15	3,461	1,958	1,213	56	15	106	84	27	2
Oct-15	3,437	1,967	1,208	56	15	105	57	27	2
Nov-15	3,462	1,968	1,208	56	15	107	80	27	2
Dec-15	3,475	1,974	1,214	57	15	107	80	27	2
Total Average Forecast Customers	3,466	1,972	1,203	59	15	107	80	30	2

FORECAST CUSTOMERS AND ENERGY SALES
Schedule 8.1

Customer Information	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Weighting Factors for:									
Customers Meters & Services		\$ 50.00	\$ 50.00	\$ 250.00	\$ 350.00	\$ 125.00	\$ 250.00	\$ 50.00	\$ 50.00
Customer Billing and Collection		1.00	1.00	1.00	1.00	0.42	0.42	1.00	1.00
Customer Meter Reading		1.00	1.00	1.00	1.00	0.42	0.42	1.00	1.00
Weighted Number of Customers									
Customers Meters & Services	213,425	98,588	60,154	14,625	5,250	13,354	19,875	1,479	100
Customer Billing and Collection	3,358	1,972	1,203	59	15	45	33	30	2
Customer Meter Reading	3,358	1,972	1,203	59	15	45	33	30	2
Provided Services									
Power Purchased from Utility*		1	1	1	1	1	1	1	1
Reg & Shaping from Utility*		1	1	1	1	1	1	1	1
Uses Utility Transmission*		1	1	1	1	1	1	1	1
Uses Primary Distribution*		1	1	1	1	1	1	1	1
Uses Secondary Distribution*		1	1	1	1	1	1	1	1

Test Date Forecast Rate Class Sales kWh	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Jan-15	7,214,918	1,888,192	3,696,988	717,941	902,930			1,940	6,927
Feb-15	6,655,270	1,755,602	3,398,570	658,237	834,478			1,579	6,803
Mar-15	5,162,187	1,305,321	2,645,363	538,926	665,172			1,498	5,906
Apr-15	3,393,317	738,663	1,788,269	378,934	482,407			1,070	3,975
May-15	3,392,287	653,255	1,397,174	436,820	478,305	117,462	305,033	2,316	1,922
Jun-15	3,098,691	584,581	1,248,344	401,094	520,133	134,876	205,336	3,091	1,237
Jul-15	2,914,342	544,433	1,154,684	370,101	439,126	135,711	265,907	3,774	607
Aug-15	3,414,794	670,177	1,316,881	440,280	595,699	119,983	268,062	2,899	813
Sep-15	3,093,975	585,150	1,260,238	376,444	601,858	82,999	184,116	2,131	1,040
Oct-15	3,252,722	741,238	1,551,952	346,871	599,972	4,121	4,365	860	3,342
Nov-15	6,022,248	1,511,977	3,166,077	522,766	814,349			1,426	5,653
Dec-15	7,044,778	1,795,476	3,720,338	597,311	923,932		(596)	1,492	6,825
Total Sales	54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049

Forecast Rate Class Sales kWh	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Jan-15	7,214,918	1,888,192	3,696,988	717,941	902,930			1,940	6,927
Feb-15	6,655,270	1,755,602	3,398,570	658,237	834,478			1,579	6,803
Mar-15	5,162,187	1,305,321	2,645,363	538,926	665,172			1,498	5,906
Apr-15	3,393,317	738,663	1,788,269	378,934	482,407			1,070	3,975
May-15	3,392,287	653,255	1,397,174	436,820	478,305	117,462	305,033	2,316	1,922
Jun-15	3,098,691	584,581	1,248,344	401,094	520,133	134,876	205,336	3,091	1,237
Jul-15	2,914,342	544,433	1,154,684	370,101	439,126	135,711	265,907	3,774	607
Aug-15	3,414,794	670,177	1,316,881	440,280	595,699	119,983	268,062	2,899	813
Sep-15	3,093,975	585,150	1,260,238	376,444	601,858	82,999	184,116	2,131	1,040
Oct-15	3,252,722	741,238	1,551,952	346,871	599,972	4,121	4,365	860	3,342
Nov-15	6,022,248	1,511,977	3,166,077	522,766	814,349			1,426	5,653
Dec-15	7,044,778	1,795,476	3,720,338	597,311	923,932		(596)	1,492	6,825
Total Sales	54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049

FORECAST CUSTOMER DEMAND
Schedule 8.2

Billing Demand - kVa	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	5,038			2,388	2,651				
Feb-15	5,401			2,557	2,844				
Mar-15	4,165			2,068	2,097				
Apr-15	3,631			1,756	1,874				
May-15	4,897			1,859	1,596	452	990		
Jun-15	4,522			1,477	1,659	467	919		
Jul-15	5,084			1,778	1,830	528	948		
Aug-15	3,855			1,380	1,386	301	788		
Sep-15	4,292			1,493	1,656	319	825		
Oct-15	3,761			1,677	2,026	32	25		
Nov-15	5,008			2,129	2,879				
Dec-15	5,608			2,375	3,232				
Total	55,262			22,937	25,731	2,098	4,495		

Individual Load Factor	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	15%	23%	40%	46%			7%	38%
Feb-15	14%	22%	38%	44%			6%	40%
Mar-15	11%	17%	35%	43%			4%	32%
Apr-15	8%	12%	30%	36%			3%	24%
May-15	5%	10%	32%	40%	35%	41%	6%	14%
Jun-15	6%	10%	38%	44%	40%	31%	7%	9%
Jul-15	6%	10%	28%	32%	35%	38%	7%	5%
Aug-15	7%	13%	43%	58%	54%	46%	10%	9%
Sep-15	6%	10%	35%	50%	36%	31%	6%	8%
Oct-15	6%	10%	28%	40%	17%	23%	3%	17%
Nov-15	12%	19%	34%	39%			6%	32%
Dec-15	12%	20%	34%	38%			5%	35%

Individual NCP (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	44,092	17,165	21,825	2,388	2,651			39	24
Feb-15	46,555	18,261	22,830	2,557	2,844			37	26
Mar-15	41,977	16,361	21,379	2,068	2,097			49	24
Apr-15	37,087	13,437	19,951	1,756	1,874			45	23
May-15	40,230	15,983	19,283	1,859	1,596	452	990	49	19
Jun-15	35,016	13,581	16,832	1,477	1,659	467	919	62	19
Jul-15	34,173	13,055	15,948	1,778	1,830	528	948	70	16
Aug-15	29,630	12,175	13,549	1,380	1,386	301	788	39	12
Sep-15	36,581	14,177	18,043	1,493	1,656	319	825	51	18
Oct-15	41,592	16,985	20,786	1,677	2,026	32	25	34	27
Nov-15	46,075	17,718	23,291	2,129	2,879			33	25
Dec-15	51,530	20,279	25,578	2,375	3,232			38	26
Maximum	51,530	20,279	25,578	2,557	3,232	528	990	70	27

FORECAST CUSTOMER DEMAND
Schedule 8.2

Group Coincidence Factor	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	28%	37%	50%	44%			45%	72%
Feb-15	36%	47%	48%	45%			45%	78%
Mar-15	27%	35%	48%	48%			30%	75%
Apr-15	17%	26%	35%	36%			21%	55%
May-15	16%	18%	31%	35%	51%	51%	26%	61%
Jun-15	12%	16%	37%	34%	48%	48%	22%	49%
Jul-15	15%	21%	40%	36%	60%	60%	34%	53%
Aug-15	17%	21%	42%	44%	90%	90%	37%	62%
Sep-15	15%	17%	34%	36%	59%	59%	27%	48%
Oct-15	13%	22%	33%	36%	51%	51%	20%	60%
Nov-15	23%	34%	42%	38%			56%	67%
Dec-15	30%	37%	48%	39%			53%	67%

Rate Class NCP @ Meter (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	15,466	4,889	8,178	1,203	1,160			17	18
Feb-15	19,906	6,600	10,761	1,227	1,280			17	20
Mar-15	13,856	4,430	7,408	984	1,000			15	18
Apr-15	8,692	2,274	5,105	623	669			10	13
May-15	7,970	2,539	3,533	584	554	230	505	13	12
Jun-15	6,060	1,594	2,652	549	572	225	443	14	9
Jul-15	7,627	1,921	3,429	713	650	315	566	24	8
Aug-15	7,153	2,090	2,863	585	616	270	707	15	8
Sep-15	7,036	2,172	3,060	500	602	189	490	14	9
Oct-15	8,128	2,253	4,543	549	732	16	13	7	16
Nov-15	14,198	4,162	8,012	902	1,087			18	17
Dec-15	17,987	6,037	9,524	1,134	1,253			20	18
Maximum	19,906	6,600	10,761	1,227	1,280	315	707	24	20

Rate Class NCP @ Meter (kW) - Winter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	15,466	4,889	8,178	1,203	1,160			17	18
Feb-15	19,906	6,600	10,761	1,227	1,280			17	20
Mar-15	13,856	4,430	7,408	984	1,000			15	18
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15	8,128	2,253	4,543	549	732	16	13	7	16
Nov-15	14,198	4,162	8,012	902	1,087			18	17
Dec-15	17,987	6,037	9,524	1,134	1,253			20	18
Maximum	19,906	6,600	10,761	1,227	1,280	16	13	20	20

FORECAST CUSTOMER DEMAND
Schedule 8.2

Rate Class NCP @ Meter (kW) - Summer	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15									
Feb-15									
Mar-15									
Apr-15	8,692	2,274	5,105	623	669			10	13
May-15	7,970	2,539	3,533	584	554	230	505	13	12
Jun-15	6,060	1,594	2,652	549	572	225	443	14	9
Jul-15	7,627	1,921	3,429	713	650	315	566	24	8
Aug-15	7,153	2,090	2,863	585	616	270	707	15	8
Sep-15	7,036	2,172	3,060	500	602	189	490	14	9
Oct-15									
Nov-15									
Dec-15									
Maximum	8,692	2,539	5,105	713	669	315	707	24	13

Rate Class NCP @ Primary Voltage (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Line Losses:		4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%
Jan-15	16,188	5,118	8,560	1,259	1,214			18	18
Feb-15	20,835	6,908	11,264	1,285	1,340			17	21
Mar-15	14,502	4,637	7,754	1,030	1,047			15	19
Apr-15	9,098	2,380	5,343	652	700			10	13
May-15	8,342	2,658	3,698	611	580	241	528	13	12
Jun-15	6,343	1,669	2,776	575	599	236	464	14	10
Jul-15	7,983	2,011	3,589	747	680	330	592	25	9
Aug-15	7,487	2,188	2,996	612	645	283	740	15	8
Sep-15	7,365	2,274	3,203	524	630	198	513	15	9
Oct-15	8,508	2,358	4,755	574	766	17	14	7	17
Nov-15	14,861	4,357	8,386	944	1,137			19	17
Dec-15	18,826	6,319	9,969	1,187	1,312			21	19
Maximum	20,835	6,908	11,264	1,285	1,340	330	740	25	21

NCP @ Primary Voltage (kW) - Winter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	16,188	5,118	8,560	1,259	1,214			18	18
Feb-15	20,835	6,908	11,264	1,285	1,340			17	21
Mar-15	14,502	4,637	7,754	1,030	1,047			15	19
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15	8,508	2,358	4,755	574	766	17	14	7	17
Nov-15	14,861	4,357	8,386	944	1,137			19	17
Dec-15	18,826	6,319	9,969	1,187	1,312			21	19
Maximum	20,835	6,908	11,264	1,285	1,340	17	14	21	21

FORECAST CUSTOMER DEMAND
Schedule 8.2

NCP @ Primary Voltage (kW) - Summer	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15									
Feb-15									
Mar-15									
Apr-15	9,098	2,380	5,343	652	700			10	13
May-15	8,342	2,658	3,698	611	580	241	528	13	12
Jun-15	6,343	1,669	2,776	575	599	236	464	14	10
Jul-15	7,983	2,011	3,589	747	680	330	592	25	9
Aug-15	7,487	2,188	2,996	612	645	283	740	15	8
Sep-15	7,365	2,274	3,203	524	630	198	513	15	9
Oct-15									
Nov-15									
Dec-15									
Maximum	9,098	2,658	5,343	747	700	330	740	25	13

Rate Class NCP @ Input Voltage (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Line Losses:		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Jan-15	16,518	5,222	8,735	1,285	1,239			19	19
Feb-15	21,260	7,049	11,494	1,311	1,367			18	21
Mar-15	14,798	4,731	7,912	1,051	1,068			16	20
Apr-15	9,284	2,428	5,452	665	715			10	13
May-15	8,512	2,712	3,774	624	592	246	539	13	12
Jun-15	6,472	1,703	2,833	586	611	241	474	15	10
Jul-15	8,145	2,052	3,662	762	694	336	604	26	9
Aug-15	7,640	2,232	3,058	624	658	289	755	16	8
Sep-15	7,515	2,320	3,268	534	643	202	523	15	9
Oct-15	8,682	2,406	4,852	586	782	17	14	7	17
Nov-15	15,164	4,446	8,558	963	1,161			20	18
Dec-15	19,211	6,448	10,172	1,211	1,338			22	19
Maximum	21,260	7,049	11,494	1,311	1,367	336	755	26	21

NCP @ Input Voltage (kW) - Winter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	16,518	5,222	8,735	1,285	1,239			19	19
Feb-15	21,260	7,049	11,494	1,311	1,367			18	21
Mar-15	14,798	4,731	7,912	1,051	1,068			16	20
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15	8,682	2,406	4,852	586	782	17	14	7	17
Nov-15	15,164	4,446	8,558	963	1,161			20	18
Dec-15	19,211	6,448	10,172	1,211	1,338			22	19
Maximum	21,260	7,049	11,494	1,311	1,367	17	14	22	21

FORECAST CUSTOMER DEMAND
Schedule 8.2

NCP @ Input Voltage (kW) - Summer	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15									
Feb-15									
Mar-15									
Apr-15	9,284	2,428	5,452	665	715			10	13
May-15	8,512	2,712	3,774	624	592	246	539	13	12
Jun-15	6,472	1,703	2,833	586	611	241	474	15	10
Jul-15	8,145	2,052	3,662	762	694	336	604	26	9
Aug-15	7,640	2,232	3,058	624	658	289	755	16	8
Sep-15	7,515	2,320	3,268	534	643	202	523	15	9
Oct-15									
Nov-15									
Dec-15									
Maximum	9,284	2,712	5,452	762	715	336	755	26	13

System Coincidence Factor		General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15		100%	100%	99%	83%	58%	65%	47%	57%
Feb-15		99%	100%	100%	100%	100%	100%	8%	
Mar-15		97%	100%	99%	100%	48%	31%	39%	78%
Apr-15		100%	100%	100%	93%	5%	19%	24%	33%
May-15		100%	86%	100%	78%	59%	60%	37%	22%
Jun-15		89%	100%	100%	84%	71%	64%	57%	18%
Jul-15		97%	98%	100%	97%	94%	99%	47%	12%
Aug-15		76%	100%	95%	94%	90%	92%	77%	4%
Sep-15		100%	92%	96%	92%	76%	85%	71%	19%
Oct-15		99%	100%	88%	100%	4%	12%	15%	57%
Nov-15		100%	100%	96%	100%	27%	23%	79%	56%
Dec-15		100%	99%	98%	97%	41%	57%	61%	70%

Coincident Peak (CP) @ Input (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	16,283	5,222	8,735	1,277	1,030			9	11
Feb-15	21,148	6,979	11,494	1,307	1,367			1	
Mar-15	14,650	4,608	7,912	1,040	1,068			6	15
Apr-15	9,214	2,428	5,452	665	661			2	4
May-15	7,508	2,712	3,232	624	462	145	326	5	3
Jun-15	5,931	1,513	2,833	585	515	171	304	8	2
Jul-15	7,936	1,982	3,589	762	674	315	601	12	1
Aug-15	6,920	1,692	3,058	591	616	260	692	12	0
Sep-15	7,044	2,320	3,005	515	595	153	444	11	2
Oct-15	8,533	2,373	4,852	513	782	1	2	1	10
Nov-15	15,088	4,424	8,558	920	1,161			16	10
Dec-15	19,040	6,448	10,077	1,191	1,297			13	13
Total CP Demand - Bottom Up	139,295	42,701	72,796	9,989	10,229	1,045	2,368	96	71
Peak Month	21,148	6,979	11,494	1,307	1,367			1	

FORECAST kWh AT INPUT
Schedule 8.3

kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	7,713,190	2,018,593	3,952,307	767,523	965,288			2,074	7,405
Feb-15	7,114,892	1,876,846	3,633,280	703,696	892,109			1,688	7,273
Mar-15	5,518,695	1,395,468	2,828,056	576,145	711,110			1,602	6,314
Apr-15	3,627,664	789,676	1,911,769	405,104	515,722			1,144	4,250
May-15	3,626,563	698,369	1,493,664	466,988	511,337	125,574	326,099	2,476	2,055
Jun-15	3,312,691	624,953	1,334,557	428,794	556,054	144,191	219,516	3,304	1,322
Jul-15	3,115,611	582,032	1,234,428	395,661	469,453	145,083	284,271	4,035	649
Aug-15	3,650,624	716,460	1,407,827	470,687	636,839	128,269	286,574	3,099	869
Sep-15	3,307,649	625,561	1,347,271	402,442	643,423	88,731	196,831	2,278	1,112
Oct-15	3,477,359	792,429	1,659,132	370,827	641,407	4,406	4,666	919	3,573
Nov-15	6,438,153	1,616,396	3,384,731	558,869	870,589			1,525	6,043
Dec-15	7,531,300	1,919,474	3,977,270	638,562	987,740		-637	1,595	7,296
Total Purchases - bottom up	58,434,390	13,656,258	28,164,293	6,185,296	8,401,070	636,254	1,317,321	25,738	48,161
<i>growth in Purchases against Recorded (bottom-up)</i>		3%	3%	3%	3%	3%	3%	3%	3%

On-Peak Energy Use by Percentage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	56%	56%	56%	56%	56%	56%	56%	56%	56%
Feb-15	60%	60%	60%	60%	60%	60%	60%	60%	60%
Mar-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
Apr-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
May-15	58%	58%	58%	58%	58%	58%	58%	58%	58%
Jun-15	63%	63%	63%	63%	63%	63%	63%	63%	63%
Jul-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
Aug-15	62%	62%	62%	62%	62%	62%	62%	62%	62%
Sep-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
Oct-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
Nov-15	57%	57%	57%	57%	57%	57%	57%	57%	57%
Dec-15	56%	56%	56%	56%	56%	56%	56%	56%	56%
Total	59%	59%	59%	59%	59%	61%	61%	60%	59%

On-Peak kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	4,354,636	1,139,637	2,231,354	433,320	544,973			1,171	4,181
Feb-15	4,274,395	1,127,548	2,182,756	422,758	535,950			1,014	4,369
Mar-15	3,338,939	844,291	1,711,040	348,581	430,238			969	3,820
Apr-15	2,218,108	482,842	1,168,937	247,698	315,335			699	2,598
May-15	2,099,487	404,299	864,711	270,348	296,023	72,697	188,785	1,433	1,190
Jun-15	2,078,631	392,142	837,401	269,058	348,910	90,476	137,741	2,073	830
Jul-15	1,903,219	355,543	754,069	241,695	286,772	88,626	173,651	2,465	396
Aug-15	2,248,365	441,257	867,059	289,889	392,219	78,999	176,497	1,909	535
Sep-15	2,007,171	379,607	817,561	244,213	390,447	53,844	119,442	1,383	675
Oct-15	2,134,753	486,473	1,018,542	227,651	393,760	2,705	2,864	564	2,193
Nov-15	3,674,005	922,415	1,931,535	318,925	496,811			870	3,449
Dec-15	4,244,532	1,081,788	2,241,532	359,884	556,676		(359)	899	4,112
Total	34,576,241	8,057,843	16,626,498	3,674,019	4,988,114	387,348	798,622	15,449	28,348

FORECAST kWh AT INPUT
Schedule 8.3

Off-Peak Energy Use by Percentage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	44%	44%	44%	44%	44%	44%	44%	44%	44%
Feb-15	40%	40%	40%	40%	40%	40%	40%	40%	40%
Mar-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
Apr-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
May-15	42%	42%	42%	42%	42%	42%	42%	42%	42%
Jun-15	37%	37%	37%	37%	37%	37%	37%	37%	37%
Jul-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
Aug-15	38%	38%	38%	38%	38%	38%	38%	38%	38%
Sep-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
Oct-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
Nov-15	43%	43%	43%	43%	43%	43%	43%	43%	43%
Dec-15	44%	44%	44%	44%	44%	44%	44%	44%	44%
Total	41%	41%	41%	41%	41%	39%	39%	40%	41%

Off-Peak kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	3,358,554	878,956	1,720,953	334,202	420,315			903	3,224
Feb-15	2,840,497	749,298	1,450,524	280,939	356,159			674	2,904
Mar-15	2,179,756	551,177	1,117,016	227,564	280,872			633	2,494
Apr-15	1,409,556	306,835	742,832	157,406	200,388			444	1,651
May-15	1,527,075	294,070	628,953	196,640	215,314	52,877	137,314	1,042	865
Jun-15	1,234,059	232,810	497,155	159,736	207,144	53,715	81,775	1,231	493
Jul-15	1,212,392	226,489	480,359	153,965	182,680	56,457	110,620	1,570	253
Aug-15	1,402,259	275,203	540,767	180,798	244,619	49,270	110,078	1,190	334
Sep-15	1,300,478	245,954	529,710	158,229	252,976	34,887	77,389	896	437
Oct-15	1,342,606	305,956	640,590	143,176	247,647	1,701	1,802	355	1,380
Nov-15	2,764,148	693,981	1,453,196	239,944	373,777			655	2,595
Dec-15	3,286,767	837,686	1,735,738	278,678	431,064		(278)	696	3,184
Total Off-Peak Energy	23,858,149	5,598,416	11,537,794	2,511,276	3,412,956	248,906	518,699	10,289	19,812

Summary of Future Test Period Seasonal Load Data Power Supply

- System kWh @ Input Voltage- Winter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	7,713,190	2,018,593	3,952,307	767,523	965,288			2,074	7,405
Feb-15	7,114,892	1,876,846	3,633,280	703,696	892,109			1,688	7,273
Mar-15	5,518,695	1,395,468	2,828,056	576,145	711,110			1,602	6,314
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15	3,477,359	792,429	1,659,132	370,827	641,407	4,406	4,666	919	3,573
Nov-15	6,438,153	1,616,396	3,384,731	558,869	870,589			1,525	6,043
Dec-15	7,531,300	1,919,474	3,977,270	638,562	987,740		-637	1,595	7,296
Total Winter	37,793,588	9,619,206	19,434,777	3,615,621	5,068,242	4,406	4,029	9,402	37,904

FORECAST kWh AT INPUT
Schedule 8.3

		General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23	
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase			
-System kWh @ Input Voltage- Summer		Total								
	Jan-15									
	Feb-15									
	Mar-15									
	Apr-15	3,627,664	789,676	1,911,769	405,104	515,722		1,144	4,250	
	May-15	3,626,563	698,369	1,493,664	466,988	511,337	125,574	326,099	2,476	
	Jun-15	3,312,691	624,953	1,334,557	428,794	556,054	144,191	219,516	3,304	
	Jul-15	3,115,611	582,032	1,234,428	395,661	469,453	145,083	284,271	4,035	
	Aug-15	3,650,624	716,460	1,407,827	470,687	636,839	128,269	286,574	3,099	
	Sep-15	3,307,649	625,561	1,347,271	402,442	643,423	88,731	196,831	2,278	
	Oct-15									
	Nov-15									
	Dec-15									
Total Summer		20,640,802	4,037,052	8,729,516	2,569,675	3,332,828	631,848	1,313,292	16,336	10,256
CP @ Input Voltage- Winter		Total								
	Jan-15	16,283	5,222	8,735	1,277	1,030		9	11	
	Feb-15	21,148	6,979	11,494	1,307	1,367		1		
	Mar-15	14,650	4,608	7,912	1,040	1,068		6	15	
	Apr-15									
	May-15									
	Jun-15									
	Jul-15									
	Aug-15									
	Sep-15									
	Oct-15	8,533	2,373	4,852	513	782	1	2	1	
	Nov-15	15,088	4,424	8,558	920	1,161			16	
	Dec-15	19,040	6,448	10,077	1,191	1,297			13	
Total Winter		94,742	30,055	51,628	6,247	6,705	1	2	46	59
CP @ Input Voltage- Summer		Total								
	Jan-15									
	Feb-15									
	Mar-15									
	Apr-15	9,214	2,428	5,452	665	661		2	4	
	May-15	7,508	2,712	3,232	624	462	145	326	5	
	Jun-15	5,931	1,513	2,833	585	515	171	304	8	
	Jul-15	7,936	1,982	3,589	762	674	315	601	12	
	Aug-15	6,920	1,692	3,058	591	616	260	692	12	
	Sep-15	7,044	2,320	3,005	515	595	153	444	11	
	Oct-15									
	Nov-15									
	Dec-15									
Total Summer		44,553	12,647	21,169	3,742	3,523	1,044	2,366	50	12

RECORDED CUSTOMERS AND ENERGY SALES
Schedule 8.4

Number of Customers / Services	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	3,467	2,021	1,151	63	11	107	80	33	2
Feb-14	3,461	2,019	1,149	62	11	107	80	32	2
Mar-14	3,457	2,013	1,151	62	11	107	80	32	2
Apr-14	3,466	1,943	1,232	61	11	107	80	31	2
May-14	3,479	1,952	1,229	61	11	109	84	31	2
Jun-14	3,480	1,946	1,237	56	16	108	84	31	2
Jul-14	3,480	1,956	1,229	56	15	107	84	31	2
Aug-14	3,449	1,944	1,216	56	15	106	84	26	2
Sep-14	3,461	1,958	1,213	56	15	106	84	27	2
Oct-14	3,437	1,967	1,208	56	15	105	57	27	2
Nov-14	3,462	1,968	1,208	56	15	107	80	27	2
Dec-14	3,475	1,974	1,214	57	15	107	80	27	2
Total Average	3,465	1,972	1,203	59	13	107	80	30	2

Historic Energy, Demand And Customer Count
Historic Year

Input Recorded Data	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Energy Sales (kWh)	53,036,901	12,394,852	25,562,803	5,613,970	7,625,077	577,484	1,195,642	23,361	43,712
Total Billing Capacity (kVa)	53,622			22,256	24,967	2,036	4,362		
Avg. Monthly Billing Capacity (kVa)	4,468			1,855	2,081	170	363		
Number of Customers	3,465	1,972	1,203	59	13	107	80	30	2
Ratio of NCP to Avg. Billing Capacity				1	1	2	2		
Rate Classes NCP Demand at Meter	20,314	6,404	10,442	1,191	1,242	306	686	23	19
Estimated Based on Recorded Data									
Annual NCP Load Factor	30%	22%	28%	54%	70%	22%	20%	11%	26%
Rate Classes CP Demand at Input Voltage	20,520	6,772	11,152	1,268	1,327			1	
Annual CP Load Factor	30%	21%	26%	51%	66%			189%	
Average On-Peak kWh as a % of Total kWh		59%	59%	59%	59%	61%	61%	60%	59%
Average Off-Peak kWh as a % of Total kWh		41%	41%	41%	41%	39%	39%	40%	41%

Load Data And Customer Sales
By Rate Class
-- Recorded Year --

kWh Sales at the Meter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	7,000,735	1,832,139	3,587,239	696,628	876,126			1,882	6,721
Feb-14	6,457,701	1,703,485	3,297,680	638,697	809,706			1,532	6,601
Mar-14	5,008,942	1,266,571	2,566,833	522,927	645,426			1,454	5,731
Apr-14	3,292,583	716,735	1,735,182	367,685	468,086			1,038	3,857
May-14	3,291,583	633,862	1,355,697	423,853	464,106	113,975	295,978	2,247	1,865
Jun-14	3,006,703	567,227	1,211,286	389,187	504,692	130,872	199,240	2,999	1,200
Jul-14	2,827,827	528,271	1,120,406	359,114	426,090	131,682	258,013	3,662	589
Aug-14	3,313,422	650,282	1,277,788	427,210	578,015	116,421	260,104	2,813	789
Sep-14	3,002,127	567,779	1,222,826	365,269	583,991	80,535	178,650	2,068	1,009
Oct-14	3,156,161	719,234	1,505,881	336,574	582,161	3,999	4,235	834	3,243
Nov-14	5,843,471	1,467,092	3,072,089	507,247	790,174			1,384	5,485
Dec-14	6,835,646	1,742,175	3,609,896	579,579	896,504		(578)	1,448	6,622
Total Sales	53,036,901	12,394,852	25,562,803	5,613,970	7,625,077	577,484	1,195,642	23,361	43,712

**RECORDED CUSTOMER DEMAND
Schedule 8.5**

Metered Demand - kVA	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	4,889			2,317	2,572				
Feb-14	5,241			2,481	2,760				
Mar-14	4,041			2,006	2,035				
Apr-14	3,523			1,704	1,819				
May-14	4,752			1,804	1,549	438	961		
Jun-14	4,388			1,433	1,610	453	892		
Jul-14	4,933			1,725	1,775	512	920		
Aug-14	3,740			1,339	1,344	292	764		
Sep-14	4,165			1,449	1,607	309	800		
Oct-14	3,649			1,628	1,966	31	25		
Nov-14	4,859			2,066	2,794				
Dec-14	5,441			2,305	3,137				
Total	53,622			22,256	24,967	2,036	4,362		

Individual Load Factor		General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14		14.79%	22.77%	40.41%	45.78%			6.74%	38.21%
Feb-14		14.31%	22.15%	38.31%	43.66%			6.41%	39.55%
Mar-14		10.72%	16.63%	35.03%	42.63%			4.15%	32.45%
Apr-14		7.63%	12.45%	29.96%	35.74%			3.33%	24.10%
May-14		5.49%	9.74%	31.58%	40.28%	34.96%	41.41%	6.32%	13.72%
Jun-14		5.98%	10.30%	37.73%	43.54%	40.09%	31.03%	6.96%	8.98%
Jul-14		5.61%	9.73%	27.98%	32.26%	34.57%	37.68%	7.28%	5.15%
Aug-14		7.40%	13.06%	42.87%	57.79%	53.55%	45.74%	9.91%	8.78%
Sep-14		5.73%	9.70%	35.02%	50.48%	36.15%	31.00%	5.84%	7.87%
Oct-14		5.87%	10.04%	27.80%	39.79%	17.35%	23.12%	3.40%	16.74%
Nov-14		11.85%	18.88%	34.11%	39.28%			6.02%	31.82%
Dec-14		11.90%	19.55%	33.80%	38.42%			5.25%	34.66%

Individual NCP (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Power Factor:				100%	100%	100%	100%		
Jan-14	42,783	16,656	21,178	2,317	2,572			38	24
Feb-14	45,173	17,719	22,152	2,481	2,760			36	25
Mar-14	40,731	15,875	20,744	2,006	2,035			47	24
Apr-14	35,986	13,039	19,359	1,704	1,819			43	22
May-14	39,036	15,508	18,710	1,804	1,549	438	961	48	18
Jun-14	33,977	13,178	16,332	1,433	1,610	453	892	60	19
Jul-14	33,158	12,667	15,475	1,725	1,775	512	920	68	15
Aug-14	28,751	11,813	13,147	1,339	1,344	292	764	38	12
Sep-14	35,495	13,756	17,507	1,449	1,607	309	800	49	18
Oct-14	40,357	16,480	20,169	1,628	1,966	31	25	33	26
Nov-14	44,707	17,192	22,600	2,066	2,794			32	24
Dec-14	50,000	19,677	24,819	2,305	3,137			37	26
Maximum	50,000	19,677	24,819	2,481	3,137	512	961	68	26

**RECORDED CUSTOMER DEMAND
Schedule 8.5**

Group Coincidence Factor	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	28.48%	37.47%	50.39%	43.76%			45.05%	72.18%
Feb-14	36.14%	47.14%	48.00%	45.00%			45.32%	78.49%
Mar-14	27.08%	34.65%	47.60%	47.69%			30.35%	75.20%
Apr-14	16.92%	25.59%	35.46%	35.70%			21.42%	54.77%
May-14	15.89%	18.32%	31.41%	34.73%	50.96%	50.96%	25.56%	61.26%
Jun-14	11.74%	15.76%	37.18%	34.49%	48.24%	48.24%	22.21%	48.54%
Jul-14	14.72%	21.50%	40.12%	35.52%	59.68%	59.68%	34.36%	52.70%
Aug-14	17.17%	21.13%	42.35%	44.45%	89.79%	89.79%	37.32%	61.81%
Sep-14	15.32%	16.96%	33.52%	36.36%	59.36%	59.36%	27.43%	47.99%
Oct-14	13.26%	21.86%	32.71%	36.11%	50.96%	50.96%	20.42%	59.55%
Nov-14	23.49%	34.40%	42.35%	37.74%			56.12%	67.40%
Dec-14	29.77%	37.24%	47.74%	38.76%			52.96%	67.40%

Rate Class NCP @ Meter (kW)	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	15,007	4,744	7,935	1,167	1,126		17	17
Feb-14	19,315	6,404	10,442	1,191	1,242		16	19
Mar-14	13,444	4,298	7,188	955	970		14	18
Apr-14	8,434	2,206	4,953	604	649		9	12
May-14	7,733	2,464	3,428	567	538	223	490	12
Jun-14	5,880	1,547	2,574	533	555	219	430	13
Jul-14	7,400	1,864	3,327	692	631	306	549	23
Aug-14	6,941	2,028	2,778	567	598	262	686	14
Sep-14	6,828	2,108	2,969	486	584	184	475	13
Oct-14	7,887	2,186	4,408	532	710	16	13	7
Nov-14	13,777	4,039	7,775	875	1,054			18
Dec-14	17,453	5,858	9,242	1,100	1,216			20
Maximum	19,315	6,404	10,442	1,191	1,242	306	686	23

Rate Class NCP @ Primary Voltage (kW)	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Line Losses:	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%
Jan-14	15,707	4,966	8,306	1,222	1,178		18	18
Feb-14	20,216	6,703	10,929	1,247	1,300		17	20
Mar-14	14,072	4,499	7,524	1,000	1,016		15	19
Apr-14	8,828	2,309	5,184	633	680		10	13
May-14	8,094	2,579	3,588	593	563	234	512	13
Jun-14	6,154	1,619	2,694	558	581	229	450	14
Jul-14	7,746	1,951	3,482	725	660	320	575	24
Aug-14	7,265	2,123	2,907	594	625	275	718	15
Sep-14	7,146	2,206	3,108	508	612	192	497	14
Oct-14	8,255	2,288	4,614	557	743	17	13	7
Nov-14	14,420	4,227	8,137	916	1,104			19
Dec-14	18,267	6,132	9,673	1,152	1,273			21
Maximum	20,216	6,703	10,929	1,247	1,300	320	718	24

**RECORDED CUSTOMER DEMAND
Schedule 8.5**

Rate Class NCP @ Input Voltage (kW)	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Line Losses:	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Jan-14	16,028	5,067	8,475	1,247	1,202		18	18
Feb-14	20,629	6,840	11,152	1,272	1,327		17	21
Mar-14	14,359	4,591	7,678	1,020	1,036		15	19
Apr-14	9,008	2,356	5,290	645	693		10	13
May-14	8,259	2,631	3,662	605	574	238	523	13
Jun-14	6,280	1,652	2,749	569	593	234	459	14
Jul-14	7,904	1,991	3,553	739	673	326	587	25
Aug-14	7,413	2,166	2,967	606	638	280	733	15
Sep-14	7,292	2,251	3,171	519	624	196	507	14
Oct-14	8,424	2,335	4,708	569	758	17	13	7
Nov-14	14,714	4,314	8,304	934	1,126			19
Dec-14	18,640	6,257	9,870	1,175	1,299			21
Maximum	20,629	6,840	11,152	1,272	1,327	326	733	25

System Coincidence Factor	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	100.00%	100.00%	99.35%	83.17%	58.15%	64.95%	46.95%	57.32%
Feb-14	99.00%	100.00%	99.69%	100.00%	99.87%	100.00%	8.21%	
Mar-14	97.39%	100.00%	98.95%	100.00%	47.54%	31.34%	38.85%	78.11%
Apr-14	100.00%	100.00%	100.00%	92.50%	4.64%	19.01%	24.11%	32.73%
May-14	100.00%	85.64%	100.00%	78.04%	58.95%	60.44%	36.96%	21.68%
Jun-14	88.83%	100.00%	99.85%	84.29%	70.93%	64.20%	56.85%	17.54%
Jul-14	96.57%	98.00%	100.00%	97.16%	93.72%	99.36%	46.75%	11.54%
Aug-14	75.79%	100.00%	94.63%	93.65%	90.02%	91.59%	76.50%	4.17%
Sep-14	100.00%	91.95%	96.28%	92.50%	75.71%	84.90%	71.34%	19.23%
Oct-14	98.64%	100.00%	87.52%	100.00%	4.29%	11.54%	15.12%	57.07%
Nov-14	99.53%	100.00%	95.51%	100.00%	27.19%	22.98%	78.80%	56.25%
Dec-14	100.00%	99.07%	98.33%	96.93%	40.63%	56.80%	61.40%	70.00%

Coincident Peak (CP) @ Input (kW)	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Total	Rate 1	Rate 2	Rate 3	Rate 4	Phase		
Jan-14	15,800	5,067	8,475	1,239	1,000		8	10
Feb-14	20,520	6,772	11,152	1,268	1,327		1	
Mar-14	14,215	4,471	7,678	1,009	1,036		6	15
Apr-14	8,940	2,356	5,290	645	641		2	4
May-14	7,285	2,631	3,136	605	448	141	316	5
Jun-14	5,755	1,468	2,749	568	500	166	295	8
Jul-14	7,700	1,923	3,482	739	654	306	583	12
Aug-14	6,715	1,642	2,967	573	598	252	671	12
Sep-14	6,835	2,251	2,916	499	577	149	431	10
Oct-14	8,280	2,303	4,708	498	758	1	2	1
Nov-14	14,640	4,293	8,304	892	1,126			15
Dec-14	18,475	6,257	9,778	1,156	1,259			13
Total	135,160	41,434	70,635	9,692	9,925	1,014	2,298	94
Peak Month	20,520	6,772	11,152	1,268	1,327			1

**RECORDED kWh AT INPUT
Schedule 8.6**

kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	7,484,215	1,958,669	3,834,979	744,738	936,632			2,012	7,185
Feb-14	6,903,679	1,821,130	3,525,422	682,806	865,625			1,638	7,057
Mar-14	5,354,866	1,354,042	2,744,102	559,041	690,000			1,554	6,127
Apr-14	3,519,973	766,234	1,855,016	393,078	500,413			1,110	4,123
May-14	3,518,904	677,637	1,449,323	453,125	496,158	121,846	316,419	2,402	1,994
Jun-14	3,214,350	606,400	1,294,939	416,065	539,547	139,910	213,000	3,206	1,283
Jul-14	3,023,121	564,754	1,197,783	383,915	455,516	140,776	275,832	3,915	630
Aug-14	3,542,251	695,191	1,366,034	456,714	617,934	124,461	278,067	3,007	843
Sep-14	3,209,458	606,991	1,307,276	390,495	624,322	86,097	190,988	2,211	1,079
Oct-14	3,374,130	768,905	1,609,879	359,818	622,366	4,275	4,527	892	3,467
Nov-14	6,247,029	1,568,411	3,284,252	542,278	844,744			1,480	5,864
Dec-14	7,307,725	1,862,492	3,859,200	619,606	958,418		(618)	1,548	7,079
Total Purchases - Bottom Up	56,699,702	13,250,857	27,328,205	6,001,678	8,151,675	617,366	1,278,215	24,974	46,731

Historic Load Reconciliation	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Secondary Line Losses		4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%
Primary Line Losses		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Recorded Energy Purchases kWh	Total	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14
		56,698,965	7,431,880	6,867,760	5,353,210	3,578,585	3,587,555	3,285,305	2,730,420
Bottom-Up Energy Purchases kWh	56,699,702	7,484,215	6,903,679	5,354,866	3,519,973	3,518,904	3,214,350	3,023,121	3,542,251
% Difference	0.00%	-1%	-1%	0%	2%	2%	2%	-10%	1%

Measured System Demand kW	CP @ Input Demand kW	135,160	15,800	20,520	14,215	8,940	7,285	5,755	7,700	6,715
	% Difference		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

On-Peak Energy Use by Percentage	Average	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	56%	56%	56%	56%	56%	56%	56%	56%	56%
Feb-14	60%	60%	60%	60%	60%	60%	60%	60%	60%
Mar-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
Apr-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
May-14	58%	58%	58%	58%	58%	58%	58%	58%	58%
Jun-14	63%	63%	63%	63%	63%	63%	63%	63%	63%
Jul-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
Aug-14	62%	62%	62%	62%	62%	62%	62%	62%	62%
Sep-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
Oct-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
Nov-14	57%	57%	57%	57%	57%	57%	57%	57%	57%
Dec-14	56%	56%	56%	56%	56%	56%	56%	56%	56%
Total (Derived)	60%	59%	59%	59%	59%	61%	61%	60%	59%

**RECORDED kWh AT INPUT
Schedule 8.6**

On-Peak kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	4,225,363	1,105,806	2,165,114	420,457	528,795			1,136	4,057
Feb-14	4,147,505	1,094,075	2,117,959	410,208	520,039			984	4,240
Mar-14	3,239,819	819,227	1,660,246	338,233	417,466			940	3,707
Apr-14	2,152,261	468,508	1,134,236	240,344	305,974			679	2,521
May-14	2,037,162	392,297	839,041	262,323	287,235	70,539	183,181	1,391	1,154
Jun-14	2,016,925	380,501	812,542	261,070	338,552	87,790	133,652	2,012	805
Jul-14	1,846,719	344,989	731,684	234,520	278,259	85,995	168,496	2,391	385
Aug-14	2,181,620	428,158	841,320	281,283	380,576	76,654	171,257	1,852	519
Sep-14	1,947,586	368,338	793,291	236,963	378,856	52,246	115,897	1,342	655
Oct-14	2,071,380	472,031	988,306	220,893	382,071	2,625	2,779	547	2,128
Nov-14	3,564,938	895,032	1,874,195	309,457	482,063			844	3,346
Dec-14	4,118,529	1,049,674	2,174,990	349,201	540,151		(348)	872	3,990
Total On-Peak Energy - Bottom-Up	33,549,808	7,818,637	16,132,923	3,564,952	4,840,036	375,849	774,914	14,991	27,506

Off-Peak Energy Use by Percentage	Average	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	44%	44%	44%	44%	44%	44%	44%	44%	44%
Feb-14	40%	40%	40%	40%	40%	40%	40%	40%	40%
Mar-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
Apr-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
May-14	42%	42%	42%	42%	42%	42%	42%	42%	42%
Jun-14	37%	37%	37%	37%	37%	37%	37%	37%	37%
Jul-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
Aug-14	38%	38%	38%	38%	38%	38%	38%	38%	38%
Sep-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
Oct-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
Nov-14	43%	43%	43%	43%	43%	43%	43%	43%	43%
Dec-14	44%	44%	44%	44%	44%	44%	44%	44%	44%
Total (Derived)	40%	41%	41%	41%	41%	39%	39%	40%	41%

Off-Peak kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	3,258,852	852,863	1,669,865	324,281	407,838			876	3,129
Feb-14	2,756,174	727,055	1,407,464	272,599	345,586			654	2,817
Mar-14	2,115,047	534,815	1,083,856	220,808	272,534			614	2,420
Apr-14	1,367,712	297,726	720,780	152,733	194,439			431	1,602
May-14	1,481,742	285,340	610,282	190,802	208,922	51,307	133,238	1,012	840
Jun-14	1,197,425	225,899	482,397	154,994	200,995	52,120	79,348	1,194	478
Jul-14	1,176,401	219,765	466,099	149,395	177,257	54,781	107,336	1,523	245
Aug-14	1,360,632	267,033	524,714	175,431	237,357	47,807	106,810	1,155	324
Sep-14	1,261,872	238,652	513,985	153,532	245,467	33,851	75,091	869	424
Oct-14	1,302,749	296,874	621,573	138,926	240,295	1,651	1,748	344	1,339
Nov-14	2,682,091	673,380	1,410,056	232,821	362,682			635	2,518
Dec-14	3,189,196	812,818	1,684,210	270,405	418,267		(270)	676	3,090
Total Off-Peak Energy - Bottom-Up	23,149,894	5,432,221	11,195,282	2,436,726	3,311,639	241,517	503,301	9,984	19,224

EES

#Consulting, Inc.

Okanogan County Electric Cooperative

Cost of Service Schedules

Date: May 30, 2015

Version: Final Draft

Test Period: CY: 2015

Production Peak Allocation Method: 12 Month Peak Responsibility Method (12 CP)

Transmission Peak Allocation Method: 12 Month Peak Responsibility Method (12 CP)

Distribution System Allocation Method: 100 Percent Demand

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A registered professional engineering corporation with offices in the Seattle and Portland areas.

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**SUMMARY OF PRESENT AND PROPOSED RATE REVENUE
BY CUSTOMER CLASS
Schedule 1.1**

Forecast Year: 2015	Total	General Service Rate 1	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
			Rate 2	Rate 3	Rate 4	Phase	Phase		
Revenues - Present Rate	\$5,341,419	\$1,912,043	\$2,379,048	\$388,647	\$480,495	\$64,944	\$100,577	\$10,873	\$4,792
Less Allocated Revenue Requirement	\$5,274,059	\$1,679,648	\$2,528,433	\$398,282	\$457,459	\$68,798	\$126,084	\$10,909	\$4,446
Difference	\$67,361	\$232,395	-\$149,385	-\$9,635	\$23,036	-\$3,854	-\$25,507	-\$36	\$346
Revenue To Cost Ratio	101.3%	113.8%	94.1%	97.6%	105.0%	94.4%	79.8%	99.7%	107.8%
% Increase Retail Rates to Equal Allocated Cost	-1.3%	-12.2%	6.3%	2.5%	-4.8%	5.9%	25.4%	0.3%	-7.2%
Rate Base	\$9,190,337	\$2,970,652	\$4,574,494	\$603,003	\$563,349	\$156,693	\$293,393	\$19,543	\$9,210
Rate Of Return, %	0.7%	7.8%	-3.3%	-1.6%	4.1%	-2.5%	-8.7%	-0.2%	3.8%
Rate Of Return, \$	\$67,361	\$232,395	-\$149,385	-\$9,635	\$23,036	-\$3,854	-\$25,507	-\$36	\$346
Modified Debt Service Coverage Ratio									
Unit Cost: Present Rates (\$/kWh)	\$0.098	\$0.150	\$0.090	\$0.067	\$0.061	\$0.109	\$0.082	\$0.452	\$0.106
Unit Cost Summary									
Unit Cost: Present Rates (\$/kWh)	\$0.098	\$0.150	\$0.090	\$0.067	\$0.061	\$0.109	\$0.082	\$0.452	\$0.106
Unit Cost: COSA Rates (\$/kWh)	\$0.096	\$0.131	\$0.096	\$0.069	\$0.058	\$0.116	\$0.102	\$0.453	\$0.099
Difference from Present Rates	-1.26%	-12.15%	6.28%	2.48%	-4.79%	5.94%	25.36%	0.33%	-7.23%

**FUNCTIONALIZATION AND CLASSIFICATION OF REVENUE REQUIREMENT SUMMARY
BY CUSTOMER CLASS
Schedule 1.2**

Forecast Year: 2015		Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Production										
	Demand (PD)	\$579,113	\$177,529	\$302,648	\$41,528	\$42,525	\$4,343	\$9,844	\$401	\$296
	Energy (PE)	\$1,906,177	\$445,478	\$918,742	\$201,769	\$274,050	\$20,755	\$42,972	\$840	\$1,571
	Direct Assignment (PDA)									
Transmission										
	Demand (TD)									
	Energy (TE)									
	Direct Assignment (TDA)									
Distribution										
	Demand (DD)	\$1,985,463	\$612,782	\$1,036,218	\$129,617	\$132,816	\$22,077	\$46,815	\$3,009	\$2,129
	Energy (DE)									
	Customer (DC)	\$803,306	\$443,859	\$270,825	\$25,368	\$8,069	\$21,624	\$26,452	\$6,659	\$450
	Direct Assignment (DDA)									
	Total	\$5,274,059	\$1,679,648	\$2,528,433	\$398,282	\$457,459	\$68,798	\$126,084	\$10,909	\$4,446
Total Cost / Function										
	Production	\$2,485,290	\$623,007	\$1,221,390	\$243,297	\$316,574	\$25,098	\$52,816	\$1,241	\$1,867
	Transmission									
	Distribution	\$2,788,769	\$1,056,641	\$1,307,043	\$154,985	\$140,885	\$43,700	\$73,268	\$9,668	\$2,579
	Total Cost / Function	\$5,274,059	\$1,679,648	\$2,528,433	\$398,282	\$457,459	\$68,798	\$126,084	\$10,909	\$4,446
Total Cost / Classifier										
	Demand	\$2,564,576	\$790,311	\$1,338,866	\$171,145	\$175,341	\$26,420	\$56,659	\$3,410	\$2,425
	Energy	\$1,906,177	\$445,478	\$918,742	\$201,769	\$274,050	\$20,755	\$42,972	\$840	\$1,571
	Customer	\$803,306	\$443,859	\$270,825	\$25,368	\$8,069	\$21,624	\$26,452	\$6,659	\$450
	Direct Assignment									
	Total Cost / Classifier	\$5,274,059	\$1,679,648	\$2,528,433	\$398,282	\$457,459	\$68,798	\$126,084	\$10,909	\$4,446

**FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE SUMMARY
BY CUSTOMER CLASS
Schedule 1.3**

	Historic Year: 2014	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Production										
	Demand (PD)	\$83,526	\$25,605	\$43,651	\$5,990	\$6,133	\$626	\$1,420	\$58	\$43
	Energy (PE)	\$158,848	\$37,123	\$76,562	\$16,814	\$22,837	\$1,730	\$3,581	\$70	\$131
	Direct Assignment (PDA)									
Transmission										
	Demand (TD)									
	Energy (TE)									
	Direct Assignment (TDA)									
Distribution										
	Demand (DD)	\$7,819,776	\$2,380,407	\$4,132,411	\$505,489	\$507,650	\$86,253	\$187,565	\$11,501	\$8,501
	Energy (DE)									
	Customer (DC)	\$1,128,186	\$527,516	\$321,869	\$74,711	\$26,728	\$68,084	\$100,828	\$7,915	\$535
	Direct Assignment (DDA)									
	Total	\$9,190,337	\$2,970,652	\$4,574,494	\$603,003	\$563,349	\$156,693	\$293,393	\$19,543	\$9,210
Total Cost / Function										
	Production	\$242,374	\$62,728	\$120,213	\$22,804	\$28,971	\$2,356	\$5,001	\$128	\$174
	Transmission									
	Distribution	\$8,947,963	\$2,907,924	\$4,454,281	\$580,199	\$534,378	\$154,337	\$288,392	\$19,415	\$9,036
	Total Cost / Function	\$9,190,337	\$2,970,652	\$4,574,494	\$603,003	\$563,349	\$156,693	\$293,393	\$19,543	\$9,210
Total Cost / Classifier										
	Demand	\$7,903,302	\$2,406,012	\$4,176,062	\$511,478	\$513,783	\$86,879	\$188,985	\$11,559	\$8,544
	Energy	\$158,848	\$37,123	\$76,562	\$16,814	\$22,837	\$1,730	\$3,581	\$70	\$131
	Customer	\$1,128,186	\$527,516	\$321,869	\$74,711	\$26,728	\$68,084	\$100,828	\$7,915	\$535
	Direct Assignment									
	Total Cost / Classifier	\$9,190,337	\$2,970,652	\$4,574,494	\$603,003	\$563,349	\$156,693	\$293,393	\$19,543	\$9,210

SUMMARY OF REVENUE REQUIREMENT COST ALLOCATION
Schedule 1.4

Forecast Year: 2015	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Steam Power Generation									
Nuclear Power Generation									
Hydraulic Power Generation									
Gas Turbine Power Generation									
Other Power Supply									
Power Purchases	\$2,062,092	\$493,274	\$1,000,224	\$212,950	\$285,499	\$21,924	\$45,622	\$948	\$1,651
Transmission/Ancillary Services Purchases	\$423,198	\$129,732	\$221,166	\$30,347	\$31,076	\$3,174	\$7,194	\$293	\$216
BPA Transmission									
Other									
Total Production	\$2,485,290	\$623,007	\$1,221,390	\$243,297	\$316,574	\$25,098	\$52,816	\$1,241	\$1,867
Total Transmission									
Total Distribution	\$564,959	\$185,588	\$281,873	\$35,937	\$33,395	\$9,153	\$17,180	\$1,261	\$571
Total Other									
Total Operation & Maintenance	\$3,050,248	\$808,594	\$1,503,263	\$279,234	\$349,970	\$34,251	\$69,996	\$2,502	\$2,438
Total O&M w/o Purchased Power Supply & A&G	\$780,041	\$311,896	\$358,942	\$39,684	\$34,356	\$12,005	\$19,302	\$3,156	\$699
	\$2,270,207								
Total Customer Service, Accounts & Sales	\$215,082	\$126,309	\$77,069	\$3,747	\$961	\$2,852	\$2,122	\$1,895	\$128
Total Administrative & General	\$593,475	\$236,843	\$273,321	\$30,278	\$26,235	\$9,145	\$14,731	\$2,390	\$533
Total O&M plus A&G	\$3,858,805	\$1,171,746	\$1,853,653	\$313,260	\$377,165	\$46,248	\$86,849	\$6,786	\$3,099
Total Depreciation	\$393,419	\$127,280	\$196,132	\$25,617	\$23,615	\$6,800	\$12,737	\$839	\$398
Total Taxes	\$193,856	\$68,113	\$88,319	\$13,821	\$16,325	\$2,548	\$4,154	\$398	\$178
Total Interest / Debt Service Expense	\$248,393	\$80,361	\$123,832	\$16,174	\$14,910	\$4,293	\$8,042	\$530	\$251
Total Return on Investment (X.X% of Total Rate Base)									
Total Capital Projects Funded From Rates									
Total Other Contributions	\$628,375	\$251,253	\$289,152	\$31,968	\$27,676	\$9,671	\$15,549	\$2,542	\$563
Revenue Requirement Before Other Revenues	\$5,322,848	\$1,698,753	\$2,551,086	\$400,839	\$459,692	\$69,559	\$127,332	\$11,096	\$4,490
Revenue Req. Before Taxes and Other Revenues	\$5,128,992	\$1,630,640	\$2,462,767	\$387,019	\$443,367	\$67,011	\$123,177	\$10,698	\$4,312
Total Other Revenues	\$48,789	\$19,105	\$22,653	\$2,557	\$2,233	\$761	\$1,248	\$187	\$44
REVENUE REQUIREMENT for COST ALLOCATION	\$5,274,059	\$1,679,648	\$2,528,433	\$398,282	\$457,459	\$68,798	\$126,084	\$10,909	\$4,446

SUMMARY OF RATE BASE COST ALLOCATIONS
Schedule 1.5

Historic Year: 2014	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Total Production Plant									
Total Transmission Plant									
Total Distribution Plant	\$9,672,605	\$3,129,316	\$4,822,097	\$629,817	\$580,607	\$167,186	\$313,158	\$20,634	\$9,789
Total Transmission & Distribution	\$9,672,605	\$3,129,316	\$4,822,097	\$629,817	\$580,607	\$167,186	\$313,158	\$20,634	\$9,789
Total General Plant	\$2,503,511	\$809,945	\$1,248,079	\$163,012	\$150,276	\$43,272	\$81,053	\$5,341	\$2,534
Total Plant Before General Plant & Intangible	\$9,672,605	\$3,129,316	\$4,822,097	\$629,817	\$580,607	\$167,186	\$313,158	\$20,634	\$9,789
Total Gross Plant in Service	\$12,177,130	\$3,939,589	\$6,070,682	\$792,896	\$730,944	\$210,475	\$394,243	\$25,977	\$12,324
Total Accumulated Depreciation	\$3,605,175	\$1,166,359	\$1,797,293	\$234,746	\$216,404	\$62,314	\$116,720	\$7,691	\$3,649
Total Net Plant	\$8,571,955	\$2,773,229	\$4,273,389	\$558,150	\$514,540	\$148,162	\$277,523	\$18,286	\$8,676
Total Working Capital	\$414,063	\$131,321	\$199,246	\$31,549	\$36,545	\$5,000	\$9,255	\$821	\$328
Total Contributions									
TOTAL RATE BASE	\$8,986,018	\$2,904,550	\$4,472,635	\$589,699	\$551,085	\$153,161	\$286,778	\$19,107	\$9,003
Total CWIP	\$204,318	\$66,102	\$101,859	\$13,304	\$12,264	\$3,532	\$6,615	\$436	\$207
TOTAL RATE BASE plus CWIP	\$9,190,337	\$2,970,652	\$4,574,494	\$603,003	\$563,349	\$156,693	\$293,393	\$19,543	\$9,210

SUMMARY OF HISTORIC LOAD DATA
 Schedule 1.6

Historic Year: 2014	Total	General Service		General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Recorded Load Data									
Energy Sales (kWh)	53,036,901	12,394,852	25,562,803	5,613,970	7,625,077	577,484	1,195,642	23,361	43,712
Total Billing Capacity (kVa)	53,622			22,256	24,967	2,036	4,362		
Avg. Monthly Billing Capacity (kVa)	4,468			1,855	2,081	170	363		
Number of Customers	3,465	1,972	1,203	59	13	107	80	30	2
Ratio of NCP to Avg. Billing Capacity				64%	60%	180%	189%		
Rate Classes NCP Demand at Meter	20,314	6,404	10,442	1,191	1,242	306	686	23	19
Estimates Based on Recorded Data									
Annual NCP Load Factor	30%	22%	28%	54%	70%	22%	20%	11%	26%
Rate Classes CP Demand at Input Voltage	20,520	6,772	11,152	1,268	1,327			1	
Annual CP Load Factor	30%	21%	26%	51%	66%			189%	
Average On-Peak kWh as a % of Total kWh		59%	59%	59%	59%	61%	61%	60%	59%
Average Off-Peak kWh as a % of Total kWh		41%	41%	41%	41%	39%	39%	40%	41%

SUMMARY OF FORECAST LOAD DATA
Schedule 1.7

Forecast Year: 2015	Total	General Service		General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Forecast Load Data									
Energy Sales (kWh)	54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049
Total Billing Capacity (kVa)	53,622			22,256	24,967	2,036	4,362		
Avg. Monthly Billing Capacity (kVa)	4,468			1,855	2,081	170	363		
Number of Customers	3,466	1,972	1,203	59	15	107	80	30	2
Ratio of NCP to Avg. Billing				66%	62%	186%	195%		
Rate Classes NCP Demand at Meter	20,935	6,600	10,761	1,227	1,280	315	707	24	20
Forecast Based on Recorded and Forecast Data									
Annual NCP Load Factor	30%	22%	28%	54%	70%	22%	20%	11%	26%
Rate Classes CP Demand at Input Voltage	21,148	6,979	11,494	1,307	1,367			1	
Annual CP Load Factor	30%	21%	26%	51%	66%			189%	
On-Peak kWh as a % of Total kWh	59%	59%	59%	59%	59%	61%	61%	60%	59%
Off-Peak kWh as a % of Total kWh	41%	41%	41%	41%	41%	39%	39%	40%	41%

SUMMARY OF POWER SUPPLY COSTS
Schedule 1.8

Forecast Year: 2015	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Steam Power Generation									
Nuclear Power Generation									
Hydraulic Power Generation									
Gas Turbine Power Generation									
Other Power Supply									
Forecast Power Supply									
Power Purchases									
Green Power									
BPA Customer Charge (TRM)	\$1,736,889	\$405,915	\$837,148	\$183,850	\$249,711	\$18,912	\$39,156	\$765	\$1,432
Demand - BPA Contracts	\$155,915	\$47,796	\$81,482	\$11,181	\$11,449	\$1,169	\$2,650	\$108	\$80
Load Shaping, HLH (Energy)	-\$33,144	-\$7,746	-\$15,975	-\$3,508	-\$4,765	-\$361	-\$747	-\$15	-\$27
Load Shaping, LLH (Energy)	\$80,766	\$18,875	\$38,928	\$8,549	\$11,612	\$879	\$1,821	\$36	\$67
Tier 2 Purchase (Energy)	\$18,473	\$4,317	\$8,904	\$1,955	\$2,656	\$201	\$416	\$8	\$15
SCS Charges									
Transmission/Ancillary Services Purchases									
Energy	\$40,803	\$12,508	\$21,324	\$2,926	\$2,996	\$306	\$694	\$28	\$21
Demand									
Coincident Transmission Peak-Demand	\$382,395	\$117,224	\$199,842	\$27,421	\$28,079	\$2,868	\$6,500	\$265	\$195
Wheeling Revenue									
Other									
CRC Conservation									
COU Credit									
Total Power Supply	\$2,382,098	\$598,890	\$1,171,653	\$232,374	\$301,738	\$23,974	\$50,490	\$1,195	\$1,782

SUMMARY OF REVENUES AT PRESENT RATES
Schedule 1.9

Forecast Year: 2015	General Service		General Service		General Service		Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Total	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase			
Revenues:										
Customer Charge Revenues	\$1,679,073	\$851,796	\$692,976	\$42,120	\$26,100	\$29,486	\$26,712	\$8,875	\$1,008	
Energy Revenues	\$3,496,559	\$1,060,247	\$1,686,072	\$277,715	\$377,201	\$29,162	\$60,379	\$1,998	\$3,784	
Demand Revenues	\$165,787			\$68,812	\$77,193	\$6,295	\$13,486			
Surcharge										
Total Revenues	\$5,341,419	\$1,912,043	\$2,379,048	\$388,647	\$480,495	\$64,944	\$100,577	\$10,873	\$4,792	
Average Charge:										
Customer Charge \$ / Per Customer / Month		\$36.00	\$48.00	\$60.00	\$145.00	\$23.00	\$28.00	\$25.00	\$42.00	
Average Energy + Demand Charge \$ / kWh		\$0.083	\$0.064	\$0.060	\$0.058	\$0.060	\$0.060	\$0.083	\$0.084	
Average Energy Charge \$ / kWh		\$0.083	\$0.064	\$0.048	\$0.048	\$0.049	\$0.049	\$0.083	\$0.084	
Demand Charge \$ / kVa or kW				\$3.00	\$3.00	\$3.00	\$3.00			

**SUMMARY OF REVENUE REQUIREMENT UNIT COSTS
BY CUSTOMER CLASS
Schedule 2.1**

		Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
		Forecast Year: 2015								
Billing Determinants										
Total kVa		55,262			22,937	25,731	2,098	4,495		
Total Demand (kW)		484,538	189,176	239,296	22,937	25,731	2,098	4,495	544	260
Total Energy (kWh)		54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049
Average Monthly Customers		3,466	1,972	1,203	59	15	107	80	30	2
Functional Cost										
Production										
Demand (PD)		\$579,113	\$177,529	\$302,648	\$41,528	\$42,525	\$4,343	\$9,844	\$401	\$296
\$/kW			\$0.94	\$1.26	\$1.81	\$1.65	\$2.07	\$2.19	\$0.74	\$1.14
or \$/kVa					\$1.81	\$1.65	\$2.07	\$2.19		
Energy (PE)		\$1,906,177	\$445,478	\$918,742	\$201,769	\$274,050	\$20,755	\$42,972	\$840	\$1,571
\$/kWh			\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035
Direct Assignment (PDA)										
\$/kW										
\$/kVa										
\$/kWh										
Transmission										
Demand (TD)										
\$/kW										
or \$/kVa										
Energy (TE)										
\$/kWh										
Direct Assignment (TDA)										
\$/kW										
\$/kVa										
\$/kWh										
Distribution										
Demand (DD)		\$1,985,463	\$612,782	\$1,036,218	\$129,617	\$132,816	\$22,077	\$46,815	\$3,009	\$2,129
\$/kW			\$3.24	\$4.33	\$5.65	\$5.16	\$10.52	\$10.41	\$5.53	\$8.19
or \$/kVa					\$5.65	\$5.16	\$10.52	\$10.41		
Energy (DE)										
\$/kWh										
Customer (DC)		\$803,306	\$443,859	\$270,825	\$25,368	\$8,069	\$21,624	\$26,452	\$6,659	\$450
\$/Customer/Month			\$19	\$19	\$36	\$45	\$17	\$28	\$19	\$19
Direct Assignment (DDA)										
\$/kW										
\$/kVa										
\$/kWh										
Total		\$5,274,059	\$1,679,648	\$2,528,433	\$398,282	\$457,459	\$68,798	\$126,084	\$10,909	\$4,446
Total										
\$/kW			\$4.18	\$5.60	\$7.46	\$6.81	\$12.59	\$12.60	\$6.27	\$9.33
\$/kWh			\$0.03487	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035	\$0.035
\$/Customer/Month			\$18.76	\$18.76	\$36.14	\$44.83	\$16.87	\$27.73	\$18.76	\$18.76

**SUMMARY OF RATE BASE UNIT COST
BY CUSTOMER CLASS
Schedule 2.2**

		Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
		Forecast Year: 2015								
Billing Determinants										
Total kVa		55,262			22,937	25,731	2,098	4,495		
Total Demand (kW)		484,538	189,176	239,296	22,937	25,731	2,098	4,495	544	260
Total Energy (kWh)		54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049
Average Monthly Customers		3,466	1,972	1,203	59	15	107	80	30	2
Functional Cost										
Production										
Demand (PD)		\$83,526	\$25,605	\$43,651	\$5,990	\$6,133	\$626	\$1,420	\$58	\$43
\$/kW			\$0.14	\$0.18	\$0.26	\$0.24	\$0.30	\$0.32	\$0.11	\$0.16
Energy (PE)		\$158,848	\$37,123	\$76,562	\$16,814	\$22,837	\$1,730	\$3,581	\$70	\$131
\$/kWh		\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003
Direct Assignment (PDA)										
Transmission										
Demand (TD)										
\$/kW										
Energy (TE)										
\$/kWh										
Direct Assignment (TDA)										
Distribution										
Demand (DD)		\$7,819,776	\$2,380,407	\$4,132,411	\$505,489	\$507,650	\$86,253	\$187,565	\$11,501	\$8,501
\$/kW			\$12.58	\$17.27	\$22.04	\$19.73	\$41.10	\$41.72	\$21.14	\$32.71
Energy (DE)										
\$/kWh										
Customer (DC)		\$1,128,186	\$527,516	\$321,869	\$74,711	\$26,728	\$68,084	\$100,828	\$7,915	\$535
\$/Customer/Month			\$22	\$22	\$106	\$148	\$53	\$106	\$22	\$22
Direct Assignment (DDA)										
Total		\$9,190,337	\$2,970,652	\$4,574,494	\$603,003	\$563,349	\$156,693	\$293,393	\$19,543	\$9,210

Okanogan County Electric Cooperative

INPUT REVENUE REQUIREMENT
Schedule 3.1

FERC Account	Operation & Maintenance Expense	Year	Function	Classification & Allocation		Classification & Allocation Method
		2015		Factor	Factor	
		Cost, \$				
Other Power Supply						
555.00	Purchased Power		P	kWh		Annual Energy (kWh)
556.00	Load Dispatching		P	kWh		Annual Energy (kWh)
XXXX	Op. Supervision & Engineering		P	kWh		Annual Energy (kWh)
Power Purchases						
XXXX	On-Peak Energy		P	kWhP		On-Peak Annual Energy (kWh)
XXXX	Off-Peak Energy		P	kWhO		Off-Peak Annual Energy (kWh)
XXXX	Green Power		P	kWh		Annual Energy (kWh)
XXXX	BPA Customer Charge (TRM)	\$1,736,889	P	kWh		Annual Energy (kWh)
XXXX	Demand - BPA Contracts	\$155,915	P	CP12		12 Coincident Utility Peak
XXXX	Load Shaping, HLH (Energy)	-\$33,144	P	kWh		Annual Energy (kWh)
XXXX	Load Shaping, LLH (Energy)	\$80,766	P	kWh		Annual Energy (kWh)
XXXX	Tier 2 Purchase (Energy)	\$18,473	P	kWh		Annual Energy (kWh)
XXXX	SCS Charges		P	kWh		Annual Energy (kWh)
XXXX	Customer Refund	-\$68,921	P	kWh		Annual Energy (kWh)
OTHER RESOURCES						
920.20	PNGC Services	\$150,132	P	kWh		Annual Energy (kWh)
XXXX	Market Purchases	\$21,981	P	kWh		Annual Energy (kWh)
XXXX	Other Resources		P	kWh		Annual Energy (kWh)
XXXX	Other Resources		P	kWh		Annual Energy (kWh)
Transmission/Ancillary Services Purchases						
XXXX	Energy	\$40,803	P	CPT		Coincident Peak - At time of Transmission Provider's Peak
XXXX	Demand		P	CPT		Coincident Peak - At time of Transmission Provider's Peak
XXXX	Coincident Transmission Peak-Demand	\$382,395	P	CPT		Coincident Peak - At time of Transmission Provider's Peak
XXXX	Wheeling Revenue		P	kWh		Annual Energy (kWh)
Other						
555.10	CRC Conservation		P	kWh		Annual Energy (kWh)
XXXX	COU Credit		P	kWh		Annual Energy (kWh)
XXXX	Options Costs (PNGC)		P	kWh		Annual Energy (kWh)
XXXX	Banks Pumping Error		P	kWh		Annual Energy (kWh)
Total Purchased Power		\$2,485,290				
Total Production		\$2,485,290				
Transmission						
560.00	Op. Supervision & Engineering		T	RBT		On the Basis of Transmission Rate Base
	System Control and Loading Dispatch		P	RBT		On the Basis of Transmission Rate Base
561.00	Load Dispatching		T	RBT		On the Basis of Transmission Rate Base
562.00	Station Expenses		T	RBT		On the Basis of Transmission Rate Base
563.00	Overhead Lines		T	RBT		On the Basis of Transmission Rate Base
564.00	Underground Lines		T	RBT		On the Basis of Transmission Rate Base
565.00	Transmission of Electricity		T	RBT		On the Basis of Transmission Rate Base
566.00	Miscellaneous Transmission		T	RBT		On the Basis of Transmission Rate Base
567.00	Rents		T	RBT		On the Basis of Transmission Rate Base
567.10	Op. Supplies		T	RBT		On the Basis of Transmission Rate Base
568.00	Maint. Supervision & Engineering		T	RBT		On the Basis of Transmission Rate Base
569.00	Maint. of Structures		T	RBT		On the Basis of Transmission Rate Base
570.00	Maint. of Station Equipment		T	RBT		On the Basis of Transmission Rate Base
571.00	Maint. of Overhead Lines		T	RBT		On the Basis of Transmission Rate Base
572.00	Maint. Of Underground Lines		T	RBT		On the Basis of Transmission Rate Base
573.00	Maint. of Misc. Transmission Plant		T	RBT		On the Basis of Transmission Rate Base
574.00	Maint. Of Transmission Plant		T	RBT		On the Basis of Transmission Rate Base
Total Transmission						
Distribution						
580.00	Op. Supervision & Engineering		D	OMDS&E		On the Basis of Distribution O&M for Supervision & Engineering
581.00	Load Dispatching		D	RBSE		On the Basis of Station Equipment Rate Base
582.00	Line and Station Expenses		D	RBSE		On the Basis of Station Equipment Rate Base
583.00	Overhead Lines	\$2,953	D	RBOH		On the Basis of all Overhead Rate Base
584.00	Underground Lines	\$537	D	RBUG		On the Basis of all Underground Rate Base
585.00	Street Lighting & Signal System		D	RBSE		On the Basis of Station Equipment Rate Base
586.00	Meters	\$11,044	D	CUSTM		Customers Weighted for Meters and Services
587.00	Customer Installations		D	CUSTM		Customers Weighted for Meters and Services
588.00	Misc. Distribution	\$54,510	D	RBD		On the Basis of Distribution Rate Base
589.00	Rents		D	RBSE		On the Basis of Station Equipment Rate Base
590.00	Maint. Supervision & Engineering	\$30,264	D	OMDS&E		On the Basis of Distribution O&M for Supervision & Engineering
591.00	Maint. of Structures	\$18,891	D	RBSE		On the Basis of Station Equipment Rate Base
592.00	Maint. of Station Equipment	\$1,553	D	RBSE		On the Basis of Station Equipment Rate Base
592.10	Maint. of Structures and Equipment		D	RBSE		On the Basis of Station Equipment Rate Base
593.00	Maint. of Overhead Lines	\$295,262	D	RBOH		On the Basis of all Overhead Rate Base
594.00	Maint. Of Underground Lines	\$82,733	D	RBUG		On the Basis of all Underground Rate Base
594.10	Maint. of Lines		D	RBUG		On the Basis of all Underground Rate Base
595.00	Maint. of Line Transformers	\$11,651	D	RBOH		On the Basis of all Overhead Rate Base
595.00	Maint. of Line Transformers - Underground		D	OMDLUGT		On the Basis of Distribution O&M less UG Transformers
596.00	Maint. of Street Lighting & Signal System	\$3,445	D	RBD		On the Basis of Distribution Rate Base
597.00	Maint. of Meters	\$35,161	D	CUSTM		Customers Weighted for Meters and Services
598.00	Maint. of Misc. Distribution Plant	\$16,955	D	CUSTW		Customers Weighted for Accounting/Metering
Total Distribution		\$564,959				
Total Operation & Maintenance		\$3,050,248				
Customer Service, Accounts, & Sales						
901/907/911	Supervision		D	CUST		Actual Customers
902.00	Meter Reading		D	CUSTMR		Customers Weighted for Meter Reading
903.00	Customer Records Collection	\$206,952	D	CUSTW		Customers Weighted for Accounting/Metering
904.00	Uncollectable Accounts	-\$141	D	CUSTW		Customers Weighted for Accounting/Metering

Okanogan County Electric Cooperative

INPUT REVENUE REQUIREMENT
Schedule 3.1

		Year 2015	Classification & Allocation		
		Cost, \$	Function	Factor	Classification & Allocation Method
905.00	Misc. Customer Accounts		D	CUSTW	Customers Weighted for Accounting/Metering
906.00	Customer Service & Information		D	CUSTW	Customers Weighted for Accounting/Metering
907.00	Customer Communication & Education		D	CUSTW	Customers Weighted for Accounting/Metering
908.00	Customer Assistance	\$1,298	D	CUSTW	Customers Weighted for Accounting/Metering
910.00	Conservation		D	CUSTW	Customers Weighted for Accounting/Metering
912.00	Demonstrating & Selling		D	CUSTW	Customers Weighted for Accounting/Metering
913.00	Advertising		D	CUSTW	Customers Weighted for Accounting/Metering
915.00	Expenses and costs from Merchandise	\$3,991	D	CUSTW	Customers Weighted for Accounting/Metering
917.00	Sales Expenses		D	OM	On the Basis of All O&M
902.10	Irrigation Annual Meter Maintenance		D	DA2	Direct Assignment for Irrigation
909.00	Informational and Instructional Advertising Expenses	\$2,983	D	CUSTW	Customers Weighted for Accounting/Metering
Total Customer Service, Accounts & Sales		\$215,082			
Total O&M w/o Purchased Power Supply & A&G		\$780,041			
Administrative & General					
920.00	Administrative & General Salaries	\$277,883	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
921.00	Office Supplies	\$109,436	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
922.00	Civic Services	\$905	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
923.00	Special Services	\$12,912	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
924.00	Property Insurance	\$5,971	SS	NETPLT	On the Basis of Net Plant
925.00	Injuries and Damages	\$62,805	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
926.00	Employee Pension & Benefits		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
927.00	Franchise Requirements		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
928.00	Regulatory Expense		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
929.00	Duplicate Charge - Credit	-\$3,411	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
930.10	Director Fees & Mileage	\$10,259	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
930.20	Misc. General Expense	\$67,858	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
930.40	Misc. General Expense Board		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
931.00	Misc. Expenses & Employee Training	\$48,856	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
932.00	Maint. of General Plant & Communication Equipment		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
933.00	Transportation		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
935.00	Salaries - Interfund		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
Total Administrative & General		\$593,475			
Total O&M plus A&G		\$3,858,805			
Depreciation					
403.30	Generation Plant		P	RBG	On the Basis of Generation Rate Base
403.50	Transmission Plant		T	RBT	On the Basis of Transmission Rate Base
403.60	Distribution Plant	\$352,410	D	RBD	On the Basis of Distribution Rate Base
403.70	General Plant	\$41,009	SS	RBGP	On the Basis of General Plant Rate Base
403.80	Amortization of Plant		D	RBD	On the Basis of Distribution Rate Base
Total Depreciation		\$393,419			
Taxes					
408.00	Property Tax	\$37,193	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
408.70	Taxes - Excise	\$156,663	SS	REV	On The Basis of Revenue
Total Taxes		\$193,856			
Interest and Debt Service Expense					
427.00	Interest on Long-Term Debt	\$248,393	SS	NETPLT	On the Basis of Net Plant
428.00	Amortization of Debt Discount		SS	NETPLT	On the Basis of Net Plant
431.00	Other Interest Expense		SS	NETPLT	On the Basis of Net Plant
Total Interest / Debt Service Expense		\$248,393			
Other Contributions					
	Operating Reserve		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Rate Stabilization Account		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Additional Revenue needed for TIER Requirement		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Operating Margins	\$628,375	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
426.00	Donations		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Misc. Income Deductions		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Patronage Capital & Operating Margins		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
Total Other Contributions		\$628,375			
Revenue Requirement Before Other Revenues		\$5,322,848			
Revenue Req. Before Taxes and Other Revenues		\$5,128,992			
Other Revenues					
450.00	Forfeited Deposits		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
451.00	Misc. Service Revenues		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
454.00	Rent - Electric Property Pole Contacts		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
455.00	Rent - Facility		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
456.20	Misc. Revenue (Other)		SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
457.00	Transfer Credits	\$17,900	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
419&424	Dividends from Affiliates, Interest	\$8,400	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
449.00	Other Revenues (Idle Services)	\$17,209	SS	OMAG	On the Basis of O&M (w/o Power Supply and A&G)
	Street Lights	\$5,280	D	RBD	On the Basis of Distribution Rate Base
Total Other Revenues		\$48,789			
REVENUE REQUIREMENT for COST ALLOCATION		\$5,274,059			

Okanogan County Electric Cooperative

PROJECTED REVENUE REQUIREMENTS
Schedule 3.2

	Total					
	2014	2015	2016	2017	2018	2019
	Expenses					
Other Power Supply						
Purchased Power	\$2,462,238					
Load Dispatching						
Op. Supervision & Engineering						
Power Purchases						
On-Peak Energy						
Off-Peak Energy						
Green Power						
BPA Customer Charge (TRM)		\$1,736,889	\$1,810,363	\$1,843,897	\$1,939,037	\$1,972,970
Demand - BPA Contracts		\$155,915	\$124,528	\$132,177	\$138,466	\$141,429
Load Shaping, HLH (Energy)		-\$33,144	-\$21,543	-\$21,349	-\$24,242	-\$22,843
Load Shaping, LLH (Energy)		\$80,766	\$114,461	\$120,575	\$125,335	\$129,015
Tier 2 Purchase (Energy)		\$18,473	\$327	\$1,320	\$1,387	\$1,412
SCS Charges						
		-\$68,921	-\$69,015	-\$70,195	-\$73,817	-\$75,109
OTHER RESOURCES						
PNGC Services	\$26,606	\$150,132	\$145,993	\$148,490	\$156,105	\$158,884
Market Purchases		\$21,981	\$291	\$1,173	\$1,233	\$1,255
Other Resources						
Other Resources						
Transmission/Ancillary Services Purchases						
Energy		\$40,803	\$46,191	\$47,144	\$49,429	\$50,444
Demand						
Coincident Transmission Peak-Demand		\$382,395	\$395,620	\$406,697	\$426,024	\$435,165
Wheeling Revenue						
Other						
CRC Conservation						
COU Credit						
Options Costs (PNGC)						
Banks Pumping Error						
Total Purchased Power	\$2,488,844	\$2,485,290	\$2,547,216	\$2,609,927	\$2,738,957	\$2,792,622
Total Production	\$2,488,844	\$2,485,290	\$2,547,216	\$2,609,927	\$2,738,957	\$2,792,622
Transmission						
Op. Supervision & Engineering						
System Control and Loading Dispatch						
Load Dispatching						
Station Expenses						
Overhead Lines						
Underground Lines						
Transmission of Electricity						
Miscellaneous Transmission						
Rents						
Op. Supplies						
Maint. Supervision & Engineering						
Maint. of Structures						
Maint. of Station Equipment						
Maint. of Overhead Lines						
Maint. Of Underground Lines						
Maint. of Misc. Transmission Plant						
Maint. Of Transmission Plant						
Total Transmission						
Distribution						
Op. Supervision & Engineering						
Load Dispatching						
Line and Station Expenses						
Overhead Lines	\$2,945	\$2,953	\$3,041	\$3,133	\$3,227	\$3,323

Okanogan County Electric Cooperative

PROJECTED REVENUE REQUIREMENTS
Schedule 3.2

	Total					
	2014	2015	2016	2017	2018	2019
	Expenses					
Underground Lines	\$536	\$537	\$553	\$570	\$587	\$604
Street Lighting & Signal System						
Meters	\$11,016	\$11,044	\$11,376	\$11,717	\$12,068	\$12,431
Customer Installations						
Misc. Distribution	\$54,370	\$54,510	\$56,145	\$57,830	\$59,564	\$61,352
Rents						
Maint. Supervision & Engineering	\$29,555	\$30,264	\$31,172	\$32,107	\$33,070	\$34,062
Maint. of Structures	\$18,449	\$18,891	\$19,458	\$20,042	\$20,643	\$21,262
Maint. of Station Equipment	\$1,516	\$1,553	\$1,599	\$1,647	\$1,697	\$1,748
Maint. of Structures and Equipment						
Maint. of Overhead Lines	\$288,342	\$295,262	\$304,119	\$313,243	\$322,641	\$332,320
Maint. Of Underground Lines	\$80,794	\$82,733	\$85,214	\$87,771	\$90,404	\$93,116
Maint. of Lines						
Maint. of Line Transformers	\$11,378	\$11,651	\$12,001	\$12,361	\$12,732	\$13,114
Maint. of Line Transformers - Underground						
Maint. of Street Lighting & Signal System	\$3,365	\$3,445	\$3,549	\$3,655	\$3,765	\$3,878
Maint. of Meters	\$34,337	\$35,161	\$36,216	\$37,302	\$38,421	\$39,574
Maint. of Misc. Distribution Plant	\$16,557	\$16,955	\$17,463	\$17,987	\$18,527	\$19,083
Total Distribution	\$553,160	\$564,959	\$581,907	\$599,365	\$617,346	\$635,867
Total Operation & Maintenance	\$3,042,004	\$3,050,248	\$3,129,122	\$3,209,292	\$3,356,303	\$3,428,488
Customer Service, Accounts, & Sales						
Supervision						
Meter Reading						
Customer Records Collection	\$251,541	\$206,952	\$213,160	\$219,555	\$226,142	\$232,925
Uncollectable Accounts	-\$171	-\$141	-\$145	-\$149	-\$154	-\$159
Misc. Customer Accounts						
Customer Service & Information						
Customer Communication & Education						
Customer Assistance	\$1,577	\$1,298	\$1,336	\$1,377	\$1,418	\$1,460
Conservation						
Demonstrating & Selling						
Advertising						
Expenses and costs from Merchandise	\$4,851	\$3,991	\$4,110	\$4,234	\$4,361	\$4,492
Sales Expenses						
Irrigation Annual Meter Maintenance						
Informational and Instructional Advertising Expenses	\$3,626	\$2,983	\$3,073	\$3,165	\$3,260	\$3,358
Total Customer Service, Accounts & Sales	\$261,423	\$215,082	\$221,535	\$228,181	\$235,026	\$242,077
Total O&M w/o Purchased Power Supply & A&G	\$814,583	\$780,041	\$803,441	\$827,545	\$852,372	\$877,943
Administrative & General						
Administrative & General Salaries	\$291,280	\$277,883	\$286,220	\$294,807	\$303,651	\$312,760
Office Supplies	\$114,712	\$109,436	\$112,719	\$116,101	\$119,584	\$123,171
Civic Services	\$948	\$905	\$932	\$960	\$989	\$1,018
Special Services	\$13,535	\$12,912	\$13,299	\$13,698	\$14,109	\$14,533
Property Insurance	\$6,259	\$5,971	\$6,150	\$6,334	\$6,524	\$6,720
Injuries and Damages	\$65,833	\$62,805	\$64,690	\$66,630	\$68,629	\$70,688
Employee Pension & Benefits						
Franchise Requirements						
Regulatory Expense						
Duplicate Charge - Credit	-\$3,576	-\$3,411	-\$3,514	-\$3,619	-\$3,728	-\$3,839
Director Fees & Mileage	\$10,753	\$10,259	\$10,566	\$10,883	\$11,210	\$11,546
Misc. General Expense	\$71,130	\$67,858	\$69,894	\$71,991	\$74,151	\$76,375
Misc. General Expense Board						
Misc. Expenses & Employee Training	\$51,212	\$48,856	\$50,322	\$51,832	\$53,387	\$54,988
Maint. of General Plant & Communication Equipment						
Transportation						
Maintenance of General Plant						
Total Administrative & General	\$622,086	\$593,475	\$611,279	\$629,618	\$648,506	\$667,961

Okanogan County Electric Cooperative

PROJECTED REVENUE REQUIREMENTS
Schedule 3.2

	Total 2014	2015	2016	2017	2018	2019
	Expenses					
Total O&M plus A&G	\$3,925,513	\$3,858,805	\$3,961,936	\$4,067,090	\$4,239,834	\$4,338,526
Depreciation						
Generation Plant						
Transmission Plant						
Distribution Plant	\$305,878	\$352,410	\$391,333	\$412,121	\$428,292	\$444,707
General Plant	\$35,594	\$41,009	\$45,538	\$47,957	\$49,839	\$51,749
Amortization of Plant						
Total Depreciation	\$341,472	\$393,419	\$436,872	\$460,078	\$478,131	\$496,456
Taxes						
Property Tax	\$36,547	\$37,193	\$37,193	\$37,193	\$37,193	\$37,193
Taxes - Excise	\$165,922	\$156,663	\$156,663	\$156,663	\$156,663	\$156,663
Total Taxes	\$202,469	\$193,856	\$193,856	\$193,856	\$193,856	\$193,856
Interest and Debt Service Expense						
Interest on Long-Term Debt	\$239,621	\$248,393	\$217,454	\$208,154	\$207,854	\$207,554
Amortization of Debt Discount						
Other Interest Expense						
Total Interest / Debt Service Expense	\$239,621	\$248,393	\$217,454	\$208,154	\$207,854	\$207,554
Other Contributions						
Operating Reserve						
Rate Stabilization Account						
Additional Revenue needed for TIER Requirement						
Operating Margins	\$845,610	\$628,375	\$429,533	\$373,184	\$315,574	\$252,523
Donations						
Misc. Income Deductions						
Patronage Capital & Operating Margins	-\$37,920					
Total Other Contributions	\$807,690	\$628,375	\$429,533	\$373,184	\$315,574	\$252,523
Revenue Requirement Before Other Revenues	\$5,516,765	\$5,322,848	\$5,239,650	\$5,302,362	\$5,435,249	\$5,488,914
Revenue Req. Before Taxes and Other Revenues	\$5,314,296	\$5,128,992	\$5,045,794	\$5,108,506	\$5,241,393	\$5,295,058
Other Revenues						
Forfeited Deposits	\$5,430					
Misc. Service Revenues						
Rent - Electric Property Pole Contacts	\$9,116					
Rent - Facility	\$12,000					
Misc. Revenue (Other)	\$27,957					
Transfer Credits	\$46,021	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900
Dividends from Affiliates, Interest	\$11,694	\$8,400	\$8,616	\$8,616	\$8,616	\$8,616
Other Revenues (Idle Services)	\$17,209	\$17,209	\$17,209	\$17,209	\$17,209	\$17,209
Street Lights	\$5,280	\$5,280	\$5,280	\$5,280	\$5,280	\$5,280
Total Other Revenues	\$134,708	\$48,789	\$49,005	\$49,005	\$49,005	\$49,005
REVENUE REQUIREMENT for COST ALLOCATIO	\$5,382,057	\$5,274,059	\$5,190,645	\$5,253,357	\$5,386,244	\$5,439,909

TIER CALCULATIONS (accrual basis)	2014	2015	2016	2017	2018	2019
Rate Revenue ¹	5,160,148	5,341,419	5,352,423	5,369,315	5,385,904	5,402,659
Other Revenue (op and non-op)	134,708	48,789	49,005	49,005	49,005	49,005
Total Revenue	5,294,856	5,390,209	5,401,428	5,418,320	5,434,909	5,451,664
O&M plus A&G	3,925,513	3,858,805	3,961,936	4,067,090	4,239,834	4,338,526
Taxes	202,469	193,856	193,856	193,856	193,856	193,856
Long-Term Interest	239,621	248,393	217,454	208,154	207,854	207,554
Depreciation	341,472	393,419	436,872	460,078	478,131	496,456
Other Interest						
Other Expense	(37,920)					
Total Expenses	4,671,155	4,694,473	4,810,117	4,929,178	5,119,675	5,236,391

Okanogan County Electric Cooperative

PROJECTED REVENUE REQUIREMENTS
Schedule 3.2

	Total					
	2014	2015	2016	2017	2018	2019
	Expenses					
Margin	623,701	695,736	591,311	489,143	315,234	215,273
TIER (at present rates)	3.60	3.80	3.72	3.35	2.52	2.04
TIER Requirement	2.00	2.00	2.00	2.00	2.00	2.00
Additional Revenue to Meet TIER Target						
Rate Revenue Increase (Decrease) Over Current						
TIER After Rate Increase (Decrease)	3.60	3.80	3.72	3.35	2.52	2.04
Proposed Rate Increase						
Tier after Rate Increase			3.72	3.35	2.52	2.04

* 2014 is actual revenue. 2015-2019 is calculated using current rate schedules and load forecast.

TIER Budget 3.64

Cash Basis	2014	2015	2016	2017	2018	2019
Rate Revenue	5,160,148	5,341,419	5,352,423	5,369,315	5,385,904	5,402,659
Other Revenue (op and non-op)	134,708	48,789	49,005	49,005	49,005	49,005
Total Revenue	5,294,856	5,390,209	5,401,428	5,418,320	5,434,909	5,451,664
O&M plus A&G	3,925,513	3,858,805	3,961,936	4,067,090	4,239,834	4,338,526
Taxes	202,469	193,856	193,856	193,856	193,856	193,856
Long-Term Interest & other Interest	239,621	248,393	217,454	208,154	207,854	207,554
Principal Payment		825,062	151,000	155,000	155,000	155,000
Retirement of Patronage		149,000	160,000	160,000	160,000	160,000
Capital Improvement Program from Rates		578,408	634,000	706,090	549,273	557,551
Total Expenses	4,367,603	5,853,524	5,318,246	5,490,190	5,505,817	5,612,487
Surplus (Deficit) before rate increases	927,253	(463,316)	83,183	(71,870)	(70,908)	(160,822)
Surplus (Deficit) after 2012 proposed rate increase	927,253	(463,316)	83,183	(71,870)	(70,908)	(160,822)

Return on Equity		10.2%	8.7%	7.2%	4.6%	3.2%
Return on Assets		2.0%	1.8%	1.7%	1.7%	1.7%
Modified Debt Service Coverage Ratio		1.51	2.62	2.71	2.76	2.81

Assets (2014)	\$12,262,236	\$12,262,236	\$12,262,236	\$12,262,236	\$12,262,236	\$12,262,236
Equity (2014)	\$6,809,137	\$6,809,137	\$6,809,137	\$6,809,137	\$6,809,137	\$6,809,137

**REVENUE REQUIREMENT COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION
Schedule 3.3**

Prepared By EES Consulting, Inc.

FERC Account	Allocation Date 2015 Total Expenses	Production			Transmission			Distribution			
		Demand	Energy	Direct Assignment	Demand	Energy	Direct Assignment	Demand	Energy	Customer	Direct Assignment
		PD	PE	PDA	TD	TE	TDA	DD	DE	DC	DDA
Operation & Maintenance Expense											
Other Power Supply											
555.00	Purchased Power										
556.00	Load Dispatching										
XXXX	Op. Supervision & Engineering										
Power Purchases											
XXXX	On-Peak Energy										
XXXX	Off-Peak Energy										
XXXX	Green Power										
XXXX	BPA Customer Charge (TRM)	\$1,736,889									
XXXX	Demand - BPA Contracts	\$155,915	\$155,915								
XXXX	Load Shaping, HLH (Energy)	-\$33,144		-\$33,144							
XXXX	Load Shaping, LLH (Energy)	\$80,766		\$80,766							
XXXX	Tier 2 Purchase (Energy)	\$18,473		\$18,473							
XXXX	SCS Charges										
XXXX	Customer Refund	-\$68,921		-\$68,921							
OTHER RESOURCES											
920.20	PNGC Services	\$150,132		\$150,132							
XXXX	Market Purchases	\$21,981		\$21,981							
XXXX	Other Resources										
XXXX	Other Resources										
Transmission/Ancillary Services Purchases											
XXXX	Energy	\$40,803	\$40,803								
XXXX	Demand										
XXXX	Coincident Transmission Peak-Demand	\$382,395	\$382,395								
XXXX	Wheeling Revenue										
Other											
555.10	CRC Conservation										
XXXX	COU Credit										
XXXX	Options Costs (PNGC)										
XXXX	Banks Pumping Error										
	Total Purchased Power	\$2,485,290	\$579,113	\$1,906,177							
	Total Production	\$2,485,290	\$579,113	\$1,906,177							
Transmission											
560.00	Op. Supervision & Engineering										
	System Control and Loading Dispatch										
561.00	Load Dispatching										
562.00	Station Expenses										
563.00	Overhead Lines										
564.00	Underground Lines										
565.00	Transmission of Electricity										
566.00	Miscellaneous Transmission										
567.00	Rents										
567.10	Op. Supplies										
568.00	Maint. Supervision & Engineering										
569.00	Maint. of Structures										
570.00	Maint. of Station Equipment										
571.00	Maint. of Overhead Lines										
572.00	Maint. Of Underground Lines										
573.00	Maint. of Misc. Transmission Plant										
574.00	Maint. Of Transmission Plant										
	Total Transmission										
Distribution											
580.00	Op. Supervision & Engineering										
581.00	Load Dispatching										
582.00	Line and Station Expenses										
583.00	Overhead Lines	\$2,953					\$2,953				
584.00	Underground Lines	\$537					\$537				
585.00	Street Lighting & Signal System										
586.00	Meters	\$11,044								\$11,044	
587.00	Customer Installations										
588.00	Misc. Distribution	\$54,510					\$47,895			\$6,615	
589.00	Rents										
590.00	Maint. Supervision & Engineering	\$30,264					\$27,549			\$2,715	
591.00	Maint. of Structures	\$18,891					\$18,891				
592.00	Maint. of Station Equipment	\$1,553					\$1,553				
592.10	Maint. of Structures and Equipment										
593.00	Maint. of Overhead Lines	\$295,262					\$295,262				
594.00	Maint. Of Underground Lines	\$82,733					\$82,733				
594.10	Maint. of Lines										
595.00	Maint. of Line Transformers	\$11,651					\$11,651				
595.00	Maint. of Line Transformers - Underground										
596.00	Maint. of Street Lighting & Signal System	\$3,445					\$3,027			\$418	
597.00	Maint. of Meters	\$35,161								\$35,161	
598.00	Maint. of Misc. Distribution Plant	\$16,955								\$16,955	
	Total Distribution	\$564,959					\$492,051			\$72,907	
	Total Operation & Maintenance	\$3,050,248	\$579,113	\$1,906,177			\$492,051			\$72,907	
Customer Service, Accounts, & Sales											
901.907/911	Supervision										
902.00	Meter Reading										
903.00	Customer Records Collection	\$206,952								\$206,952	
904.00	Uncollectable Accounts	-\$141								-\$141	
905.00	Misc. Customer Accounts										
906.00	Customer Service & Information										
907.00	Customer Communication & Education										
908.00	Customer Assistance	\$1,298								\$1,298	
910.00	Conservation										
912.00	Demonstrating & Selling										
913.00	Advertising										
915.00	Expenses and costs from Merchandise	\$3,991								\$3,991	
917.00	Sales Expenses										
902.10	Irrigation Annual Meter Maintenance										
909.00	Informational and Instructional Advertising Expenses	\$2,983								\$2,983	
	Total Customer Service, Accounts & Sales	\$215,082								\$215,082	
	Total O&M w/o Purchased Power Supply & A&G	\$780,041					\$492,051			\$287,990	
Administrative & General											
920.00	Administrative & General Salaries	\$277,883					\$175,289			\$102,594	
921.00	Office Supplies	\$109,436					\$69,033			\$40,404	

**REVENUE REQUIREMENT COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION
Schedule 3.3**

Prepared By EES Consulting, Inc.

	Allocation Date 2015 Total Expenses	Production			Transmission			Distribution			
		Demand	Energy	Direct	Demand	Energy	Direct	Demand	Energy	Customer	Direct
		PD	PE	Assignment PDA	TD	TE	Assignment TDA	DD	DE	DC	Assignment DDA
922.00 Civic Services	\$905						\$571		\$334		
923.00 Special Services	\$12,912						\$8,145		\$4,767		
924.00 Property Insurance	\$5,971						\$5,246		\$725		
925.00 Injuries and Damages	\$62,805						\$39,618		\$23,188		
926.00 Employee Pension & Benefits											
927.00 Franchise Requirements											
928.00 Regulatory Expense											
929.00 Duplicate Charge - Credit	-\$3,411						-\$2,152		-\$1,259		
930.10 Director Fees & Mileage	\$10,259						\$6,471		\$3,787		
930.20 Misc. General Expense	\$67,858						\$42,805		\$25,053		
930.40 Misc. General Expense Board											
931.00 Misc. Expenses & Employee Training	\$48,856						\$30,819		\$18,038		
932.00 Maint. of General Plant & Communication Equipment											
933.00 Transportation											
935.00 Salaries - Interfund											
Total Administrative & General	\$593,475						\$375,845		\$217,630		
Total O&M plus A&G	\$3,858,805	\$579,113	\$1,906,177				\$867,896		\$505,620		
Depreciation											
403.30 Generation Plant											
403.50 Transmission Plant											
403.60 Distribution Plant	\$352,410						\$309,646		\$42,764		
403.70 General Plant	\$41,009						\$36,032		\$4,976		
403.80 Amortization of Plant											
Total Depreciation	\$393,419						\$345,678		\$47,741		
Taxes											
408.00 Property Tax	\$37,193						\$32,680		\$4,513		
408.70 Taxes - Excise	\$156,663						\$156,663				
Total Taxes	\$193,856						\$189,343		\$4,513		
Interest and Debt Service Expense											
427.00 Interest on Long-Term Debt	\$248,393						\$218,251		\$30,142		
428.00 Amortization of Debt Discount											
431.00 Other Interest Expense											
Total Interest / Debt Service Expense	\$248,393						\$218,251		\$30,142		
Other Contributions											
Operating Reserve											
Rate Stabilization Account											
Additional Revenue needed for TIER Requirement											
Operating Margins	\$628,375						\$396,380		\$231,995		
426.00 Donations											
Misc. Income Deductions											
Patronage Capital & Operating Margins											
Total Other Contributions	\$628,375						\$396,380		\$231,995		
Revenue Requirement Before Other Revenues	\$5,322,848	\$579,113	\$1,906,177				\$2,017,548		\$820,010		
Revenue Req. Before Taxes and Other Revenues	\$5,128,992	\$579,113	\$1,906,177				\$1,828,205		\$815,497		
Other Revenues											
450.00 Forfeited Deposits											
451.00 Misc. Service Revenues											
454.00 Rent - Electric Property Pole Contacts											
455.00 Rent - Facility											
456.20 Misc. Revenue (Other)											
457.00 Transfer Credits	\$17,900						\$11,291		\$6,609		
419&424 Dividends from Affiliates, Interest	\$8,400						\$5,299		\$3,101		
449.00 Other Revenues (Idle Services)	\$17,209						\$10,856		\$6,354		
Street Lights	\$5,280						\$4,639		\$641		
Total Other Revenues	\$48,789						\$32,085		\$16,704		
REVENUE REQUIREMENT for COST ALLOCATIO	\$5,274,059	\$579,113	\$1,906,177				\$1,985,463		\$803,306		

**REVENUE REQUIREMENT COST ALLOCATION
BY CUSTOMER
Schedule 3.4**

Allocation Date
2015
Total
Expenses

FERC Account	Operation & Maintenance Expense	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23	
	Other Power Supply									
555.00	Purchased Power									
556.00	Load Dispatching									
XXXX	Op. Supervision & Engineering									
	Power Purchases									
XXXX	On-Peak Energy									
XXXX	Off-Peak Energy									
XXXX	Green Power									
XXXX	BPA Customer Charge (TRM)	\$1,736,889	\$405,915	\$837,148	\$183,850	\$249,711	\$18,912	\$39,156	\$765	\$1,432
XXXX	Demand - BPA Contracts	\$155,915	\$47,796	\$81,482	\$11,181	\$11,449	\$1,169	\$2,650	\$108	\$80
XXXX	Load Shaping, HLH (Energy)	-\$33,144	-\$7,746	-\$15,975	-\$3,508	-\$4,765	-\$361	-\$747	-\$15	-\$27
XXXX	Load Shaping, LLH (Energy)	\$80,766	\$18,875	\$38,928	\$8,549	\$11,612	\$879	\$1,821	\$36	\$67
XXXX	Tier 2 Purchase (Energy)	\$18,473	\$4,317	\$8,904	\$1,955	\$2,656	\$201	\$416	\$8	\$15
XXXX	SCS Charges									
XXXX	Customer Refund	-\$68,921	-\$16,107	-\$33,219	-\$7,295	-\$9,909	-\$750	-\$1,554	-\$30	-\$57
	OTHER RESOURCES									
920.20	PNGC Services	\$150,132	\$35,086	\$72,361	\$15,892	\$21,584	\$1,635	\$3,385	\$66	\$124
XXXX	Market Purchases	\$21,981	\$5,137	\$10,595	\$2,327	\$3,160	\$239	\$496	\$10	\$18
XXXX	Other Resources									
XXXX	Other Resources									
	Transmission/Ancillary Services Purchases									
XXXX	Energy	\$40,803	\$12,508	\$21,324	\$2,926	\$2,996	\$306	\$694	\$28	\$21
XXXX	Demand									
XXXX	Coincident Transmission Peak-Demand	\$382,395	\$117,224	\$199,842	\$27,421	\$28,079	\$2,868	\$6,500	\$265	\$195
XXXX	Wheeling Revenue									
	Other									
555.10	CRC Conservation									
XXXX	COU Credit									
XXXX	Options Costs (PNGC)									
XXXX	Banks Pumping Error									
	Total Purchased Power	\$2,485,290	\$623,007	\$1,221,390	\$243,297	\$316,574	\$25,098	\$52,816	\$1,241	\$1,867
	Total Production	\$2,485,290	\$623,007	\$1,221,390	\$243,297	\$316,574	\$25,098	\$52,816	\$1,241	\$1,867
	Transmission									
560.00	Op. Supervision & Engineering									
	System Control and Loading Dispatch									
561.00	Load Dispatching									
562.00	Station Expenses									
563.00	Overhead Lines									
564.00	Underground Lines									
565.00	Transmission of Electricity									
566.00	Miscellaneous Transmission									
567.00	Rents									
567.10	Op. Supplies									
568.00	Maint. Supervision & Engineering									
569.00	Maint. of Structures									
570.00	Maint. of Station Equipment									
571.00	Maint. of Overhead Lines									
572.00	Maint. Of Underground Lines									
573.00	Maint. of Misc. Transmission Plant									
574.00	Maint. Of Transmission Plant									
	Total Transmission									
	Distribution									
580.00	Op. Supervision & Engineering									
581.00	Load Dispatching									
582.00	Line and Station Expenses									
583.00	Overhead Lines	\$2,953	\$899	\$1,560	\$191	\$192	\$33	\$71	\$4	\$3
584.00	Underground Lines	\$537	\$163	\$284	\$35	\$35	\$6	\$13	\$1	\$1
585.00	Street Lighting & Signal System									
586.00	Meters	\$11,044	\$5,102	\$3,113	\$757	\$272	\$691	\$1,028	\$77	\$5
587.00	Customer Installations									
588.00	Misc. Distribution	\$54,510	\$17,635	\$27,175	\$3,549	\$3,272	\$942	\$1,765	\$116	\$55
589.00	Rents									
590.00	Maint. Supervision & Engineering	\$30,264	\$9,640	\$15,324	\$1,967	\$1,855	\$474	\$914	\$59	\$31
591.00	Maint. of Structures	\$18,891	\$5,751	\$9,983	\$1,221	\$1,226	\$208	\$453	\$28	\$21
592.00	Maint. of Station Equipment	\$1,553	\$473	\$821	\$100	\$101	\$17	\$37	\$2	\$2
592.10	Maint. of Structures and Equipment									
593.00	Maint. of Overhead Lines	\$295,262	\$89,880	\$156,033	\$19,086	\$19,168	\$3,257	\$7,082	\$434	\$321
594.00	Maint. Of Underground Lines	\$82,733	\$25,185	\$43,721	\$5,348	\$5,371	\$913	\$1,984	\$122	\$90
594.10	Maint. of Lines									
595.00	Maint. of Line Transformers	\$11,651	\$3,547	\$6,157	\$753	\$756	\$129	\$279	\$17	\$13
595.00	Maint. of Line Transformers - Underground									
596.00	Maint. of Street Lighting & Signal System	\$3,445	\$1,115	\$1,718	\$224	\$207	\$60	\$112	\$7	\$3
597.00	Maint. of Meters	\$35,161	\$16,242	\$9,910	\$2,409	\$865	\$2,200	\$3,274	\$244	\$16
598.00	Maint. of Misc. Distribution Plant	\$16,955	\$9,957	\$6,075	\$295	\$76	\$225	\$167	\$149	\$10
	Total Distribution	\$564,959	\$185,588	\$281,873	\$35,937	\$33,395	\$9,153	\$17,180	\$1,261	\$571
	Total Operation & Maintenance	\$3,050,248	\$808,594	\$1,503,263	\$279,234	\$349,970	\$34,251	\$69,996	\$2,502	\$2,438
	Customer Service, Accounts, & Sales									
901/907/911	Supervision									
902.00	Meter Reading									
903.00	Customer Records Collection	\$206,952	\$121,534	\$74,155	\$3,606	\$925	\$2,744	\$2,042	\$1,823	\$123
904.00	Uncollectable Accounts	-\$141	-\$83	-\$50	-\$2	-\$1	-\$2	-\$1	-\$1	\$0
905.00	Misc. Customer Accounts									
906.00	Customer Service & Information									
907.00	Customer Communication & Education									
908.00	Customer Assistance	\$1,298	\$762	\$465	\$23	\$6	\$17	\$13	\$11	\$1

**REVENUE REQUIREMENT COST ALLOCATION
BY CUSTOMER
Schedule 3.4**

Allocation Date
2015
Total
Expenses

FERC Account		General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Operation & Maintenance Expense									
910.00	Conservation								
912.00	Demonstrating & Selling								
913.00	Advertising								
915.00	Expenses and costs from Merchandise	\$3,991	\$2,344	\$1,430	\$70	\$18	\$53	\$39	\$35
917.00	Sales Expenses								
902.10	Irrigation Annual Meter Maintenance								
909.00	Informational and Instructional Advertising Expenses	\$2,983	\$1,752	\$1,069	\$52	\$13	\$40	\$29	\$26
	Total Customer Service, Accounts & Sales	\$215,082	\$126,309	\$77,069	\$3,747	\$961	\$2,852	\$2,122	\$1,895
	Total O&M w/o Purchased Power Supply & A&G	\$780,041	\$311,896	\$358,942	\$39,684	\$34,356	\$12,005	\$19,302	\$3,156
Administrative & General									
920.00	Administrative & General Salaries	\$277,883	\$111,111	\$127,870	\$14,137	\$12,239	\$4,277	\$6,876	\$1,124
921.00	Office Supplies	\$109,436	\$43,758	\$50,358	\$5,568	\$4,820	\$1,684	\$2,708	\$443
922.00	Civic Services	\$905	\$362	\$416	\$46	\$40	\$14	\$22	\$4
923.00	Special Services	\$12,912	\$5,163	\$5,942	\$657	\$569	\$199	\$320	\$52
924.00	Property Insurance	\$5,971	\$1,932	\$2,977	\$389	\$358	\$103	\$193	\$13
925.00	Injuries and Damages	\$62,805	\$25,113	\$28,900	\$3,195	\$2,766	\$967	\$1,554	\$254
926.00	Employee Pension & Benefits								
927.00	Franchise Requirements								
928.00	Regulatory Expense								
929.00	Duplicate Charge - Credit	-\$3,411	-\$1,364	-\$1,570	-\$174	-\$150	-\$52	-\$84	-\$14
930.10	Director Fees & Mileage	\$10,259	\$4,102	\$4,721	\$522	\$452	\$158	\$254	\$42
930.20	Misc. General Expense	\$67,858	\$27,133	\$31,226	\$3,452	\$2,989	\$1,044	\$1,679	\$275
930.40	Misc. General Expense Board								
931.00	Misc. Expenses & Employee Training	\$48,856	\$19,535	\$22,482	\$2,486	\$2,152	\$752	\$1,209	\$198
932.00	Maint. of General Plant & Communication Equipment								
933.00	Transportation								
935.00	Salaries - Interfund								
	Total Administrative & General	\$593,475	\$236,843	\$273,321	\$30,278	\$26,235	\$9,145	\$14,731	\$2,390
	Total O&M plus A&G	\$3,858,805	\$1,171,746	\$1,853,653	\$313,260	\$377,165	\$46,248	\$86,849	\$6,786
Depreciation									
403.30	Generation Plant								
403.50	Transmission Plant								
403.60	Distribution Plant	\$352,410	\$114,013	\$175,687	\$22,947	\$21,154	\$6,091	\$11,410	\$752
403.70	General Plant	\$41,009	\$13,267	\$20,444	\$2,670	\$2,462	\$709	\$1,328	\$87
403.80	Amortization of Plant								
	Total Depreciation	\$393,419	\$127,280	\$196,132	\$25,617	\$23,615	\$6,800	\$12,737	\$839
Taxes									
408.00	Property Tax	\$37,193	\$12,033	\$18,542	\$2,422	\$2,233	\$643	\$1,204	\$79
408.70	Taxes - Excise	\$156,663	\$56,080	\$69,777	\$11,399	\$14,093	\$1,905	\$2,950	\$319
	Total Taxes	\$193,856	\$68,113	\$88,319	\$13,821	\$16,325	\$2,548	\$4,154	\$398
Interest and Debt Service Expense									
427.00	Interest on Long-Term Debt	\$248,393	\$80,361	\$123,832	\$16,174	\$14,910	\$4,293	\$8,042	\$530
428.00	Amortization of Debt Discount								
431.00	Other Interest Expense								
	Total Interest / Debt Service Expense	\$248,393	\$80,361	\$123,832	\$16,174	\$14,910	\$4,293	\$8,042	\$530
Other Contributions									
	Operating Reserve								
	Rate Stabilization Account								
	Additional Revenue needed for TIER Requirement								
426.00	Operating Margins	\$628,375	\$251,253	\$289,152	\$31,968	\$27,676	\$9,671	\$15,549	\$2,542
	Donations								
	Misc. Income Deductions								
	Patronage Capital & Operating Margins								
	Total Other Contributions	\$628,375	\$251,253	\$289,152	\$31,968	\$27,676	\$9,671	\$15,549	\$2,542
	Revenue Requirement Before Other Revenues	\$5,322,848	\$1,698,753	\$2,551,086	\$400,839	\$459,692	\$69,559	\$127,332	\$11,096
	Revenue Req. Before Taxes and Other Revenues	\$5,128,992	\$1,630,640	\$2,462,767	\$387,019	\$443,367	\$67,011	\$123,177	\$10,698
Other Revenues									
450.00	Forfeited Deposits								
451.00	Misc. Service Revenues								
454.00	Rent - Electric Property Pole Contacts								
455.00	Rent - Facility								
456.20	Misc. Revenue (Other)								
457.00	Transfer Credits	\$17,900	\$7,157	\$8,237	\$911	\$788	\$275	\$443	\$72
419&424	Dividends from Affiliates, Interest	\$8,400	\$3,359	\$3,865	\$427	\$370	\$129	\$208	\$34
449.00	Other Revenues (Idle Services)	\$17,209	\$6,881	\$7,919	\$876	\$758	\$265	\$426	\$70
	Street Lights	\$5,280	\$1,708	\$2,632	\$344	\$317	\$91	\$171	\$11
	Total Other Revenues	\$48,789	\$19,105	\$22,653	\$2,557	\$2,233	\$761	\$1,248	\$187
	REVENUE REQUIREMENT for COST ALLOCATION	\$5,274,059	\$1,679,648	\$2,528,433	\$398,282	\$457,459	\$68,798	\$126,084	\$10,909

**REVENUE REQUIREMENT COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 3.5**

Allocation Date
2015
Total
Expenses

FERC Account	Operation & Maintenance Expense	General	General	General	General Service	Irrigation	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Service Rate 1	Service Rate 2	Service Rate 3	Rate 4	Single Phase	Phase		
	Other Power Supply								
555.00	Purchased Power								
556.00	Load Dispatching								
XXXX	Op. Supervision & Engineering								
	Power Purchases								
XXXX	On-Peak Energy								
XXXX	Off-Peak Energy								
XXXX	Green Power								
XXXX	BPA Customer Charge (TRM)								
XXXX	Demand - BPA Contracts								
XXXX	Load Shaping, HLH (Energy)								
XXXX	Load Shaping, LLH (Energy)								
XXXX	Tier 2 Purchase (Energy)								
XXXX	SCS Charges								
XXXX	Customer Refund								
	OTHER RESOURCES								
920.20	PNGC Services								
XXXX	Market Purchases								
XXXX	Other Resources								
XXXX	Other Resources								
	Transmission/Ancillary Services Purchases								
XXXX	Energy								
XXXX	Demand								
XXXX	Coincident Transmission Peak-Demand								
XXXX	Wheeling Revenue								
	Other								
555.10	CRC Conservation								
XXXX	COU Credit								
XXXX	Options Costs (PNGC)								
XXXX	Banks Pumping Error								
	Total Purchased Power								
	Total Production								
	Transmission								
560.00	Op. Supervision & Engineering								
	System Control and Loading Dispatch								
561.00	Load Dispatching								
562.00	Station Expenses								
563.00	Overhead Lines								
564.00	Underground Lines								
565.00	Transmission of Electricity								
566.00	Miscellaneous Transmission								
567.00	Rents								
567.10	Op. Supplies								
568.00	Maint. Supervision & Engineering								
569.00	Maint. of Structures								
570.00	Maint. of Station Equipment								
571.00	Maint. of Overhead Lines								
572.00	Maint. Of Underground Lines								
573.00	Maint. of Misc. Transmission Plant								
574.00	Maint. Of Transmission Plant								
	Total Transmission								
	Distribution								
580.00	Op. Supervision & Engineering								
581.00	Load Dispatching								
582.00	Line and Station Expenses								
583.00	Overhead Lines								
584.00	Underground Lines								
585.00	Street Lighting & Signal System								
586.00	Meters								
587.00	Customer Installations								
588.00	Misc. Distribution								
589.00	Rents								
590.00	Maint. Supervision & Engineering								
591.00	Maint. of Structures								
592.00	Maint. of Station Equipment								
592.10	Maint. of Structures and Equipment								
593.00	Maint. of Overhead Lines								
594.00	Maint. Of Underground Lines								
594.10	Maint. of Lines								
595.00	Maint. of Line Transformers								
595.00	Maint. of Line Transformers - Underground								
596.00	Maint. of Street Lighting & Signal System								
597.00	Maint. of Meters								
598.00	Maint. of Misc. Distribution Plant								
	Total Distribution								
	Total Operation & Maintenance								
	Customer Service, Accounts, & Sales								
901/907/911	Supervision								
902.00	Meter Reading								
903.00	Customer Records Collection								

**REVENUE REQUIREMENT COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 3.5**

Allocation Date
2015
Total
Expenses

FERC Account	Operation & Maintenance Expense	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
904.00	Uncollectable Accounts								
905.00	Misc. Customer Accounts								
906.00	Customer Service & Information								
907.00	Customer Communication & Education								
908.00	Customer Assistance								
910.00	Conservation								
912.00	Demonstrating & Selling								
913.00	Advertising								
915.00	Expenses and costs from Merchandise								
917.00	Sales Expenses								
902.10	Irrigation Annual Meter Maintenance								
909.00	Informational and Instructional Advertising Expenses								
	Total Customer Service, Accounts & Sales								
	Total O&M w/o Purchased Power Supply & A&G								
	Administrative & General								
920.00	Administrative & General Salaries								
921.00	Office Supplies								
922.00	Civic Services								
923.00	Special Services								
924.00	Property Insurance								
925.00	Injuries and Damages								
926.00	Employee Pension & Benefits								
927.00	Franchise Requirements								
928.00	Regulatory Expense								
929.00	Duplicate Charge - Credit								
930.10	Director Fees & Mileage								
930.20	Misc. General Expense								
930.40	Misc. General Expense Board								
931.00	Misc. Expenses & Employee Training								
932.00	Maint. of General Plant & Communication Equipment								
933.00	Transportation								
935.00	Salaries - Interfund								
	Total Administrative & General								
	Total O&M plus A&G								
	Depreciation								
403.30	Generation Plant								
403.50	Transmission Plant								
403.60	Distribution Plant								
403.70	General Plant								
403.80	Amortization of Plant								
	Total Depreciation								
	Taxes								
408.00	Property Tax								
408.70	Taxes - Excise								
	Total Taxes								
	Interest and Debt Service Expense								
427.00	Interest on Long-Term Debt								
428.00	Amortization of Debt Discount								
431.00	Other Interest Expense								
	Total Interest / Debt Service Expense								
	Other Contributions								
	Operating Reserve								
	Rate Stabilization Account								
	Additional Revenue needed for TIER Requirement								
	Operating Margins								
426.00	Donations								
	Misc. Income Deductions								
	Patronage Capital & Operating Margins								
	Total Other Contributions								
	Revenue Requirement Before Other Revenues								
	Revenue Req. Before Taxes and Other Revenues								
	Other Revenues								
450.00	Forfeited Deposits								
451.00	Misc. Service Revenues								
454.00	Rent - Electric Property Pole Contacts								
455.00	Rent - Facility								
456.20	Misc. Revenue (Other)								
457.00	Transfer Credits								
419&424	Dividends from Affiliates, Interest								
449.00	Other Revenues (Idle Services)								
	Street Lights								
	Total Other Revenues								
	REVENUE REQUIREMENT for COST ALLOCATION								

INPUT RATE BASE
Schedule 4.1

FERC Account	Year	Function	Classification	Classification & Allocation Method
	2014		& Allocation	
	Cost, \$		Factor	
Intangible Plant				
301.00	\$15	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
302.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
303.00	\$999	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Total Intangible Plant	\$1,014			
Distribution Plant				
360.00		D	NCPP	Non-Coincident Peak - Primary
361.00		D	NCPP	Non-Coincident Peak - Primary
362.00	\$74,232	D	NCPP	Non-Coincident Peak - Primary
363.00		D	NCPP	Non-Coincident Peak - Primary
364.00	\$1,626,083	D	100%DP	Demand Only - Poles, Towers & Fixtures (100% Demand)
365.00	\$1,512,538	D	100%DC	Demand Only - Overhead and Underground Conduit (100% Demand)
366.00		D	100%DC	Demand Only - Overhead and Underground Conduit (100% Demand)
367.00	\$1,982,216	D	100%DC	Demand Only - Overhead and Underground Conduit (100% Demand)
368.00	\$3,296,455	D	100%DT	Demand Only- Transformers (100% Demand)
369.00	\$640,160	D	CUSTM	Customers Weighted for Meters and Services
370.00	\$486,292	D	CUSTM	Customers Weighted for Meters and Services
371.00	\$46,288	D	CUSTM	Customers Weighted for Meters and Services
372.00		D	CUSTM	Customers Weighted for Meters and Services
373.00	\$8,342	D	RBDnoLights	On the Basis of Distribution Rate Base excluding Lights
Total Distribution Plant	\$9,672,605			
Total Transmission & Distribution	\$9,672,605			
General Plant				
389.00	\$271,389	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
390.00	\$782,362	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
391.00	\$248,385	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
392.00	\$890,515	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
393.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
394.00	\$94,849	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
395.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
396.00	\$201,732	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
397.00	\$14,280	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
398.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
399.00		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)

INPUT RATE BASE
Schedule 4.1

	Year 2014 Cost, \$	Function	Classification & Allocation Factor	Classification & Allocation Method
Total General Plant	\$2,503,511			
Total Plant Before General Plant & Intangible	\$9,672,605			
Total Gross Plant in Service	\$12,177,130			
Less: Accumulated Depreciation				
Intangible Plant		P	RBIG	On the Basis of Intangible Plant Rate Base
Steam Production Plant		P	RBSG	On the Basis of Steam Generation Rate Base
Nuclear Production Plant		P	RBG	On the Basis of Generation Rate Base
Hydraulic Production Plant		P	RBHG	On the Basis of Hydraulic Generation Rate Base
Biogas Production Plant		P	RBGG	On the Basis of Gas Turbine Generation Rate Base
Transmission Plant		T	RBT	On the Basis of Transmission Rate Base
Distribution Plant	\$2,071,723	D	RBD	On the Basis of Distribution Rate Base
General Plant	\$1,533,452	SS	RBGP	On the Basis of General Plant Rate Base
Unclassified Plant		SS	RBGP	On the Basis of General Plant Rate Base
Misc. Plant		SS	RBGP	On the Basis of General Plant Rate Base
Total Accumulated Depreciation	\$3,605,175			
Total Net Plant	\$8,571,955			
Working Capital				
1/8 O&M	\$171,689	SS	OMWOP	On the Basis of O&M (w/o Purch. Power Supply)
1/12 Purchased Power Supply Cost	\$207,107	P	OMP	On the Basis of Purchased Power O&M
1/12 Purchased Transmission Charges	\$35,266	P	OMPT	On the Basis of Purchased Transmission O&M
Total Working Capital	\$414,063			
Less: Net Customer Contributions				
Production Plant		P	RBG	On the Basis of Generation Rate Base
Transmission Plant		T	RBT	On the Basis of Transmission Rate Base
Distribution Plant		D	RBD	On the Basis of Distribution Rate Base
Street Lights		D	DA1	Direct Assignment for Streetlights
General Plant		SS	RBGP	On the Basis of General Plant Rate Base
Total Contributions				
TOTAL RATE BASE	\$8,986,018			
CWIP				
Production Plant		P	RBG	On the Basis of Generation Rate Base
Transmission Plant		T	RBT	On the Basis of Transmission Rate Base
Distribution Plant	\$204,318	D	RBD	On the Basis of Distribution Rate Base
Services		D	RBD	On the Basis of Distribution Rate Base
General Plant		SS	RBGP	On the Basis of General Plant Rate Base
Other		SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Total CWIP	\$204,318			

INPUT RATE BASE
Schedule 4.1

	Year		Classification	
	2014		& Allocation	
	Cost, \$	Function	Factor	Classification & Allocation Method
TOTAL RATE BASE plus CWIP	\$9,190,337			

Okanogan County Electric Cooperative - 100 Percent Demand

**RATE BASE FOR COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION
Schedule 4.2**

Account Description	Total Rate Base	Production			Transmission			Distribution			
		Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA
FERC Account											
Intangible Plant											
301.00 Organization	\$15							\$13		\$2	
302.00 Franchise and Consents											
303.00 Miscellaneous Intangible Plant	\$999							\$878		\$121	
Total Intangible Plant	\$1,014							\$891		\$123	
Distribution Plant											
360.00 Land & Rights											
361.00 Structures & Improvements											
362.00 Station Equipment - Distribution	\$74,232							\$74,232			
363.00 Storage & Battery Equipment											
364.00 Poles, Towers, & Fixtures	\$1,626,083							\$1,626,083			
365.00 Overhead Conductors & Devices	\$1,512,538							\$1,512,538			
366.00 Underground Conduit											
367.00 Underground Conductors & Devices	\$1,982,216							\$1,982,216			
368.00 Line Transformers	\$3,296,455							\$3,296,455			
369.00 Services	\$640,160									\$640,160	
370.00 Meters	\$486,292									\$486,292	
371.00 Installation on Customer Premises	\$46,288									\$46,288	
372.00 Leased Property on Cust. Premises											
373.00 Street Lights and Signal Systems	\$8,342							\$7,330		\$1,012	
Total Distribution Plant	\$9,672,605							\$8,498,853		\$1,173,752	
Total Transmission & Distribution	\$9,672,605							\$8,498,853		\$1,173,752	
General Plant											
389.00 Land & Land Rights	\$271,389							\$238,456		\$32,933	
390.00 Structures & Improvements	\$782,362							\$687,424		\$94,938	
391.00 Office Furniture & Equipment	\$248,385							\$218,244		\$30,141	
392.00 Transportation Equipment	\$890,515							\$782,453		\$108,062	
393.00 Stores Equipment											
394.00 Tools, Shop, & Garage Equipment	\$94,849							\$83,339		\$11,510	
395.00 Laboratory Equipment											
396.00 Power Operated Equipment	\$201,732							\$177,252		\$24,480	
397.00 Communication Equipment	\$14,280							\$12,547		\$1,733	
398.00 Misc. Equipment											
399.00 Other Tangible Property											
Total General Plant	\$2,503,511							\$2,199,715		\$303,796	
Total Plant Before General Plant & Intangible	\$9,672,605							\$8,498,853		\$1,173,752	
Total Gross Plant in Service	\$12,177,130							\$10,699,459		\$1,477,671	
Less: Accumulated Depreciation											
Intangible Plant											
Steam Production Plant											
Nuclear Production Plant											
Hydraulic Production Plant											
Biogas Production Plant											

Okanogan County Electric Cooperative - 100 Percent Demand

**RATE BASE FOR COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION
Schedule 4.2**

Account Description	Total Rate Base	Production			Transmission			Distribution			
		Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA
Transmission Plant											
Distribution Plant	\$2,071,723							\$1,820,323		\$251,400	
General Plant	\$1,533,452							\$1,347,371		\$186,081	
Unclassified Plant											
Misc. Plant											
Total Accumulated Depreciation	\$3,605,175							\$3,167,694		\$437,481	
Total Net Plant	\$8,571,955							\$7,531,765		\$1,040,190	
Working Capital											
1/8 O&M	\$171,689							\$108,487		\$63,202	
1/12 Purchased Power Supply Cost	\$207,107	\$48,259	\$158,848								
1/12 Purchased Transmission Charges	\$35,266	\$35,266									
Total Working Capital	\$414,063	\$83,526	\$158,848					\$108,487		\$63,202	
Less: Net Customer Contributions											
Production Plant											
Transmission Plant											
Distribution Plant											
Street Lights											
General Plant											
Total Contributions											
TOTAL RATE BASE	\$8,986,018	\$83,526	\$158,848					\$7,640,252		\$1,103,392	
CWIP											
Production Plant											
Transmission Plant											
Distribution Plant	\$204,318							\$179,524		\$24,794	
Services											
General Plant											
Other											
Total CWIP	\$204,318							\$179,524		\$24,794	
TOTAL RATE BASE plus CWIP	\$9,190,337	\$83,526	\$158,848					\$7,819,776		\$1,128,186	

**RATE BASE COST ALLOCATION
CLASSIFICATION BY CUSTOMER
Schedule 4.3**

FERC Account	Account Description	Total Rate Base	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Intangible Plant										
301.00	Organization	\$15	\$5	\$7	\$1	\$1	\$0	\$0	\$0	\$0
302.00	Franchise and Consents									
303.00	Miscellaneous Intangible Plant	\$999	\$323	\$498	\$65	\$60	\$17	\$32	\$2	\$1
	Total Intangible Plant	\$1,014	\$328	\$506	\$66	\$61	\$18	\$33	\$2	\$1
Distribution Plant										
360.00	Land & Rights									
361.00	Structures & Improvements									
362.00	Station Equipment - Distribution	\$74,232	\$22,597	\$39,228	\$4,799	\$4,819	\$819	\$1,781	\$109	\$81
363.00	Storage & Battery Equipment									
364.00	Poles, Towers, & Fixtures	\$1,626,083	\$494,994	\$859,314	\$105,114	\$105,563	\$17,936	\$39,003	\$2,392	\$1,768
365.00	Overhead Conductors & Devices	\$1,512,538	\$460,429	\$799,310	\$97,774	\$98,192	\$16,683	\$36,280	\$2,225	\$1,644
366.00	Underground Conduit									
367.00	Underground Conductors & Devices	\$1,982,216	\$603,403	\$1,047,515	\$128,135	\$128,683	\$21,864	\$47,545	\$2,915	\$2,155
368.00	Line Transformers	\$3,296,455	\$1,003,469	\$1,742,033	\$213,091	\$214,002	\$36,360	\$79,069	\$4,848	\$3,584
369.00	Services	\$640,160	\$295,709	\$180,430	\$43,867	\$15,747	\$40,055	\$59,614	\$4,437	\$300
370.00	Meters	\$486,292	\$224,633	\$137,062	\$33,323	\$11,962	\$30,428	\$45,285	\$3,370	\$228
371.00	Installation on Customer Premises	\$46,288	\$21,382	\$13,046	\$3,172	\$1,139	\$2,896	\$4,310	\$321	\$22
372.00	Leased Property on Cust. Premises									
373.00	Street Lights and Signal Systems	\$8,342	\$2,699	\$4,159	\$543	\$501	\$144	\$270	\$18	\$8
	Total Distribution Plant	\$9,672,605	\$3,129,316	\$4,822,097	\$629,817	\$580,607	\$167,186	\$313,158	\$20,634	\$9,789
	Total Transmission & Distribution	\$9,672,605	\$3,129,316	\$4,822,097	\$629,817	\$580,607	\$167,186	\$313,158	\$20,634	\$9,789
General Plant										
389.00	Land & Land Rights	\$271,389	\$87,801	\$135,296	\$17,671	\$16,290	\$4,691	\$8,786	\$579	\$275
390.00	Structures & Improvements	\$782,362	\$253,112	\$390,032	\$50,942	\$46,962	\$13,523	\$25,330	\$1,669	\$792
391.00	Office Furniture & Equipment	\$248,385	\$80,358	\$123,828	\$16,173	\$14,910	\$4,293	\$8,042	\$530	\$251
392.00	Transportation Equipment	\$890,515	\$288,103	\$443,950	\$57,985	\$53,454	\$15,392	\$28,831	\$1,900	\$901
393.00	Stores Equipment									
394.00	Tools, Shop, & Garage Equipment	\$94,849	\$30,686	\$47,285	\$6,176	\$5,693	\$1,639	\$3,071	\$202	\$96
395.00	Laboratory Equipment									
396.00	Power Operated Equipment	\$201,732	\$65,265	\$100,570	\$13,135	\$12,109	\$3,487	\$6,531	\$430	\$204
397.00	Communication Equipment	\$14,280	\$4,620	\$7,119	\$930	\$857	\$247	\$462	\$30	\$14
398.00	Misc. Equipment									
399.00	Other Tangible Property									
	Total General Plant	\$2,503,511	\$809,945	\$1,248,079	\$163,012	\$150,276	\$43,272	\$81,053	\$5,341	\$2,534
	Total Plant Before General Plant & Intangible	\$9,672,605	\$3,129,316	\$4,822,097	\$629,817	\$580,607	\$167,186	\$313,158	\$20,634	\$9,789

**RATE BASE COST ALLOCATION
CLASSIFICATION BY CUSTOMER
Schedule 4.3**

FERC Account	Account Description	Total Rate Base	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
	Total Gross Plant in Service	\$12,177,130	\$3,939,589	\$6,070,682	\$792,896	\$730,944	\$210,475	\$394,243	\$25,977	\$12,324
	<i>Less: Accumulated Depreciation</i>									
	Intangible Plant									
	Steam Production Plant									
	Nuclear Production Plant									
	Hydraulic Production Plant									
	Biogas Production Plant									
	Transmission Plant									
	Distribution Plant	\$2,071,723	\$670,251	\$1,032,819	\$134,897	\$124,357	\$35,809	\$67,074	\$4,420	\$2,097
	General Plant	\$1,533,452	\$496,108	\$764,474	\$99,849	\$92,047	\$26,505	\$49,647	\$3,271	\$1,552
	Unclassified Plant									
	Misc. Plant									
	Total Accumulated Depreciation	\$3,605,175	\$1,166,359	\$1,797,293	\$234,746	\$216,404	\$62,314	\$116,720	\$7,691	\$3,649
	Total Net Plant	\$8,571,955	\$2,773,229	\$4,273,389	\$558,150	\$514,540	\$148,162	\$277,523	\$18,286	\$8,676
	Working Capital									
	1/8 O&M	\$171,689	\$68,592	\$79,033	\$8,745	\$7,574	\$2,644	\$4,254	\$693	\$154
	1/12 Purchased Power Supply Cost	\$207,107	\$51,917	\$101,782	\$20,275	\$26,381	\$2,092	\$4,401	\$103	\$156
	1/12 Purchased Transmission Charges	\$35,266	\$10,811	\$18,430	\$2,529	\$2,590	\$264	\$599	\$24	\$18
	Total Working Capital	\$414,063	\$131,321	\$199,246	\$31,549	\$36,545	\$5,000	\$9,255	\$821	\$328
	Less: Net Customer Contributions									
	Production Plant									
	Transmission Plant									
	Distribution Plant									
	Street Lights									
	General Plant									
	Total Contributions									
	TOTAL RATE BASE	\$8,986,018	\$2,904,550	\$4,472,635	\$589,699	\$551,085	\$153,161	\$286,778	\$19,107	\$9,003
	CWIP									
	Production Plant									
	Transmission Plant									
	Distribution Plant	\$204,318	\$66,102	\$101,859	\$13,304	\$12,264	\$3,532	\$6,615	\$436	\$207
	Services									
	General Plant									
	Other									
	Total CWIP	\$204,318	\$66,102	\$101,859	\$13,304	\$12,264	\$3,532	\$6,615	\$436	\$207
	TOTAL RATE BASE plus CWIP	\$9,190,337	\$2,970,652	\$4,574,494	\$603,003	\$563,349	\$156,693	\$293,393	\$19,543	\$9,210

**RATE BASE COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 4.4**

FERC Account	Account Description	Total Rate Base	General						
			General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	OSIN 22 & 23
Intangible Plant									
301.00	Organization								
302.00	Franchise and Consents								
303.00	Miscellaneous Intangible Plant								
Total Intangible Plant									
Distribution Plant									
360.00	Land & Rights								
361.00	Structures & Improvements								
362.00	Station Equipment - Distribution								
363.00	Storage & Battery Equipment								
364.00	Poles, Towers, & Fixtures								
365.00	Overhead Conductors & Devices								
366.00	Underground Conduit								
367.00	Underground Conductors & Devices								
368.00	Line Transformers								
369.00	Services								
370.00	Meters								
371.00	Installation on Customer Premises								
372.00	Leased Property on Cust. Premises								
373.00	Street Lights and Signal Systems								
Total Distribution Plant									
Total Transmission & Distribution									
General Plant									
389.00	Land & Land Rights								
390.00	Structures & Improvements								
391.00	Office Furniture & Equipment								
392.00	Transportation Equipment								
393.00	Stores Equipment								
394.00	Tools, Shop, & Garage Equipment								
395.00	Laboratory Equipment								
396.00	Power Operated Equipment								
397.00	Communication Equipment								
398.00	Misc. Equipment								
399.00	Other Tangible Property								

**RATE BASE COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 4.4**

FERC Account	Account Description	Total Rate Base	General							OSIN 22 & 23
			General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	
	Total General Plant									
	Total Plant Before General Plant & Intangible									
	Total Gross Plant in Service									
	<i>Less: Accumulated Depreciation</i>									
	Intangible Plant									
	Steam Production Plant									
	Nuclear Production Plant									
	Hydraulic Production Plant									
	Biogas Production Plant									
	Transmission Plant									
	Distribution Plant									
	General Plant									
	Unclassified Plant									
	Misc. Plant									
	Total Accumulated Depreciation									
	Total Net Plant									
	Working Capital									
	1/8 O&M									
	1/12 Purchased Power Supply Cost									
	1/12 Purchased Transmission Charges									
	Total Working Capital									
	Less: Net Customer Contributions									
	Production Plant									
	Transmission Plant									
	Distribution Plant									
	Street Lights									
	General Plant									
	Total Contributions									
	TOTAL RATE BASE									
	CWIP									
	Production Plant									
	Transmission Plant									
	Distribution Plant									

**RATE BASE COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 4.4**

FERC Account	Account Description	Total Rate Base	General							OSIN 22 & 23
			General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	
	Services									
	General Plant									
	Other									
	Total CWIP									
	TOTAL RATE BASE plus CWIP									

Okanogan County Electric Cooperative

SUMMARY OF POWER SUPPLY COSTS

Schedule 5.1

	FY: 2015	FY: 2016	FY: 2017	FY: 2018	FY: 2019
<u>Breakdown of Power Supply Costs</u>					
BPA					
On-Peak Energy					
Off-Peak Energy					
Green Power					
BPA Customer Charge (TRM)	\$1,736,889	\$1,810,363	\$1,843,897	\$1,939,037	\$1,972,970
Demand - BPA Contracts	\$155,915	\$124,528	\$132,177	\$138,466	\$141,429
Load Shaping, HLH (Energy)	-\$33,144	-\$21,543	-\$21,349	-\$24,242	-\$22,843
Load Shaping, LLH (Energy)	\$80,766	\$114,461	\$120,575	\$125,335	\$129,015
IRMP					
Tier 2 Purchase (Energy)	\$18,473	\$327	\$1,320	\$1,387	\$1,412
SCS Charges	\$0	\$0	\$0	\$0	\$0
Customer Refund	-\$68,921	-\$69,015	-\$70,195	-\$73,817	-\$75,109
OTHER RESOURCES					
Market Purchases - Energy	\$21,981	\$291	\$1,173	\$1,233	\$1,255
PNGC Fees	\$150,132	\$145,993	\$148,490	\$156,105	\$158,884
Other Resources Charges - Energy	\$0	\$0	\$0	\$0	\$0
Other Resources Charges - Demand	\$0	\$0	\$0	\$0	\$0
<u>Break-down of Transmission/Ancillary Costs</u>					
Energy	\$40,803	\$46,191	\$47,144	\$49,429	\$50,444
Demand					
Coincident Transmission Peak-Demand	\$382,395	\$395,620	\$406,697	\$426,024	\$435,165
Total	\$2,485,290	\$2,547,216	\$2,609,927	\$2,738,957	\$2,792,622
Unit Cost (\$/MWh)	\$42.53	\$43.46	\$44.52	\$46.73	\$47.64
MWh	58,434	58,610	58,617	58,617	58,617

CLASSIFICATION and ALLOCATION BY FUNCTION
Schedule 6.1

Classification Factors	Production			Transmission			Distribution				Total % Allocated
	Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA	
CP1	100.00%			100.00%			100.00%				100.0%
CP2	100.00%			100.00%			100.00%				100.0%
CPS	100.00%			100.00%			100.00%				100.0%
CP12	100.00%			100.00%			100.00%				100.0%
LF	68.46%	31.54%									100.0%
TCP1				100.00%							100.0%
TCP2				100.00%							100.0%
TCPS				100.00%							100.0%
TCP12				100.00%							100.0%
TAE				100.00%							100.0%
CPG	100.00%			100.00%			100.00%				100.0%
CPT	100.00%			100.00%			100.00%				100.0%
AE	100.00%			100.00%			100.00%				100.0%
NCP	100.00%			100.00%			100.00%				100.0%
NCPP	100.00%			100.00%			100.00%				100.0%
NCPS	100.00%			100.00%			100.00%				100.0%
kWh		100.00%			100.00%			100.00%			100.0%
kWhP		100.00%			100.00%			100.00%			100.0%
kWhO		100.00%			100.00%			100.00%			100.0%
kWhPJAN		100.00%			100.00%			100.00%			100.0%
kWhPFEB		100.00%			100.00%			100.00%			100.0%
kWhPMAR		100.00%			100.00%			100.00%			100.0%
kWhPAPR		100.00%			100.00%			100.00%			100.0%
kWhPMAY		100.00%			100.00%			100.00%			100.0%
kWhPJUN		100.00%			100.00%			100.00%			100.0%
kWhPJUL		100.00%			100.00%			100.00%			100.0%
kWhPAUG		100.00%			100.00%			100.00%			100.0%
kWhPSEP		100.00%			100.00%			100.00%			100.0%
kWhPOCT		100.00%			100.00%			100.00%			100.0%
kWhPNOV		100.00%			100.00%			100.00%			100.0%
kWhPDEC		100.00%			100.00%			100.00%			100.0%
kWhOJAN		100.00%			100.00%			100.00%			100.0%
kWhOFEB		100.00%			100.00%			100.00%			100.0%
kWhOMAR		100.00%			100.00%			100.00%			100.0%
kWhOAPR		100.00%			100.00%			100.00%			100.0%
kWhOMAY		100.00%			100.00%			100.00%			100.0%

CLASSIFICATION and ALLOCATION BY FUNCTION
Schedule 6.1

Classification Factors	Production			Transmission			Distribution				Total % Allocated
	Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA	
kWhOJUN		100.00%			100.00%			100.00%			100.0%
kWhOJUL		100.00%			100.00%			100.00%			100.0%
kWhOAUG		100.00%			100.00%			100.00%			100.0%
kWhOSEP		100.00%			100.00%			100.00%			100.0%
kWhOCT		100.00%			100.00%			100.00%			100.0%
kWhONOV		100.00%			100.00%			100.00%			100.0%
kWhODEC		100.00%			100.00%			100.00%			100.0%
CUST									100.00%		100.0%
CUSTW									100.00%		100.0%
CUSTM									100.00%		100.0%
CUSTMR									100.00%		100.0%
MINSYSP							60.00%		40.00%		100.0%
MINSYSC							60.00%		40.00%		100.0%
MINSYST							50.00%		50.00%		100.0%
100%DP							100.00%				100.0%
100%DC							100.00%				100.0%
100%DT							100.00%				100.0%
DA1										100.000%	100.0%
DA2										100.000%	100.0%
DA3										100.000%	100.0%
DA4										100.000%	100.0%
DA5										100.000%	100.0%
DA6										100.000%	100.0%
DA7										100.000%	100.0%
DA8										100.000%	100.0%
DA9										100.000%	100.0%
DA10										100.000%	100.0%
REV							100.00%				100.0%
REV-P							100.00%				100.0%
REV-T							100.00%				100.0%
REV-D							100.00%				100.0%
OTHER							100.00%				100.0%
RB	0.91%	1.73%					85.09%		12.28%		100.0%
RB-P	0.91%	1.73%					85.09%		12.28%		100.0%
RB-T	0.91%	1.73%					85.09%		12.28%		100.0%
RB-D	0.91%	1.73%					85.09%		12.28%		100.0%
RBG											

CLASSIFICATION and ALLOCATION BY FUNCTION
Schedule 6.1

Classification Factors	Production			Transmission			Distribution				Total % Allocated
	Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA	
RBIG							87.87%		12.13%		100.0%
RBIG-P							87.87%		12.13%		100.0%
RBIG-T							87.87%		12.13%		100.0%
RBIG-D							87.87%		12.13%		100.0%
RBSG											
RBHG											
RBGG											
RBT											
RBD							87.87%		12.13%		100.0%
RBGP							87.87%		12.13%		100.0%
RBGP-P							87.87%		12.13%		100.0%
RBGP-T							87.87%		12.13%		100.0%
RBGP-D							87.87%		12.13%		100.0%
RBSE							100.00%				100.0%
RBOH							100.00%				100.0%
RBUG							100.00%				100.0%
RBTR							100.00%				100.0%
OM	18.99%	62.49%					16.13%		2.39%		100.0%
OM-P	18.99%	62.49%					16.13%		2.39%		100.0%
OM-T	18.99%	62.49%					16.13%		2.39%		100.0%
OM-D	18.99%	62.49%					16.13%		2.39%		100.0%
OMAG							63.08%		36.92%		100.0%
OMAG-P							63.08%		36.92%		100.0%
OMAG-T							63.08%		36.92%		100.0%
OMAG-D							63.08%		36.92%		100.0%
OMG	23.30%	76.70%									100.0%
OMT											
OMD							87.10%		12.90%		100.0%
OMDLUGT							87.10%		12.90%		100.0%
OMDS&E							91.03%		8.97%		100.0%
MARKET		100.00%									100.0%
GPLT							87.87%		12.13%		100.0%
GPLT-P							87.87%		12.13%		100.0%
GPLT-T							87.87%		12.13%		100.0%
GPLT-D							87.87%		12.13%		100.0%
GRSPLT							87.87%		12.13%		100.0%

CLASSIFICATION and ALLOCATION BY FUNCTION
Schedule 6.1

Classification Factors	Production			Transmission			Distribution				Total % Allocated
	Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA	
GRSPLT-P							87.87%		12.13%		100.0%
GRSPLT-T							87.87%		12.13%		100.0%
GRSPLT-D							87.87%		12.13%		100.0%
NETPLT							87.87%		12.13%		100.0%
NETPLT-P							87.87%		12.13%		100.0%
NETPLT-T							87.87%		12.13%		100.0%
NETPLT-D							87.87%		12.13%		100.0%
TOTCST	10.88%	35.81%					37.90%		15.41%		100.0%
TOTCST-P	10.88%	35.81%					37.90%		15.41%		100.0%
TOTCST-T	10.88%	35.81%					37.90%		15.41%		100.0%
TOTCST-D	10.88%	35.81%					37.90%		15.41%		100.0%
OMP		23.30%	76.70%								100.0%
OMWOP							63.19%		36.81%		100.0%
OMWOP-P							63.19%		36.81%		100.0%
OMWOP-T							63.19%		36.81%		100.0%
OMWOP-D							63.19%		36.81%		100.0%
PROD	23.30%	76.70%									100.0%
OMPT	100.00%										100.0%
RBDnoLights							87.865%		12.135%		100.0%
OTHER											100.0%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DEMAND
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
CP1	100%	33.000%	54.349%	6.179%	6.464%			0.007%	
CP2	100%	30.984%	55.814%	6.495%	6.680%			0.013%	0.014%
CPS	100%	30.984%	55.814%	6.495%	6.680%			0.013%	0.014%
CP12	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
LF	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
TCP1	100%	33.000%	54.349%	6.179%	6.464%			0.007%	
TCP2	100%	30.984%	55.814%	6.495%	6.680%			0.013%	0.014%
TCP5	100%	30.984%	55.814%	6.495%	6.680%			0.013%	0.014%
TCP12	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
TAE									
CPG	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
CPT	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
AE									
NCP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
NCPP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
NCPS	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
kWh									
kWhP									
kWhO									
CUST									
CUSTW									
CUSTM									
CUSTMR									
MINSYSP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
MINSYSC	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
MINSYST	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
100%DP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
100%DC	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
100%DT	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
DA1									
DA2									
DA3									
DA4									
DA5									
DA6									
DA7									
DA8									
DA9									
DA10									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DEMAND
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
REV	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-P	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-T	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-D	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
OTHER									
RB	100%	30.443%	52.839%	6.472%	6.501%	1.099%	2.391%	0.146%	0.108%
RB-P	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
RB-T									
RB-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBG									
RBIG	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBIG-P									
RBIG-T									
RBIG-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBSG									
RBHG									
RBGG									
RBT									
RBD	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBGP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBGP-P									
RBGP-T									
RBGP-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBSE	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBOH	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBUG	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
RBTR	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OM	100%	30.557%	52.529%	6.846%	6.952%	0.912%	2.021%	0.105%	0.078%
OM-P	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
OM-T									
OM-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMAG	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMAG-P									
OMAG-T									
OMAG-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMG	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
OMT									
OMD	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMDLUGT									
OMDS&E	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DEMAND
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
MARKET									
GPLT	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
GPLT-P									
GPLT-T									
GPLT-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
GRSPLT									
GRSPLT-P									
GRSPLT-T									
GRSPLT-D									
NETPLT	100.0000%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
NETPLT-P									
NETPLT-T									
NETPLT-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
TOTCST									
TOTCST-P									
TOTCST-T									
TOTCST-D									
OMP	100%	30.655%	52.261%	7.171%	7.343%	0.750%	1.700%	0.069%	0.051%
OMWOP	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OMWOP-P									
OMWOP-T									
OMWOP-D	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
UNP									
LABORRB									
LABORRR									
TRANSP									
ST									
DC									
PI									
PROD									
OMPT	100%	30.66%	52.26%	7.17%	7.343%	0.75%	1.70%	0.07%	0.05%
RBDnoLights	100%	30.441%	52.846%	6.464%	6.492%	1.103%	2.399%	0.147%	0.109%
OTHER									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - ENERGY
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
CP1									
CP2									
CPS									
CP12									
LF	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
TCP1									
TCP2									
TCPS									
TCP12									
TAE									
CPG									
CPT									
AE									
NCP									
NCPP									
NCPS									
kWh	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
kWhP	100%	23.305%	48.086%	10.626%	14.426%	1.120%	2.310%	0.045%	0.082%
kWhO	100%	23.465%	48.360%	10.526%	14.305%	1.043%	2.174%	0.043%	0.083%
kWhPJAN	100%	26.171%	51.241%	9.951%	12.515%			0.027%	0.096%
kWhPFEB	100%	26.379%	51.066%	9.890%	12.539%			0.024%	0.102%
kWhPMAR	100%	25.286%	51.245%	10.440%	12.885%			0.029%	0.114%
kWhPAPR	100%	21.768%	52.700%	11.167%	14.216%			0.032%	0.117%
kWhPMAY	100%	19.257%	41.187%	12.877%	14.100%	3.463%	8.992%	0.068%	0.057%
kWhPJUN	100%	18.865%	40.286%	12.944%	16.786%	4.353%	6.627%	0.100%	0.040%
kWhPJUL	100%	18.681%	39.621%	12.699%	15.068%	4.657%	9.124%	0.129%	0.021%
kWhPAUG	100%	19.626%	38.564%	12.893%	17.445%	3.514%	7.850%	0.085%	0.024%
kWhPSEP	100%	18.913%	40.732%	12.167%	19.453%	2.683%	5.951%	0.069%	0.034%
kWhPOCT	100%	22.788%	47.712%	10.664%	18.445%	0.127%	0.134%	0.026%	0.103%
kWhPNOV	100%	25.107%	52.573%	8.681%	13.522%			0.024%	0.094%
kWhPDEC	100%	25.487%	52.810%	8.479%	13.115%		-0.008%	0.021%	0.097%
kWhOJAN	100%	26.171%	51.241%	9.951%	12.515%			0.027%	0.096%
kWhOFEB	100%	26.379%	51.066%	9.890%	12.539%			0.024%	0.102%
kWhOMAR	100%	25.286%	51.245%	10.440%	12.885%			0.029%	0.114%
kWhOAPR	100%	21.768%	52.700%	11.167%	14.216%			0.032%	0.117%
kWhOMAY	100%	19.257%	41.187%	12.877%	14.100%	3.463%	8.992%	0.068%	0.057%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - ENERGY
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
kWhOJUN	100%	18.865%	40.286%	12.944%	16.786%	4.353%	6.627%	0.100%	0.040%
kWhOJUL	100%	18.681%	39.621%	12.699%	15.068%	4.657%	9.124%	0.129%	0.021%
kWhOAUG	100%	19.626%	38.564%	12.893%	17.445%	3.514%	7.850%	0.085%	0.024%
kWhOSEP	100%	18.913%	40.732%	12.167%	19.453%	2.683%	5.951%	0.069%	0.034%
kWhOCT	100%	22.788%	47.712%	10.664%	18.445%	0.127%	0.134%	0.026%	0.103%
kWhONOV	100%	25.107%	52.573%	8.681%	13.522%			0.024%	0.094%
kWhODEC	100%	25.487%	52.810%	8.479%	13.115%		-0.008%	0.021%	0.097%
CUST									
CUSTW									
CUSTM									
CUSTMR									
MINSYSP									
MINSYSC									
MINSYST									
100%DP									
100%DC									
100%DT									
DA1									
DA2									
DA3									
DA4									
DA5									
DA6									
DA7									
DA8									
DA9									
DA10									
REV	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-P	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-T	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-D	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
OTHER									
RB	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
RB-P	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
RB-T									
RB-D									
RBG									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - ENERGY
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
RBIG									
RBIG-P									
RBIG-T									
RBIG-D									
RBSG									
RBHG									
RBGG									
RBT									
RBD									
RBGP									
RBGP-P									
RBGP-T									
RBGP-D									
RBSE									
RBOH									
RBUG									
RBTR									
OM	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
OM-P	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
OM-T									
OM-D									
OMAG									
OMAG-P									
OMAG-T									
OMAG-D									
OMG	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
OMT									
OMD									
OMDLUGT									
OMDS&E									
MARKET									
GPLT									
GPLT-P									
GPLT-T									
GPLT-D									
GRSPLT									
GRSPLT-P									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - ENERGY
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
GRSPLT-T									
GRSPLT-D									
NETPLT									
NETPLT-P									
NETPLT-T									
NETPLT-D									
TOTCST									
TOTCST-P									
TOTCST-T									
TOTCST-D									
OMP	100%	23.370%	48.198%	10.585%	14.377%	1.089%	2.254%	0.044%	0.082%
OMWOP									
OMWOP-P									
OMWOP-T									
OMWOP-D									
UNP									
LABORRB									
LABORRR									
TRANSP									
ST									
DC									
PI									
PROD									
OMPT									
RBDnoLights									
OTHER									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - CUSTOMER
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
CP1									
CP2									
CPS									
CP12									
LF									
TCP1									
TCP2									
TCPS									
TCP12									
TAE									
CPG									
CPT									
AE									
NCP									
NCPP									
NCPS									
kWh									
kWhP									
kWhO									
CUST	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
CUSTW	100%	58.726%	35.832%	1.742%	0.447%	1.326%	0.987%	0.881%	0.060%
CUSTM	100%	46.193%	28.185%	6.853%	2.460%	6.257%	9.312%	0.693%	0.047%
CUSTMR	100%	58.726%	35.832%	1.742%	0.447%	1.326%	0.987%	0.881%	0.060%
MINSYSP	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
MINSYSC	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
MINSYST	100%	56.884%	34.708%	1.688%	0.433%	3.082%	2.294%	0.853%	0.058%
100%DP									
100%DC									
100%DT									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - CUSTOMER
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
DA1									
DA2									
DA3									
DA4									
DA5									
DA6									
DA7									
DA8									
DA9									
DA10									
REV	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-P	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-T	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-D	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
OTHER									
RB	100%	46.758%	28.530%	6.622%	2.369%	6.035%	8.937%	0.702%	0.047%
RB-P									
RB-T									
RB-D									
RBG									
RBIG	100%	46.193%	28.185%	6.853%	2.460%	6.257%	9.312%	0.693%	0.047%
RBIG-P									
RBIG-T									
RBIG-D									
RBSG									
RBHG									
RBGG									
RBT									
RBD	100%	46.193%	28.185%	6.853%	2.460%	6.257%	9.312%	0.693%	0.047%
RBGP	100%	46.193%	28.185%	6.853%	2.460%	6.257%	9.312%	0.693%	0.047%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - CUSTOMER
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
RBGP-P									
RBGP-T									
RBGP-D									
RBSE									
RBOH									
RBUG									
RBTR									
OM	100%	49.108%	29.963%	5.664%	1.992%	5.110%	7.376%	0.737%	0.050%
OM-P									
OM-T									
OM-D									
OMAG	100%	56.291%	34.346%	2.735%	0.838%	2.284%	2.604%	0.845%	0.057%
OMAG-P									
OMAG-T									
OMAG-D									
OMG									
OMT									
OMD	100%	49.108%	29.963%	5.664%	1.992%	5.110%	7.376%	0.737%	0.050%
OMDLUGT									
OMDS&E	100%	46.193%	28.185%	6.853%	2.460%	6.257%	9.312%	0.693%	0.047%
MARKET									
GPLT	100%	46.193%	28.185%	6.853%	2.460%	6.257%	9.312%	0.693%	0.047%
GPLT-P									
GPLT-T									
GPLT-D									
GRSPLT									
GRSPLT-P									
GRSPLT-T									
GRSPLT-D									
NETPLT	100%	46.193%	28.185%	6.853%	2.460%	6.257%	9.312%	0.693%	0.047%

CLASSIFICATION AND ALLOCATION BY CUSTOMER - CUSTOMER
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
NETPLT-P									
NETPLT-T									
NETPLT-D									
TOTCST									
TOTCST-P									
TOTCST-T									
TOTCST-D									
OMP									
OMWOP	100%	56.276%	34.338%	2.741%	0.840%	2.290%	2.614%	0.844%	0.057%
OMWOP-P									
OMWOP-T									
OMWOP-D									
UNP									
LABORRB									
LABORRR									
TRANSP									
ST									
DC									
PI									
PROD									
OMPT									
RBDnoLights	100%	46.193%	28.185%	6.853%	2.460%	6.257%	9.312%	0.693%	0.047%
OTHER									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DIRECT ASSIGNMENT
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
CP1									
CP2									
CPS									
CP12									
LF									
TCP1									
TCP2									
TCPS									
TCP12									
TAE									
CPG									
CPT									
AE									
NCP									
NCPP									
NCPS									
kWh									
kWhP									
kWhO									
CUST									
CUSTW									
CUSTM									
CUSTMR									
MINSYSP									
MINSYSC									
MINSYST									
100%DP									
100%DC									
100%DT									
DA1	100%							100.000%	

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DIRECT ASSIGNMENT
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
DA2	100%					100.000%			
DA3									
DA4									
DA5									
DA6									
DA7									
DA8									
DA9									
DA10									
REV	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-P	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-T	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
REV-D	100%	35.797%	44.540%	7.276%	8.996%	1.216%	1.883%	0.204%	0.090%
OTHER									
RB									
RB-P									
RB-T									
RB-D									
RBG									
RBIG									
RBIG-P									
RBIG-T									
RBIG-D									
RBSG									
RBHG									
RBGG									
RBT									
RBD									
RBGP									
RBGP-P									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DIRECT ASSIGNMENT
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
RBGP-T									
RBGP-D									
RBSE									
RBOH									
RBUG									
RBTR									
OM									
OM-P									
OM-T									
OM-D									
OMAG									
OMAG-P									
OMAG-T									
OMAG-D									
OMG									
OMT									
OMD									
OMDLUGT									
OMDS&E									
MARKET									
GPLT									
GPLT-P									
GPLT-T									
GPLT-D									
GRSPLT									
GRSPLT-P									
GRSPLT-T									
GRSPLT-D									
NETPLT									
NETPLT-P									

CLASSIFICATION AND ALLOCATION BY CUSTOMER - DIRECT ASSIGNMENT
Schedule 6.2

Test Year: 2015

<i>Classification Factors</i>	Total Allocated	General Service Rate 1	General Service Rate 2	Service Rate 3	Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
NETPLT-T									
NETPLT-D									
TOTCST									
TOTCST-P									
TOTCST-T									
TOTCST-D									
OMP									
OMWOP									
OMWOP-P									
OMWOP-T									
OMWOP-D									
UNP									
LABORRB									
LABORRR									
TRANSP									
ST									
DC									
PI									
PROD									
OMPT									
RBDnoLights									
OTHER									

FORECAST OF REVENUES FROM CURRENT RATES

Prepared By EES Consulting, Inc.

Schedule 7.1

	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Number of Customers									
Jan-15	3,471	2,021	1,151	63	15	107	80	33	2
Feb-15	3,465	2,019	1,149	62	15	107	80	32	2
Mar-15	3,461	2,013	1,151	62	15	107	80	32	2
Apr-15	3,470	1,943	1,232	61	15	107	80	31	2
May-15	3,483	1,952	1,229	61	15	109	84	31	2
Jun-15	3,479	1,946	1,237	56	15	108	84	31	2
Jul-15	3,480	1,956	1,229	56	15	107	84	31	2
Aug-15	3,449	1,944	1,216	56	15	106	84	26	2
Sep-15	3,461	1,958	1,213	56	15	106	84	27	2
Oct-15	3,437	1,967	1,208	56	15	105	57	27	2
Nov-15	3,462	1,968	1,208	56	15	107	80	27	2
Dec-15	3,475	1,974	1,214	57	15	107	80	27	2
Total / Average	3,466	1,972	1,203	59	15	107	80	30	2
Customer Charge Revenues	Rate: \$/Month	\$36.00	\$48.00	\$60.00	\$145.00	\$46.00	\$56.00	\$25.00	\$42.00
Jan-15	\$134,868	\$72,756	\$55,248	\$3,780	\$2,175			\$825	\$84
Feb-15	\$134,615	\$72,684	\$55,152	\$3,720	\$2,175			\$800	\$84
Mar-15	\$134,495	\$72,468	\$55,248	\$3,720	\$2,175			\$800	\$84
Apr-15	\$135,778	\$69,948	\$59,136	\$3,660	\$2,175			\$775	\$84
May-15	\$145,676	\$70,272	\$58,992	\$3,660	\$2,175	\$5,014	\$4,704	\$775	\$84
Jun-15	\$145,498	\$70,056	\$59,376	\$3,360	\$2,175	\$4,968	\$4,704	\$775	\$84
Jul-15	\$145,428	\$70,416	\$58,992	\$3,360	\$2,175	\$4,922	\$4,704	\$775	\$84
Aug-15	\$144,201	\$69,984	\$58,368	\$3,360	\$2,175	\$4,876	\$4,704	\$650	\$84
Sep-15	\$144,586	\$70,488	\$58,224	\$3,360	\$2,175	\$4,876	\$4,704	\$675	\$84
Oct-15	\$143,112	\$70,812	\$57,984	\$3,360	\$2,175	\$4,830	\$3,192	\$675	\$84
Nov-15	\$135,126	\$70,848	\$57,984	\$3,360	\$2,175			\$675	\$84
Dec-15	\$135,690	\$71,064	\$58,272	\$3,420	\$2,175			\$675	\$84
Total	\$1,679,073	\$851,796	\$692,976	\$42,120	\$26,100	\$29,486	\$26,712	\$8,875	\$1,008
	\$1,570,044	\$834,268	\$613,790	\$41,159	\$22,550	\$24,751	\$23,745	\$8,848	\$933
Forecast kWh									
Jan-15	7,214,918	1,888,192	3,696,988	717,941	902,930	-	-	1,940	6,927
Feb-15	6,655,270	1,755,602	3,398,570	658,237	834,478	-	-	1,579	6,803
Mar-15	5,162,187	1,305,321	2,645,363	538,926	665,172	-	-	1,498	5,906
Apr-15	3,393,317	738,663	1,788,269	378,934	482,407	-	-	1,070	3,975
May-15	3,392,287	653,255	1,397,174	436,820	478,305	117,462	305,033	2,316	1,922
Jun-15	3,098,691	584,581	1,248,344	401,094	520,133	134,876	205,336	3,091	1,237
Jul-15	2,914,342	544,433	1,154,684	370,101	439,126	135,711	265,907	3,774	607
Aug-15	3,414,794	670,177	1,316,881	440,280	595,699	119,983	268,062	2,899	813
Sep-15	3,093,975	585,150	1,260,238	376,444	601,858	82,999	184,116	2,131	1,040
Oct-15	3,252,722	741,238	1,551,952	346,871	599,972	4,121	4,365	860	3,342
Nov-15	6,022,248	1,511,977	3,166,077	522,766	814,349	-	-	1,426	5,653
Dec-15	7,044,778	1,795,476	3,720,338	597,311	923,932	-	(596)	1,492	6,825
Total / Average	54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049
Energy Rates									
Flat Rate:	Flat Rate \$/kWh	\$0.08300	\$0.06400	\$0.04800	\$0.04800	\$0.04900	\$0.04900	\$0.0830	\$0.0840
Seasonal Rate:	Jan \$/kWh								
	Feb \$/kWh								
	Mar \$/kWh								
	Apr \$/kWh								
	May \$/kWh								

FORECAST OF REVENUES FROM CURRENT RATES

Prepared By EES Consulting, Inc.

Schedule 7.1

Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23	
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase			
Jun \$/kWh									
Jul \$/kWh									
Aug \$/kWh									
Sep \$/kWh									
Oct \$/kWh									
Nov \$/kWh									
Dec \$/kWh									
Distribution Charge for \$/kWh:									
Block Rate: 1st Block kWh									
2nd Block kWh									
3rd Block kWh									
4th Block kWh									
1st Block \$/kWh									
2nd Block \$/kWh									
3rd Block \$/kWh									
4th Block \$/kWh									
Energy Revenues									
Jan-15	\$471,872	\$156,720	\$236,607	\$34,461	\$43,341			\$161	\$582
Feb-15	\$435,576	\$145,715	\$217,508	\$31,595	\$40,055			\$131	\$571
Mar-15	\$336,062	\$108,342	\$169,303	\$25,868	\$31,928			\$124	\$496
Apr-15	\$217,525	\$61,309	\$114,449	\$18,189	\$23,156			\$89	\$334
May-15	\$208,621	\$54,220	\$89,419	\$20,967	\$22,959	\$5,756	\$14,947	\$192	\$161
Jun-15	\$189,664	\$48,520	\$79,894	\$19,253	\$24,966	\$6,609	\$10,061	\$257	\$104
Jul-15	\$177,974	\$45,188	\$73,900	\$17,765	\$21,078	\$6,650	\$13,029	\$313	\$51
Aug-15	\$208,955	\$55,625	\$84,280	\$21,133	\$28,594	\$5,879	\$13,135	\$241	\$68
Sep-15	\$189,534	\$48,567	\$80,655	\$18,069	\$28,889	\$4,067	\$9,022	\$177	\$87
Oct-15	\$207,064	\$61,523	\$99,325	\$16,650	\$28,799	\$202	\$214	\$71	\$281
Nov-15	\$392,898	\$125,494	\$202,629	\$25,093	\$39,089			\$118	\$475
Dec-15	\$460,814	\$149,024	\$238,102	\$28,671	\$44,349		-\$29	\$124	\$573
Subtotal	\$3,496,559	\$1,060,247	\$1,686,072	\$277,715	\$377,201	\$29,162	\$60,379	\$1,998	\$3,784
Surcharge									
Total	\$3,496,559	\$1,060,247	\$1,686,072	\$277,715	\$377,201	\$29,162	\$60,379	\$1,998	\$3,784
	\$3,374,069	\$1,013,192	\$1,641,820	\$265,754	\$361,341	\$28,297	\$58,586	\$1,900	\$3,178
Demand kVa or kW									
Jan-15	44,068	17,165	21,825	2,388	2,651	-	-	39	-
Feb-15	46,529	18,261	22,830	2,557	2,844	-	-	37	-
Mar-15	41,952	16,361	21,379	2,068	2,097	-	-	49	-
Apr-15	37,064	13,437	19,951	1,756	1,874	-	-	45	-
May-15	40,211	15,983	19,283	1,859	1,596	452	990	49	-
Jun-15	34,997	13,581	16,832	1,477	1,659	467	919	62	-
Jul-15	34,157	13,055	15,948	1,778	1,830	528	948	70	-
Aug-15	29,618	12,175	13,549	1,380	1,386	301	788	39	-
Sep-15	36,563	14,177	18,043	1,493	1,656	319	825	51	-
Oct-15	41,565	16,985	20,786	1,677	2,026	32	25	34	-
Nov-15	46,050	17,718	23,291	2,129	2,879	-	-	33	-
Dec-15	51,504	20,279	25,578	2,375	3,232	-	-	38	-
Total / Average									
Total	484,278	189,176	239,296	22,937	25,731	2,098	4,495	544	-
Demand Revenues	Rate: \$/kVa								

FORECAST OF REVENUES FROM CURRENT RATES

Prepared By EES Consulting, Inc.

Schedule 7.1

Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23	
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase			
Rate: \$/kW			\$3.00	\$3.00	\$3.00	\$3.00			
Jan-15									
Feb-15									
Mar-15									
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15									
Nov-15									
Dec-15									
Jan-15	\$15,115		\$7,163	\$7,952					
Feb-15	\$16,204		\$7,671	\$8,533					
Mar-15	\$12,494		\$6,203	\$6,291					
Apr-15	\$10,893		\$5,269	\$5,623					
May-15	\$14,691		\$5,578	\$4,789	\$1,355	\$2,970			
Jun-15	\$13,566		\$4,430	\$4,977	\$1,402	\$2,757			
Jul-15	\$15,251		\$5,334	\$5,489	\$1,583	\$2,845			
Aug-15	\$11,564		\$4,141	\$4,157	\$904	\$2,363			
Sep-15	\$12,877		\$4,479	\$4,968	\$957	\$2,475			
Oct-15	\$11,283		\$5,032	\$6,079	\$96	\$76			
Nov-15	\$15,024		\$6,386	\$8,638					
Dec-15	\$16,823		\$7,126	\$9,697					
Total	\$165,787		\$68,812	\$77,193	\$6,295	\$13,486			
	\$160,865		\$66,769	\$74,902	\$6,108	\$13,086			
Total Revenues	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23	
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase			
Jan-15	\$621,855	\$229,476	\$291,855	\$45,404	\$53,468		\$986	\$666	
Feb-15	\$586,396	\$218,399	\$272,660	\$42,986	\$50,763		\$931	\$655	
Mar-15	\$483,051	\$180,810	\$224,551	\$35,791	\$40,394		\$924	\$580	
Apr-15	\$364,196	\$131,257	\$173,585	\$27,118	\$30,954		\$864	\$418	
May-15	\$368,988	\$124,492	\$148,411	\$30,205	\$29,922	\$12,124	\$22,621	\$967	\$245
Jun-15	\$348,728	\$118,576	\$139,270	\$27,043	\$32,119	\$12,979	\$17,523	\$1,032	\$188
Jul-15	\$338,653	\$115,604	\$132,892	\$26,459	\$28,742	\$13,155	\$20,579	\$1,088	\$135
Aug-15	\$364,720	\$125,609	\$142,648	\$28,635	\$34,925	\$11,659	\$20,202	\$891	\$152
Sep-15	\$346,997	\$119,055	\$138,879	\$25,908	\$36,032	\$9,900	\$16,200	\$852	\$171
Oct-15	\$361,459	\$132,335	\$157,309	\$25,042	\$37,053	\$5,128	\$3,482	\$746	\$365
Nov-15	\$543,048	\$196,342	\$260,613	\$34,839	\$49,901			\$793	\$559
Dec-15	\$613,327	\$220,088	\$296,374	\$39,217	\$56,221		-\$29	\$799	\$657
Subtotal	\$5,341,419	\$1,912,043	\$2,379,048	\$388,647	\$480,495	\$64,944	\$100,577	\$10,873	\$4,792
Surcharge									
Total	\$5,341,419	\$1,912,043	\$2,379,048	\$388,647	\$480,495	\$64,944	\$100,577	\$10,873	\$4,792
Actual Revenue 2014	\$5,160,147.57	\$1,847,460	\$2,310,712	\$373,682	\$458,793	\$59,157	\$95,417	\$10,748	\$4,178
difference	3.5%	3.4%	2.9%	3.9%	4.5%	8.9%	5.1%	1.2%	12.8%

FORECAST CUSTOMERS AND ENERGY SALES
Schedule 8.1

	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Current kWh Forecast:									
2015	53,036,901	12,394,852	25,562,803	5,613,970	7,625,077	577,484	1,195,642	23,361	43,712
Forecast Year: 2015	54,659,528	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049
Forecast Year: 2016	54,823,755	12,812,444	26,424,033	5,803,109	7,881,972	596,940	1,235,924	24,148	45,185
Forecast Year: 2017	54,830,727	12,814,074	26,427,394	5,803,847	7,882,974	597,016	1,236,081	24,151	45,190
Forecast Year: 2018	54,830,727	12,814,074	26,427,394	5,803,847	7,882,974	597,016	1,236,081	24,151	45,190
Forecast Year: 2019	54,830,727	12,814,074	26,427,394	5,803,847	7,882,974	597,016	1,236,081	24,151	45,190
Current Customer Forecast:									
2015	3,465	1,972	1,203	59	13	107	80	30	2
Forecast Year: 2015	3,470	1,976	1,203	59	15	107	80	30	2
Forecast Year: 2016	3,462	1,967	1,203	59	15	107	80	30	2
Forecast Year: 2017	3,500	1,991	1,215	59	15	108	80	30	2
Forecast Year: 2018	3,534	2,011	1,227	60	15	109	80	30	2
Forecast Year: 2019	3,568	2,031	1,240	60	15	110	80	30	2

	Total	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Forecast Rate Class Customer Count									
Jan-15	3,471	2,021	1,151	63	15	107	80	33	2
Feb-15	3,465	2,019	1,149	62	15	107	80	32	2
Mar-15	3,461	2,013	1,151	62	15	107	80	32	2
Apr-15	3,470	1,943	1,232	61	15	107	80	31	2
May-15	3,483	1,952	1,229	61	15	109	84	31	2
Jun-15	3,479	1,946	1,237	56	15	108	84	31	2
Jul-15	3,480	1,956	1,229	56	15	107	84	31	2
Aug-15	3,449	1,944	1,216	56	15	106	84	26	2
Sep-15	3,461	1,958	1,213	56	15	106	84	27	2
Oct-15	3,437	1,967	1,208	56	15	105	57	27	2
Nov-15	3,462	1,968	1,208	56	15	107	80	27	2
Dec-15	3,475	1,974	1,214	57	15	107	80	27	2
Total Average Forecast Customers	3,466	1,972	1,203	59	15	107	80	30	2

FORECAST CUSTOMERS AND ENERGY SALES
Schedule 8.1

Customer Information

Weighting Factors for:

	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Customers Meters & Services	\$ 50.00	\$ 50.00	\$ 250.00	\$ 350.00	\$ 125.00	\$ 250.00	\$ 50.00	\$ 50.00
Customer Billing and Collection	1.00	1.00	1.00	1.00	0.42	0.42	1.00	1.00
Customer Meter Reading	1.00	1.00	1.00	1.00	0.42	0.42	1.00	1.00

Weighted Number of Customers

	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Customers Meters & Services	213,425	98,588	60,154	14,625	5,250	13,354	19,875	1,479
Customer Billing and Collection	3,358	1,972	1,203	59	15	45	33	30
Customer Meter Reading	3,358	1,972	1,203	59	15	45	33	30

Provided Services

	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Power Purchased from Utility*	1	1	1	1	1	1	1	1
Reg & Shaping from Utility*	1	1	1	1	1	1	1	1
Uses Utility Transmission*	1	1	1	1	1	1	1	1
Uses Primary Distribution*	1	1	1	1	1	1	1	1
Uses Secondary Distribution*	1	1	1	1	1	1	1	1

Test Date Forecast Rate Class Sales kWh

	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Jan-15	1,888,192	3,696,988	717,941	902,930			1,940	6,927
Feb-15	1,755,602	3,398,570	658,237	834,478			1,579	6,803
Mar-15	1,305,321	2,645,363	538,926	665,172			1,498	5,906
Apr-15	738,663	1,788,269	378,934	482,407			1,070	3,975
May-15	653,255	1,397,174	436,820	478,305	117,462	305,033	2,316	1,922
Jun-15	584,581	1,248,344	401,094	520,133	134,876	205,336	3,091	1,237
Jul-15	544,433	1,154,684	370,101	439,126	135,711	265,907	3,774	607
Aug-15	670,177	1,316,881	440,280	595,699	119,983	268,062	2,899	813
Sep-15	585,150	1,260,238	376,444	601,858	82,999	184,116	2,131	1,040
Oct-15	741,238	1,551,952	346,871	599,972	4,121	4,365	860	3,342
Nov-15	1,511,977	3,166,077	522,766	814,349			1,426	5,653
Dec-15	1,795,476	3,720,338	597,311	923,932		(596)	1,492	6,825
Total Sales	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049

Forecast Rate Class Sales kWh

	General Service Rate 1	General Service Rate 2	General Service Rate 3	General Service Rate 4	Irrigation Single Phase	Irrigation Poly Phase	2nd Meter	OSIN 22 & 23
Jan-15	1,888,192	3,696,988	717,941	902,930			1,940	6,927
Feb-15	1,755,602	3,398,570	658,237	834,478			1,579	6,803
Mar-15	1,305,321	2,645,363	538,926	665,172			1,498	5,906
Apr-15	738,663	1,788,269	378,934	482,407			1,070	3,975
May-15	653,255	1,397,174	436,820	478,305	117,462	305,033	2,316	1,922
Jun-15	584,581	1,248,344	401,094	520,133	134,876	205,336	3,091	1,237
Jul-15	544,433	1,154,684	370,101	439,126	135,711	265,907	3,774	607
Aug-15	670,177	1,316,881	440,280	595,699	119,983	268,062	2,899	813
Sep-15	585,150	1,260,238	376,444	601,858	82,999	184,116	2,131	1,040
Oct-15	741,238	1,551,952	346,871	599,972	4,121	4,365	860	3,342
Nov-15	1,511,977	3,166,077	522,766	814,349			1,426	5,653
Dec-15	1,795,476	3,720,338	597,311	923,932		(596)	1,492	6,825
Total Sales	12,774,064	26,344,879	5,785,726	7,858,361	595,152	1,232,222	24,076	45,049

FORECAST CUSTOMER DEMAND
Schedule 8.2

Billing Demand - kVa	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	5,038			2,388	2,651				
Feb-15	5,401			2,557	2,844				
Mar-15	4,165			2,068	2,097				
Apr-15	3,631			1,756	1,874				
May-15	4,897			1,859	1,596	452	990		
Jun-15	4,522			1,477	1,659	467	919		
Jul-15	5,084			1,778	1,830	528	948		
Aug-15	3,855			1,380	1,386	301	788		
Sep-15	4,292			1,493	1,656	319	825		
Oct-15	3,761			1,677	2,026	32	25		
Nov-15	5,008			2,129	2,879				
Dec-15	5,608			2,375	3,232				
Total	55,262			22,937	25,731	2,098	4,495		

Individual Load Factor	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	15%	23%	40%	46%			7%	38%
Feb-15	14%	22%	38%	44%			6%	40%
Mar-15	11%	17%	35%	43%			4%	32%
Apr-15	8%	12%	30%	36%			3%	24%
May-15	5%	10%	32%	40%	35%	41%	6%	14%
Jun-15	6%	10%	38%	44%	40%	31%	7%	9%
Jul-15	6%	10%	28%	32%	35%	38%	7%	5%
Aug-15	7%	13%	43%	58%	54%	46%	10%	9%
Sep-15	6%	10%	35%	50%	36%	31%	6%	8%
Oct-15	6%	10%	28%	40%	17%	23%	3%	17%
Nov-15	12%	19%	34%	39%			6%	32%
Dec-15	12%	20%	34%	38%			5%	35%

Individual NCP (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	44,092	17,165	21,825	2,388	2,651			39	24
Feb-15	46,555	18,261	22,830	2,557	2,844			37	26
Mar-15	41,977	16,361	21,379	2,068	2,097			49	24
Apr-15	37,087	13,437	19,951	1,756	1,874			45	23
May-15	40,230	15,983	19,283	1,859	1,596	452	990	49	19
Jun-15	35,016	13,581	16,832	1,477	1,659	467	919	62	19
Jul-15	34,173	13,055	15,948	1,778	1,830	528	948	70	16
Aug-15	29,630	12,175	13,549	1,380	1,386	301	788	39	12
Sep-15	36,581	14,177	18,043	1,493	1,656	319	825	51	18
Oct-15	41,592	16,985	20,786	1,677	2,026	32	25	34	27
Nov-15	46,075	17,718	23,291	2,129	2,879			33	25
Dec-15	51,530	20,279	25,578	2,375	3,232			38	26
Maximum	51,530	20,279	25,578	2,557	3,232	528	990	70	27

FORECAST CUSTOMER DEMAND
Schedule 8.2

Group Coincidence Factor	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	28%	37%	50%	44%			45%	72%
Feb-15	36%	47%	48%	45%			45%	78%
Mar-15	27%	35%	48%	48%			30%	75%
Apr-15	17%	26%	35%	36%			21%	55%
May-15	16%	18%	31%	35%	51%	51%	26%	61%
Jun-15	12%	16%	37%	34%	48%	48%	22%	49%
Jul-15	15%	21%	40%	36%	60%	60%	34%	53%
Aug-15	17%	21%	42%	44%	90%	90%	37%	62%
Sep-15	15%	17%	34%	36%	59%	59%	27%	48%
Oct-15	13%	22%	33%	36%	51%	51%	20%	60%
Nov-15	23%	34%	42%	38%			56%	67%
Dec-15	30%	37%	48%	39%			53%	67%

Rate Class NCP @ Meter (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	15,466	4,889	8,178	1,203	1,160			17	18
Feb-15	19,906	6,600	10,761	1,227	1,280			17	20
Mar-15	13,856	4,430	7,408	984	1,000			15	18
Apr-15	8,692	2,274	5,105	623	669			10	13
May-15	7,970	2,539	3,533	584	554	230	505	13	12
Jun-15	6,060	1,594	2,652	549	572	225	443	14	9
Jul-15	7,627	1,921	3,429	713	650	315	566	24	8
Aug-15	7,153	2,090	2,863	585	616	270	707	15	8
Sep-15	7,036	2,172	3,060	500	602	189	490	14	9
Oct-15	8,128	2,253	4,543	549	732	16	13	7	16
Nov-15	14,198	4,162	8,012	902	1,087			18	17
Dec-15	17,987	6,037	9,524	1,134	1,253			20	18
Maximum	19,906	6,600	10,761	1,227	1,280	315	707	24	20

Rate Class NCP @ Meter (kW) - Winter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	15,466	4,889	8,178	1,203	1,160			17	18
Feb-15	19,906	6,600	10,761	1,227	1,280			17	20
Mar-15	13,856	4,430	7,408	984	1,000			15	18
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15	8,128	2,253	4,543	549	732	16	13	7	16
Nov-15	14,198	4,162	8,012	902	1,087			18	17
Dec-15	17,987	6,037	9,524	1,134	1,253			20	18
Maximum	19,906	6,600	10,761	1,227	1,280	16	13	20	20

FORECAST CUSTOMER DEMAND
Schedule 8.2

Rate Class NCP @ Meter (kW) - Summer	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15									
Feb-15									
Mar-15									
Apr-15	8,692	2,274	5,105	623	669			10	13
May-15	7,970	2,539	3,533	584	554	230	505	13	12
Jun-15	6,060	1,594	2,652	549	572	225	443	14	9
Jul-15	7,627	1,921	3,429	713	650	315	566	24	8
Aug-15	7,153	2,090	2,863	585	616	270	707	15	8
Sep-15	7,036	2,172	3,060	500	602	189	490	14	9
Oct-15									
Nov-15									
Dec-15									
Maximum	8,692	2,539	5,105	713	669	315	707	24	13

Rate Class NCP @ Primary Voltage (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Line Losses:		4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%
Jan-15	16,188	5,118	8,560	1,259	1,214			18	18
Feb-15	20,835	6,908	11,264	1,285	1,340			17	21
Mar-15	14,502	4,637	7,754	1,030	1,047			15	19
Apr-15	9,098	2,380	5,343	652	700			10	13
May-15	8,342	2,658	3,698	611	580	241	528	13	12
Jun-15	6,343	1,669	2,776	575	599	236	464	14	10
Jul-15	7,983	2,011	3,589	747	680	330	592	25	9
Aug-15	7,487	2,188	2,996	612	645	283	740	15	8
Sep-15	7,365	2,274	3,203	524	630	198	513	15	9
Oct-15	8,508	2,358	4,755	574	766	17	14	7	17
Nov-15	14,861	4,357	8,386	944	1,137			19	17
Dec-15	18,826	6,319	9,969	1,187	1,312			21	19
Maximum	20,835	6,908	11,264	1,285	1,340	330	740	25	21

NCP @ Primary Voltage (kW) - Winter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	16,188	5,118	8,560	1,259	1,214			18	18
Feb-15	20,835	6,908	11,264	1,285	1,340			17	21
Mar-15	14,502	4,637	7,754	1,030	1,047			15	19
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15	8,508	2,358	4,755	574	766	17	14	7	17
Nov-15	14,861	4,357	8,386	944	1,137			19	17
Dec-15	18,826	6,319	9,969	1,187	1,312			21	19
Maximum	20,835	6,908	11,264	1,285	1,340	17	14	21	21

FORECAST CUSTOMER DEMAND
Schedule 8.2

NCP @ Primary Voltage (kW) - Summer	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15									
Feb-15									
Mar-15									
Apr-15	9,098	2,380	5,343	652	700			10	13
May-15	8,342	2,658	3,698	611	580	241	528	13	12
Jun-15	6,343	1,669	2,776	575	599	236	464	14	10
Jul-15	7,983	2,011	3,589	747	680	330	592	25	9
Aug-15	7,487	2,188	2,996	612	645	283	740	15	8
Sep-15	7,365	2,274	3,203	524	630	198	513	15	9
Oct-15									
Nov-15									
Dec-15									
Maximum	9,098	2,658	5,343	747	700	330	740	25	13

Rate Class NCP @ Input Voltage (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Line Losses:		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Jan-15	16,518	5,222	8,735	1,285	1,239			19	19
Feb-15	21,260	7,049	11,494	1,311	1,367			18	21
Mar-15	14,798	4,731	7,912	1,051	1,068			16	20
Apr-15	9,284	2,428	5,452	665	715			10	13
May-15	8,512	2,712	3,774	624	592	246	539	13	12
Jun-15	6,472	1,703	2,833	586	611	241	474	15	10
Jul-15	8,145	2,052	3,662	762	694	336	604	26	9
Aug-15	7,640	2,232	3,058	624	658	289	755	16	8
Sep-15	7,515	2,320	3,268	534	643	202	523	15	9
Oct-15	8,682	2,406	4,852	586	782	17	14	7	17
Nov-15	15,164	4,446	8,558	963	1,161			20	18
Dec-15	19,211	6,448	10,172	1,211	1,338			22	19
Maximum	21,260	7,049	11,494	1,311	1,367	336	755	26	21

NCP @ Input Voltage (kW) - Winter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	16,518	5,222	8,735	1,285	1,239			19	19
Feb-15	21,260	7,049	11,494	1,311	1,367			18	21
Mar-15	14,798	4,731	7,912	1,051	1,068			16	20
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15	8,682	2,406	4,852	586	782	17	14	7	17
Nov-15	15,164	4,446	8,558	963	1,161			20	18
Dec-15	19,211	6,448	10,172	1,211	1,338			22	19
Maximum	21,260	7,049	11,494	1,311	1,367	17	14	22	21

FORECAST CUSTOMER DEMAND
Schedule 8.2

NCP @ Input Voltage (kW) - Summer	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15									
Feb-15									
Mar-15									
Apr-15	9,284	2,428	5,452	665	715			10	13
May-15	8,512	2,712	3,774	624	592	246	539	13	12
Jun-15	6,472	1,703	2,833	586	611	241	474	15	10
Jul-15	8,145	2,052	3,662	762	694	336	604	26	9
Aug-15	7,640	2,232	3,058	624	658	289	755	16	8
Sep-15	7,515	2,320	3,268	534	643	202	523	15	9
Oct-15									
Nov-15									
Dec-15									
Maximum	9,284	2,712	5,452	762	715	336	755	26	13

System Coincidence Factor		General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15		100%	100%	99%	83%	58%	65%	47%	57%
Feb-15		99%	100%	100%	100%	100%	100%	8%	
Mar-15		97%	100%	99%	100%	48%	31%	39%	78%
Apr-15		100%	100%	100%	93%	5%	19%	24%	33%
May-15		100%	86%	100%	78%	59%	60%	37%	22%
Jun-15		89%	100%	100%	84%	71%	64%	57%	18%
Jul-15		97%	98%	100%	97%	94%	99%	47%	12%
Aug-15		76%	100%	95%	94%	90%	92%	77%	4%
Sep-15		100%	92%	96%	92%	76%	85%	71%	19%
Oct-15		99%	100%	88%	100%	4%	12%	15%	57%
Nov-15		100%	100%	96%	100%	27%	23%	79%	56%
Dec-15		100%	99%	98%	97%	41%	57%	61%	70%

Coincident Peak (CP) @ Input (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	16,283	5,222	8,735	1,277	1,030			9	11
Feb-15	21,148	6,979	11,494	1,307	1,367			1	
Mar-15	14,650	4,608	7,912	1,040	1,068			6	15
Apr-15	9,214	2,428	5,452	665	661			2	4
May-15	7,508	2,712	3,232	624	462	145	326	5	3
Jun-15	5,931	1,513	2,833	585	515	171	304	8	2
Jul-15	7,936	1,982	3,589	762	674	315	601	12	1
Aug-15	6,920	1,692	3,058	591	616	260	692	12	0
Sep-15	7,044	2,320	3,005	515	595	153	444	11	2
Oct-15	8,533	2,373	4,852	513	782	1	2	1	10
Nov-15	15,088	4,424	8,558	920	1,161			16	10
Dec-15	19,040	6,448	10,077	1,191	1,297			13	13
Total CP Demand - Bottom Up	139,295	42,701	72,796	9,989	10,229	1,045	2,368	96	71
Peak Month	21,148	6,979	11,494	1,307	1,367			1	

FORECAST kWh AT INPUT
Schedule 8.3

kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	7,713,190	2,018,593	3,952,307	767,523	965,288			2,074	7,405
Feb-15	7,114,892	1,876,846	3,633,280	703,696	892,109			1,688	7,273
Mar-15	5,518,695	1,395,468	2,828,056	576,145	711,110			1,602	6,314
Apr-15	3,627,664	789,676	1,911,769	405,104	515,722			1,144	4,250
May-15	3,626,563	698,369	1,493,664	466,988	511,337	125,574	326,099	2,476	2,055
Jun-15	3,312,691	624,953	1,334,557	428,794	556,054	144,191	219,516	3,304	1,322
Jul-15	3,115,611	582,032	1,234,428	395,661	469,453	145,083	284,271	4,035	649
Aug-15	3,650,624	716,460	1,407,827	470,687	636,839	128,269	286,574	3,099	869
Sep-15	3,307,649	625,561	1,347,271	402,442	643,423	88,731	196,831	2,278	1,112
Oct-15	3,477,359	792,429	1,659,132	370,827	641,407	4,406	4,666	919	3,573
Nov-15	6,438,153	1,616,396	3,384,731	558,869	870,589			1,525	6,043
Dec-15	7,531,300	1,919,474	3,977,270	638,562	987,740		-637	1,595	7,296
Total Purchases - bottom up	58,434,390	13,656,258	28,164,293	6,185,296	8,401,070	636,254	1,317,321	25,738	48,161
<i>growth in Purchases against Recorded (bottom-up)</i>		3%	3%	3%	3%	3%	3%	3%	3%

On-Peak Energy Use by Percentage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	56%	56%	56%	56%	56%	56%	56%	56%	56%
Feb-15	60%	60%	60%	60%	60%	60%	60%	60%	60%
Mar-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
Apr-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
May-15	58%	58%	58%	58%	58%	58%	58%	58%	58%
Jun-15	63%	63%	63%	63%	63%	63%	63%	63%	63%
Jul-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
Aug-15	62%	62%	62%	62%	62%	62%	62%	62%	62%
Sep-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
Oct-15	61%	61%	61%	61%	61%	61%	61%	61%	61%
Nov-15	57%	57%	57%	57%	57%	57%	57%	57%	57%
Dec-15	56%	56%	56%	56%	56%	56%	56%	56%	56%
Total	59%	59%	59%	59%	59%	61%	61%	60%	59%

On-Peak kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	4,354,636	1,139,637	2,231,354	433,320	544,973			1,171	4,181
Feb-15	4,274,395	1,127,548	2,182,756	422,758	535,950			1,014	4,369
Mar-15	3,338,939	844,291	1,711,040	348,581	430,238			969	3,820
Apr-15	2,218,108	482,842	1,168,937	247,698	315,335			699	2,598
May-15	2,099,487	404,299	864,711	270,348	296,023	72,697	188,785	1,433	1,190
Jun-15	2,078,631	392,142	837,401	269,058	348,910	90,476	137,741	2,073	830
Jul-15	1,903,219	355,543	754,069	241,695	286,772	88,626	173,651	2,465	396
Aug-15	2,248,365	441,257	867,059	289,889	392,219	78,999	176,497	1,909	535
Sep-15	2,007,171	379,607	817,561	244,213	390,447	53,844	119,442	1,383	675
Oct-15	2,134,753	486,473	1,018,542	227,651	393,760	2,705	2,864	564	2,193
Nov-15	3,674,005	922,415	1,931,535	318,925	496,811			870	3,449
Dec-15	4,244,532	1,081,788	2,241,532	359,884	556,676		(359)	899	4,112
Total	34,576,241	8,057,843	16,626,498	3,674,019	4,988,114	387,348	798,622	15,449	28,348

FORECAST kWh AT INPUT
Schedule 8.3

Off-Peak Energy Use by Percentage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	44%	44%	44%	44%	44%	44%	44%	44%	44%
Feb-15	40%	40%	40%	40%	40%	40%	40%	40%	40%
Mar-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
Apr-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
May-15	42%	42%	42%	42%	42%	42%	42%	42%	42%
Jun-15	37%	37%	37%	37%	37%	37%	37%	37%	37%
Jul-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
Aug-15	38%	38%	38%	38%	38%	38%	38%	38%	38%
Sep-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
Oct-15	39%	39%	39%	39%	39%	39%	39%	39%	39%
Nov-15	43%	43%	43%	43%	43%	43%	43%	43%	43%
Dec-15	44%	44%	44%	44%	44%	44%	44%	44%	44%
Total	41%	41%	41%	41%	41%	39%	39%	40%	41%

Off-Peak kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	3,358,554	878,956	1,720,953	334,202	420,315			903	3,224
Feb-15	2,840,497	749,298	1,450,524	280,939	356,159			674	2,904
Mar-15	2,179,756	551,177	1,117,016	227,564	280,872			633	2,494
Apr-15	1,409,556	306,835	742,832	157,406	200,388			444	1,651
May-15	1,527,075	294,070	628,953	196,640	215,314	52,877	137,314	1,042	865
Jun-15	1,234,059	232,810	497,155	159,736	207,144	53,715	81,775	1,231	493
Jul-15	1,212,392	226,489	480,359	153,965	182,680	56,457	110,620	1,570	253
Aug-15	1,402,259	275,203	540,767	180,798	244,619	49,270	110,078	1,190	334
Sep-15	1,300,478	245,954	529,710	158,229	252,976	34,887	77,389	896	437
Oct-15	1,342,606	305,956	640,590	143,176	247,647	1,701	1,802	355	1,380
Nov-15	2,764,148	693,981	1,453,196	239,944	373,777			655	2,595
Dec-15	3,286,767	837,686	1,735,738	278,678	431,064		(278)	696	3,184
Total Off-Peak Energy	23,858,149	5,598,416	11,537,794	2,511,276	3,412,956	248,906	518,699	10,289	19,812

Summary of Future Test Period Seasonal Load Data Power Supply

- System kWh @ Input Voltage- Winter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-15	7,713,190	2,018,593	3,952,307	767,523	965,288			2,074	7,405
Feb-15	7,114,892	1,876,846	3,633,280	703,696	892,109			1,688	7,273
Mar-15	5,518,695	1,395,468	2,828,056	576,145	711,110			1,602	6,314
Apr-15									
May-15									
Jun-15									
Jul-15									
Aug-15									
Sep-15									
Oct-15	3,477,359	792,429	1,659,132	370,827	641,407	4,406	4,666	919	3,573
Nov-15	6,438,153	1,616,396	3,384,731	558,869	870,589			1,525	6,043
Dec-15	7,531,300	1,919,474	3,977,270	638,562	987,740		-637	1,595	7,296
Total Winter	37,793,588	9,619,206	19,434,777	3,615,621	5,068,242	4,406	4,029	9,402	37,904

FORECAST kWh AT INPUT
Schedule 8.3

		General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23	
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase			
-System kWh @ Input Voltage- Summer	Total									
	Jan-15									
	Feb-15									
	Mar-15									
	Apr-15	3,627,664	789,676	1,911,769	405,104	515,722		1,144	4,250	
	May-15	3,626,563	698,369	1,493,664	466,988	511,337	125,574	326,099	2,476	
	Jun-15	3,312,691	624,953	1,334,557	428,794	556,054	144,191	219,516	3,304	
	Jul-15	3,115,611	582,032	1,234,428	395,661	469,453	145,083	284,271	4,035	
	Aug-15	3,650,624	716,460	1,407,827	470,687	636,839	128,269	286,574	3,099	
	Sep-15	3,307,649	625,561	1,347,271	402,442	643,423	88,731	196,831	2,278	
	Oct-15									
	Nov-15									
	Dec-15									
Total Summer		20,640,802	4,037,052	8,729,516	2,569,675	3,332,828	631,848	1,313,292	16,336	10,256
CP @ Input Voltage- Winter	Total									
	Jan-15	16,283	5,222	8,735	1,277	1,030		9	11	
	Feb-15	21,148	6,979	11,494	1,307	1,367		1		
	Mar-15	14,650	4,608	7,912	1,040	1,068		6	15	
	Apr-15									
	May-15									
	Jun-15									
	Jul-15									
	Aug-15									
	Sep-15									
	Oct-15	8,533	2,373	4,852	513	782	1	2	1	
	Nov-15	15,088	4,424	8,558	920	1,161			16	
	Dec-15	19,040	6,448	10,077	1,191	1,297			13	
Total Winter		94,742	30,055	51,628	6,247	6,705	1	2	46	59
CP @ Input Voltage- Summer	Total									
	Jan-15									
	Feb-15									
	Mar-15									
	Apr-15	9,214	2,428	5,452	665	661		2	4	
	May-15	7,508	2,712	3,232	624	462	145	326	5	
	Jun-15	5,931	1,513	2,833	585	515	171	304	8	
	Jul-15	7,936	1,982	3,589	762	674	315	601	12	
	Aug-15	6,920	1,692	3,058	591	616	260	692	12	
	Sep-15	7,044	2,320	3,005	515	595	153	444	11	
	Oct-15									
	Nov-15									
	Dec-15									
Total Summer		44,553	12,647	21,169	3,742	3,523	1,044	2,366	50	12

RECORDED CUSTOMERS AND ENERGY SALES
Schedule 8.4

Number of Customers / Services	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	3,467	2,021	1,151	63	11	107	80	33	2
Feb-14	3,461	2,019	1,149	62	11	107	80	32	2
Mar-14	3,457	2,013	1,151	62	11	107	80	32	2
Apr-14	3,466	1,943	1,232	61	11	107	80	31	2
May-14	3,479	1,952	1,229	61	11	109	84	31	2
Jun-14	3,480	1,946	1,237	56	16	108	84	31	2
Jul-14	3,480	1,956	1,229	56	15	107	84	31	2
Aug-14	3,449	1,944	1,216	56	15	106	84	26	2
Sep-14	3,461	1,958	1,213	56	15	106	84	27	2
Oct-14	3,437	1,967	1,208	56	15	105	57	27	2
Nov-14	3,462	1,968	1,208	56	15	107	80	27	2
Dec-14	3,475	1,974	1,214	57	15	107	80	27	2
Total Average	3,465	1,972	1,203	59	13	107	80	30	2

Historic Energy, Demand And Customer Count
Historic Year

Input Recorded Data	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Energy Sales (kWh)	53,036,901	12,394,852	25,562,803	5,613,970	7,625,077	577,484	1,195,642	23,361	43,712
Total Billing Capacity (kVa)	53,622			22,256	24,967	2,036	4,362		
Avg. Monthly Billing Capacity (kVa)	4,468			1,855	2,081	170	363		
Number of Customers	3,465	1,972	1,203	59	13	107	80	30	2
Ratio of NCP to Avg. Billing Capacity				1	1	2	2		
Rate Classes NCP Demand at Meter	20,314	6,404	10,442	1,191	1,242	306	686	23	19
Estimated Based on Recorded Data									
Annual NCP Load Factor	30%	22%	28%	54%	70%	22%	20%	11%	26%
Rate Classes CP Demand at Input Voltage	20,520	6,772	11,152	1,268	1,327			1	
Annual CP Load Factor	30%	21%	26%	51%	66%			189%	
Average On-Peak kWh as a % of Total kWh		59%	59%	59%	59%	61%	61%	60%	59%
Average Off-Peak kWh as a % of Total kWh		41%	41%	41%	41%	39%	39%	40%	41%

Load Data And Customer Sales
By Rate Class
-- Recorded Year --

kWh Sales at the Meter	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	7,000,735	1,832,139	3,587,239	696,628	876,126			1,882	6,721
Feb-14	6,457,701	1,703,485	3,297,680	638,697	809,706			1,532	6,601
Mar-14	5,008,942	1,266,571	2,566,833	522,927	645,426			1,454	5,731
Apr-14	3,292,583	716,735	1,735,182	367,685	468,086			1,038	3,857
May-14	3,291,583	633,862	1,355,697	423,853	464,106	113,975	295,978	2,247	1,865
Jun-14	3,006,703	567,227	1,211,286	389,187	504,692	130,872	199,240	2,999	1,200
Jul-14	2,827,827	528,271	1,120,406	359,114	426,090	131,682	258,013	3,662	589
Aug-14	3,313,422	650,282	1,277,788	427,210	578,015	116,421	260,104	2,813	789
Sep-14	3,002,127	567,779	1,222,826	365,269	583,991	80,535	178,650	2,068	1,009
Oct-14	3,156,161	719,234	1,505,881	336,574	582,161	3,999	4,235	834	3,243
Nov-14	5,843,471	1,467,092	3,072,089	507,247	790,174			1,384	5,485
Dec-14	6,835,646	1,742,175	3,609,896	579,579	896,504		(578)	1,448	6,622
Total Sales	53,036,901	12,394,852	25,562,803	5,613,970	7,625,077	577,484	1,195,642	23,361	43,712

**RECORDED CUSTOMER DEMAND
Schedule 8.5**

Metered Demand - kVA	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	4,889			2,317	2,572				
Feb-14	5,241			2,481	2,760				
Mar-14	4,041			2,006	2,035				
Apr-14	3,523			1,704	1,819				
May-14	4,752			1,804	1,549	438	961		
Jun-14	4,388			1,433	1,610	453	892		
Jul-14	4,933			1,725	1,775	512	920		
Aug-14	3,740			1,339	1,344	292	764		
Sep-14	4,165			1,449	1,607	309	800		
Oct-14	3,649			1,628	1,966	31	25		
Nov-14	4,859			2,066	2,794				
Dec-14	5,441			2,305	3,137				
Total	53,622			22,256	24,967	2,036	4,362		

Individual Load Factor		General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14		14.79%	22.77%	40.41%	45.78%			6.74%	38.21%
Feb-14		14.31%	22.15%	38.31%	43.66%			6.41%	39.55%
Mar-14		10.72%	16.63%	35.03%	42.63%			4.15%	32.45%
Apr-14		7.63%	12.45%	29.96%	35.74%			3.33%	24.10%
May-14		5.49%	9.74%	31.58%	40.28%	34.96%	41.41%	6.32%	13.72%
Jun-14		5.98%	10.30%	37.73%	43.54%	40.09%	31.03%	6.96%	8.98%
Jul-14		5.61%	9.73%	27.98%	32.26%	34.57%	37.68%	7.28%	5.15%
Aug-14		7.40%	13.06%	42.87%	57.79%	53.55%	45.74%	9.91%	8.78%
Sep-14		5.73%	9.70%	35.02%	50.48%	36.15%	31.00%	5.84%	7.87%
Oct-14		5.87%	10.04%	27.80%	39.79%	17.35%	23.12%	3.40%	16.74%
Nov-14		11.85%	18.88%	34.11%	39.28%			6.02%	31.82%
Dec-14		11.90%	19.55%	33.80%	38.42%			5.25%	34.66%

Individual NCP (kW)	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Power Factor:				100%	100%	100%	100%		
Jan-14	42,783	16,656	21,178	2,317	2,572			38	24
Feb-14	45,173	17,719	22,152	2,481	2,760			36	25
Mar-14	40,731	15,875	20,744	2,006	2,035			47	24
Apr-14	35,986	13,039	19,359	1,704	1,819			43	22
May-14	39,036	15,508	18,710	1,804	1,549	438	961	48	18
Jun-14	33,977	13,178	16,332	1,433	1,610	453	892	60	19
Jul-14	33,158	12,667	15,475	1,725	1,775	512	920	68	15
Aug-14	28,751	11,813	13,147	1,339	1,344	292	764	38	12
Sep-14	35,495	13,756	17,507	1,449	1,607	309	800	49	18
Oct-14	40,357	16,480	20,169	1,628	1,966	31	25	33	26
Nov-14	44,707	17,192	22,600	2,066	2,794			32	24
Dec-14	50,000	19,677	24,819	2,305	3,137			37	26
Maximum	50,000	19,677	24,819	2,481	3,137	512	961	68	26

**RECORDED CUSTOMER DEMAND
Schedule 8.5**

Group Coincidence Factor	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	28.48%	37.47%	50.39%	43.76%			45.05%	72.18%
Feb-14	36.14%	47.14%	48.00%	45.00%			45.32%	78.49%
Mar-14	27.08%	34.65%	47.60%	47.69%			30.35%	75.20%
Apr-14	16.92%	25.59%	35.46%	35.70%			21.42%	54.77%
May-14	15.89%	18.32%	31.41%	34.73%	50.96%	50.96%	25.56%	61.26%
Jun-14	11.74%	15.76%	37.18%	34.49%	48.24%	48.24%	22.21%	48.54%
Jul-14	14.72%	21.50%	40.12%	35.52%	59.68%	59.68%	34.36%	52.70%
Aug-14	17.17%	21.13%	42.35%	44.45%	89.79%	89.79%	37.32%	61.81%
Sep-14	15.32%	16.96%	33.52%	36.36%	59.36%	59.36%	27.43%	47.99%
Oct-14	13.26%	21.86%	32.71%	36.11%	50.96%	50.96%	20.42%	59.55%
Nov-14	23.49%	34.40%	42.35%	37.74%			56.12%	67.40%
Dec-14	29.77%	37.24%	47.74%	38.76%			52.96%	67.40%

Rate Class NCP @ Meter (kW)	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	15,007	4,744	7,935	1,167	1,126		17	17
Feb-14	19,315	6,404	10,442	1,191	1,242		16	19
Mar-14	13,444	4,298	7,188	955	970		14	18
Apr-14	8,434	2,206	4,953	604	649		9	12
May-14	7,733	2,464	3,428	567	538	223	490	12
Jun-14	5,880	1,547	2,574	533	555	219	430	13
Jul-14	7,400	1,864	3,327	692	631	306	549	23
Aug-14	6,941	2,028	2,778	567	598	262	686	14
Sep-14	6,828	2,108	2,969	486	584	184	475	13
Oct-14	7,887	2,186	4,408	532	710	16	13	7
Nov-14	13,777	4,039	7,775	875	1,054		18	16
Dec-14	17,453	5,858	9,242	1,100	1,216		20	17
Maximum	19,315	6,404	10,442	1,191	1,242	306	686	23

Rate Class NCP @ Primary Voltage (kW)	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Line Losses:	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%
Jan-14	15,707	4,966	8,306	1,222	1,178		18	18
Feb-14	20,216	6,703	10,929	1,247	1,300		17	20
Mar-14	14,072	4,499	7,524	1,000	1,016		15	19
Apr-14	8,828	2,309	5,184	633	680		10	13
May-14	8,094	2,579	3,588	593	563	234	512	13
Jun-14	6,154	1,619	2,694	558	581	229	450	14
Jul-14	7,746	1,951	3,482	725	660	320	575	24
Aug-14	7,265	2,123	2,907	594	625	275	718	15
Sep-14	7,146	2,206	3,108	508	612	192	497	14
Oct-14	8,255	2,288	4,614	557	743	17	13	7
Nov-14	14,420	4,227	8,137	916	1,104		19	17
Dec-14	18,267	6,132	9,673	1,152	1,273		21	18
Maximum	20,216	6,703	10,929	1,247	1,300	320	718	24

**RECORDED CUSTOMER DEMAND
Schedule 8.5**

Rate Class NCP @ Input Voltage (kW)	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Line Losses:	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Jan-14	16,028	5,067	8,475	1,247	1,202		18	18
Feb-14	20,629	6,840	11,152	1,272	1,327		17	21
Mar-14	14,359	4,591	7,678	1,020	1,036		15	19
Apr-14	9,008	2,356	5,290	645	693		10	13
May-14	8,259	2,631	3,662	605	574	238	523	13
Jun-14	6,280	1,652	2,749	569	593	234	459	14
Jul-14	7,904	1,991	3,553	739	673	326	587	25
Aug-14	7,413	2,166	2,967	606	638	280	733	15
Sep-14	7,292	2,251	3,171	519	624	196	507	14
Oct-14	8,424	2,335	4,708	569	758	17	13	7
Nov-14	14,714	4,314	8,304	934	1,126			19
Dec-14	18,640	6,257	9,870	1,175	1,299			21
Maximum	20,629	6,840	11,152	1,272	1,327	326	733	25

System Coincidence Factor	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	100.00%	100.00%	99.35%	83.17%	58.15%	64.95%	46.95%	57.32%
Feb-14	99.00%	100.00%	99.69%	100.00%	99.87%	100.00%	8.21%	
Mar-14	97.39%	100.00%	98.95%	100.00%	47.54%	31.34%	38.85%	78.11%
Apr-14	100.00%	100.00%	100.00%	92.50%	4.64%	19.01%	24.11%	32.73%
May-14	100.00%	85.64%	100.00%	78.04%	58.95%	60.44%	36.96%	21.68%
Jun-14	88.83%	100.00%	99.85%	84.29%	70.93%	64.20%	56.85%	17.54%
Jul-14	96.57%	98.00%	100.00%	97.16%	93.72%	99.36%	46.75%	11.54%
Aug-14	75.79%	100.00%	94.63%	93.65%	90.02%	91.59%	76.50%	4.17%
Sep-14	100.00%	91.95%	96.28%	92.50%	75.71%	84.90%	71.34%	19.23%
Oct-14	98.64%	100.00%	87.52%	100.00%	4.29%	11.54%	15.12%	57.07%
Nov-14	99.53%	100.00%	95.51%	100.00%	27.19%	22.98%	78.80%	56.25%
Dec-14	100.00%	99.07%	98.33%	96.93%	40.63%	56.80%	61.40%	70.00%

Coincident Peak (CP) @ Input (kW)	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
	Total	Rate 1	Rate 2	Rate 3	Rate 4	Phase		
Jan-14	15,800	5,067	8,475	1,239	1,000		8	10
Feb-14	20,520	6,772	11,152	1,268	1,327		1	
Mar-14	14,215	4,471	7,678	1,009	1,036		6	15
Apr-14	8,940	2,356	5,290	645	641		2	4
May-14	7,285	2,631	3,136	605	448	141	316	5
Jun-14	5,755	1,468	2,749	568	500	166	295	8
Jul-14	7,700	1,923	3,482	739	654	306	583	12
Aug-14	6,715	1,642	2,967	573	598	252	671	12
Sep-14	6,835	2,251	2,916	499	577	149	431	10
Oct-14	8,280	2,303	4,708	498	758	1	2	1
Nov-14	14,640	4,293	8,304	892	1,126			15
Dec-14	18,475	6,257	9,778	1,156	1,259			13
Total	135,160	41,434	70,635	9,692	9,925	1,014	2,298	94
Peak Month	20,520	6,772	11,152	1,268	1,327			1

RECORDED kWh AT INPUT
Schedule 8.6

kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	7,484,215	1,958,669	3,834,979	744,738	936,632			2,012	7,185
Feb-14	6,903,679	1,821,130	3,525,422	682,806	865,625			1,638	7,057
Mar-14	5,354,866	1,354,042	2,744,102	559,041	690,000			1,554	6,127
Apr-14	3,519,973	766,234	1,855,016	393,078	500,413			1,110	4,123
May-14	3,518,904	677,637	1,449,323	453,125	496,158	121,846	316,419	2,402	1,994
Jun-14	3,214,350	606,400	1,294,939	416,065	539,547	139,910	213,000	3,206	1,283
Jul-14	3,023,121	564,754	1,197,783	383,915	455,516	140,776	275,832	3,915	630
Aug-14	3,542,251	695,191	1,366,034	456,714	617,934	124,461	278,067	3,007	843
Sep-14	3,209,458	606,991	1,307,276	390,495	624,322	86,097	190,988	2,211	1,079
Oct-14	3,374,130	768,905	1,609,879	359,818	622,366	4,275	4,527	892	3,467
Nov-14	6,247,029	1,568,411	3,284,252	542,278	844,744			1,480	5,864
Dec-14	7,307,725	1,862,492	3,859,200	619,606	958,418		(618)	1,548	7,079
Total Purchases - Bottom Up	56,699,702	13,250,857	27,328,205	6,001,678	8,151,675	617,366	1,278,215	24,974	46,731

Historic Load Reconciliation	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Secondary Line Losses		4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%
Primary Line Losses		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Recorded Energy Purchases kWh	Total	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14
	Recorded Energy Purchases kWh	56,698,965	7,431,880	6,867,760	5,353,210	3,578,585	3,587,555	3,285,305	2,730,420
Bottom-Up Energy Purchases kWh	56,699,702	7,484,215	6,903,679	5,354,866	3,519,973	3,518,904	3,214,350	3,023,121	3,542,251
% Difference	0.00%	-1%	-1%	0%	2%	2%	2%	-10%	1%

Measured System Demand kW	CP @ Input Demand kW	135,160	15,800	20,520	14,215	8,940	7,285	5,755	7,700	6,715
	% Difference		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

On-Peak Energy Use by Percentage	Average	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	56%	56%	56%	56%	56%	56%	56%	56%	56%
Feb-14	60%	60%	60%	60%	60%	60%	60%	60%	60%
Mar-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
Apr-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
May-14	58%	58%	58%	58%	58%	58%	58%	58%	58%
Jun-14	63%	63%	63%	63%	63%	63%	63%	63%	63%
Jul-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
Aug-14	62%	62%	62%	62%	62%	62%	62%	62%	62%
Sep-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
Oct-14	61%	61%	61%	61%	61%	61%	61%	61%	61%
Nov-14	57%	57%	57%	57%	57%	57%	57%	57%	57%
Dec-14	56%	56%	56%	56%	56%	56%	56%	56%	56%
Total (Derived)	60%	59%	59%	59%	59%	61%	61%	60%	59%

**RECORDED kWh AT INPUT
Schedule 8.6**

On-Peak kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	4,225,363	1,105,806	2,165,114	420,457	528,795			1,136	4,057
Feb-14	4,147,505	1,094,075	2,117,959	410,208	520,039			984	4,240
Mar-14	3,239,819	819,227	1,660,246	338,233	417,466			940	3,707
Apr-14	2,152,261	468,508	1,134,236	240,344	305,974			679	2,521
May-14	2,037,162	392,297	839,041	262,323	287,235	70,539	183,181	1,391	1,154
Jun-14	2,016,925	380,501	812,542	261,070	338,552	87,790	133,652	2,012	805
Jul-14	1,846,719	344,989	731,684	234,520	278,259	85,995	168,496	2,391	385
Aug-14	2,181,620	428,158	841,320	281,283	380,576	76,654	171,257	1,852	519
Sep-14	1,947,586	368,338	793,291	236,963	378,856	52,246	115,897	1,342	655
Oct-14	2,071,380	472,031	988,306	220,893	382,071	2,625	2,779	547	2,128
Nov-14	3,564,938	895,032	1,874,195	309,457	482,063			844	3,346
Dec-14	4,118,529	1,049,674	2,174,990	349,201	540,151		(348)	872	3,990
Total On-Peak Energy - Bottom-Up	33,549,808	7,818,637	16,132,923	3,564,952	4,840,036	375,849	774,914	14,991	27,506

Off-Peak Energy Use by Percentage	Average	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	44%	44%	44%	44%	44%	44%	44%	44%	44%
Feb-14	40%	40%	40%	40%	40%	40%	40%	40%	40%
Mar-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
Apr-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
May-14	42%	42%	42%	42%	42%	42%	42%	42%	42%
Jun-14	37%	37%	37%	37%	37%	37%	37%	37%	37%
Jul-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
Aug-14	38%	38%	38%	38%	38%	38%	38%	38%	38%
Sep-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
Oct-14	39%	39%	39%	39%	39%	39%	39%	39%	39%
Nov-14	43%	43%	43%	43%	43%	43%	43%	43%	43%
Dec-14	44%	44%	44%	44%	44%	44%	44%	44%	44%
Total (Derived)	40%	41%	41%	41%	41%	39%	39%	40%	41%

Off-Peak kWh @ Input Voltage	Total	General Service	General Service	General Service	General Service	Irrigation Single	Irrigation Poly	2nd Meter	OSIN 22 & 23
		Rate 1	Rate 2	Rate 3	Rate 4	Phase	Phase		
Jan-14	3,258,852	852,863	1,669,865	324,281	407,838			876	3,129
Feb-14	2,756,174	727,055	1,407,464	272,599	345,586			654	2,817
Mar-14	2,115,047	534,815	1,083,856	220,808	272,534			614	2,420
Apr-14	1,367,712	297,726	720,780	152,733	194,439			431	1,602
May-14	1,481,742	285,340	610,282	190,802	208,922	51,307	133,238	1,012	840
Jun-14	1,197,425	225,899	482,397	154,994	200,995	52,120	79,348	1,194	478
Jul-14	1,176,401	219,765	466,099	149,395	177,257	54,781	107,336	1,523	245
Aug-14	1,360,632	267,033	524,714	175,431	237,357	47,807	106,810	1,155	324
Sep-14	1,261,872	238,652	513,985	153,532	245,467	33,851	75,091	869	424
Oct-14	1,302,749	296,874	621,573	138,926	240,295	1,651	1,748	344	1,339
Nov-14	2,682,091	673,380	1,410,056	232,821	362,682			635	2,518
Dec-14	3,189,196	812,818	1,684,210	270,405	418,267		(270)	676	3,090
Total Off-Peak Energy - Bottom-Up	23,149,894	5,432,221	11,195,282	2,436,726	3,311,639	241,517	503,301	9,984	19,224