

# 2008 Electric System Cost-of-Service Study

Public Utility District No. 1  
of Okanogan County, Washington

May 2009





# 2008 Electric System Cost-of-Service Study

Public Utility District No. 1  
of Okanogan County, Washington

May 2009







May 8, 2009

Mr. John R. Grubich  
General Manager  
Okanogan County Public Utility District  
P.O. Box 912  
1331 2nd Avenue North  
Okanogan, Washington 98840

Subject: **2008 Electric System Cost-of-Service Study**

Dear Mr. Grubich:

R. W. Beck, Inc., is pleased to submit this final report on the 2008 Electric System Cost-of-Service Study for Okanogan County Public Utility District. The report describes the development of a cost-of-service study that will provide Okanogan County PUD with an understanding of costs to provide electric service to various customer classes and a basis for evaluating future rate options. This report sets forth and summarizes the methodology, assumptions and results of the analysis.

The preparation of the cost-of-service analysis and this report was a collaborative effort by Okanogan County PUD staff and our staff. On behalf of R. W. Beck, we wish to express our appreciation for your assistance on this effort along with the assistance of other Okanogan County PUD staff members who provided the timely information and review necessary for the successful completion of this project.

Once again, we appreciate the opportunity to be of service to Okanogan County PUD.

Sincerely,

R. W. BECK, INC.

A handwritten signature in black ink that reads 'Richard Cuthbert'.

Richard W. Cuthbert  
Principal and Senior Director





# Public Utility District No. 1 of Okanogan County

## 2008 Electric System Cost-of-Service Study

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# 2008 Electric System Cost-of-Service Study

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## Overview

Okanogan County Public Utility District (Okanogan County PUD or the District) requested that R. W. Beck, Inc., complete a cost-of-service study for the District so that it would have a viable basis for making future rate change decisions. The District's last rate changes were made in 2001 based on across-the-board rate increases for all customer classes to meet the financial needs at that time without reference to a cost-of-service study.

The District's 2008 cost-of-service analysis was prepared using the District's normalized test year 2007 (TY 2007) revenue requirements and followed the general framework discussed in the January 1992 "NARUC Electric Utility Cost Allocation Manual" (NARUC Manual). This report presents the results of this TY 2007 cost-of-service analysis. The results of this study provide the District with a better understanding of its costs to provide electric service to its various customer classes, and also serve as a basis to explore potential rate adjustment options in the future.

## Background

The District currently has six major customer classes,<sup>1</sup> each with separate rates. The customer and rate classes are defined as follows:

- **Residential:** Service applicable to each individual customer/family residing in a single family dwelling or multiple family building, and to a farm which processes only its own products.
- **General Service:** Service applicable to any one individual customer complex for which another specific rate schedule is not available.
- **Primary Industrial:** Service applicable to any load with measured monthly demand of at least 1,000 kW and not more than a 10,000 kW average annual increase.
- **Irrigation:** Applicable to service for irrigation or drainage and incidental farm use. The schedule is based on continuous service for the irrigation season of April 1 through October 31.
- **Frost Control:** Applicable to service to wind machines or pumps used only for frost protection.
- **Street Lighting:** Applicable to any publicly owned organization constituted by State law for lighting of streets, alleys and thoroughfares.

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<sup>1</sup> In addition to the six customer classes listed, the District has additional rate schedules for New Single Large Loads (service schedule number 5) and Area Lighting (service schedule number 10).

# Okanogan County PUD

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All of the customer classes have a monthly basic charge and one or more energy charges with either uniform or declining block rate structures. The General Service and Industrial classes also have demand charges. The District's current rates are summarized in Table 1.

**Table 1**  
**Okanogan County PUD**  
**Existing Rates as of February 2009**

	Rates	Units
<b>Residential Rates</b>		
Basic Charge	10.00	dollars per month
Energy Charge	4.400	cents per kWh
Minimum Charge	10.00	dollars per month
<b>General Service Rates</b>		
Basic Charge	12.00	dollars per month
Energy Charge		
0-15,000 kWh	5.300	cents per kWh
15,000+ kWh	4.800	cents per kWh
Demand Charge	2.00	dollars per kW > 50 kW per month
Minimum Charge	12.00	dollars per month
<b>Industrial Rates</b>		
Basic Charge	760.00	dollars per month
Energy Charge	3.750	cents per kWh
Demand Charge	2.25	dollars per kW per month
Minimum Charge	760.00	dollars per month
<b>Irrigation Rates</b>		
Horsepower		
0 - 74.9 HP	1.55	dollars per HP per month
75+ HP	1.00	dollars per HP per month
Energy Charge	2.870	cents per kWh
<b>Frost Control Rates</b>		
Facilities Charge	3.45	dollars per HP per year
Energy Charge	5.300	cents per kWh
<b>Street Lighting Rates</b>		
175W MVP or 100W HPS	6.40	dollars per month
400W MVP or 200W HPS	9.80	dollars per month

The District's last electric system rate change was made in 2001. Since then, the District's annual energy sales have increased approximately 45 percent, and the average number of member customers has increased by approximately 6 percent.

The results of the TY 2007 cost-of-service analysis are summarized in this report. A summary of the District's TY 2007 revenue requirements is provided in Appendix A. The detailed functionalization of normalized TY 2007 revenue requirements is provided in Appendix B, the detailed classification of the revenue requirements is provided in Appendix C, and the detailed allocation of revenue requirements to customer classes is provided in Appendix D. A summary of the cost-of-service results by customer class along with unit cost estimates for TY 2007 are also included in Appendix D. The methodology and results of the load research analysis that was used in this cost-of-service analysis is provided in Appendix E.

## Methodology

The process of developing this cost-of-service analysis included the functionalization, classification and allocation of the District's TY 2007 revenue requirements in collaboration with District staff and management. The District's revenue requirements were normalized for known and measurable changes occurring since 2007 and were organized by various functions. Each of the functionalized revenue requirement items was classified into demand, energy or customer components. The classified revenue requirements were then allocated to customer classes based on appropriate allocation factors developed for each classified cost component. Estimated revenues at existing rates for each rate class were compared to the cost-of-service results to determine the percentage rate change necessary for each rate class to achieve the cost-of-service level. Unit demand, energy and customer costs were also developed. This methodology is consistent with the general framework discussed in the NARUC Manual.

## Key Assumptions

A number of assumptions were necessary in the preparation of this study. The following key assumptions were made in the preparation of the cost-of-service analysis.

- **Revenue Neutral Analysis:** No overall increase or decrease in TY 2007 revenue requirements or rates was assumed. The resulting Debt Service Coverage Ratio (DSCR) for the adjusted TY 2007 revenue requirement is 8.39 and the Times Interest Earned Ratio (TIER) is 12.82.
- **Historical Test Year:** The revenue requirements presented in this report were developed based on historical audited District calendar year 2007 results with normalizations. The rate base was developed based on the average of historical audited calendar year end results from years 2006 and 2007.

- **Allocation Methodology for Production and Transmission Demand Costs:** Production and transmission demand costs were allocated using both the peak responsibility and average and excess methods of demand cost allocation. The two methodologies are described later in this report, and the results using each methodology are presented.

## District's 2007 Revenue Requirements

The District's revenue requirements for this cost-of-service study were developed in accordance with standard cost-of-service procedures and methodologies used in the electric utility industry. Revenue requirements consist of the sum of the electric system's operating costs plus an amount associated with serving the electric system's debt and capital funding needs. The net revenue requirement from rates, after accounting for other income sources available to the District, is the total electric system cost of service used in this study.

The historical test year used in this study is based on actual operations for the twelve-month period ending December 31, 2007. These test year results are based on the audited December 31, 2007 operating and financial results of the District, including both actual revenues realized and actual operating costs. A normalized revenue requirements analysis was prepared using adjustments for several modifications to reflect more normal operating conditions as well as significant known and measurable changes. These normalization adjustments typically include a restatement of the test period data to reflect any abnormal events, unusual circumstances, or non-recurring items, as well as any significant known and measurable changes that have occurred since the test year. Detailed tables for the normalized revenue requirements analysis are provided in Appendix A.

The District's normalized operating results and revenue requirements for TY 2007 are summarized in Table 2 and Figure 1. The pro forma normalizing adjustments made in preparing this revenue requirements analysis are included in Appendix A. In aggregate, the adjustments resulted in annual test year revenues of \$43.5 million for the District, test year operating expenses of \$37.9 million, and a total electric system revenue requirement of \$47.6 million. The adjusted revenue requirement from rates is \$42.9 million. This adjusted test year revenue requirements level was used as the basis for the cost-of-service analysis presented in the next section of this report.

Table 2  
Okanogan County PUD  
Summary of TY 2007 Revenue Requirements

Description	Historical Test Year 2007	Pro forma Adjustments	Adjusted Test Year 2007
Total Revenues From Sales of Electricity	42,853,635	-	42,853,635
Other Electric Revenues	690,773	-	690,773
Total Revenues	43,544,408	-	43,544,408
Operating Expenses	37,373,419	(323,191)	37,050,227
Other Expenses	826,412	-	826,412
Total Operating Cost of Service	38,199,831	(323,191)	37,876,640
Margins or Increase in Net Assets	9,447,737	323,191	9,770,928
Operating Revenue Requirements	47,647,568	-	47,647,568
Total Non-Operating Revenues	4,103,159	-	4,103,159
Total Revenue Requirements	47,647,568	-	47,647,568
Less Interest Income	(2,168,599)	-	(2,168,599)
Less Contributions in Aid of Construction	(1,934,560)	-	(1,934,560)
Less Other Revenues	(690,773)	-	(690,773)
Revenue Requirements from Rates	42,853,635	-	42,853,635
Revenue Increase (Decrease)	-	-	-
Percent Change	-	-	0.0%
Debt Service Coverage Ratio (DSCR)	8.18	-	8.39
TIER (Operating)	7.47	-	7.86
TIER (Total)	12.43	-	12.82

## Cost-of-Service Analysis

### Functionalization

The detailed costs that compose the District's normalized TY 2007 revenue requirements were assigned to production, transmission and distribution functions. Administrative and general costs were either directly assigned to the distribution function or functionalized based on labor ratios. Figure 1 shows the District's test year functionalized revenue requirements from rates. See Appendix B for analysis of the functionalized TY 2007 revenue requirements.

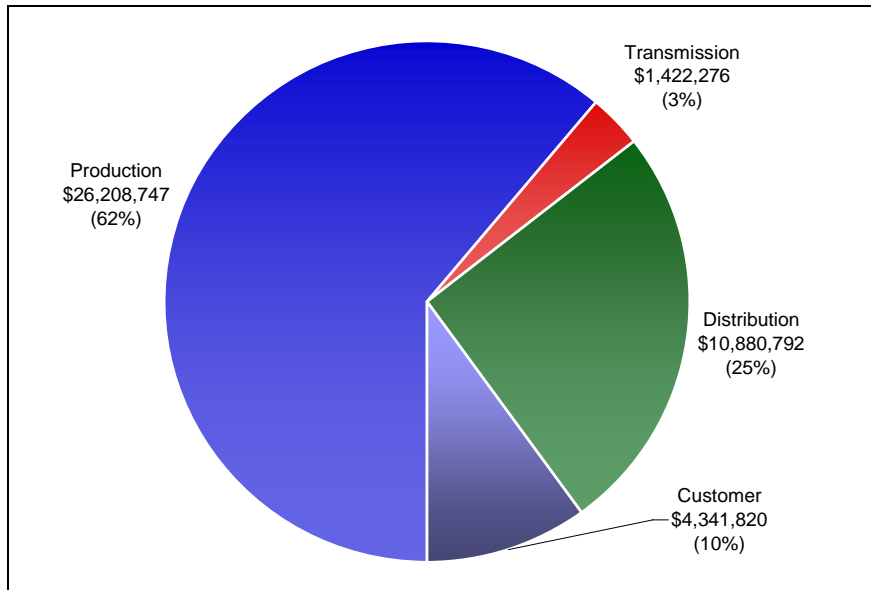


Figure 1: Okanogon County PUD TY 2007 Functionalized Revenue Requirements from Rates

### Classification

Table 3 provides a summary of the classification of the TY 2007 revenue requirements from rates divided into demand, energy and customer components. Classification of costs was generally performed using the methodologies set forth in the NARUC Manual.

Table 3  
Okanogon County PUD  
Classification of Cost of Service  
(TY 2007)

Description	Demand	Energy	Customer	Total
Production	\$8,588,213	\$17,620,533	\$0	\$26,208,747
Transmission	1,422,276	0	0	1,422,276
Distribution	10,767,201	0	4,455,411	15,222,612
Total Cost of Service	\$20,777,691	\$17,620,533	\$4,455,411	\$42,853,635

Figure 2 shows the classification of the test year revenue requirements from rates. See Appendix C for a more detailed classification.

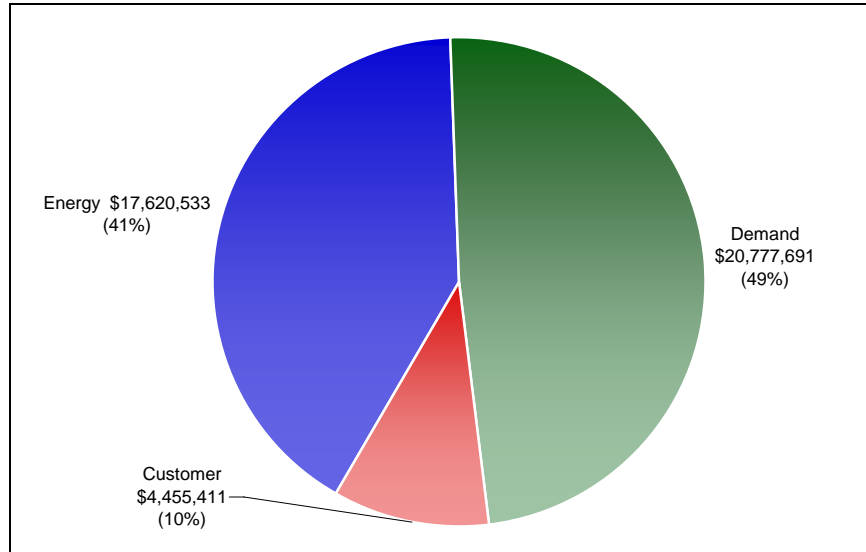


Figure 2: Okanogon County PUD Classification of TY 2007 Revenue Requirements

### Allocation

After functionalized costs were classified into cost components, an allocation was made of these costs to the District's customer classes. The three basic methods of allocating demand costs to classes of service discussed in the NARUC Manual are: (a) the peak responsibility (coincident peak) method, (b) the non-coincident peak method, and (c) the average and excess demand method. Under the peak responsibility method, system demand costs are allocated among classes in proportion to each class's load at the time of the system peak. Under the non-coincident peak method, system demand costs are allocated to classes in proportion to class maximum loads, regardless of time of occurrence. The average and excess demand method allocates costs to rate classes using a factor that combines the classes' average demands and non-coincident peak demands. Variations of these methods are also commonly used.

The main allocation factors developed for this cost-of-service analysis are described below:

Allocation Factor	Description
<b>4 CP</b>	The 4 coincident peak allocator represents each class's contribution to the system peak during the 4 peak months of the year, based on 2007 load research analysis results provided in Appendix E.
<b>12 NCP</b>	The 12 non-coincident peak allocator relates the peak demand for each customer class, not necessarily coincident with the system peak, to the sum of peak demands for all classes during the 12 peak months of the year, based on 2007 load research analysis results.
<b>Average and Excess</b>	The average and excess allocator combines the class's average demands and non-coincident peak demands, based on 2007 load research analysis results.
<b>Energy</b>	The energy allocator represents each class's share of annual energy sold, excluding sales for resale.
<b>Customer Allocator</b>	The customer allocator relates the number of customers within each class to the total number of District customers served.
<b>Weighted Customer Allocators</b>	The weighted customer allocators adjust the customer allocator by the relative service level required for each customer class. The three weighted customer allocators are for the cost of meters, meter reading and customer service.
<b>Other Allocators</b>	Other allocators were developed based on intermediate results of the cost-of-service analysis.

The District does not have current load research information that could be used to develop the demand allocators described above. Therefore, coincident and non-coincident peak estimates were developed using comparable load factors from utilities similar to the District and data on the system peak and monthly retail energy sales. The methodology and results of this analysis are presented in Appendix E.

For the peak responsibility method, demand-related generation and transmission costs were allocated using the 4 CP allocator as this is representative of variations in the District's expected peak demand requirements. For the average and excess method, these costs were allocated using the average and excess allocator, which combines the class's average demands and non-coincident peak demands. In both analyses, energy-related production costs were allocated on a per-kilowatt hour basis, demand-related distribution costs were allocated based on 12 NCP allocators, and customer-related costs were assigned to classes of service on the basis of either the customer allocator or one of several weighted customer allocation factors.

The demand, energy and customer allocation factors used in this study are presented in Appendix D. The estimated cost of service for each of the District's main customer



classes using both the peak responsibility method and the average and excess method is summarized in Table 4.

**Table 4**  
**Okanogan County PUD**  
**Allocated Cost of Service by Customer Class**  
**(TY 2007)**

	Demand	Energy	Customer	Total
<b>Peak Responsibility Method</b>				
Residential	\$11,483,919	\$8,216,281	\$3,565,650	\$23,265,850
General Service	7,001,886	5,730,114	630,146	13,362,146
Industrial	1,168,523	1,695,300	3,483	2,867,307
Irrigation	1,081,200	1,930,326	98,849	3,110,375
Frost Control	6,999	11,447	40,990	59,436
Street Lights	35,163	37,065	116,292	188,521
<b>Total</b>	<b>\$20,777,691</b>	<b>\$17,620,533</b>	<b>\$4,455,411</b>	<b>\$42,853,635</b>
<b>Average and Excess Method</b>				
Residential	\$10,862,289	\$8,216,281	\$3,565,650	\$22,644,220
General Service	6,316,437	5,730,114	630,146	12,676,697
Industrial	1,147,486	1,695,300	3,483	2,846,269
Irrigation	2,386,021	1,930,326	98,849	4,415,195
Frost Control	31,015	11,447	40,990	83,452
Street Lights	34,443	37,065	116,292	187,801
<b>Total</b>	<b>\$20,777,691</b>	<b>\$17,620,533</b>	<b>\$4,455,411</b>	<b>\$42,853,635</b>

## Summary of Cost-of-Service Analysis Results

In Table 5 below, the District's TY 2007 cost-of-service results are compared to revenues from existing rates by customer class to determine whether rate changes are warranted. Revenues under existing rates are shown in the first column, and the second column provides the allocated cost of service for each customer class. The third column summarizes the amount that revenues from existing rates over or under recover the allocated cost of service. The last column shows the percentage that revenues from current rates would need to be reduced or increased if rates were to be adjusted to reflect cost-of-service levels for each class.

Table 5  
 Okanogon County PUD  
 Summary of Cost-of-Service Results  
 (TY 2007)

Peak Responsibility Method

Customer Class	Adjusted Revenue Under Existing Rates	Allocated Cost of Service	Over (Under) Cost of Service	Percent Change in Revenue
Residential	\$20,352,572	\$23,265,850	(\$2,913,279)	14.3%
General Service	15,016,586	13,362,146	1,654,441	-11.0%
Industrial	3,632,696	2,867,307	765,389	-21.1%
Irrigation	3,632,724	3,110,375	522,349	-14.4%
Frost Control	69,391	59,436	9,955	-14.3%
Street Lights	149,665	188,521	(38,856)	26.0%
<b>Total</b>	<b>\$42,853,635</b>	<b>\$42,853,635</b>	<b>\$0</b>	<b>0.0%</b>

Average and Excess Method

Customer Class	Adjusted Revenue Under Existing Rates	Allocated Cost of Service	Over (Under) Cost of Service	Percent Change in Revenue
Residential	\$20,352,572	\$22,644,220	(\$2,291,648)	11.3%
General Service	15,016,586	12,676,697	2,339,889	-15.6%
Industrial	3,632,696	2,846,269	786,427	-21.6%
Irrigation	3,632,724	4,415,195	(782,471)	21.5%
Frost Control	69,391	83,452	(14,061)	20.3%
Street Lights	149,665	187,801	(38,136)	25.5%
<b>Total</b>	<b>\$42,853,635</b>	<b>\$42,853,635</b>	<b>\$0</b>	<b>0.0%</b>

Figures 3 and 4 show the percent annual revenue change required for each customer class to reach the cost-of-service level for the peak responsibility and average and excess methods.

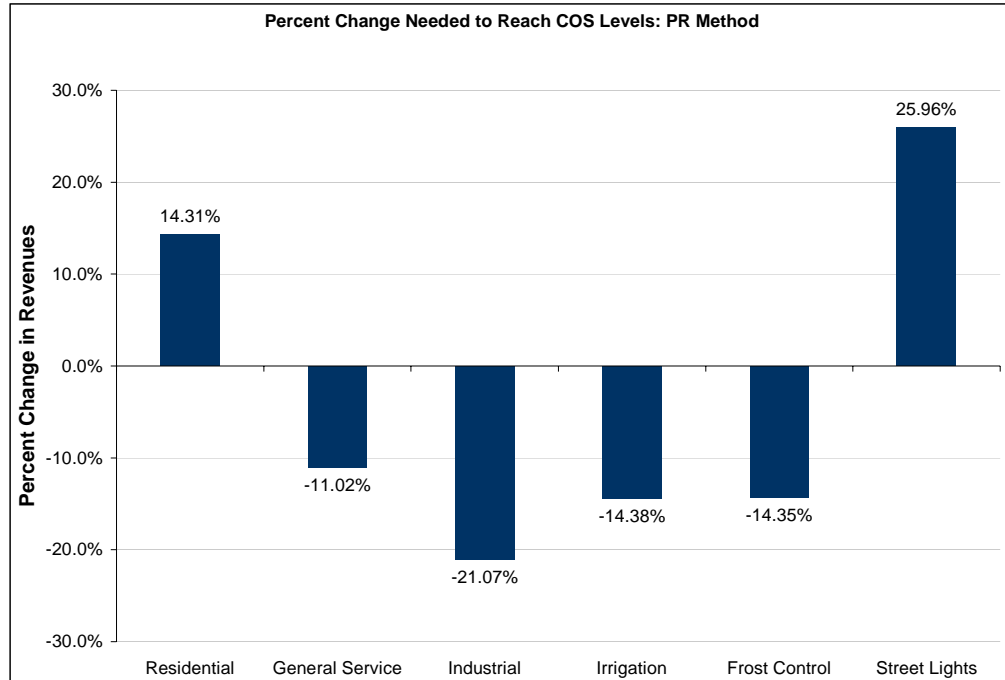


Figure 3: Okanogan County PUD TY 2007 Cost-of-Service Results Using Peak Responsibility Method

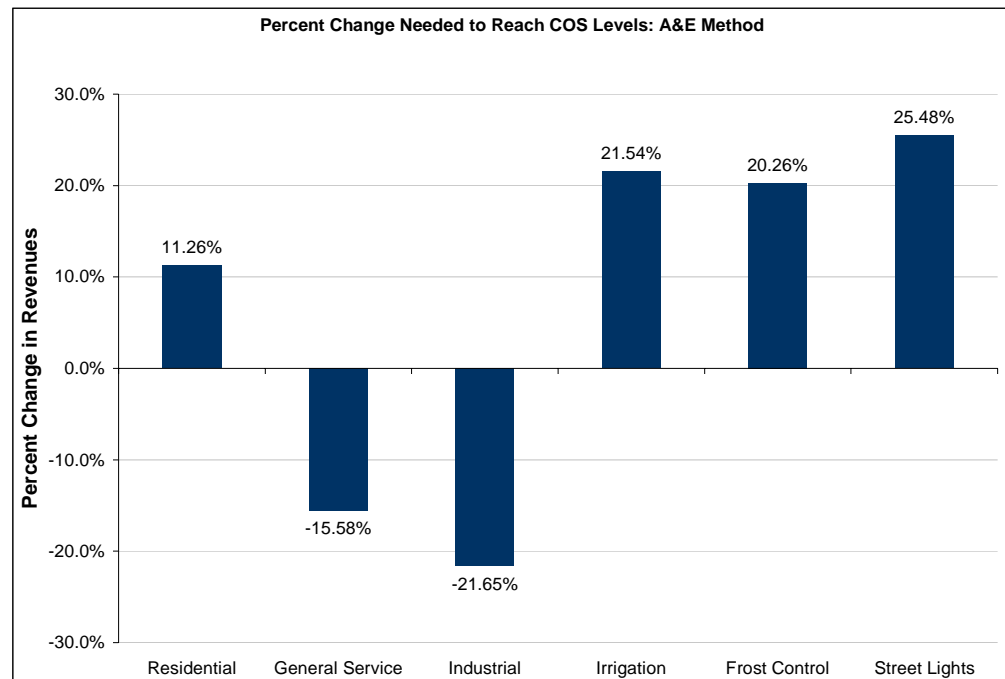


Figure 4: Okanogan County PUD TY 2007 Cost-of-Service Results Using Average and Excess Method

## Unit Cost Analysis Results

The District's TY 2007 cost-of-service results for each customer class were analyzed in conjunction with the specific test year energy, demand and customer billing determinants to develop unit cost estimates that include energy, demand and customer components. A summary of the unit cost analysis results is shown at the bottom of pages D-1 and D-2 of Appendix D.

## Issues for Additional Consideration

In the course of preparing this cost-of-service analysis for the District, a number of important questions arose regarding issues the District may face in the future that could significantly impact the District's cost of service. Alternative scenarios of the cost-of-service analysis to address these questions were analyzed and presented to the District's Board of Commissioners. Among the issues addressed were the following:

- Alternative allocations of wholesale revenues
- Financial impacts on cost of service from reduced or no wholesale revenues
- Potential impact of a BPA rate increase in the near future

The District may wish to consider the impacts of these and other scenarios that may have an impact on the District's cost of service in its future studies.

Appendix A  
DISTRICT'S TEST YEAR 2007  
REVENUE REQUIREMENTS

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Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Operating Revenues and Revenue Requirements  
Actual 2007 and Adjusted Test Year 2007

Line No.	2007	Pro Forma Adjustments	Adjusted Test Year 2007	Pro Forma Adjustment Number	
1	Operating Revenues				
2	Residential	14,761,937	-	14,761,937	
3	General Service	11,117,623	-	11,117,623	
4	Industrial	2,479,156	-	2,479,156	
5	Irrigation	2,319,265	-	2,319,265	
6	Frost Control	61,602	-	61,602	
7	Street Lighting	124,445	-	124,445	
8	Sales for Resale	11,989,607	-	11,989,607	
9	Total Revenues From Sales of Electricity	42,853,635	-	42,853,635	
10	Other Electric Revenues	690,773	-	690,773	
11	Total Revenues	43,544,408	-	43,544,408	
12	Operating Expenses				
13	Cost of Purchased Power	24,247,310	(323,191)	23,924,119	1
14	Other Power Costs	472,516	-	472,516	
15	Transmission Operation	232,641	-	232,641	
16	Distribution Operation	3,905,379	-	3,905,379	
17	Customer Accounts	1,256,469	-	1,256,469	
18	Customer Service and Information	480,579	-	480,579	
19	Administrative and General	2,351,643	-	2,351,643	
20	Depreciation Expense	2,506,621	-	2,506,621	
21	Amortization Expense - Acquisition Adj	28,425	-	28,425	
22	Tax Expense	1,891,836	-	1,891,836	
23	Total Operating and Maintenance Expense	37,373,419	(323,191)	37,050,227	
24	Interest on Long-Term Debt	778,339	-	778,339	
25	Loss on Reacquired Debt - 2001 N	24,919	-	24,919	
26	Debt Issuance Expense and Discount	23,154	-	23,154	
27	Operating Cost of Electric Service	38,199,831	(323,191)	37,876,640	
28	Margins or Increase in Net Assets	9,447,737	323,191	9,770,928	
29	Operating Revenue Requirements	47,647,568	-	47,647,568	
30	Non-Operating Revenues				
31	Interest Income	2,168,599	-	2,168,599	
32	Contributions in Aid of Construction	1,934,560	-	1,934,560	
33	Total Non-Operating Margins	4,103,159	-	4,103,159	
34	Total Revenue Requirements	47,647,568	-	47,647,568	
35	Less Interest Income	(2,168,599)	-	(2,168,599)	
36	Less Contributions in Aid of Construction	(1,934,560)	-	(1,934,560)	
37	Less Other Revenues	(690,773)	-	(690,773)	
38	Revenue Requirements from Rates	42,853,635	-	42,853,635	
39	Revenue Increase (Decrease)			-	
40	Percent Change			0.0%	
41	Debt Service Coverage Ratio (DSCR)	8.18		8.39	
42	TIER (Operating)	7.47		7.86	
43	TIER (Total)	12.43		12.82	

Proforma Adjustments:

- Adjustment of Purchased Power expense accounts for various adjustments in 2007 which resulted in a decrease in BPA Purchased Power costs.





Appendix B  
COST-OF-SERVICE ANALYSIS RESULTS-  
FUNCTIONALIZATION

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Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Functionalization of Expenses  
Adjusted Test Year 2007

Line	Description	Account	Function Factor	Adjusted Test Year 2007	Function		
					Production	Transmission	Distribution
<b>REVENUE REQUIREMENTS</b>							
1	OPERATING EXPENSES						
2							
3	Miscellaneous Hydraulic Power Expense	539.00	Prod	9,457	9,457	-	-
4	Miscellaneous Hydraulic Power Expense - Labor		Prod	503	503	-	-
5	Miscellaneous Expense - Generation	549.00	Prod	1,399	1,399	-	-
6	Miscellaneous Expense - Generation - Labor		Prod	2,974	2,974	-	-
7	Rental Expense - Generation	550.00	Prod	7,200	7,200	-	-
8	Purchased Power - Miscellaneous	555.00	Prod	799,913	799,913	-	-
9	Purchased Power - Bonneville Power	555.10	Prod	0	-	-	-
10	BPA Block	555.10	Prod	5,222,612	5,222,612	-	-
11	BPA Slice	555.10	Prod	11,030,852	11,030,852	-	-
12	BPA Transmission and Ancillary Services	555.10	Prod	2,073,844	2,073,844	-	-
13	BPA Irrigation Customer Class Credit	555.10	Dist	(313,175)	-	-	(313,175)
14	Purchased Power - Wells Dam Power	555.20	Prod	2,763,410	2,763,410	-	-
15	Purchased Power - Nine Canyon Wind	555.70	Prod	2,346,663	2,346,663	-	-
16	System Control and Load Dispatch	556.00	Prod	200,976	200,976	-	-
17	Power Supply Expense	557.00	Prod	78,175	78,175	-	-
18	Power Supply Expense - Labor		Prod	171,833	171,833	-	-
19	TOTAL POWER COSTS			24,396,635	24,709,810	0	(313,175)
20	Operation Supervision and Engineering	560.00	Trans	(22,183)	-	(22,183)	-
21	Operation Supervision and Engineering - Labor		Trans	22,961	-	22,961	-
22	Overhead Line Expense	563.00	Trans	11,111	-	11,111	-
23	Overhead Line Expense - Labor		Trans	2,649	-	2,649	-
24	Rents	567.00	Trans	1,098	-	1,098	-
25	Maintenance Supervision and Engineering	568.00	Trans	26	-	26	-
26	Maintenance Supervision and Engineering - Labor		Trans	98	-	98	-
27	Maintenance of Overhead Lines	571.00	Trans	211,272	-	211,272	-
28	Maintenance of Overhead Lines - Labor		Trans	5,608	-	5,608	-
29	TOTAL TRANSMISSION OPERATION			232,641	0	232,641	0
30	Operation Supervision and Engineering	580.00	Dist	82,737	-	-	82,737
31	Operation Supervision and Engineering - Labor		Dist	729,331	-	-	729,331
32	Station Operation Expenses	582.00	Dist	63,129	-	-	63,129
33	Station Operation Expenses - Labor		Dist	68,878	-	-	68,878
34	Overhead Line Expenses	583.00	Dist	147,142	-	-	147,142
35	Overhead Line Expenses - Labor		Dist	303,992	-	-	303,992
36	Underground Line Expenses	584.00	Dist	29,672	-	-	29,672
37	Underground Line Expenses - Labor		Dist	57,444	-	-	57,444
38	Street Lighting/Signal Systems	585.00	Dist	991	-	-	991
39	Street Lighting/Signal Systems - Labor		Dist	301	-	-	301
40	Operations Meter Expenses	586.00	Dist	77,434	-	-	77,434

Okanogan County PUD  
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Line	Description	Account	Function Factor	Adjusted Test Year 2007	Function		
					Production	Transmission	Distribution
41	Operations Meter Expenses - Labor		Dist	325,006	-	-	325,006
42	Customer Installation Expenses	587.00	Dist	20,194	-	-	20,194
43	Customer Installation Expenses - Labor		Dist	172,619	-	-	172,619
44	Miscellaneous Distribution Expenses	588.00	Dist	100,183	-	-	100,183
45	Miscellaneous Distribution Expenses - Labor		Dist	165,224	-	-	165,224
46	Operations Internal Telecom	588.10	Dist	41,958	-	-	41,958
47	Rents	589.00	Dist	18,549	-	-	18,549
48	Maintenance Supervision and Engineering	590.00	Dist	12,860	-	-	12,860
49	Maintenance Supervision and Engineering - Labor		Dist	139,583	-	-	139,583
50	Maintenance of Station Equipment	592.00	Dist	88,362	-	-	88,362
51	Maintenance of Station Equipment - Labor		Dist	145,164	-	-	145,164
52	Maintenance of Overhead Lines	593.00	Dist	601,016	-	-	601,016
53	Maintenance of Overhead Lines - Labor		Dist	283,363	-	-	283,363
54	Maintenance of Underground Lines	594.00	Dist	37,516	-	-	37,516
55	Maintenance of Underground Lines - Labor		Dist	48,411	-	-	48,411
56	Maintenance of Line Transformers	595.00	Dist	18,492	-	-	18,492
57	Maintenance of Line Transformers - Labor		Dist	85,671	-	-	85,671
58	Maintenance of Street Lights & Signal Systems	596.00	Dist	6,434	-	-	6,434
59	Maintenance of Street Lights & Signal Systems - Labor		Dist	17,343	-	-	17,343
60	Maintenance of Meters	597.00	Dist	3,989	-	-	3,989
61	Operations Miscellaneous Maintenance	598.00	Dist	126	-	-	126
62	Operations Miscellaneous Maintenance - Labor		Dist	12,263	-	-	12,263
63	TOTAL DISTRIBUTION OPERATION			3,905,379	0	0	3,905,379
64	Meter Reading Expenses	902.00	Dist	49,721	-	-	49,721
65	Meter Reading Expenses - Labor		Dist	235,260	-	-	235,260
66	Operations - Collections	903.00	Dist	173,378	-	-	173,378
67	Operations - Collections - Labor		Dist	750,681	-	-	750,681
68	Uncollectible Accounts	904.00	Dist	46,260	-	-	46,260
69	Uncollectible Accounts-Con Loan	904.10	Dist	1,168	-	-	1,168
70	TOTAL CUSTOMER ACCOUNTS			1,256,469	0	0	1,256,469
71	Revenues from Jobbing & Contract	415.00	Dist	(40,237)	-	-	(40,237)
72	Revenues from Bulb Sales - (CR)	415.10	Dist	(20,756)	-	-	(20,756)
73	Costs & Exp. Of Jobbing and Contract	416.00	Dist	31,378	-	-	31,378
74	Costs & Exp. Of Jobbing and Contract - Labor		Dist	14,231	-	-	14,231
75	Purchases for Resale (Bulbs)	416.10	Dist	84,121	-	-	84,121
76	Customer Assistance Expenses	908.00	Dist	209,680	-	-	209,680
77	Customer Assistance Expenses - Labor		Dist	129,076	-	-	129,076
78	Informational and Instructional Ad	909.00	Dist	57,369	-	-	57,369
79	Informational and Instructional Ad - Labor		Dist	12,499	-	-	12,499
80	Miscellaneous Customer Service and Information	910.00	Dist	3,217	-	-	3,217
81	TOTAL CUSTOMER SERVICE AND INFORMATION			480,579	0	0	480,579

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Adjusted Test Year 2007

Line	Description	Account	Function Factor	Adjusted Test Year 2007	Function		
					Production	Transmission	Distribution
82	Administrative & General Salaries	920.00	Labor	(125,772)	(5,586)	(1,085)	(119,100)
83	Administrative & General Salaries - Labor		Labor	1,355,160	60,190	11,695	1,283,274
84	Office Supplies & Expenses	921.00	Labor	131,900	5,858	1,138	124,903
85	Outside Services Employed	923.00	Labor	89,650	3,982	774	84,894
86	Property Insurance	924.00	Gross Plant	71,217	602	3,709	66,905
87	Injuries and Damages	925.00	Labor	150,153	6,669	1,296	142,188
88	Injuries and Damages - Labor		Labor	11,769	523	102	11,145
89	Employee Pensions and Benefits	926.00	Labor	(1,135,726)	(50,444)	(9,801)	(1,075,481)
90	Employee Pensions and Benefits - Labor		Labor	54,902	2,439	474	51,990
91	Supplemental Leave Balance	926.10	Labor	1,110	49	10	1,051
92	Short Term Disability	926.30	Labor	18,497	822	160	17,516
93	Employer Contributions for 401(A)	926.40	Labor	99,765	4,431	861	94,473
94	Employer Contributions for HRA V	926.45	Labor	76,848	3,413	663	72,771
95	Pensions and Benefits - CWPU Trust	926.50	Labor	967,349	42,965	8,348	916,035
96	Miscellaneous General Exp Boc	930.00	Labor	282,673	12,555	2,439	267,678
97	Miscellaneous General Exp Boc - Labor		Labor	100,691	4,472	869	95,349
98	Rents - G&A	931.00	Labor	17,354	771	150	16,434
99	Maintenance of General Plant	935.00	Gen Plant	129,684	1,097	6,755	121,833
100	Maintenance of General Plant - Labor		Gen Plant	54,421	460	2,835	51,126
101	TOTAL ADMINISTRATIVE AND GENERAL			2,351,643	95,269	31,390	2,224,985
102	Depreciation Expense - Production		Prod	0	-	-	-
103	Depreciation Expense - Transmission	403.10	Trans	71,178	-	71,178	-
104	Depreciation Expense - Distribution	403.30	Dist	1,911,540	-	-	1,911,540
105	Depreciation Expense - General	403.40	Gen Plant	523,903	4,430	27,288	492,185
106	Amortization Expense - Acquisition Adj	406.00	Trans	28,425	-	28,425	-
107	TOTAL DEPRECIATION AND AMORTIZATION			2,535,046	4,430	126,891	2,403,725
108	State Utility Tax	408.11	Rev Less Wholesale	1,214,259	559,412	55,955	598,891
109	State Privilege Tax	408.12	Rev Less Wholesale	640,889	295,259	29,533	316,096
110	Retailing and Wholesaling Tax	408.13	Rev Less Wholesale	415	191	19	205
111	Service Tax (Carrying Charges)	408.16	Rev Less Wholesale	24,744	11,400	1,140	12,204
112	Unemployment Compensating Tax	408.21	Labor	10,946	486	94	10,365
113	State Industrial and Medical Tax	408.23	Labor	(9)	(0)	(0)	(9)
114	Leasehold Tax	408.80	Rev Less Wholesale	592	273	27	292
115	TOTAL TAXES			1,891,836	867,021	86,770	938,045
116	TOTAL OPERATING EXPENSES			37,050,227	25,676,530	477,692	10,896,006
117	Check						
118	FIXED CHARGES						
119							
120	Interest on Long Term Debt - 200	427.60	Net Plant	327,675	23,889	39,740	264,046
121	Interest on Long Term Debt - 200	427.70	Net Plant	450,664	32,856	54,656	363,152

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Functionalization of Expenses  
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Line	Description	Account	Function Factor	Adjusted Test Year 2007	Function		
					Production	Transmission	Distribution
122	Loss on Reacquired Debt - 2001 N	428.50	Net Plant	24,919	1,817	3,022	20,080
123	Debt Issuance Expense and Discount	428.60	Net Plant	9,327	680	1,131	7,516
124	Debt Issuance Expense and Discount	428.70	Net Plant	13,828	1,008	1,677	11,143
125	TOTAL INTEREST ON LONG TERM DEBT			826,412	60,249	100,226	665,937
126	NET OPERATING MARGIN			5,667,769	n/a	n/a	n/a
127	Check			0			
128	INTEREST INCOME						
129							
130	Interest Income	419.00	Net Plant	1,919,001	139,905	232,734	1,546,363
131	Interest Income - Interdivisional	419.10	Net Plant	253,378	18,472	30,729	204,176
132	Gain or Loss on Disposition of Property	421.10	Net Plant	(3,779)	(275)	(458)	(3,045)
133	TOTAL INTEREST INCOME			2,168,599	158,101	263,005	1,747,493
134	CONTRIBUTIONS AND DONATIONS						
135							
136	Contributions in Aid of Construction	422.00	Dist	1,934,560	-	-	1,934,560
137	TOTAL CONTRIBUTIONS AND DONATIONS			1,934,560	0	0	1,934,560
138	Margins or Increase in Net Assets		TIER	9,770,928	712,348	1,185,004	7,873,576
139	Operating Revenue Requirement			47,647,568	26,449,128	1,762,921	19,435,518
140	Less Contributions in Aid of Construction		Dist	1,934,560	-	-	1,934,560
141	Less Non-Operating Revenue			2,168,599	158,101	263,005	1,747,493
142	Less Other Electric Revenues		RateBs	690,773	82,280	77,640	530,853
143	Revenue Requirement from Rates			42,853,635	26,208,747	1,422,276	15,222,612
144	Wholesale Revenues		Prod	(11,989,607)	(11,989,607)	-	-
145	Revenue Requirement from Retail Rates			30,864,028	14,219,140	1,422,276	15,222,612
146	OPERATING TIER						
147	Including Wholesale Revenues			10.20	10.20	10.20	10.20
148	Excluding Wholesale Revenues						
149	TOTAL TIER						
150	Including Wholesale Revenues			12.82	12.82	12.82	12.82
151	Excluding Wholesale Revenues						
<b>RATE BASE</b>							
152	Organization - Intangible Plant	301.00	Gr PTD Plant	28,685	243	1,494	26,949
153	Misc Intangible Plant	303.00	Gr PTD Plant	63,612	538	3,313	59,761
154	TOTAL INTANGIBLE PLANT			92,297	780	4,807	86,709

Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Functionalization of Expenses  
 Adjusted Test Year 2007

Line	Description	Account	Function Factor	Adjusted Test Year 2007	Function		
					Production	Transmission	Distribution
155	Land and Land Rights	310.00	Prod	-	-	-	-
156	Structures and Improvements	311.00	Prod	-	-	-	-
157	Boiler Plant Equipment	312.00	Prod	-	-	-	-
158	Engines and Engine Driven Generators	313.00	Prod	-	-	-	-
159	Turbogenerator Units	314.00	Prod	-	-	-	-
160	Accessory Electric Equipment	315.00	Prod	-	-	-	-
161	Miscellaneous Power Plant Equipment	316.00	Prod	-	-	-	-
162	Land and Land Rights	330.00	Prod	8,145	8,145	-	-
163	Structures & Improvements	331.00	Prod	106,196	106,196	-	-
164	Reservoirs, Dams, & Waterways	332.00	Prod	271,978	271,978	-	-
165	Water Wheels, Turbines, & Generators	333.00	Prod	161,950	161,950	-	-
166	Accessory Electric Equipment	334.00	Prod	19,418	19,418	-	-
167	Misc Power Plant Equipment	335.00	Prod	20,707	20,707	-	-
168	TOTAL HYDROELECTRIC PLANT			588,393	588,393	0	0
169	Land and Land Rights	350.00	Trans	152,482	-	152,482	-
170	Structures and Improvements	352.00	Trans	-	-	-	-
171	Station Equipment	353.00	Trans	-	-	-	-
172	Towers and Fixtures	354.00	Trans	109,867	-	109,867	-
173	Poles and Fixtures	355.00	Trans	1,413,644	-	1,413,644	-
174	Overhead Conductors and Devices	356.00	Trans	1,948,471	-	1,948,471	-
175	Underground Conduits-Trans	357.00	Trans	-	-	-	-
176	UG Conductors & Devices-Trans	358.00	Trans	-	-	-	-
177	TOTAL TRANSMISSION PLANT			3,624,464	0	3,624,464	0
178	Land and Land Rights	360.00	Dist	241,561	-	-	241,561
179	Structures and Improvements	361.00	Dist	461,629	-	-	461,629
180	Station Equipment	362.00	Dist	11,749,156	-	-	11,749,156
181	Poles, Towers, and Fixtures	364.00	Dist	13,497,531	-	-	13,497,531
182	Overhead Conductors and Devices	365.00	Dist	10,678,720	-	-	10,678,720
183	Underground Conduit	366.00	Dist	2,743,656	-	-	2,743,656
184	Underground Conductors and Devices	367.00	Dist	6,041,553	-	-	6,041,553
185	Line Transformers	368.00	Dist	11,029,452	-	-	11,029,452
186	Services	369.00	Dist	6,275,436	-	-	6,275,436
187	Meters	370.00	Dist	1,982,323	-	-	1,982,323
188	Installations on Customer's Premises	371.00	Dist	154,761	-	-	154,761
189	Leased Property	372.00	Dist	-	-	-	-
190	Street Lighting and Signal Systems	373.00	Dist	517,407	-	-	517,407
191	TOTAL DISTRIBUTION PLANT			65,373,184	0	0	65,373,184
192	Land and Land Rights	389.00	Gr PTD Plant	275,880	2,333	14,369	259,177
193	Structures and Improvements	390.00	Gr PTD Plant	3,750,394	31,712	195,343	3,523,339
194	Office Furniture & Equipment - General	391.00	Gr PTD Plant	1,431,136	12,101	74,542	1,344,493
195	Computer Equipment	391.00	Gr PTD Plant	-	-	-	-

Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Functionalization of Expenses  
 Adjusted Test Year 2007

Line	Description	Account	Function Factor	Adjusted Test Year 2007	Function		
					Production	Transmission	Distribution
196	Transportation Equipment	392.00	Gr PTD Plant	3,548,902	30,008	184,848	3,334,045
197	Stores Equipment	393.00	Gr PTD Plant	66,713	564	3,475	62,674
198	Tools, Shop, and Garage Equip	394.00	Gr PTD Plant	899,308	7,604	46,841	844,862
199	Laboratory Equipment	395.00	Gr PTD Plant	294,260	2,488	15,327	276,445
200	Power Operated Equipment	396.00	Gr PTD Plant	620,718	5,249	32,331	583,139
201	Communication Equipment	397.00	Gr PTD Plant	3,983,256	33,681	207,472	3,742,103
202	Miscellaneous Equipment	398.00	Gr PTD Plant	51,100	432	2,662	48,006
203	Other Tangible Property - General	399.00	Gr PTD Plant	27	0	1	25
204	<b>TOTAL GENERAL PLANT</b>			<b>14,921,695</b>	<b>126,172</b>	<b>777,213</b>	<b>14,018,310</b>
205	<b>SUBTOTAL ELECTRIC PLANT IN SERVICE</b>			<b>84,600,033</b>	<b>715,346</b>	<b>4,406,484</b>	<b>79,478,203</b>
206	Construction Work in Progress		CWIP	13,843,320	3,705,659	4,531,666	5,605,995
207	<b>TOTAL ELECTRIC PLANT</b>			<b>98,443,353</b>	<b>4,421,004</b>	<b>8,938,150</b>	<b>85,084,198</b>
208	Working Capital						
209	O&M		O&M L	2,157,716	236,587	78,525	1,842,605
210	Fuel & Purchased Power		Prod	2,949,549	2,949,549	-	-
211	Materials & Supplies		Net Plant	2,959,865	215,789	358,968	2,385,108
212	Prepayments		Net Plant	17,363	1,266	2,106	13,991
213	Deferred Debits		Net Plant	845,833	61,665	102,581	681,586
214	<b>SUBTOTAL WORKING CAPITAL</b>			<b>8,930,326</b>	<b>3,464,855</b>	<b>542,180</b>	<b>4,923,290</b>
215	Less Accumulated Depreciation	1080.00					
216	Production		Prod	(568,707)	(568,707)	-	-
217	Transmission		Trans	(2,242,701)	-	(2,242,701)	-
218	Distribution		Dist	(36,116,774)	-	-	(36,116,774)
219	General		Gen Plant	(7,413,789)	(62,688)	(386,155)	(6,964,945)
220	Accum Depr Manual	1080.00	Blank	0	-	-	-
221	Retirements Work in Progress (RWIP)	1088.00	Gross Plant	(137,094)	(1,159)	(7,141)	(128,794)
222	Loss Due to Retirement	1089.00	Blank	0	-	-	-
223	Accum Provision for Amortization	1150.00	Blank	0	-	-	-
224	<b>TOTAL ACCUMULATED DEPRECIATION AND AMORTIZATION</b>			<b>(46,479,064)</b>	<b>(632,554)</b>	<b>(2,635,997)</b>	<b>(43,210,513)</b>
225	<b>NET RATE BASE</b>			<b>60,894,614</b>	<b>7,253,306</b>	<b>6,844,333</b>	<b>46,796,975</b>



Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Functionalization Factors

Line	Function Factor	Factor	Production	Transmission	Distribution	Total
1		Production direct	1	0	0	1
2	Prod	Production Factor	100.0%	0.0%	0.0%	100.0%
3						
4		Transmission direct	0	1	0	1
5	Trans	Transmission Factor	0.0%	100.0%	0.0%	100.0%
6						
7		Distribution direct	0	0	1	1
8	Dist	Distribution Factor	0.0%	0.0%	100.0%	100.0%
9						
10		O&M less Fuel & Purchased Power	1,439,236	477,692	11,209,181	13,126,109
11	O&M L	O&ML Factor	11.0%	3.6%	85.4%	100.0%
12						
13		Labor less A&G Labor	243,394	47,291	5,189,226	5,479,910
14	Labor	Labor Factor	4.4%	0.9%	94.7%	100.0%
15						
16		Rate Base	7,253,306	6,844,333	46,796,975	60,894,614
17	RateBs	Rate base Factor	11.9%	11.2%	76.8%	100.0%
18						
19		Revenue Requirement	26,208,747	1,422,276	15,222,612	42,853,635
20	RevReq	Revenue Requirement Factor	61.2%	3.3%	35.5%	100.0%
21						
22		Wholesale Revenues	(11,989,607)	-	-	(11,989,607)
23	Wholesale	Wholesale Revenues Factor	100.0%	0.0%	0.0%	100.0%
24						
25		Rev Req Less Wholesale Revenues	14,219,140	1,422,276	15,222,612	30,864,028
26	Rev Less Wholesale	Revenue Requirement Less Wholesale Revenue Factor	46.1%	4.6%	49.3%	100.0%
27						
28		Gross P, T, D Plant	588,393	3,624,464	65,373,184	69,586,042
29	Gr PTD Plant	Gross P, T, D Plant Factor	0.8%	5.2%	93.9%	100.0%
30						
31		Net Plant	3,788,450	6,302,153	41,873,685	51,964,288
32	Net Plant	Net plant Factor	7.3%	12.1%	80.6%	100.0%
33						
34		Gross Plant	715,346	4,406,484	79,478,203	84,600,033
35	Gross Plant	Gross plant Factor	0.8%	5.2%	93.9%	100.0%
36						
37		General Plant	126,172	777,213	14,018,310	14,921,695
38	Gen Plant	General plant Factor	0.8%	5.2%	93.9%	100.0%
39						
40		Operating Revenues	26,291,026	1,499,917	17,688,025	45,478,968
41	Ops Revs	Operating Revenues Factor	57.8%	3.3%	38.9%	100.0%
42						
43		CWIP	3,886,859	4,753,256	5,880,118	14,520,233
44	CWIP	Construction Work in Progress	26.8%	32.7%	40.5%	100.0%
45						
46		TIER	712,348	1,185,004	7,873,576	9,770,928
47	TIER	TIER Factor	7.3%	12.1%	80.6%	100.0%
48						
49	Blank	Blank	0	0	0	0
50		Blank Factor	0.0%	0.0%	0.0%	0.0%



Appendix C  
COST-OF-SERVICE ANALYSIS RESULTS-  
CLASSIFICATION

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Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Classification of Production Expenses  
 Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Production		
				2007	Energy	Demand	Customer
<b>REVENUE REQUIREMENTS</b>							
1	OPERATING EXPENSES						
2							
3	Miscellaneous Hydraulic Power Expense	539.00	Demand	9,457	-	9,457	-
4	Miscellaneous Hydraulic Power Expense - Labor		Demand	503	-	503	-
5	Miscellaneous Expense - Generation	549.00	Demand	1,399	-	1,399	-
6	Miscellaneous Expense - Generation - Labor		Demand	2,974	-	2,974	-
7	Rental Expense - Generation	550.00	Demand	7,200	-	7,200	-
8	Purchased Power - Miscellaneous	555.00	Energy	799,913	799,913	-	-
9	Purchased Power - Bonneville Power	555.10	Blank	-	-	-	-
10	BPA Block	555.10	BPA Block	5,222,612	3,915,559	1,307,054	-
11	BPA Slice	555.10	BPA Slice	11,030,852	8,099,322	2,931,530	-
12	BPA Transmission and Ancillary Services	555.10	Demand	2,073,844	-	2,073,844	-
13	BPA Irrigation Customer Class Credit	555.10	Blank	-	-	-	-
14	Purchased Power - Wells Dam Power	555.20	Wells	2,763,410	1,853,617	909,793	-
15	Purchased Power - Nine Canyon Wind	555.70	Nine Canyon Wind	2,346,663	2,346,663	-	-
16	System Control and Load Dispatch	556.00	Demand	200,976	-	200,976	-
17	Power Supply Expense	557.00	Demand	78,175	-	78,175	-
18	Power Supply Expense - Labor		Demand	171,833	-	171,833	-
19	TOTAL POWER COSTS			24,709,810	17,015,074	7,694,737	-
20	Operation Supervision and Engineering	560.00	Blank	-	-	-	-
21	Operation Supervision and Engineering - Labor		Blank	-	-	-	-
22	Overhead Line Expense	563.00	Blank	-	-	-	-
23	Overhead Line Expense - Labor		Blank	-	-	-	-
24	Rents	567.00	Blank	-	-	-	-
25	Maintenance Supervision and Engineering	568.00	Blank	-	-	-	-
26	Maintenance Supervision and Engineering - Labor		Blank	-	-	-	-
27	Maintenance of Overhead Lines	571.00	Blank	-	-	-	-
28	Maintenance of Overhead Lines - Labor		Blank	-	-	-	-
29	TOTAL TRANSMISSION OPERATION			-	-	-	-
30	Operation Supervision and Engineering	580.00	Blank	-	-	-	-
31	Operation Supervision and Engineering - Labor		Blank	-	-	-	-
32	Station Operation Expenses	582.00	Blank	-	-	-	-
33	Station Operation Expenses - Labor		Blank	-	-	-	-
34	Overhead Line Expenses	583.00	Blank	-	-	-	-
35	Overhead Line Expenses - Labor		Blank	-	-	-	-
36	Underground Line Expenses	584.00	Blank	-	-	-	-
37	Underground Line Expenses - Labor		Blank	-	-	-	-
38	Street Lighting/Signal Systems	585.00	Blank	-	-	-	-
39	Street Lighting/Signal Systems - Labor		Blank	-	-	-	-
40	Operations Meter Expenses	586.00	Blank	-	-	-	-

Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Classification of Production Expenses  
 Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Production		
				2007	Energy	Demand	Customer
41	Operations Meter Expenses - Labor		Blank	-	-	-	-
42	Customer Installation Expenses	587.00	Blank	-	-	-	-
43	Customer Installation Expenses - Labor		Blank	-	-	-	-
44	Miscellaneous Distribution Expenses	588.00	Blank	-	-	-	-
45	Miscellaneous Distribution Expenses - Labor		Blank	-	-	-	-
46	Operations Internal Telecom	588.10	Blank	-	-	-	-
47	Rents	589.00	Blank	-	-	-	-
48	Maintenance Supervision and Engineering	590.00	Blank	-	-	-	-
49	Maintenance Supervision and Engineering - Labor		Blank	-	-	-	-
50	Maintenance of Station Equipment	592.00	Blank	-	-	-	-
51	Maintenance of Station Equipment - Labor		Blank	-	-	-	-
52	Maintenance of Overhead Lines	593.00	Blank	-	-	-	-
53	Maintenance of Overhead Lines - Labor		Blank	-	-	-	-
54	Maintenance of Underground Lines	594.00	Blank	-	-	-	-
55	Maintenance of Underground Lines - Labor		Blank	-	-	-	-
56	Maintenance of Line Transformers	595.00	Blank	-	-	-	-
57	Maintenance of Line Transformers - Labor		Blank	-	-	-	-
58	Maintenance of Street Lights & Signal Systems	596.00	Blank	-	-	-	-
59	Maintenance of Street Lights & Signal Systems - Labor		Blank	-	-	-	-
60	Maintenance of Meters	597.00	Blank	-	-	-	-
61	Operations Miscellaneous Maintenance	598.00	Blank	-	-	-	-
62	Operations Miscellaneous Maintenance - Labor		Blank	-	-	-	-
63	TOTAL DISTRIBUTION OPERATION			-	-	-	-
64	Meter Reading Expenses	902.00	Blank	-	-	-	-
65	Meter Reading Expenses - Labor		Blank	-	-	-	-
66	Operations - Collections	903.00	Blank	-	-	-	-
67	Operations - Collections - Labor		Blank	-	-	-	-
68	Uncollectible Accounts	904.00	Blank	-	-	-	-
69	Uncollectible Accounts-Con Loan	904.10	Blank	-	-	-	-
70	TOTAL CUSTOMER ACCOUNTS			-	-	-	-
71	Revenues from Jobbing & Contract	415.00	Blank	-	-	-	-
72	Revenues from Bulb Sales - (CR)	415.10	Blank	-	-	-	-
73	Costs & Exp. Of Jobbing and Contract	416.00	Blank	-	-	-	-
74	Costs & Exp. Of Jobbing and Contract - Labor		Blank	-	-	-	-
75	Purchases for Resale (Bulbs)	416.10	Blank	-	-	-	-
76	Customer Assistance Expenses	908.00	Blank	-	-	-	-
77	Customer Assistance Expenses - Labor		Blank	-	-	-	-
78	Informational and Instructional Ad	909.00	Blank	-	-	-	-
79	Informational and Instructional Ad - Labor		Blank	-	-	-	-
80	Miscellaneous Customer Service and Information	910.00	Blank	-	-	-	-
81	TOTAL CUSTOMER SERVICE AND INFORMATION			-	-	-	-

Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Classification of Production Expenses  
Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Production		
				2007	Energy	Demand	Customer
82	Administrative & General Salaries	920.00	Labor less A&G	(5,586)	-	(5,586)	-
83	Administrative & General Salaries - Labor		Labor less A&G	60,190	-	60,190	-
84	Office Supplies & Expenses	921.00	Labor less A&G	5,858	-	5,858	-
85	Outside Services Employed	923.00	Labor less A&G	3,982	-	3,982	-
86	Property Insurance	924.00	Gross Plant	602	-	602	-
87	Injuries and Damages	925.00	Labor less A&G	6,669	-	6,669	-
88	Injuries and Damages - Labor		Labor less A&G	523	-	523	-
89	Employee Pensions and Benefits	926.00	Labor less A&G	(50,444)	-	(50,444)	-
90	Employee Pensions and Benefits - Labor		Labor less A&G	2,439	-	2,439	-
91	Supplemental Leave Balance	926.10	Labor less A&G	49	-	49	-
92	Short Term Disability	926.30	Labor less A&G	822	-	822	-
93	Employer Contributions for 401(A)	926.40	Labor less A&G	4,431	-	4,431	-
94	Employer Contributions for HRA V	926.45	Labor less A&G	3,413	-	3,413	-
95	Pensions and Benefits - CWPU Trust	926.50	Labor less A&G	42,965	-	42,965	-
96	Miscellaneous General Exp Boc	930.00	Labor less A&G	12,555	-	12,555	-
97	Miscellaneous General Exp Boc - Labor		Labor less A&G	4,472	-	4,472	-
98	Rents - G&A	931.00	Labor less A&G	771	-	771	-
99	Maintenance of General Plant	935.00	Gen Plant	1,097	-	1,097	-
100	Maintenance of General Plant - Labor		Gen Plant	460	-	460	-
101	TOTAL ADMINISTRATIVE AND GENERAL			95,269	-	95,269	-
102	Depreciation Expense - Production		Blank	-	-	-	-
103	Depreciation Expense - Transmission	403.10	Blank	-	-	-	-
104	Depreciation Expense - Distribution	403.30	Blank	-	-	-	-
105	Depreciation Expense - General	403.40	Gen Plant	4,430	-	4,430	-
106	Amortization Expense - Acquisition Adj	406.00	Gross Plant	-	-	-	-
107	TOTAL DEPRECIATION AND AMORTIZATION			4,430	-	4,430	-
108	State Utility Tax	408.11	All Resources	559,412	426,581	132,832	-
109	State Privilege Tax	408.12	All Resources	295,259	225,150	70,109	-
110	Retailing and Wholesaling Tax	408.13	All Resources	191	146	45	-
111	Service Tax (Carrying Charges)	408.16	All Resources	11,400	8,693	2,707	-
112	Unemployment Compensating Tax	408.21	Labor less A&G	486	-	486	-
113	State Industrial and Medical Tax	408.23	Labor less A&G	(0)	-	(0)	-
114	Leasehold Tax	408.80	All Resources	273	208	65	-
115	TOTAL TAXES			867,021	660,778	206,243	-
116	TOTAL OPERATING EXPENSES			25,676,530	17,675,851	8,000,679	0
117	Check			-			
118	FIXED CHARGES						
119							
120	Interest on Long Term Debt - 200	427.60	Net Plant	23,889	-	23,889	-
121	Interest on Long Term Debt - 200	427.70	Net Plant	32,856	-	32,856	-

Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Classification of Production Expenses  
Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Production		
				2007	Energy	Demand	Customer
122	Loss on Reacquired Debt - 2001 N	428.50	Net Plant	1,817	-	1,817	-
123	Debt Issuance Expense and Discount	428.60	Net Plant	680	-	680	-
124	Debt Issuance Expense and Discount	428.70	Net Plant	1,008	-	1,008	-
125	TOTAL INTEREST ON LONG TERM DEBT			60,249	-	60,249	-
126	NET OPERATING MARGIN			n/a	n/a	n/a	n/a
127	Check						
128	INTEREST INCOME						
129							
130	Interest Income	419.00	Net Plant	139,905	-	139,905	-
131	Interest Income - Interdivisional	419.10	Net Plant	18,472	-	18,472	-
132	Gain or Loss on Disposition of Property	421.10	Net Plant	(275)	-	(275)	-
133	TOTAL INTEREST INCOME			158,101	-	158,101	-
134	CONTRIBUTIONS AND DONATIONS						
135							
136	Contributions in Aid of Construction	422.00	Blank	-	-	-	-
137	TOTAL CONTRIBUTIONS AND DONATIONS			-	-	-	-
138	Margins or Increase in Net Assets		Net Plant	712,348	-	712,348	-
139	Operating Revenue Requirement			26,449,128	17,675,851	8,773,277	0
140	Less Contributions in Aid of Construction		Blank	0	-	-	-
141	Less Non-Operating Revenue			158,101	0	158,101	0
142	Less Other Electric Revenues		RevReqt	82,280	55,318	26,962	-
143	Revenue Requirement from Rates			26,208,747	17,620,533	8,588,213	0
144	Wholesale Revenues		Energy	(11,989,607)	(11,989,607)	-	-
145	Revenue Requirement from Retail Rates			14,219,140	5,630,926	8,588,213	0
146	OPERATING TIER						
147	Including Wholesale Revenues			10.20	n/a	10.20	n/a
148	Excluding Wholesale Revenues						
149	TOTAL TIER						
150	Including Wholesale Revenues			12.82	n/a	12.82	n/a
151	Excluding Wholesale Revenues						
<b>RATE BASE</b>							
152	Organization - Intangible Plant	301.00	Demand	243	-	243	-
153	Misc Intangible Plant	303.00	Demand	538	-	538	-
154	TOTAL INTANGIBLE PLANT			780	-	780	-



Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Classification of Production Expenses  
 Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Production		
				2007	Energy	Demand	Customer
155	Land and Land Rights	310.00	Blank	-	-	-	-
156	Structures and Improvements	311.00	Blank	-	-	-	-
157	Boiler Plant Equipment	312.00	Blank	-	-	-	-
158	Engines and Engine Driven Generators	313.00	Blank	-	-	-	-
159	Turbogenerator Units	314.00	Blank	-	-	-	-
160	Accessory Electric Equipment	315.00	Blank	-	-	-	-
161	Miscellaneous Power Plant Equipment	316.00	Blank	-	-	-	-
162	Land and Land Rights	330.00	Demand	8,145	-	8,145	-
163	Structures & Improvements	331.00	Demand	106,196	-	106,196	-
164	Reservoirs, Dams, & Waterways	332.00	Demand	271,978	-	271,978	-
165	Water Wheels, Turbines, & Generators	333.00	Demand	161,950	-	161,950	-
166	Accessory Electric Equipment	334.00	Demand	19,418	-	19,418	-
167	Misc Power Plant Equipment	335.00	Demand	20,707	-	20,707	-
168	TOTAL HYDROELECTRIC PLANT			588,393	-	588,393	-
169	Land and Land Rights	350.00	Blank	-	-	-	-
170	Structures and Improvements	352.00	Blank	-	-	-	-
171	Station Equipment	353.00	Blank	-	-	-	-
172	Towers and Fixtures	354.00	Blank	-	-	-	-
173	Poles and Fixtures	355.00	Blank	-	-	-	-
174	Overhead Conductors and Devices	356.00	Blank	-	-	-	-
175	Underground Conduits-Trans	357.00	Blank	-	-	-	-
176	UG Conductors & Devices-Trans	358.00	Blank	-	-	-	-
177	TOTAL TRANSMISSION PLANT			-	-	-	-
178	Land and Land Rights	360.00	Blank	-	-	-	-
179	Structures and Improvements	361.00	Blank	-	-	-	-
180	Station Equipment	362.00	Blank	-	-	-	-
181	Poles, Towers, and Fixtures	364.00	Blank	-	-	-	-
182	Overhead Conductors and Devices	365.00	Blank	-	-	-	-
183	Underground Conduit	366.00	Blank	-	-	-	-
184	Underground Conductors and Devices	367.00	Blank	-	-	-	-
185	Line Transformers	368.00	Blank	-	-	-	-
186	Services	369.00	Blank	-	-	-	-
187	Meters	370.00	Blank	-	-	-	-
188	Installations on Customer's Premises	371.00	Blank	-	-	-	-
189	Leased Property	372.00	Blank	-	-	-	-
190	Street Lighting and Signal Systems	373.00	Blank	-	-	-	-
191	TOTAL DISTRIBUTION PLANT			-	-	-	-
192	Land and Land Rights	389.00	Gross Plant	2,333	-	2,333	-
193	Structures and Improvements	390.00	Gross Plant	31,712	-	31,712	-
194	Office Furniture & Equipment - General	391.00	Gross Plant	12,101	-	12,101	-

Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Classification of Production Expenses  
Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Production		
				2007	Energy	Demand	Customer
195	Computer Equipment	391.00	Gross Plant	-	-	-	-
196	Transportation Equipment	392.00	Gross Plant	30,008	-	30,008	-
197	Stores Equipment	393.00	Gross Plant	564	-	564	-
198	Tools, Shop, and Garage Equip	394.00	Gross Plant	7,604	-	7,604	-
199	Laboratory Equipment	395.00	Gross Plant	2,488	-	2,488	-
200	Power Operated Equipment	396.00	Gross Plant	5,249	-	5,249	-
201	Communication Equipment	397.00	Gross Plant	33,681	-	33,681	-
202	Miscellaneous Equipment	398.00	Gross Plant	432	-	432	-
203	Other Tangible Property - General	399.00	Gross Plant	0	-	0	-
204	TOTAL GENERAL PLANT			126,172	-	126,172	-
205	SUBTOTAL ELECTRIC PLANT IN SERVICE			715,346	-	715,346	-
206	Construction Work in Progress		Demand	3,705,659	-	3,705,659	-
207	TOTAL ELECTRIC PLANT			4,421,004	0	4,421,004	0
208	Working Capital						
209	O&M		O&M L F&PP	236,587	151,716	84,871	-
210	Fuel & Purchased Power		Demand	2,949,549	-	2,949,549	-
211	Materials & Supplies		Net Plant	215,789	-	215,789	-
212	Prepayments		Net Plant	1,266	-	1,266	-
213	Deferred Debits		Net Plant	61,665	-	61,665	-
214	SUBTOTAL WORKING CAPITAL			3,464,855	151,716	3,313,140	-
215	Less Accumulated Depreciation	1080.00					
216	Production		Demand	(568,707)	-	(568,707)	-
217	Transmission		Blank	-	-	-	-
218	Distribution		Blank	-	-	-	-
219	General		Demand	(62,688)	-	(62,688)	-
220	Accum Depr Manual	1080.00	Blank	-	-	-	-
221	RWIP	1088.00	Demand	(1,159)	-	(1,159)	-
222	Loss Due to Retirement	1089.00	Blank	-	-	-	-
223	Accum Provision for Amortization	1150.00	Blank	-	-	-	-
224	TOTAL ACCUMULATED DEPRECIATION AND AMORTIZATION			(632,554)	-	(632,554)	-
225	<b>NET RATE BASE</b>			7,253,306	151,716	7,101,590	0

Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Production Classification Factors

			Production							
Line	Production Factor	Factor	Energy	Demand	Customer					Total
0	Blank		-	-	-	-	-	-	-	-
1		Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
2	Energy	Energy Factor	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
3										
4		Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
5	Demand	Demand Factor	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
6										
7		BPA Slice	73.4%	26.6%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
8	BPA Slice	BPA Slice Factor	73.4%	26.6%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
9										
10		BPA Block	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
11	BPA Block	BPA Block Factor	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
12										
13		Wells	67.1%	32.9%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
14	Wells	Wells Factor	67.1%	32.9%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
15										
16		Nine Canyon Wind	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
17	Nine Canyon Wind	Nine Canyon Wind Factor	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
18										
19		Weighted Average - All Resources	76.3%	23.7%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
20	All Resources	All Resources Factor	76.3%	23.7%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
21										
22		O&M less Fuel & Purch Power	12,675,658	7,090,886	-	-	-	-	-	19,766,544
23	O&M L F&PP	O&M less Fuel & Purch Power Factor	64.1%	35.9%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
24										
25		Labor less A&G Labor	-	175,310	-	-	-	-	-	175,310
26	Labor less A&G	Labor less A&G Labor Factor	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
27										
28		A&G Labor	-	67,624	-	-	-	-	-	67,624
29	A&G Labor	A&G Labor Factor	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
30										
31		Purchased Power	5,000,193	909,793	-	-	-	-	-	5,909,986
32	Purch Pwr	Purchased Power Factor	84.6%	15.4%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
33										
34		Rate Base	151,716	7,101,590	-	-	-	-	-	7,253,306
35	RateBs	Rate Base Factor	2.1%	97.9%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
36										
37		Fuel & Purchased Power	5,000,193	909,793	-	-	-	-	-	5,909,986
38	Fuel & PP	Fuel & purchased power Factor	84.6%	15.4%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
39										
40		Revenue Requirement	17,620,533	8,588,213	-	-	-	-	-	26,208,747
41	RevReqt	Revenue Requirement Factor	67.2%	32.8%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
42										
43		Production Plant	-	588,393	-	-	-	-	-	588,393
44	PrPlt	Production Plant Factor	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
45										
46		Gross Plant	-	4,421,004	-	-	-	-	-	4,421,004
47	Gross Plant	Gross Plant Factor	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
48										
49		General Plant	-	126,172	-	-	-	-	-	126,172
50	Gen Plant	General Plant Factor	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
51										
52		Net Plant	-	3,788,450	-	-	-	-	-	3,788,450
53	Net Plant	Net Plant Factor	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Classification of Transmission Expenses  
Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Transmission		
				2007	Energy	Demand	Customer
<b>REVENUE REQUIREMENTS</b>							
1	OPERATING EXPENSES						
2							
3	Miscellaneous Hydraulic Power Expense	539.00	Blank	-	-	-	-
4	Miscellaneous Hydraulic Power Expense - Labor		Blank	-	-	-	-
5	Miscellaneous Expense - Generation	549.00	Blank	-	-	-	-
6	Miscellaneous Expense - Generation - Labor		Blank	-	-	-	-
7	Rental Expense - Generation	550.00	Blank	-	-	-	-
8	Purchased Power - Miscellaneous	555.00	Blank	-	-	-	-
9	Purchased Power - Bonneville Power	555.10	Blank	-	-	-	-
10	BPA Block	555.10	Blank	-	-	-	-
11	BPA Slice	555.10	Blank	-	-	-	-
12	BPA Transmission and Ancillary Services	555.10	Blank	-	-	-	-
13	BPA Irrigation Customer Class Credit	555.10	Blank	-	-	-	-
14	Purchased Power - Wells Dam Power	555.20	Blank	-	-	-	-
15	Purchased Power - Nine Canyon Wind	555.70	Blank	-	-	-	-
16	System Control and Load Dispatch	556.00	Blank	-	-	-	-
17	Power Supply Expense	557.00	Blank	-	-	-	-
18	Power Supply Expense - Labor		Blank	-	-	-	-
19	TOTAL POWER COSTS			-	-	-	-
20	Operation Supervision and Engineering	560.00	Demand	(22,183)	-	(22,183)	-
21	Operation Supervision and Engineering - Labor		Demand	22,961	-	22,961	-
22	Overhead Line Expense	563.00	Demand	11,111	-	11,111	-
23	Overhead Line Expense - Labor		Demand	2,649	-	2,649	-
24	Rents	567.00	Demand	1,098	-	1,098	-
25	Maintenance Supervision and Engineering	568.00	Demand	26	-	26	-
26	Maintenance Supervision and Engineering - Labor		Demand	98	-	98	-
27	Maintenance of Overhead Lines	571.00	Demand	211,272	-	211,272	-
28	Maintenance of Overhead Lines - Labor		Demand	5,608	-	5,608	-
29	TOTAL TRANSMISSION OPERATION			232,641	-	232,641	-
30	Operation Supervision and Engineering	580.00	Blank	-	-	-	-
31	Operation Supervision and Engineering - Labor		Blank	-	-	-	-
32	Station Operation Expenses	582.00	Blank	-	-	-	-
33	Station Operation Expenses - Labor		Blank	-	-	-	-
34	Overhead Line Expenses	583.00	Blank	-	-	-	-
35	Overhead Line Expenses - Labor		Blank	-	-	-	-
36	Underground Line Expenses	584.00	Blank	-	-	-	-
37	Underground Line Expenses - Labor		Blank	-	-	-	-
38	Street Lighting/Signal Systems	585.00	Blank	-	-	-	-
39	Street Lighting/Signal Systems - Labor		Blank	-	-	-	-
40	Operations Meter Expenses	586.00	Blank	-	-	-	-

Okanogan County PUD  
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Classification of Transmission Expenses  
Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Transmission		
				2007	Energy	Demand	Customer
41	Operations Meter Expenses - Labor		Blank	-	-	-	-
42	Customer Installation Expenses	587.00	Blank	-	-	-	-
43	Customer Installation Expenses - Labor		Blank	-	-	-	-
44	Miscellaneous Distribution Expenses	588.00	Blank	-	-	-	-
45	Miscellaneous Distribution Expenses - Labor		Blank	-	-	-	-
46	Operations Internal Telecom	588.10	Blank	-	-	-	-
47	Rents	589.00	Blank	-	-	-	-
48	Maintenance Supervision and Engineering	590.00	Blank	-	-	-	-
49	Maintenance Supervision and Engineering - Labor		Blank	-	-	-	-
50	Maintenance of Station Equipment	592.00	Blank	-	-	-	-
51	Maintenance of Station Equipment - Labor		Blank	-	-	-	-
52	Maintenance of Overhead Lines	593.00	Blank	-	-	-	-
53	Maintenance of Overhead Lines - Labor		Blank	-	-	-	-
54	Maintenance of Underground Lines	594.00	Blank	-	-	-	-
55	Maintenance of Underground Lines - Labor		Blank	-	-	-	-
56	Maintenance of Line Transformers	595.00	Blank	-	-	-	-
57	Maintenance of Line Transformers - Labor		Blank	-	-	-	-
58	Maintenance of Street Lights & Signal Systems	596.00	Blank	-	-	-	-
59	Maintenance of Street Lights & Signal Systems - Labor		Blank	-	-	-	-
60	Maintenance of Meters	597.00	Blank	-	-	-	-
61	Operations Miscellaneous Maintenance	598.00	Blank	-	-	-	-
62	Operations Miscellaneous Maintenance - Labor		Blank	-	-	-	-
63	TOTAL DISTRIBUTION OPERATION			-	-	-	-
64	Meter Reading Expenses	902.00	Blank	-	-	-	-
65	Meter Reading Expenses - Labor		Blank	-	-	-	-
66	Operations - Collections	903.00	Blank	-	-	-	-
67	Operations - Collections - Labor		Blank	-	-	-	-
68	Uncollectible Accounts	904.00	Blank	-	-	-	-
69	Uncollectible Accounts-Con Loan	904.10	Blank	-	-	-	-
70	TOTAL CUSTOMER ACCOUNTS			-	-	-	-
71	Revenues from Jobbing & Contract	415.00	Blank	-	-	-	-
72	Revenues from Bulb Sales - (CR)	415.10	Blank	-	-	-	-
73	Costs & Exp. Of Jobbing and Contract	416.00	Blank	-	-	-	-
74	Costs & Exp. Of Jobbing and Contract - Labor		Blank	-	-	-	-
75	Purchases for Resale (Bulbs)	416.10	Blank	-	-	-	-
76	Customer Assistance Expenses	908.00	Blank	-	-	-	-
77	Customer Assistance Expenses - Labor		Blank	-	-	-	-
78	Informational and Instructional Ad	909.00	Blank	-	-	-	-
79	Informational and Instructional Ad - Labor		Blank	-	-	-	-
80	Miscellaneous Customer Service and Information	910.00	Blank	-	-	-	-
81	TOTAL CUSTOMER SERVICE AND INFORMATION			-	-	-	-

Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Classification of Transmission Expenses  
Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year 2007	Transmission		
					Energy	Demand	Customer
82	Administrative & General Salaries	920.00	Demand	(1,085)	-	(1,085)	-
83	Administrative & General Salaries - Labor		Demand	11,695	-	11,695	-
84	Office Supplies & Expenses	921.00	Demand	1,138	-	1,138	-
85	Outside Services Employed	923.00	Demand	774	-	774	-
86	Property Insurance	924.00	Gross Plant	3,709	-	3,709	-
87	Injuries and Damages	925.00	Demand	1,296	-	1,296	-
88	Injuries and Damages - Labor		Demand	102	-	102	-
89	Employee Pensions and Benefits	926.00	Demand	(9,801)	-	(9,801)	-
90	Employee Pensions and Benefits - Labor		Demand	474	-	474	-
91	Supplemental Leave Balance	926.10	Demand	10	-	10	-
92	Short Term Disability	926.30	Demand	160	-	160	-
93	Employer Contributions for 401(A)	926.40	Demand	861	-	861	-
94	Employer Contributions for HRA V	926.45	Demand	663	-	663	-
95	Pensions and Benefits - CWPU Trust	926.50	Demand	8,348	-	8,348	-
96	Miscellaneous General Exp Boc	930.00	Demand	2,439	-	2,439	-
97	Miscellaneous General Exp Boc - Labor		Demand	869	-	869	-
98	Rents - G&A	931.00	Demand	150	-	150	-
99	Maintenance of General Plant	935.00	Demand	6,755	-	6,755	-
100	Maintenance of General Plant - Labor		Demand	2,835	-	2,835	-
101	TOTAL ADMINISTRATIVE AND GENERAL			31,390	-	31,390	-
102	Depreciation Expense - Production		Blank	-	-	-	-
103	Depreciation Expense - Transmission	403.10	Demand	71,178	-	71,178	-
104	Depreciation Expense - Distribution	403.30	Blank	-	-	-	-
105	Depreciation Expense - General	403.40	Demand	27,288	-	27,288	-
106	Amortization Expense - Acquisition Adj	406.00	Demand	28,425	-	28,425	-
107	TOTAL DEPRECIATION AND AMORTIZATION			126,891	-	126,891	-
108	State Utility Tax	408.11	Demand	55,955	-	55,955	-
109	State Privilege Tax	408.12	Demand	29,533	-	29,533	-
110	Retailing and Wholesaling Tax	408.13	Demand	19	-	19	-
111	Service Tax (Carrying Charges)	408.16	Demand	1,140	-	1,140	-
112	Unemployment Compensating Tax	408.21	Demand	94	-	94	-
113	State Industrial and Medical Tax	408.23	Demand	(0)	-	(0)	-
114	Leasehold Tax	408.80	Demand	27	-	27	-
115	TOTAL TAXES			86,770	-	86,770	-
116	TOTAL OPERATING EXPENSES			477,692	0	477,692	0
117	Check			-			
118	FIXED CHARGES						
119							
120	Interest on Long Term Debt - 200	427.60	Demand	39,740	-	39,740	-
121	Interest on Long Term Debt - 200	427.70	Demand	54,656	-	54,656	-

Okanogan County PUD  
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Classification of Transmission Expenses  
Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year 2007	Transmission		
					Energy	Demand	Customer
122	Loss on Reacquired Debt - 2001 N	428.50	Demand	3,022	-	3,022	-
123	Debt Issuance Expense and Discount	428.60	Demand	1,131	-	1,131	-
124	Debt Issuance Expense and Discount	428.70	Demand	1,677	-	1,677	-
125	TOTAL INTEREST ON LONG TERM DEBT			100,226	-	100,226	-
126	NET OPERATING MARGIN			n/a	n/a	n/a	n/a
127	Check						
128	INTEREST INCOME						
129							
130	Interest Income	419.00	Demand	232,734	-	232,734	-
131	Interest Income - Interdivisional	419.10	Demand	30,729	-	30,729	-
132	Gain or Loss on Disposition of Property	421.10	Demand	(458)	-	(458)	-
133	TOTAL INTEREST INCOME			263,005	-	263,005	-
134	CONTRIBUTIONS AND DONATIONS						
135							
136	Contributions in Aid of Construction	422.00	Blank	-	-	-	-
137	TOTAL CONTRIBUTIONS AND DONATIONS			-	-	-	-
138	Margins or Increase in Net Assets		Demand	1,185,004	-	1,185,004	-
139	Operating Revenue Requirement			1,762,921	0	1,762,921	0
140	Less Contributions in Aid of Construction		Blank	0	-	-	-
141	Less Non-Operating Revenue			263,005	0	263,005	0
142	Less Other Electric Revenues		Demand	77,640	-	77,640	-
143	Revenue Requirement from Rates			1,422,276	0	1,422,276	0
144	Wholesale Revenues		Blank	-	-	-	-
145	Revenue Requirement from Retail Rates			1,422,276	0	1,422,276	0
146	OPERATING TIER						
147	Including Wholesale Revenues			10.20	n/a	10.20	n/a
148	Excluding Wholesale Revenues						
149	TOTAL TIER						
150	Including Wholesale Revenues			12.82	n/a	12.82	n/a
151	Excluding Wholesale Revenues						
<b>RATE BASE</b>							
152	Organization - Intangible Plant	301.00	Demand	1,494	-	1,494	-
153	Misc Intangible Plant	303.00	Demand	3,313	-	3,313	-
154	TOTAL INTANGIBLE PLANT			4,807	-	4,807	-

Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Classification of Transmission Expenses  
Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Transmission		
				2007	Energy	Demand	Customer
155	Land and Land Rights	310.00	Blank	-	-	-	-
156	Structures and Improvements	311.00	Blank	-	-	-	-
157	Boiler Plant Equipment	312.00	Blank	-	-	-	-
158	Engines and Engine Driven Generators	313.00	Blank	-	-	-	-
159	Turbogenerator Units	314.00	Blank	-	-	-	-
160	Accessory Electric Equipment	315.00	Blank	-	-	-	-
161	Miscellaneous Power Plant Equipment	316.00	Blank	-	-	-	-
162	Land and Land Rights	330.00	Blank	-	-	-	-
163	Structures & Improvements	331.00	Blank	-	-	-	-
164	Reservoirs, Dams, & Waterways	332.00	Blank	-	-	-	-
165	Water Wheels, Turbines, & Generators	333.00	Blank	-	-	-	-
166	Accessory Electric Equipment	334.00	Blank	-	-	-	-
167	Misc Power Plant Equipment	335.00	Blank	-	-	-	-
168	TOTAL HYDROELECTRIC PLANT			-	-	-	-
169	Land and Land Rights	350.00	Demand	152,482	-	152,482	-
170	Structures and Improvements	352.00	Blank	-	-	-	-
171	Station Equipment	353.00	Blank	-	-	-	-
172	Towers and Fixtures	354.00	Demand	109,867	-	109,867	-
173	Poles and Fixtures	355.00	Demand	1,413,644	-	1,413,644	-
174	Overhead Conductors and Devices	356.00	Demand	1,948,471	-	1,948,471	-
175	Underground Conduits-Trans	357.00	Blank	-	-	-	-
176	UG Conductors & Devices-Trans	358.00	Blank	-	-	-	-
177	TOTAL TRANSMISSION PLANT			3,624,464	-	3,624,464	-
178	Land and Land Rights	360.00	Blank	-	-	-	-
179	Structures and Improvements	361.00	Blank	-	-	-	-
180	Station Equipment	362.00	Blank	-	-	-	-
181	Poles, Towers, and Fixtures	364.00	Blank	-	-	-	-
182	Overhead Conductors and Devices	365.00	Blank	-	-	-	-
183	Underground Conduit	366.00	Blank	-	-	-	-
184	Underground Conductors and Devices	367.00	Blank	-	-	-	-
185	Line Transformers	368.00	Blank	-	-	-	-
186	Services	369.00	Blank	-	-	-	-
187	Meters	370.00	Blank	-	-	-	-
188	Installations on Customer's Premises	371.00	Blank	-	-	-	-
189	Leased Property	372.00	Blank	-	-	-	-
190	Street Lighting and Signal Systems	373.00	Blank	-	-	-	-
191	TOTAL DISTRIBUTION PLANT			-	-	-	-
192	Land and Land Rights	389.00	Demand	14,369	-	14,369	-
193	Structures and Improvements	390.00	Demand	195,343	-	195,343	-
194	Office Furniture & Equipment - General	391.00	Demand	74,542	-	74,542	-
195	Computer Equipment	391.00	Blank	-	-	-	-



Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Classification of Transmission Expenses  
 Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year	Transmission		
				2007	Energy	Demand	Customer
196	Transportation Equipment	392.00	Demand	184,848	-	184,848	-
197	Stores Equipment	393.00	Demand	3,475	-	3,475	-
198	Tools, Shop, and Garage Equip	394.00	Demand	46,841	-	46,841	-
199	Laboratory Equipment	395.00	Demand	15,327	-	15,327	-
200	Power Operated Equipment	396.00	Demand	32,331	-	32,331	-
201	Communication Equipment	397.00	Demand	207,472	-	207,472	-
202	Miscellaneous Equipment	398.00	Demand	2,662	-	2,662	-
203	Other Tangible Property - General	399.00	Demand	1	-	1	-
204	TOTAL GENERAL PLANT			777,213	-	777,213	-
205	SUBTOTAL ELECTRIC PLANT IN SERVICE			4,406,484	-	4,406,484	-
206	Construction Work in Progress		Demand	4,531,666	-	4,531,666	-
207	TOTAL ELECTRIC PLANT			8,938,150	0	8,938,150	0
208	Working Capital						
209	O&M		Demand	78,525	-	78,525	-
210	Fuel & Purchased Power		Blank	-	-	-	-
211	Materials & Supplies		Demand	358,968	-	358,968	-
212	Prepayments		Demand	2,106	-	2,106	-
213	Deferred Debits		Demand	102,581	-	102,581	-
214	SUBTOTAL WORKING CAPITAL			542,180	-	542,180	-
215	Less Accumulated Depreciation	1080.00					
216	Production		Blank	-	-	-	-
217	Transmission		Demand	(2,242,701)	-	(2,242,701)	-
218	Distribution		Blank	-	-	-	-
219	General		Demand	(386,155)	-	(386,155)	-
220	Accum Depr Manual	1080.00	Blank	-	-	-	-
221	RWIP	1088.00	Demand	(7,141)	-	(7,141)	-
222	Loss Due to Retirement	1089.00	Blank	-	-	-	-
223	Accum Provision for Amortization	1150.00	Blank	-	-	-	-
224	TOTAL ACCUMULATED DEPRECIATION AND AMORTIZATION			(2,635,997)	-	(2,635,997)	-
225	NET RATE BASE			6,844,333	0	6,844,333	0

Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Transmission Classification Factors

**Transmission**

Line	Transmission Factor	Factor	Energy	Demand	Customer	Total
1		Demand	-	1.00	-	1.00
2	Demand	Demand Factor	0.0%	100.0%	0.0%	100.0%
3		Gross Plant	0	8,938,150	0	8,938,150
4	Gross Plant	Gross Plant Factor	0.0%	100.0%	0.0%	100.0%

Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Classification of Distribution Expenses  
 Adjusted Test Year 2007

Line	Description	Account	Classification Factor	Adjusted Test Year 2007	Distribution									
					Energy	Demand	Customer	Streetlights	Irrigation	Meter Reading	Meters	Customer Accounting	Customer Service	Demand Secondary
<b>REVENUE REQUIREMENTS</b>														
1	OPERATING EXPENSES													
2														
3	Miscellaneous Hydraulic Power Expense	539.00	Blank	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Hydraulic Power Expense - Labor		Blank	-	-	-	-	-	-	-	-	-	-	-
5	Miscellaneous Expense - Generation	549.00	Blank	-	-	-	-	-	-	-	-	-	-	-
6	Miscellaneous Expense - Generation - Labor		Blank	-	-	-	-	-	-	-	-	-	-	-
7	Rental Expense - Generation	550.00	Blank	-	-	-	-	-	-	-	-	-	-	-
8	Purchased Power - Miscellaneous	555.00	Blank	-	-	-	-	-	-	-	-	-	-	-
9	Purchased Power - Bonneville Power	555.10	Blank	-	-	-	-	-	-	-	-	-	-	-
10	BPA Block	555.10	Blank	-	-	-	-	-	-	-	-	-	-	-
11	BPA Slice	555.10	Blank	-	-	-	-	-	-	-	-	-	-	-
12	BPA Transmission and Ancillary Services	555.10	Blank	-	-	-	-	-	-	-	-	-	-	-
13	BPA Irrigation Customer Class Credit	555.10	Irrigation	(313,175)	-	-	-	(313,175)	-	-	-	-	-	-
14	Purchased Power - Wells Dam Power	555.20	Blank	-	-	-	-	-	-	-	-	-	-	-
15	Purchased Power - Nine Canyon Wind	555.70	Blank	-	-	-	-	-	-	-	-	-	-	-
16	System Control and Load Dispatch	556.00	Blank	-	-	-	-	-	-	-	-	-	-	-
17	Power Supply Expense	557.00	Blank	-	-	-	-	-	-	-	-	-	-	-
18	Power Supply Expense - Labor		Blank	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL POWER COSTS			(313,175)	-	-	-	(313,175)	-	-	-	-	-	-
20	Operation Supervision and Engineering	560.00	Blank	-	-	-	-	-	-	-	-	-	-	-
21	Operation Supervision and Engineering - Labor		Blank	-	-	-	-	-	-	-	-	-	-	-
22	Overhead Line Expense	563.00	Blank	-	-	-	-	-	-	-	-	-	-	-
23	Overhead Line Expense - Labor		Blank	-	-	-	-	-	-	-	-	-	-	-
24	Rents	567.00	Blank	-	-	-	-	-	-	-	-	-	-	-
25	Maintenance Supervision and Engineering	568.00	Blank	-	-	-	-	-	-	-	-	-	-	-
26	Maintenance Supervision and Engineering - Labor		Blank	-	-	-	-	-	-	-	-	-	-	-
27	Maintenance of Overhead Lines	571.00	Blank	-	-	-	-	-	-	-	-	-	-	-
28	Maintenance of Overhead Lines - Labor		Blank	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL TRANSMISSION OPERATION			-	-	-	-	-	-	-	-	-	-	-
30	Operation Supervision and Engineering	580.00	Dist Ops Labor	82,737	-	54,396	7,825	985	-	-	14,732	-	-	4,799
31	Operation Supervision and Engineering - Labor		Dist Ops Labor	729,331	-	479,508	68,974	8,684	-	-	129,865	-	-	42,300
32	Station Operation Expenses	582.00	Demand	63,129	-	63,129	-	-	-	-	-	-	-	-
33	Station Operation Expenses - Labor		Demand	68,878	-	68,878	-	-	-	-	-	-	-	-
34	Overhead Line Expenses	583.00	Demand	147,142	-	147,142	-	-	-	-	-	-	-	-
35	Overhead Line Expenses - Labor		Demand	303,992	-	303,992	-	-	-	-	-	-	-	-
36	Underground Line Expenses	584.00	Demand	29,672	-	29,672	-	-	-	-	-	-	-	-
37	Underground Line Expenses - Labor		Demand	57,444	-	57,444	-	-	-	-	-	-	-	-
38	Street Lighting/Signal Systems	585.00	Streetlights	991	-	-	-	991	-	-	-	-	-	-
39	Street Lighting/Signal Systems - Labor		Streetlights	301	-	-	-	301	-	-	-	-	-	-
40	Operations Meter Expenses	586.00	Meters	77,434	-	-	-	-	-	-	77,434	-	-	-
41	Operations Meter Expenses - Labor		Meters	325,006	-	-	-	-	-	-	325,006	-	-	-
42	Customer Installation Expenses	587.00	Customers	20,194	-	-	20,194	-	-	-	-	-	-	-
43	Customer Installation Expenses - Labor		Customers	172,619	-	-	172,619	-	-	-	-	-	-	-
44	Miscellaneous Distribution Expenses	588.00	Demand	100,183	-	100,183	-	-	-	-	-	-	-	-
45	Miscellaneous Distribution Expenses - Labor		Demand	165,224	-	165,224	-	-	-	-	-	-	-	-
46	Operations Internal Telecom	588.10	Demand	41,958	-	41,958	-	-	-	-	-	-	-	-
47	Rents	589.00	Demand	18,549	-	18,549	-	-	-	-	-	-	-	-
48	Maintenance Supervision and Engineering	590.00	Dist Maint Labor	12,860	-	10,623	-	377	-	-	-	-	-	1,860
49	Maintenance Supervision and Engineering - Labor		Dist Maint Labor	139,583	-	115,303	-	4,088	-	-	-	-	-	20,192
50	Maintenance of Station Equipment	592.00	Demand	88,362	-	88,362	-	-	-	-	-	-	-	-
51	Maintenance of Station Equipment - Labor		Demand	145,164	-	145,164	-	-	-	-	-	-	-	-
52	Maintenance of Overhead Lines	593.00	Demand	601,016	-	601,016	-	-	-	-	-	-	-	-
53	Maintenance of Overhead Lines - Labor		Demand	283,363	-	283,363	-	-	-	-	-	-	-	-
54	Maintenance of Underground Lines	594.00	Demand	37,516	-	37,516	-	-	-	-	-	-	-	-
55	Maintenance of Underground Lines - Labor		Demand	48,411	-	48,411	-	-	-	-	-	-	-	-
56	Maintenance of Line Transformers	595.00	Demand Secondary	18,492	-	-	-	-	-	-	-	-	-	18,492
57	Maintenance of Line Transformers - Labor		Demand Secondary	85,671	-	-	-	-	-	-	-	-	-	85,671
58	Maintenance of Street Lights & Signal Systems	596.00	Streetlights	6,434	-	-	-	6,434	-	-	-	-	-	-
59	Maintenance of Street Lights & Signal Systems - Labor		Streetlights	17,343	-	-	-	17,343	-	-	-	-	-	-
60	Maintenance of Meters	597.00	Meters	3,989	-	-	-	-	-	-	3,989	-	-	-
61	Operations Miscellaneous Maintenance	598.00	Demand	126	-	126	-	-	-	-	-	-	-	-
62	Operations Miscellaneous Maintenance - Labor		Demand	12,263	-	12,263	-	-	-	-	-	-	-	-
63	TOTAL DISTRIBUTION OPERATION			3,905,379	-	2,872,224	269,612	39,202	-	-	551,025	-	-	173,315
64	Meter Reading Expenses	902.00	Meter Reading	49,721	-	-	-	-	-	49,721	-	-	-	-
65	Meter Reading Expenses - Labor		Meter Reading	235,260	-	-	-	-	-	235,260	-	-	-	-
66	Operations - Collections	903.00	Customer Accounting	173,378	-	-	-	-	-	-	-	173,378	-	-
67	Operations - Collections - Labor		Customer Accounting	750,681	-	-	-	-	-	-	-	750,681	-	-
68	Uncollectible Accounts	904.00	Customers	46,260	-	-	46,260	-	-	-	-	-	-	-
69	Uncollectible Accounts-Con Loan	904.10	Customers	1,168	-	-	1,168	-	-	-	-	-	-	-
70	TOTAL CUSTOMER ACCOUNTS			1,256,469	-	-	47,428	-	-	284,981	-	924,059	-	-

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Line	Description	Account	Classification Factor	Adjusted Test Year 2007	Distribution											
					Energy	Demand	Customer	Streetlights	Irrigation	Meter Reading	Meters	Customer Accounting	Customer Service	Demand Secondary	Customers Secondary	
71	Revenues from Jobbing & Contract	415.00	Customer Service	(40,237)	-	-	-	-	-	-	-	-	-	(40,237)	-	-
72	Revenues from Bulb Sales - (CR)	415.10	Customer Service	(20,756)	-	-	-	-	-	-	-	-	-	(20,756)	-	-
73	Costs & Exp. Of Jobbing and Contract	416.00	Customer Service	31,378	-	-	-	-	-	-	-	-	-	31,378	-	-
74	Costs & Exp. Of Jobbing and Contract - Labor		Customer Service	14,231	-	-	-	-	-	-	-	-	-	14,231	-	-
75	Purchases for Resale (Bulbs)	416.10	Customer Service	84,121	-	-	-	-	-	-	-	-	-	84,121	-	-
76	Customer Assistance Expenses	908.00	Customer Service	209,680	-	-	-	-	-	-	-	-	-	209,680	-	-
77	Customer Assistance Expenses - Labor		Customer Service	129,076	-	-	-	-	-	-	-	-	-	129,076	-	-
78	Informational and Instructional Ad	909.00	Customer Service	57,369	-	-	-	-	-	-	-	-	-	57,369	-	-
79	Informational and Instructional Ad - Labor		Customer Service	12,499	-	-	-	-	-	-	-	-	-	12,499	-	-
80	Miscellaneous Customer Service and Information	910.00	Customer Service	3,217	-	-	-	-	-	-	-	-	-	3,217	-	-
81	TOTAL CUSTOMER SERVICE AND INFORMATION			480,579	-	-	-	-	-	-	-	-	-	480,579	-	-
82	Administrative & General Salaries	920.00	Labor	(119,100)	-	(54,117)	(7,784)	(980)	-	(7,580)	(14,656)	(24,188)	(5,020)	(4,774)	-	-
83	Administrative & General Salaries - Labor		Labor	1,283,274	-	583,096	83,875	10,559	-	81,676	157,919	260,617	54,092	51,439	-	-
84	Office Supplies & Expenses	921.00	Labor	124,903	-	56,754	8,164	1,028	-	7,950	15,371	25,366	5,265	5,007	-	-
85	Outside Services Employed	923.00	Labor	84,894	-	38,574	5,549	699	-	5,403	10,447	17,241	3,578	3,403	-	-
86	Property Insurance	924.00	Gross Plant	66,905	-	47,845	148	494	-	-	1,893	-	-	-	10,533	5,993
87	Injuries and Damages	925.00	Labor	142,188	-	64,608	9,293	1,170	-	9,050	17,498	28,877	5,993	5,699	-	-
88	Injuries and Damages - Labor		Labor	11,145	-	5,064	728	92	-	709	1,372	2,263	470	447	-	-
89	Employee Pensions and Benefits	926.00	Labor	(1,075,481)	-	(488,679)	(70,294)	(8,850)	-	(68,451)	(132,348)	(218,417)	(45,333)	(43,109)	-	-
90	Employee Pensions and Benefits - Labor		Labor	51,990	-	23,623	3,398	428	-	3,309	6,398	10,558	2,191	2,084	-	-
91	Supplemental Leave Balance	926.10	Labor	1,051	-	478	69	9	-	67	129	213	44	42	-	-
92	Short Term Disability	926.30	Labor	17,516	-	7,959	1,145	144	-	1,115	2,155	3,557	738	702	-	-
93	Employer Contributions for 401(A)	926.40	Labor	94,473	-	42,927	6,175	777	-	6,013	11,626	19,186	3,982	3,787	-	-
94	Employer Contributions for HRA V	926.45	Labor	72,771	-	33,066	4,756	599	-	4,632	8,955	14,779	3,067	2,917	-	-
95	Pensions and Benefits - CWPU Trust	926.50	Labor	916,035	-	416,230	59,872	7,538	-	58,303	112,727	186,035	38,612	36,718	-	-
96	Miscellaneous General Exp Boc	930.00	Labor	267,678	-	121,628	17,496	2,203	-	17,037	32,940	54,362	11,283	10,730	-	-
97	Miscellaneous General Exp Boc - Labor		Labor	95,349	-	43,325	6,232	785	-	6,069	11,734	19,364	4,019	3,822	-	-
98	Rents - G&A	931.00	Labor	16,434	-	7,467	1,074	135	-	1,046	2,022	3,337	693	659	-	-
99	Maintenance of General Plant	935.00	Gen Plant	121,833	-	84,635	288	964	-	-	3,694	-	-	20,555	11,695	-
100	Maintenance of General Plant - Labor		Gen Plant	51,126	-	35,516	121	405	-	-	1,550	-	-	8,626	4,908	-
101	TOTAL ADMINISTRATIVE AND GENERAL			2,224,985	-	1,069,999	130,305	18,198	-	126,346	251,426	403,153	83,676	119,285	22,596	-
102	Depreciation Expense - Production		Blank	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Depreciation Expense - Transmission	403.10	Blank	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Depreciation Expense - Distribution	403.30	Gross Plant	1,911,540	-	1,366,967	4,222	14,117	-	-	54,086	-	-	300,928	171,219	-
105	Depreciation Expense - General	403.40	Gross Plant	492,185	-	351,968	1,087	3,635	-	-	13,926	-	-	77,483	44,086	-
106	Amortization Expense - Acquisition Adj	406.00	Gross Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
107	TOTAL DEPRECIATION AND AMORTIZATION			2,403,725	-	1,718,936	5,310	17,752	-	-	68,012	-	-	378,411	215,305	-
108	State Utility Tax	408.11	RevReq	598,891	-	359,873	18,937	4,379	-	16,857	40,650	54,390	23,105	55,193	25,506	-
109	State Privilege Tax	408.12	RevReq	316,096	-	189,942	9,995	2,311	-	8,897	21,455	28,707	12,195	29,131	13,462	-
110	Retailing and Wholesaling Tax	408.13	RevReq	205	-	123	6	1	-	6	14	19	8	19	9	-
111	Service Tax (Carrying Charges)	408.16	RevReq	12,204	-	7,333	386	89	-	344	828	1,108	471	1,125	520	-
112	Unemployment Compensating Tax	408.21	Labor	10,365	-	4,710	677	85	-	660	1,276	2,105	437	415	-	-
113	State Industrial and Medical Tax	408.23	Labor	(9)	-	(4)	(1)	(0)	-	(1)	(1)	(2)	(0)	(0)	-	-
114	Leasehold Tax	408.80	RevReq	292	-	175	9	2	-	8	20	27	11	27	12	-
115	TOTAL TAXES			938,045	-	562,153	30,011	6,868	-	26,771	64,242	86,354	36,226	85,910	39,510	-
116	TOTAL OPERATING EXPENSES			10,896,006	0	6,223,312	482,666	82,020	(313,175)	438,098	934,705	1,413,567	600,481	756,921	277,411	-
117	Check			-	-	-	-	-	-	-	-	-	-	-	-	-
118	FIXED CHARGES															
119																
120	Interest on Long Term Debt - 200	427.60	Net Plant	264,046	-	189,720	576	1,927	-	-	7,382	-	-	41,072	23,369	-
121	Interest on Long Term Debt - 200	427.70	Net Plant	363,152	-	260,929	793	2,650	-	-	10,153	-	-	56,488	32,140	-
122	Loss on Reacquired Debt - 2001 N	428.50	Net Plant	20,080	-	14,428	44	147	-	-	561	-	-	3,123	1,777	-
123	Debt Issuance Expense and Discount	428.60	Net Plant	7,516	-	5,400	16	55	-	-	210	-	-	1,169	665	-
124	Debt Issuance Expense and Discount	428.70	Net Plant	11,143	-	8,006	24	81	-	-	312	-	-	1,733	986	-
125	TOTAL INTEREST ON LONG TERM DEBT			665,937	-	478,483	1,453	4,859	-	-	18,618	-	-	103,586	58,937	-
126	NET OPERATING MARGIN			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
127	Check															
128	INTEREST INCOME															
129																
130	Interest Income	419.00	Net Plant	1,546,363	-	1,111,078	3,375	11,284	-	-	43,232	-	-	240,536	136,858	-
131	Interest Income - Interdivisional	419.10	Net Plant	204,176	-	146,703	446	1,490	-	-	5,708	-	-	31,759	18,070	-
132	Gain or Loss on Disposition of Property	421.10	Net Plant	(3,045)	-	(2,188)	(7)	(22)	-	-	(85)	-	-	(474)	(269)	-
133	TOTAL INTEREST INCOME			1,747,493	-	1,255,593	3,814	12,752	-	-	48,854	-	-	271,822	154,659	-
134	CONTRIBUTIONS AND DONATIONS															
135																
136	Contributions in Aid of Construction	422.00	Net Plant	1,934,560	-	1,390,002	4,222	14,117	-	-	54,084	-	-	300,920	171,215	-

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Line	Description	Account	Classification	Adjusted Test Year 2007	Distribution										
					Energy	Demand	Customer	Streetlights	Irrigation	Meter Reading	Meters	Customer Accounting	Customer Service	Demand Secondary	Customers Secondary
137	TOTAL CONTRIBUTIONS AND DONATIONS			1,934,560	-	1,390,002	4,222	14,117	-	-	54,084	-	-	300,920	171,215
138	Margins or Increase in Net Assets		Net Plant	7,873,576	-	5,657,250	17,185	57,454	-	-	220,121	-	-	1,224,730	696,836
139	Operating Revenue Requirement			19,435,518	0	12,359,045	501,305	144,333	(313,175)	438,098	1,173,444	1,413,567	600,481	2,085,237	1,033,184
140	Less Contributions in Aid of Construction		Net Plant	1,934,560	-	1,390,002	4,222	14,117	-	-	54,084	-	-	300,920	171,215
141	Less Non-Operating Revenue			1,747,493	0	1,255,593	3,814	12,752	0	0	48,854	0	0	271,822	154,659
142	Less Other Electric Revenues		RateBs	530,853	-	378,010	2,013	3,874	-	817	16,000	2,636	1,120	80,734	45,650
143	Revenue Requirement from Rates			15,222,612	0	9,335,439	491,255	113,591	(313,175)	437,281	1,054,505	1,410,931	599,361	1,431,762	661,661
144	Wholesale Revenues		Blank	-	-	-	-	-	-	-	-	-	-	-	-
145	Revenue Requirement from Retail Rates			15,222,612	0	9,335,439	491,255	113,591	(313,175)	437,281	1,054,505	1,410,931	599,361	1,431,762	661,661
146	OPERATING TIER														
147	Including Wholesale Revenues			10.20	n/a	10.20	10.20	10.20	n/a	n/a	10.20	n/a	n/a	10.20	10.20
148	Excluding Wholesale Revenues														
149	TOTAL TIER														
150	Including Wholesale Revenues			12.82	n/a	12.82	12.82	12.82	n/a	n/a	12.82	n/a	n/a	12.82	12.82
151	Excluding Wholesale Revenues														
<b>RATE BASE</b>															
152	Organization - Intangible Plant	301.00	Demand	26,949	-	26,949	-	-	-	-	-	-	-	-	-
153	Misc Intangible Plant	303.00	Demand	59,761	-	59,761	-	-	-	-	-	-	-	-	-
154	TOTAL INTANGIBLE PLANT			86,709	-	86,709	-	-	-	-	-	-	-	-	-
155	Land and Land Rights	310.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
156	Structures and Improvements	311.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
157	Boiler Plant Equipment	312.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
158	Engines and Engine Driven Generators	313.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
159	Turbogenerator Units	314.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
160	Accessory Electric Equipment	315.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
161	Miscellaneous Power Plant Equipment	316.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
162	Land and Land Rights	330.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
163	Structures & Improvements	331.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
164	Reservoirs, Dams, & Waterways	332.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
165	Water Wheels, Turbines, & Generators	333.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
166	Accessory Electric Equipment	334.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
167	Misc Power Plant Equipment	335.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
168	TOTAL HYDROELECTRIC PLANT			-	-	-	-	-	-	-	-	-	-	-	-
169	Land and Land Rights	350.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
170	Structures and Improvements	352.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
171	Station Equipment	353.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
172	Towers and Fixtures	354.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
173	Poles and Fixtures	355.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
174	Overhead Conductors and Devices	356.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
175	Underground Conduits-Trans	357.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
176	UG Conductors & Devices-Trans	358.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
177	TOTAL TRANSMISSION PLANT			-	-	-	-	-	-	-	-	-	-	-	-
178	Land and Land Rights	360.00	Demand	241,561	-	241,561	-	-	-	-	-	-	-	-	-
179	Structures and Improvements	361.00	Demand	461,629	-	461,629	-	-	-	-	-	-	-	-	-
180	Station Equipment	362.00	Demand	11,749,156	-	11,749,156	-	-	-	-	-	-	-	-	-
181	Poles, Towers, and Fixtures	364.00	Demand	13,497,531	-	13,497,531	-	-	-	-	-	-	-	-	-
182	Overhead Conductors and Devices	365.00	Demand	10,678,720	-	10,678,720	-	-	-	-	-	-	-	-	-
183	Underground Conduit	366.00	Demand	2,743,656	-	2,743,656	-	-	-	-	-	-	-	-	-
184	Underground Conductors and Devices	367.00	Demand	6,041,553	-	6,041,553	-	-	-	-	-	-	-	-	-
185	Line Transformers	368.00	Demand Secondary	11,029,452	-	-	-	-	-	-	-	-	-	11,029,452	-
186	Services	369.00	Customers Secondary	6,275,436	-	-	-	-	-	-	-	-	-	-	6,275,436
187	Meters	370.00	Meters	1,982,323	-	-	-	-	-	-	1,982,323	-	-	-	-
188	Installations on Customer's Premises	371.00	Customers	154,761	-	-	154,761	-	-	-	-	-	-	-	-
189	Leased Property	372.00	Customers	-	-	-	-	-	-	-	-	-	-	-	-
190	Street Lighting and Signal Systems	373.00	Streetlights	517,407	-	-	-	517,407	-	-	-	-	-	-	-
191	TOTAL DISTRIBUTION PLANT			65,373,184	-	45,413,806	154,761	517,407	-	-	1,982,323	-	-	11,029,452	6,275,436
192	Land and Land Rights	389.00	Dist Plant	259,177	-	180,047	614	2,051	-	-	7,859	-	-	43,727	24,879
193	Structures and Improvements	390.00	Dist Plant	3,523,339	-	2,447,613	8,341	27,886	-	-	106,839	-	-	594,441	338,220
194	Office Furniture & Equipment - General	391.00	Gen Plant	1,344,493	-	934,000	3,183	10,641	-	-	40,769	-	-	226,836	129,063
195	Computer Equipment	391.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
196	Transportation Equipment	392.00	Dist Plant	3,334,045	-	2,316,113	7,893	26,388	-	-	101,099	-	-	562,504	320,048
197	Stores Equipment	393.00	Dist Plant	62,674	-	43,539	148	496	-	-	1,900	-	-	10,574	6,016
198	Tools, Shop, and Garage Equip	394.00	Dist Plant	844,862	-	586,914	2,000	6,687	-	-	25,619	-	-	142,541	81,102
199	Laboratory Equipment	395.00	Dist Plant	276,445	-	192,043	654	2,188	-	-	8,383	-	-	46,641	26,537
200	Power Operated Equipment	396.00	Dist Plant	583,139	-	405,098	1,380	4,615	-	-	17,683	-	-	98,384	55,978

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					Energy	Demand	Customer	Streetlights	Irrigation	Meter Reading	Meters	Customer Accounting	Customer Service	Demand Secondary	Customers Secondary
201	Communication Equipment	397.00	Dist Plant	3,742,103	-	2,599,585	8,859	29,618	-	-	113,472	-	-	631,350	359,220
202	Miscellaneous Equipment	398.00	Dist Plant	48,006	-	33,349	114	380	-	-	1,456	-	-	8,099	4,608
203	Other Tangible Property - General	399.00	Dist Plant	25	-	17	0	0	-	-	1	-	-	4	2
204	TOTAL GENERAL PLANT			14,018,310	-	9,738,317	33,186	110,950	-	-	425,080	-	-	2,365,102	1,345,674
205	SUBTOTAL ELECTRIC PLANT IN SERVICE			79,478,203	-	55,238,832	187,947	628,357	-	-	2,407,403	-	-	13,394,554	7,621,110
206	Construction Work in Progress		Demand	5,605,995	-	5,605,995	-	-	-	-	-	-	-	-	-
207	TOTAL ELECTRIC PLANT			85,084,198	0	60,844,827	187,947	628,357	0	0	2,407,403	0	0	13,394,554	7,621,110
208	Working Capital														
209	O&M		O&M L F&PP	1,842,605	-	1,023,010	79,342	13,483	-	72,016	153,650	232,367	98,709	124,425	45,602
210	Fuel & Purchased Power		Blank	-	-	-	-	-	-	-	-	-	-	-	-
211	Materials & Supplies		Net Plant	2,385,108	-	1,713,726	5,206	17,404	-	-	66,680	-	-	371,002	211,089
212	Prepayments		Net Plant	13,991	-	10,053	31	102	-	-	391	-	-	2,176	1,238
213	Deferred Debits		Net Plant	681,586	-	489,727	1,488	4,974	-	-	19,055	-	-	106,020	60,323
214	SUBTOTAL WORKING CAPITAL			4,923,290	-	3,236,516	86,066	35,963	-	72,016	239,777	232,367	98,709	603,624	318,252
215	Less Accumulated Depreciation	1080.00													
216	Production		Blank	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		Blank	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution		Gross Plant	(36,116,774)	-	(25,827,579)	(79,780)	(266,727)	-	-	(1,021,901)	-	-	(5,685,757)	(3,235,029)
219	General		Gen Plant	(6,964,945)	-	(4,838,447)	(16,488)	(55,125)	-	-	(211,199)	-	-	(1,175,092)	(668,593)
220	Accum Depr Manual	1080.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
221	RWIP	1088.00	Gross Plant	(128,794)	-	(92,102)	(284)	(951)	-	-	(3,644)	-	-	(20,276)	(11,536)
222	Loss Due to Retirement	1089.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
223	Accum Provision for Amortization	1150.00	Blank	-	-	-	-	-	-	-	-	-	-	-	-
224	TOTAL ACCUMULATED DEPRECIATION AND AMORTIZATION			(43,210,513)	-	(30,758,128)	(96,553)	(322,803)	-	-	(1,236,744)	-	-	(6,881,125)	(3,915,159)
225	NET RATE BASE			46,796,975	0	33,323,215	177,460	341,517	0	72,016	1,410,435	232,367	98,709	7,117,053	4,024,203

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Distribution													Total	
Line	Distribution Factor	Factor	Energy	Demand	Customer	Streetlights	Irrigation	Meter Reading	Meters	Customer Accounting	Customer Service	Demand Secondary	Customers Secondary	Total
1		Energy	1.00	-	-	-	-	-	-	-	-	-	-	1.00
2	Energy	Energy Factor	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
3														
4		Demand	-	1.00	-	-	-	-	-	-	-	-	-	1.00
5	Demand	Demand Factor	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
6														
7		Customer	-	-	1.00	-	-	-	-	-	-	-	-	1.00
8	Customers	Customer Factor	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
9														
10		Streetlights	-	-	-	1.00	-	-	-	-	-	-	-	1.00
11	Streetlights	Streetlights Factor	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
12														
13		Irrigation	-	-	-	-	1.00	-	-	-	-	-	-	1.00
14	Irrigation	Irrigation Factor	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
15														
16		O&M less Fuel & Purch Power	-	6,223,312	482,666	82,020	-	438,098	934,705	1,413,567	600,481	756,921	277,411	11,209,181
17	O&M L F&PP	O&M Factor	0.0%	55.5%	4.3%	0.7%	0.0%	3.9%	8.3%	12.6%	5.4%	6.8%	2.5%	100.0%
18														
19		Labor less A&G Labor	-	1,679,550	241,594	30,416	-	235,260	454,871	750,681	155,807	148,163	-	3,696,341
20	Labor	Labor Factor	0.0%	45.4%	6.5%	0.8%	0.0%	6.4%	12.3%	20.3%	4.2%	4.0%	0.0%	100.0%
21														
22		Rate Base	-	33,323,215	177,460	341,517	-	72,016	1,410,435	232,367	98,709	7,117,053	4,024,203	46,796,975
23	RateBs	Rate Base Factor	0.0%	71.2%	0.4%	0.7%	0.0%	0.2%	3.0%	0.5%	0.2%	15.2%	8.6%	100.0%
24														
25		Revenue Requirement	-	9,335,439	491,255	113,591	-	437,281	1,054,505	1,410,931	599,361	1,431,762	661,661	15,535,787
26	RevReq	Revenue Requirement Factor	0.0%	60.1%	3.2%	0.7%	0.0%	2.8%	6.8%	9.1%	3.9%	9.2%	4.3%	100.0%
27														
28		Distribution Plant	-	45,413,806	154,761	517,407	-	-	1,982,323	-	-	11,029,452	6,275,436	65,373,184
29	Dist Plant	Distribution Plant Factor	0.0%	69.5%	0.2%	0.8%	0.0%	0.0%	3.0%	0.0%	0.0%	16.9%	9.6%	100.0%
30														
31		Gross Plant	-	60,844,827	187,947	628,357	-	-	2,407,403	-	-	13,394,554	7,621,110	85,084,198
32	Gross Plant	Gross Plant Factor	0.0%	71.5%	0.2%	0.7%	0.0%	0.0%	2.8%	0.0%	0.0%	15.7%	9.0%	100.0%
33														
34		General Plant	-	9,738,317	33,186	110,950	-	-	425,080	-	-	2,365,102	1,345,674	14,018,310
35	Gen Plant	General Plant Factor	0.0%	69.5%	0.2%	0.8%	0.0%	0.0%	3.0%	0.0%	0.0%	16.9%	9.6%	100.0%
36														
37		Net Plant	-	30,086,699	91,394	305,554	-	-	1,170,658	-	-	6,513,429	3,705,951	41,873,685
38	Net Plant	Net Plant Factor	0.0%	71.9%	0.2%	0.7%	0.0%	0.0%	2.8%	0.0%	0.0%	15.6%	8.9%	100.0%
39														
40		Distribution maint labor	-	489,201	-	17,343	-	-	-	-	-	85,671	-	592,215
41	Dist Maint Labor	Distribution maint labor Factor	0.0%	82.6%	0.0%	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	14.5%	0.0%	100.0%
42														
43		Distribution Operations Labor	-	1,200,042	172,619	21,732	-	-	325,006	-	-	105,863	-	1,825,263
44	Dist Ops Labor	Distribution Operations Labor Factor	0.0%	65.7%	9.5%	1.2%	0.0%	0.0%	17.8%	0.0%	0.0%	5.8%	0.0%	100.0%
45														
46		Meter Reading	-	-	-	-	-	1.00	-	-	-	-	-	1.00
47	Meter Reading	Meter Reading Factor	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
48														
49		Meters	-	-	-	-	-	-	1.00	-	-	-	-	1.00
50	Meters	Meters Factor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
51														
52		Customer Accounting	-	-	-	-	-	-	-	1.00	-	-	-	1.00
53	Customer Accounting	Customer Accounting Factor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
54														
55		Customer Service	-	-	-	-	-	-	-	-	1.00	-	-	1.00
56	Customer Service	Customer Service Factor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
57														
58		Demand Secondary	-	-	-	-	-	-	-	-	-	1.00	-	1.00
59	Demand Secondary	Demand Secondary Factor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
60														
61		Customers Secondary	-	-	-	-	-	-	-	-	-	-	1.00	1.00
62	Customers Secondary	Customers Secondary Factor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%





Appendix D  
COST-OF-SERVICE ANALYSIS RESULTS-  
ALLOCATION

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Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Allocation of Costs - Average Excess Method  
**BASE CASE**

Line No.	Allocation	Total	Residential	General Service	Industrial	Irrigation	Frost Control	Street Lights	Allocation Factor
1	<b>Production</b>								
2	Energy	\$17,620,533	\$8,216,281	\$5,730,114	\$1,695,300	\$1,930,326	\$11,447	\$37,065	Energy
3	Demand	8,588,213	4,527,203	2,421,215	487,645	1,119,433	20,604	12,113	A&E
4	Customer	0	0	0	0	0	0	0	Blank
5	Total Production Costs	\$26,208,747	\$12,743,483	\$8,151,329	\$2,182,945	\$3,049,759	\$32,051	\$49,179	
6									
7	<b>Transmission</b>								
8	Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Blank
9	Demand	1,422,276	749,741	400,972	80,758	185,387	3,412	2,006	A&E
10	Customer	0	0	0	0	0	0	0	Blank
11	Total Transmission Costs	\$1,422,276	\$749,741	\$400,972	\$80,758	\$185,387	\$3,412	\$2,006	
12									
13	<b>Distribution</b>								
14	Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Blank
15	Demand	9,335,439	4,800,422	3,003,194	579,083	929,257	6,015	17,468	12 NCP
16	Customer	491,255	400,216	57,950	84	29,298	3,190	518	Customers
17	Streetlights	113,591	0	0	0	0	0	113,591	StreetLt
18	Irrigation	(313,175)	0	0	0	(313,175)	0	0	Irrigation
19	Meter Reading	437,281	325,971	94,398	137	15,909	866	0	Weighted Meters/MR
20	Meters	1,054,505	679,839	137,813	2,861	211,018	22,975	0	Weighted Meters/Cap
21	Customer Accounting	1,410,931	1,149,457	166,436	242	84,147	9,162	1,487	Customers
22	Customer Service	599,361	471,033	95,485	159	32,184	501	0	Weighted Customers/CS
23	Demand Secondary	1,431,762	784,923	491,056	0	151,944	984	2,856	12 NCP Secondary
24	Customers Secondary	661,661	539,134	78,064	0	39,468	4,297	697	Customers Secondary
25	Total Distribution Costs	\$15,222,612	\$9,150,996	\$4,124,396	\$582,566	\$1,180,049	\$47,989	\$136,616	
26									
27	<b>Total Cost-of-Service</b>	<b>\$42,853,635</b>	<b>\$22,644,220</b>	<b>\$12,676,697</b>	<b>\$2,846,269</b>	<b>\$4,415,195</b>	<b>\$83,452</b>	<b>\$187,801</b>	
28									
29	<b>Normalized Revenues under Existing Rates</b>								
30	Retail Rates	\$30,864,028	\$14,761,937	\$11,117,623	\$2,479,156	\$2,319,265	\$61,602	\$124,445	
31	Sales for Resale	11,989,607	5,590,635	3,898,963	1,153,540	1,313,459	7,789	25,221	Energy
32	<b>Total Normalized Revenues</b>	<b>\$42,853,635</b>	<b>\$20,352,572</b>	<b>\$15,016,586</b>	<b>\$3,632,696</b>	<b>\$3,632,724</b>	<b>\$69,391</b>	<b>\$149,665</b>	
33									
34	Over/(Under) Cost-of-Service	\$0	(\$2,291,648)	\$2,339,889	\$786,427	(\$782,471)	(\$14,061)	(\$38,136)	
35									
36	Percent Difference	0.00%	11.26%	-15.58%	-21.65%	21.54%	20.26%	25.48%	
37									
38	Customer-Months	239,170	194,847	28,213	41	14,264	1,553	252	
39	kWh - Adj	622,346,744	290,194,135	202,384,205	59,876,997	68,177,965	404,313	1,309,130	
40	kW-Months - Adj	763,451	n/a	519,259	133,474	108,835	1,883	n/a	
41									
42	<b>Unit Costs not including Sales for Resale</b>								
43	\$/Customer-Month		\$ 18.30	\$ 22.34	\$ 84.95	\$ 28.89	\$ 26.39	\$ 10.72	
44	\$/kWh		\$ 0.06574	\$ 0.02831	\$ 0.02831	\$ 0.02372	\$ 0.02831	\$ 0.14139	
45	\$/kW-Month		n/a	\$ 12.16	\$ 8.60	\$ 21.92	\$ 16.47	n/a	
46									
47	Fixed Costs (\$/Customer-Month)		\$ 74.05	\$ 246.22	\$ 28,072.41	\$ 196.16	\$ 46.37	\$ 598.16	
48	Variable Costs (\$/kWh)		\$ 0.02831	\$ 0.02831	\$ 0.02831	\$ 0.02372	\$ 0.02831	\$ 0.02831	
49									
50	<b>Unit Costs including Sales for Resale</b>								
51	\$/kWh		\$ 0.04648	\$ 0.00905	\$ 0.00905	\$ 0.00445	\$ 0.00905	\$ 0.12213	
52	Variable Costs (\$/kWh)		\$ 0.00905	\$ 0.00905	\$ 0.00905	\$ 0.00445	\$ 0.00905	\$ 0.00905	

Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Allocation of Costs - Peak Responsibility Method  
**BASE CASE**

Line No.	Allocation	Total	Residential	General Service	Industrial	Irrigation	Frost Control	Street Lights	Allocation Factor
1	<b>Production</b>								
2	Energy	\$17,620,533	\$8,216,281	\$5,730,114	\$1,695,300	\$1,930,326	\$11,447	\$37,065	Energy
3	Demand	8,588,213	5,060,513	3,009,276	505,694	0	0	12,731	4 CP
4	Customer	0	0	0	0	0	0	0	Blank
5	Total Production Costs	\$26,208,747	\$13,276,794	\$8,739,390	\$2,200,994	\$1,930,326	\$11,447	\$49,796	
6									
7	<b>Transmission</b>								
8	Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Blank
9	Demand	1,422,276	838,061	498,360	83,747	0	0	2,108	4 CP
10	Customer	0	0	0	0	0	0	0	Blank
11	Total Transmission Costs	\$1,422,276	\$838,061	\$498,360	\$83,747	\$0	\$0	\$2,108	
12									
13	<b>Distribution</b>								
14	Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Blank
15	Demand	9,335,439	4,800,422	3,003,194	579,083	929,257	6,015	17,468	12 NCP
16	Customer	491,255	400,216	57,950	84	29,298	3,190	518	Customers
17	Streetlights	113,591	0	0	0	0	0	113,591	StreetLt
18	Irrigation	(313,175)	0	0	0	(313,175)	0	0	Irrigation
19	Meter Reading	437,281	325,971	94,398	137	15,909	866	0	Weighted Meters/MR
20	Meters	1,054,505	679,839	137,813	2,861	211,018	22,975	0	Weighted Meters/Cap
21	Customer Accounting	1,410,931	1,149,457	166,436	242	84,147	9,162	1,487	Customers
22	Customer Service	599,361	471,033	95,485	159	32,184	501	0	Weighted Customers/CS
23	Demand Secondary	1,431,762	784,923	491,056	0	151,944	984	2,856	12 NCP Secondary
24	Customers Secondary	661,661	539,134	78,064	0	39,468	4,297	697	Customers Secondary
25	Total Distribution Costs	\$15,222,612	\$9,150,996	\$4,124,396	\$582,566	\$1,180,049	\$47,989	\$136,616	
26									
27	<b>Total Cost-of-Service</b>	<b>\$42,853,635</b>	<b>\$23,265,850</b>	<b>\$13,362,146</b>	<b>\$2,867,307</b>	<b>\$3,110,375</b>	<b>\$59,436</b>	<b>\$188,521</b>	
28									
29	<b>Normalized Revenues under Existing Rates</b>								
30	Retail Rates	\$30,864,028	\$14,761,937	\$11,117,623	\$2,479,156	\$2,319,265	\$61,602	\$124,445	
31	Sales for Resale	11,989,607	5,590,635	3,898,963	1,153,540	1,313,459	7,789	25,221	Energy
32	<b>Total Normalized Revenues</b>	<b>\$42,853,635</b>	<b>\$20,352,572</b>	<b>\$15,016,586</b>	<b>\$3,632,696</b>	<b>\$3,632,724</b>	<b>\$69,391</b>	<b>\$149,665</b>	
33									
34	Over/(Under) Cost-of-Service	\$0	(\$2,913,279)	\$1,654,441	\$765,389	\$522,349	\$9,955	(\$38,856)	
35									
36	Percent Difference	0.00%	14.31%	-11.02%	-21.07%	-14.38%	-14.35%	25.96%	
37									
38	Customer-Months	239,170	194,847	28,213	41	14,264	1,553	252	
39	kWh - Adj	622,346,744	290,194,135	202,384,205	59,876,997	68,177,965	404,313	1,309,130	
40	kW-Months - Adj	763,451	n/a	519,259	133,474	108,835	1,883	n/a	
41									
42	<b>Unit Costs not including Sales for Resale</b>								
43	\$/Customer-Month		\$ 18.30	\$ 22.34	\$ 84.95	\$ 28.89	\$ 26.39	\$ 10.72	
44	\$/kWh		\$ 0.06789	\$ 0.02831	\$ 0.02831	\$ 0.02372	\$ 0.02831	\$ 0.14194	
45	\$/kW-Month		n/a	\$ 13.48	\$ 8.75	\$ 9.93	\$ 3.72	n/a	
46									
47	Fixed Costs (\$/Customer-Month)		\$ 77.24	\$ 270.51	\$ 28,585.52	\$ 104.68	\$ 30.90	\$ 601.01	
48	Variable Costs (\$/kWh)		\$ 0.02831	\$ 0.02831	\$ 0.02831	\$ 0.02372	\$ 0.02831	\$ 0.02831	
49									
50	<b>Unit Costs including Sales for Resale</b>								
51	\$/kWh		\$ 0.04862	\$ 0.00905	\$ 0.00905	\$ 0.00445	\$ 0.00905	\$ 0.12268	
52	Variable Costs (\$/kWh)		\$ 0.00905	\$ 0.00905	\$ 0.00905	\$ 0.00445	\$ 0.00905	\$ 0.00905	

Okanogan County PUD  
2008 Electric System Cost-of-Service Study  
Allocation Factors

Line	Allocation Factor	Factor	Residential	General Service	Industrial	Irrigation	Frost Control	Street Lights	Total
1		CP (kW)	104,394	51,360	8,134	-	-	289	164,177
2	CP	CP (kW) Factor	63.6%	31.3%	5.0%	0.0%	0.0%	0.2%	100.0%
3									
4		4 CP (kW)	343,687	204,376	34,344	-	-	865	583,272
5	4 CP	4 CP (kW) Factor	58.9%	35.0%	5.9%	0.0%	0.0%	0.1%	100.0%
6									
7		12 CP (kW)	678,010	471,308	98,274	132,075	1,176	865	1,381,708
8	12 CP	12 CP (kW) Factor	49.1%	34.1%	7.1%	9.6%	0.1%	0.1%	100.0%
9									
10		1 NCP (kW)	118,881	60,262	10,635	28,394	578	286	219,035
11	1 NCP	1 NCP (kW) Factor	54.3%	27.5%	4.9%	13.0%	0.3%	0.1%	100.0%
12									
13		4 NCP (kW)	336,324	177,680	31,178	82,569	1,155	851	629,757
14	4 NCP	4 NCP (kW) Factor	53.4%	28.2%	5.0%	13.1%	0.2%	0.1%	100.0%
15									
16		12 NCP (kW)	921,515	576,509	111,164	178,385	1,155	3,353	1,792,082
17	12 NCP	12 NCP (kW) Factor	51.4%	32.2%	6.2%	10.0%	0.1%	0.2%	100.0%
18									
19		Secondary 12 NCP (kW)	921,515	576,509	-	178,385	1,155	3,353	1,680,918
20	12 NCP Secondary	Secondary 12 NCP (kW) Factor	54.8%	34.3%	0.0%	10.6%	0.1%	0.2%	100.0%
21									
22		Average & Excess	0.527	0.282	0.057	0.130	0.002	0.001	1.00
23	A&E	Average & Excess factor	52.7%	28.2%	5.7%	13.0%	0.2%	0.1%	100.0%
24									
25		Retail Energy Sales (kWh)	290,194,135	202,384,205	59,876,997	68,177,965	404,313	1,309,130	622,346,744
26	Energy	Energy Sales factor	46.6%	32.5%	9.6%	11.0%	0.1%	0.2%	100.0%
27									
28		Customers	194,847	28,213	41	14,264	1,553	252	239,170
29	Customers	Customers Factor	81.5%	11.8%	0.0%	6.0%	0.6%	0.1%	100.0%
30									
31		Customers/CS Weighting	7.50	10.50	12.00	7.00	1.00	-	
32									
33		Weighted Customers/CS	1,461,353	296,237	492	99,848	1,553	-	1,859,482
34	Weighted Customers/CS	Weighted Customers/CS Factor	78.6%	15.9%	0.0%	5.4%	0.1%	0.0%	100.0%
35									
36		Customers Secondary	194,847	28,213	-	14,264	1,553	252	239,129
37	Customers Secondary	Customers Secondary Factor	81.5%	11.8%	0.0%	6.0%	0.6%	0.1%	100.0%
38									
39		Meters	194,847	28,213	41	14,264	1,553	252	239,170
40	Meters	Meters Factor	81.5%	11.8%	0.0%	6.0%	0.6%	0.1%	100.0%
41									
42		Meters/MR Weighting	6.00	12.00	12.00	4.00	2.00	-	
43									
44		Weighted Meters/MR	1,169,082	338,556	492	57,056	3,106	-	1,568,292
45	Weighted Meters/MR	Weighted Meters/MR Factor	74.5%	21.6%	0.0%	3.6%	0.2%	0.0%	100.0%
46									
47		Meters/Cap. Cost Weighting	1.00	1.40	20.00	4.24	4.24	-	
48									
49		Weighted Meters/Cap	194,847	39,498	820	60,479	6,585	-	302,229
50	Weighted Meters/Cap	Weighted Meters/Cap Factor	64.5%	13.1%	0.3%	20.0%	2.2%	0.0%	100.0%
51									
52		Street Lighting	-	-	-	-	-	1.00	1.00

Okanogan County PUD  
 2008 Electric System Cost-of-Service Study  
 Allocation Factors

Line	Allocation Factor	Factor	Residential	General Service	Industrial	Irrigation	Frost Control	Street Lights	Total
53	StreetLt	Street Lighting Factor	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
54									
55		Retail Revenues	14,761,937	11,117,623	2,479,156	2,319,265	61,602	124,445	30,864,028
56	Retail Revenues	Retail Revenues Factor	47.8%	36.0%	8.0%	7.5%	0.2%	0.4%	100.0%
57									
58		Irrigation	-	-	-	1.00	-	-	1.00
59	Irrigation	Irrigation Factor	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
60									
61		Residential	1.00	-	-	-	-	-	1.00
62	Residential	Residential Factor	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Appendix E  
DEVELOPMENT OF LOAD RESEARCH  
ANALYSIS INFORMATION

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## Development of Load Research Analysis Information

### Overview

Okanogan County Public Utility District (the District or Okanogan County PUD) needed load research information to develop allocation factors for its 2008 Electric System Cost-of-Service Study. Load research data is a critical component in the allocation of certain key costs in a cost-of-service analysis and the District had not previously completed an independent load research study. For purposes of this cost-of-service analysis, R. W. Beck estimated load research data for the District using the following data provided by the District's staff and from load research studies completed for comparable utilities:

- Data provided by the District:
  - Retail energy sales by customer class for 2007
  - Monthly customer counts by customer class for 2007
  - Monthly system peak demand data for 2007
  - Estimated average energy losses for 2007
  - Street light inventory
- Data from comparable utilities:
  - Estimates of coincident peak and non-coincident peak demand load factors by customer class for the following Public Utility Districts: Franklin County, Benton County, Chelan County, and Grant County.

The purpose of this effort was to develop customer class load research information comparable to that which would be developed by an independent load research program, and that would be suitable for developing allocation factors to be used in the District's cost-of-service analysis.

### Methodology

The following steps were taken to develop the load research information for the District:

1. Using the data obtained from load research studies completed by other utilities, comparable customer classes from the other utilities were determined to be used to estimate the load of Okanogan County PUD's customer classes. The following customer classes from Franklin County and Grant County PUDs were used to estimate the monthly coincident peak demand load factors for the residential, general service, industrial and irrigation customer classes at Okanogan County PUD. Estimates of non-coincident peak demand load factors included data from Benton County and Chelan County PUDs, as available.

## Appendix E

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Okanogan County PUD Customer Classes	Franklin County PUD Customer Classes	Grant County PUD Customer Class
Residential	Residential	Schedule 1 (Domestic)
General Service	Medium General Service	Schedule 2 (General Service)
Industrial	Industrial	Schedule 14 (Industrial)
Irrigation	Small Irrigation	Schedule 3 (Irrigation)
Frost Control	n/a	n/a
Street Lighting	n/a	n/a

2. For the Frost Control customer class, a load factor of 0.500 was assumed for both coincident and non-coincident peak demand loads.
3. For the Street Lighting customer class, coincident and non-coincident peak demand load factors were estimated using the time of system peak, an inventory of street lights, and the approximate hours the street lights would be turned on.
4. Retail energy sales for 2007 by month were adjusted to account for billing cycle lags for each customer class to approximate the amount of energy used by each class by month.
5. Using the estimated load factors and retail energy sales for each class, coincident peak demand and non-coincident peak demand loads for each customer class were estimated.
6. Average energy losses were estimated at 6.3 percent of total energy requirements annually, and were allocated to each month using the square of the total load. Coincident and non-coincident peak demand load losses were estimated at 1.15 times the average energy losses for each month based on information developed in prior load research estimation analyses conducted for other utilities.
7. Losses were allocated to each customer class using either energy or coincident peak demand loads, with slightly fewer losses being allocated to the industrial class for its higher voltage service.
8. The coincident peak demand loads calculated from the estimations of each class' contribution to system coincident peak demand levels including losses was compared to the monthly system peak demand load data. Final adjustments were made as necessary to achieve a  $\pm 5$  percentage point margin of error for the customer class load research estimates. (In load research studies conducted for electric utilities, a  $\pm 5$  to 10 percent margin of error is generally considered an acceptable accuracy level.)

Results

Table 1 and Figure 1 summarize the estimated contributions to coincident peak load demand by each of the District’s customer classes.

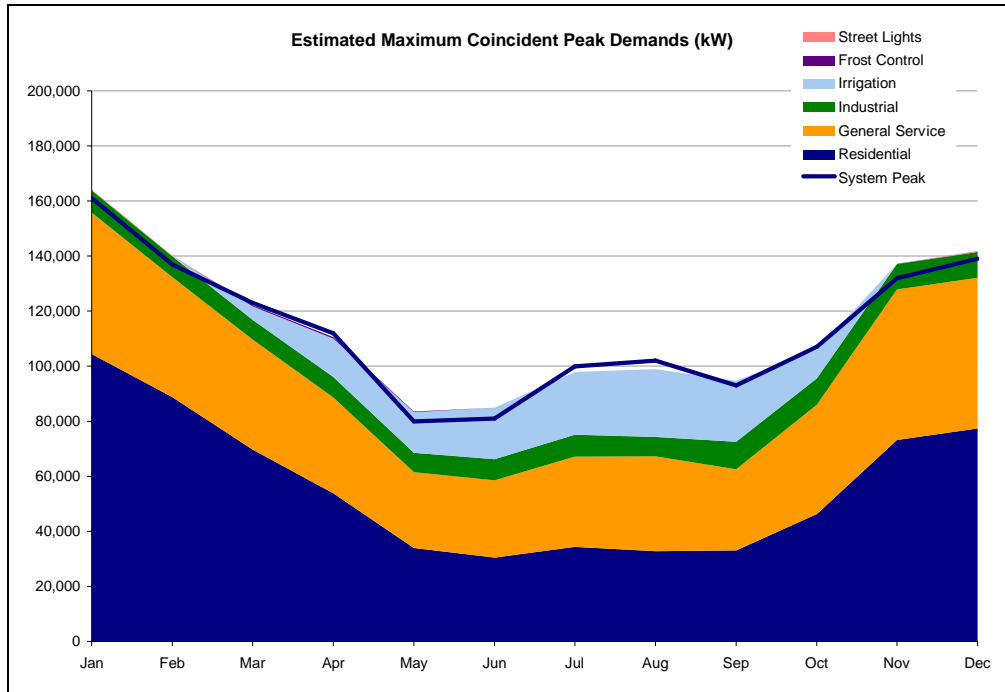


Figure 1: Okanogan County PUD – Estimated Monthly Coincident Peak Demand Loads Including Losses

Table 1  
 Okanogan County PUD  
 Estimated Monthly Coincident Peak Demand Loads Including Losses  
 (kW)

Month	Residential	Gen Service	Industrial	Irrigation	Frost Control	Street Lights	Total
January	104,394	51,360	8,134	0	0	289	164,177
February	88,794	43,517	7,583	0	0	287	140,180
March	69,695	39,951	7,211	4,917	295	0	122,070
April	53,822	34,835	7,464	13,898	588	0	110,606
May	33,907	27,616	6,990	14,756	293	0	83,562
June	30,439	28,081	7,682	18,695	0	0	84,896
July	34,354	32,789	7,909	22,814	0	0	97,866
August	32,743	34,485	7,141	24,557	0	0	98,926
September	33,087	29,491	9,906	22,144	0	0	94,629
October	46,276	39,684	9,628	10,293	0	0	105,881
November	73,101	54,794	9,247	0	0	0	137,141
December	77,399	54,706	9,381	0	0	289	141,774

Tables 2 and 3 summarize the estimated coincident peak demand load and non-coincident peak demand load factors used to estimate the peak demand levels for each customer class.

**Table 2**  
**Okanogan County PUD**  
**Estimated Coincident Peak Demand Load Factors**

Month	Residential	Gen Service	Industrial	Irrigation	Frost Control	Street Lights
January	0.578	0.651	0.880	0.000	0.000	0.569
February	0.592	0.678	0.889	0.000	0.000	0.579
March	0.588	0.617	0.920	0.186	0.500	0.000
April	0.582	0.598	0.892	0.565	0.500	0.000
May	0.713	0.674	0.924	0.864	0.500	0.000
June	0.725	0.728	0.920	0.812	0.000	0.000
July	0.662	0.639	0.903	0.798	0.000	0.000
August	0.690	0.596	0.926	0.750	0.000	0.000
September	0.703	0.720	0.802	0.777	0.000	0.000
October	0.636	0.606	0.788	0.841	0.000	0.000
November	0.566	0.539	0.850	0.162	0.000	0.000
December	0.715	0.604	0.879	0.829	0.000	0.561

**Table 3**  
**Okanogan County PUD**  
**Estimated Non-Coincident Peak Demand Load Factors**

Month	Residential	Gen Service	Industrial	Irrigation	Frost Control	Street Lights
January	0.502	0.562	0.740	0.052	0.000	0.569
February	0.453	0.495	0.786	0.040	0.000	0.579
March	0.441	0.520	0.796	0.121	0.500	0.560
April	0.418	0.493	0.793	0.285	0.500	0.560
May	0.388	0.445	0.652	0.438	0.500	0.560
June	0.461	0.470	0.835	0.731	0.000	0.560
July	0.452	0.522	0.737	0.747	0.000	0.560
August	0.458	0.542	0.801	0.672	0.000	0.560
September	0.448	0.476	0.738	0.766	0.000	0.560
October	0.408	0.494	0.722	0.389	0.000	0.560
November	0.445	0.499	0.817	0.220	0.000	0.561
December	0.526	0.540	0.800	0.347	0.000	0.561

The estimated coincident peak demand levels for each customer class, when aggregated were targeted to be within  $\pm 5$  percentage points of the system peak demand loads for each month. Table 4 displays the monthly calculated system peak demand from this analysis in comparison with the actual measured system peak demand levels.

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**Table 4**  
**Okanogan County PUD**  
**Actual and Estimated System Peak Demand Levels**  
**(kW)**

Month	Actual	Estimated	Difference (%)
January	161,000	164,177	2.0%
February	137,000	140,180	2.3%
March	123,000	122,070	-0.8%
April	112,000	110,606	-1.2%
May	80,000	83,562	4.5%
June	81,000	84,896	4.8%
July	100,000	97,866	-2.1%
August	102,000	98,926	-3.0%
September	93,000	94,629	1.8%
October	107,000	105,881	-1.0%
November	132,000	137,141	3.9%
December	139,000	141,774	2.0%

Load research data is a critical component in the allocation of costs in a cost-of-service study. Table 5 displays the customer class allocation factors that were calculated using the estimated load research analysis data for the District discussed above.

**Table 5**  
**Okanogan County PUD**  
**Cost-of-Service Allocation Factors**

Allocator	Residential	General Service	Industrial	Irrigation	Frost Control	Street Lights	Total
<i>Peak Responsibility</i>							
Coincident Peak (1CP)	63.6%	31.3%	5.0%	0.0%	0.0%	0.2%	100.0%
Sum of 4 Month CP (4CP)	58.9%	35.0%	5.9%	0.0%	0.0%	0.1%	100.0%
Sum of 12 Month CP (12CP)	49.1%	34.1%	7.1%	9.6%	0.1%	0.1%	100.0%
Non-Coincident Peak (1NCP)	54.3%	27.5%	4.9%	13.0%	0.3%	0.1%	100.0%
Sum of 4 Month NCP (4NCP)	53.4%	28.2%	5.0%	13.1%	0.2%	0.1%	100.0%
Sum of 12 Month NCP (12NCP)	51.4%	32.2%	6.2%	10.0%	0.1%	0.2%	100.0%
Energy Sales	46.6%	32.5%	9.6%	11.0%	0.1%	0.2%	100.0%
Energy Requirement	46.8%	32.6%	9.5%	10.9%	0.1%	0.2%	100.0%
<i>Average and Excess</i>							
Average Demand	33,127	23,103	6,835	7,783	46	149	71,044
1NCP	110,138	56,273	10,268	27,433	552	265	204,929
Excess Demand	77,011	33,170	3,433	19,650	506	116	133,885
Average Demand Component	20.6%	14.3%	4.2%	4.8%	0.0%	0.1%	44.1%
Excess Demand Component	32.1%	13.8%	1.4%	8.2%	0.2%	0.0%	55.9%
Total Allocation Factor	52.7%	28.2%	5.7%	13.0%	0.2%	0.1%	100.0%

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