

APPENDIX B

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

Line	Acct	Account Title	2014 Revenues at Base plus PPAC (by class)	Service Class	Allocation Basis Revenues by Rate	Allocation of Assessment	Carried Forward from 2014	Estimated Carrying Charge Jul-15 to Jun-16	Total To Collect Jul- 15 to Jun-16	Actual kWh 12 months Ended June 2015	2015 Computation per kWh	2015 Assessment per kWh
			(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	601	Residential Sales	\$12,176,433	SC1	\$12,324,704	\$93,645	(\$13,640)	\$15,412	\$95,416	163,587,222	\$0.00058	\$0.00058
2	602	Commercial Sales	9,769,601	SC2	6,293,664	47,820	(10,275)	6,541	44,086	69,426,668	\$0.00064	\$0.00064
3	603	Industrial Sales	6,445,312	SC3	10,287,664	78,167	(21,107)	13,611	70,671	144,468,293	\$0.00049	\$0.00049
4	604	Public Street Lighting - Operating Mun.	499,088	SC4	135,906	1,033	(60)	119	1,091	1,262,099	\$0.00086	\$0.00086
5	605	Public Street Lighting - Other	108,108	SC5	612,283	4,652	(352)	436	4,736	4,627,215	\$0.00102	\$0.00102
6	606	Other Sales to Operating Municipality	1,420,103	SC6	2,119,054	16,101	(22,043)	3,604	(2,338)	38,253,954	(\$0.00006)	\$0.00000
7	607	Other Sales to Other Public Authorities	1,082,755									
8	608	Sales to Other Distributors	16,441,454									
9	609	Sales of Expansion Power	272,420									
10	610	Security Lighting	0									
11	621	Rent From Electric Property	279,230									
12	622	Miscellaneous Electric Revenues	954,345									
13		Total Electric Operating Revenues	\$49,448,849		\$31,773,274	\$241,417	(\$67,477)	\$39,722	\$213,663	421,625,451		
14								39,722				
15		Less: Sales to Other Distributors	16,441,454									
16		Less: Deduction	500,000									
17			32,507,395									
18		Assessment rate	1.00%									
		18A Assessment amount	325,074									
		General Assessment	83,657									
			241,417									
19		Carrying charge										
20			241,417									
21			0.7598%									
22							4.82%					
23							0.40%					
24		Start Deferred			Estimated Collections	Estimated Payments	Estimated Carrying Charge			Estimated End Deferred		
25		Jul-14	600,009		22,497		2,410			579,922		
26		Aug-14	579,922		22,741		2,329			559,511		
27		Sep-14	559,511		23,367	330,627	2,247			869,018		
28		Oct-14	869,018		22,327		3,491			850,182		
29		Nov-14	850,182		23,512		3,415			830,085		
30		Dec-14	830,085		29,071		3,334			804,348		
31		Jan-15	804,348		16,729		3,231			790,849		
32		Feb-15	790,849		20,042		3,177			773,984		
33		Mar-15	773,984		19,841	330,627	3,109			1,087,879		
34		Apr-15	1,087,879		16,108		4,370			1,076,140		
35		May-15	1,076,140		13,033		4,322			1,067,429		
36		Jun-15	1,067,429		12,150		4,288			1,059,567		
37					241,417	661,253	39,722					

\$241,417