

APPENDIX B

**Jamestown Board of Public Utilities
Rate Class Charges for 18a Assessment**

Line	Acct	Account Title	2013 Revenues at Base plus PPAC (by class)	Service Class	Allocation Basis Revenues by Rate	Allocation of Assessment	Carried Forward from 2013	Estimated Carrying Charge Jul-14 to Jun-15	Total To Collect Jul-14 to Jun-15	Actual kWh 12 months Ended June 2014	2014 Computation per kWh	2014 Assessment per kWh
			(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	601	Residential Sales	\$12,340,677	SC1	\$12,323,565	\$178,765	\$3,426	\$10,786	\$192,978	177,040,786	\$0.00109	\$0.00109
2	602	Commercial Sales	10,207,835	SC2	8,463,757	122,775	1,446	5,643	129,865	92,624,737	\$0.00140	\$0.00140
3	603	Industrial Sales	7,010,960	SC3	8,588,409	124,583	(9,213)	9,997	125,367	164,081,873	\$0.00076	\$0.00076
4	604	Public Street Lighting - Operating Mun.	501,985	SC4	121,423	1,761	108	76	1,945	1,252,247	\$0.00155	\$0.00155
5	605	Public Street Lighting - Other	110,918	SC5	612,903	8,891	497	297	9,685	4,878,593	\$0.00199	\$0.00199
6	606	Other Sales to Operating Municipality	1,426,098	SC6	2,455,978	35,626	(18,643)	2,536	19,519	41,617,510	\$0.00047	\$0.00047
7	607	Other Sales to Other Public Authorities	1,146,816									
8	608	Sales to Other Distributors	13,342,512									
9	609	Sales of Expansion Power	502,238									
10	610	Security Lighting	0									
11	621	Rent From Electric Property	289,116									
12	622	Miscellaneous Electric Revenues	1,077,348									
13		Total Electric Operating Revenues	\$47,956,503		\$32,566,035	\$472,402	(\$22,378)	\$29,336	\$479,359	481,495,746		
14								29,336				
15		Less: Sales to Other Distributors	13,342,512									
16		Less: Deduction	500,000									
17			34,113,991									
18		Assessment rate	1.63%									
		18A Assessment amount	556,058									
		General Assessment	83,657									
			472,402									
19		Carrying charge										
20			472,402									
21			1.4506%									
22							4.82%					
23							0.40%					
24		Start Deferred			Estimated Collections	Estimated Payments	Estimated Carrying Charge		Estimated End Deferred			
25		Jul-14	479,238		42,353		1,925		438,810			
26		Aug-14	438,810		35,503		1,763		405,070			
27		Sep-14	405,070		33,679	330,627	1,627		703,645			
28		Oct-14	703,645		32,087		2,826		674,384			
29		Nov-14	674,384		34,315		2,709		642,778			
30		Dec-14	642,778		42,424		2,582		602,936			
31		Jan-15	602,936		44,251		2,422		561,107			
32		Feb-15	561,107		50,389		2,254		512,972			
33		Mar-15	512,972		48,739	330,627	2,060		796,920			
34		Apr-15	796,920		41,178		3,201		758,944			
35		May-15	758,944		35,326		3,048		726,666			
36		Jun-15	726,666		32,160		2,919		697,425			
37					472,402	661,253	29,336					

\$472,402