Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015

Exhibit Number	Title
Exhibit 1	Rate Year Statement of Operations
Exhibit 2	Cost Of Capital
Exhibit 3	Historical and Pro Forma Statements of Operations and kWh Sales
Exhibit 3A	Summary of Pro Forma Adjustments
Exhibit 3B	Pro Forma Adjustments- Health Care and OPEB Expense
Exhibit 3C	Pro Forma Adjustments- Uncollectible Accounts Expense
Exhibit 3D	Pro Forma Adjustments- District Heating Expenses
Exhibit 3E	Pro Forma Adjustments- Capitalized Labor
Exhibit 3F	Pro Forma Adjustments- Additional Employees
Exhibit 3G	Pro Forma Adjustments- Rate Case Expense
Exhibit 4	Balance Sheets and Surplus
Exhibit 5	Summary of Operating Expenses - 2014
Exhibit 5A	Detailed Operating Expenses - 2014
Exhibit 6	Comparison to 2009 Rate Case
Exhibit 7	Rate Base
Exhibit 8	Revenue Change Required to Earn Cost of Capital
Exhibit 9	Calculation Of Average Line Loss And Factor Of Adjustment
Exhibit 10	Plant Cost and Depreciation Expense- 2014 and 2015
Exhibit 11	Capital Budget, 2015-2019
Exhibit 12	Proof of Revenue- Pro Forma at PRESENT Rates
Exhibit 12A	Proof of Revenue- Historical 2014 at PRESENT Rates
Exhibit 12B	Revenue Reconciliation- Historical 2014
Exhibit 12C	FAC and Total Revenue- Pro Forma at PRESENT Rates
Exhibit 13	Proof of Revenue- Pro Forma at PROPOSED Rates
Exhibit 13A	Proposed Rates and Revenue Increase Over Present Rates and Revenue
Exhibit 13B	Comparison Of PRESENT and PROPOSED Rates
Exhibit 14	Bill Comparisons- Index for Exhibit 14 Schedules
Exhibit 15	Historical and Projected kWh Sales and Revenue- Index for Exhibit 15 Schedules

Received: 03/27/2015

Exh 1

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Rate Year Statement of Operations

Exhibit 1

Line	Account		Pro Forma Statement of Operations	Revenue Increase	Pro Forma with Increase
			From Exh 3		
			(A)	(B)	(C) = (A)+(B)
1	**Revenues**				
2	Residential Sales		$11,515,825		$11,515,825
3	Commercial Sales		9,599,560		9,599,560
4	Industrial Sales		6,426,599		6,426,599
5	Public Street Lighting-Oper. Muni.		500,349		500,349
6	Public Street Lighting-Other		107,880		107,880
7	Other Sales to Operating Municipality		1,391,842		1,391,842
8	Sales to Other Public Authorities		1,061,101		1,061,101
9	Sales of Expansion Power		271,599		271,599
10	Proposed Increase			1,197,760	1,197,760
11	Total retail sales revenue		30,874,755	1,197,760	32,072,515
12	Sales to Other Distributors		16,441,454		16,441,454
13	Forfeited Discounts		184,114		184,114
14	Rent from electric prop. / Misc.		821,829		821,829
15	**Total revenues**		48,322,152	1,197,760	49,519,912
16					
17	**Expenses**				
18	Electric Generation		13,403,138		13,403,138
19	Electric Purchased		10,092,367		10,092,367
20	Cost of power		23,495,505	0	23,495,505
21	Trans & Dist O&M		2,513,361		2,513,361
22	Street Lighting		87,037		87,037
23	Customer accounts		821,166		821,166
24	Administrative and general		4,679,489		4,679,489
25	Uncollectibles accounts expense	0.346%	106,794	4,143	110,937
26	Depreciation		5,217,149		5,217,149
27	Taxes		564,520		564,520
28	**Total expenses**		37,485,022	4,143	37,489,165
29	**Net Operating Revenue**		**10,837,130**	**1,193,617**	**12,030,748**
30					
31	Payments in lieu of taxes		3,380,028		3,380,028
32	Contribution to Dismantling		5,446,347		5,446,347
33	**Total Other Charges**		8,826,375	0	8,826,375
34					
35	**Net Operating income**		**$2,010,755**	**$1,193,617**	**$3,204,373**
36	*Check*		*2,010,755*		
37	**Maximum Increase at 2.5% Revenue =**			**1,197,760**	
38	**Rate Base**	Exh 7	**$86,433,264**		**$86,433,264**
39					
40	**Rate of Return**		**2.33%**		**3.71%**
41	Cost of Capital	Exh 2	3.77%		
42					
43	**Operating income**		$2,010,755	$1,193,617	$3,204,373
44	Interest expense		(698,677)		(698,677)
45	Interest Income		26,703		26,703
46			$1,338,781	$1,193,617	$2,532,399
47	*Check*		*1,338,781*		
48					

Received: 03/27/2015

Exh 2

Exhibit 2

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Cost Of Capital

Line		**Amount**			**Percent of Capital-ization**	**2014 Interest Expense**		**Cost Rate**	**Rate of Return**
1		**12/31/2013**	**12/31/2014**	**Average**					
2	Long Term Debt, including current portion	$16,985,000	$14,210,000	$15,537,890	17.10%	$698,564		4.50%	0.77%
3									
4	Customer Deposits	149,446	160,844	155,145	0.17%	364	(a)	0.10%	0.00%
5									
6	Surplus	73,953,123	76,340,095	75,146,609	82.72%		(b)	3.63%	3.00%
7	**Total capitalization**	**$91,087,569**	**$90,710,939**	**$90,839,645**	**100.00%**	**$698,928**			**3.77%**
8									
9									
10	**Long Term Debt, including current portion**								
11	Date of Issue			Weighted Average		Maturity		Rate	GL Int
12	October 15, 1991	$1,245,000	$635,000	$1,114,644		2016		7.00%	$53,613
13	May 15, 1999	12,280,000	10,435,000	11,112,342		2019		4.04%	516,765
14	May 15, 2000	460,000	390,000	415,699		2019		4.04%	
15	August 1, 2005	3,000,000	2,750,000	2,895,205		2025		5.10%	128,186
16	NYPA Energy Services	935,000	935,000	935,000	(c)				
17	NYPA Energy Services - Payable by City	(935,000)	(935,000)	(935,000)	(c)				
18		$16,985,000	$14,210,000	$15,537,890					$698,564
19									
20	(a) Rate as of January 1, 2105 is 0.10%.								
21	(b) Municipal bond yields for A rated debt, 11/06/14-02/06/15, plus 10 bp for A-.								
22	(c) Utility incurred debt on behalf of City and City makes all payments; not part of Utility capital								
23									

Received: 03/27/2015

Exh 3

Exhibit 3

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Pro Forma Statements of Operations and kWh Sales

Line	Account	2012	2013	Final Unaudited 2014	Reference	Pro Forma Adjustments	Pro Forma Statement of Operations
		(A)	(B)	(C)		(D)	(E)=(C)+(D)
1	**Revenues**						
2	Residential Sales	$11,811,304	$12,161,421	$11,992,318	Exh 12C	($476,493)	$11,515,825
3	Commercial Sales	10,154,710	10,207,835	9,769,600	Exh 12C	(170,040)	9,599,560
4	Industrial Sales	6,826,837	7,010,960	6,445,312	Exh 12C	(18,713)	6,426,599
5	Public Street Lighting-Oper Muni	318,018	501,985	499,088	Exh 12C	1,261	500,349
6	Public Street Lighting-Other	110,341	110,917	108,108	Exh 12C	(228)	107,880
7	Other Sales to Oper Muni	1,441,028	1,426,098	1,420,103	Exh 12C	(28,261)	1,391,842
8	Sales to Other Public Authorities	1,089,240	1,146,816	1,082,755	Exh 12C	(21,654)	1,061,101
9	Sales of Expansion Power	627,106	502,238	272,420	Exh 12C	(821)	271,599
10							
11	Total Retail sales	32,378,584	33,068,270	31,589,704		(714,949)	30,874,755
12	Sales to Other Distributors	8,699,717	13,982,567	16,441,454	(a)		16,441,454
13	Forfeited Discounts	168,930	179,255	184,114			184,114
14	Other revenue	1,104,824	1,366,652	1,233,575	Line 79	(411,746)	821,829
15	**Total Revenues**	42,352,055	48,596,744	49,448,847		(1,126,695)	48,322,152
16							
17	**Expenses**						
18	Electric Generation	10,524,313	12,995,058	13,943,318	Exh 3A	(540,180)	13,403,138
19	Electric Purchased	8,789,743	10,302,753	10,092,367			10,092,367
20	Cost of power	19,314,056	23,297,811	24,035,685		(540,180)	23,495,505
21	Trans & Dist O&M	2,414,457	2,486,471	2,368,361	Exh 3A	145,000	2,513,361
22	Street Lighting	86,855	89,686	87,037			87,037
23	Customer accounts	765,577	804,768	821,166			821,166
24	Administrative and general	4,620,401	4,999,781	4,276,534	Exh 3A	402,955	4,679,489
25	Uncollectibles accounts expense	(17,582)	(15,279)	(23,620)	Exh 3A	130,414	106,794
26	Depreciation and Amortization	4,906,132	4,999,195	4,991,890	Exh 3A	225,259	5,217,149
27	Taxes	585,203	567,242	564,520			564,520
28		32,675,099	37,229,675	37,121,573		363,449	37,485,022
29	**Net Operating Revenue**	**9,676,956**	**11,367,069**	**12,327,274**		**(1,490,144)**	10,837,130
30							
31	Payments in lieu of taxes	3,282,520	3,342,996	3,380,028			3,380,028
32	Contribution to Dismantling/ Overhaul	500,000	2,366,198	5,446,347	(a)		5,446,347
33	**Total Other Charges**	3,782,520	5,709,194	8,826,375		0	8,826,375
34							
35	**Net Operating Income**	**$5,894,436**	**$5,657,875**	**$3,500,899**		**($1,490,144)**	**$2,010,755**
36							
37							
38	**Rate Base**	**$80,958,415**	**$81,929,351**	**$86,433,264**			**$86,433,264**
39		Exh 7	Exh 7	Exh 7			Exh 7
40	**Rate of Return**	**7.28%**	**6.91%**	**4.05%**			**2.33%**
41							
42							
43	(a) JBPU expects lower kWh sales and lower revenue from Sales to Distributors in 2015. However, if the margin from these sales						
44	exceeds $1.225M, which is expected, there is no effect on Net Operating Income, because margin over $1.225M is projected to be						
45	deposited to the Overhaul Fund. In 2014, the margin over $1.225M was deposited to the Dismantling Fund.						
46							
47							

Received: 03/27/2015

Exh 3

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Pro Forma Statements of Operations and kWh Sales

Exhibit 3

Line	Account	2012	2013	Final Unaudited 2014	Reference	Pro Forma Adjustments	Pro Forma Statement of Operations
		(A)	(B)	(C)		(D)	(E)=(C)+(D)
48	**kWh Sales**						
49	Residential Sales	158,952,638	166,977,338	172,675,240	Exh 15A		165,598,030
50	Commercial Sales	135,128,235	135,066,928	134,572,021	Exh 15A		134,903,430
51	Industrial Sales	109,639,524	107,856,527	103,343,264	Exh 15A		100,590,484
52	Public Street Lighting-Oper Muni	3,923,992	3,675,305	3,715,791	Exh 15A		3,715,791
53	Public Street Lighting-Other	1,179,625	1,186,662	1,190,047	Exh 15A		1,190,047
54	Other Sales to Oper Muni	20,000,747	19,979,420	20,889,888	Exh 15A		20,889,888
55	Sales to Other Public Authorities	15,437,752	16,474,946	16,191,081	Exh 15A		16,191,081
56	Sales of Expansion Power	18,335,532	15,946,948	14,322,564	Exh 15A		14,322,564
57	Total Retail sales	462,598,045	467,164,074	466,899,896			457,401,316
58	Sales to Other Distributors	210,105,759	227,977,098	194,731,296	(a)		194,731,296
59	Total kWh Sales	672,703,804	695,141,172	661,631,192			652,132,612
60	*Check Retail*			*466,899,896*			*457,401,316*
61							
62	*Cost of Power / kWh*	*$0.02871*	*$0.03352*	*$0.03633*			*$0.03603*
63							
64	Expenses charged to Utility Operations	36,457,619	42,938,869	45,947,948		363,449	46,311,397
65	Interest	1,035,121	1,445,289	698,677			698,677
66	Total Expenses and Charges	37,492,740	44,384,158	46,646,625		363,449	47,010,074
67	*Check*			*46,646,626*			
68							
69	Net Operating Income	5,894,436	5,657,875	3,500,899		(1,490,144)	2,010,755
70	Interest (expense)	(1,035,121)	(1,445,289)	(698,677)		0	(698,677)
71	Interest Income	45,566	27,649	26,703			26,703
72	Net Income	4,904,881	4,240,235	2,828,925		(1,490,144)	1,338,781
73	*Check*	*4,904,880*	*4,240,238*	*2,828,925*			
74							
75	**Other Revenue**						
76	Pole attachment revenue			47,711			47,711
77	Rent from electric property			8,280			8,280
78	Fiber Optic rent			223,239			223,239
79	DH Steam			411,746	Exh 3D	(411,746)	0
80	Reconnection charges			65,326			65,326
81	Temporary Service charges			2,888			2,888
82	Other revenue			21,313			21,313
83	Energy Conservation revenue			453,072	Exh 13	(9,993)	443,079
84				1,233,575		(421,739)	811,836

Received: 03/27/2015

Exh 3A

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Summary of Pro Forma Adjustments

Exhibit 3A

		Exh 3	Exh 12C	Exh 10	Exh 3B	Exh 3C	Exh 3D	Exh 3E	Exh 3F	Exh 3G	To Exh 3
Line	**Account**	**Final Unaudited 2014**	**Cost of Power**	**Depreciation Expense**	**Non-cash Credit to Health Insurance**	**Uncollectible Accounts Expense**	**Remove District Heat**	**Capitalized Labor**	**Additional Employees**	**Rate Case Expense**	**Total Adjustments**
1	**Expenses**										
2	Electric Generation	13,943,318	(226,611)				(313,569)				(540,180)
3	Electric Purchased	10,092,367									0
4	Cost of power	24,035,685	(226,611)	0	0	0	(313,569)	0	0	0	(540,180)
5	Trans & Dist O&M	2,368,361							145,000		145,000
6	Street Lighting	87,037									0
7	Customer accounts	821,166									0
8	Administrative and general	4,276,534			233,048			106,485	63,422		402,955
9	Uncollectibles accounts expense	(23,620)				130,414					130,414
10	Depreciation and Amortization	4,991,890		208,494			(38,235)			55,000	225,259
11	Taxes	564,520									0
12		37,121,573	(226,611)	208,494	233,048	130,414	(351,804)	106,485	208,422	55,000	363,449
13											
14											
15	Payments in lieu of taxes	3,380,028									0
16	Contribution to Dismantling/ Overhaul	5,446,347									0
17	Contribution to Municipality	#REF!									0
18	**Total Other Charges**	#REF!	0	0	0	0	0	0	0	0	0
19											

Received: 03/27/2015

Exh 3B

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Pro Forma Adjustments- Health Care and OPEB Expense

Exhibit 3B

Line	Item	Reference	Final Unaudited 2014 Expense	Adjustment	Pro Forma (Cash basis) Expense
6	Health Care Expenses incurred	Exh 5A	1,354,843		1,354,843
7					
8	Credits to Expense				
9	Retiree contributions		107,062		107,062
10	Amortize OPEB liability (a)		191,053	(191,053)	0
11	Amounts capitalized		288,684	(41,995)	246,689
12		Exh 5A	586,799	(233,048)	353,751
13	Expense		768,044	233,048	1,001,092
14				To Exh 3A	
15	(a) Remove non-cash credit to expense				
16	(b) Reduce to 85.45% of 2014 amount; see Exh 3E, line 3				
17					

Received: 03/27/2015

Exh 3C

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Pro Forma Adjustments- Uncollectible Accounts Expense

Exhibit 3C

		Allowance for Uncollectible Accounts			
Line	**Item**	**Year 2012**	**Year 2013**	**Year 2014**	**Total**
1	Opening balance	294,155	172,995	146,883	294,155
2					
3	Charged to Expense	72,000	72,000	60,874	204,874
4	Write-offs	(189,182)	(68,072)	(78,390)	(335,644)
5	Collections	83,450	57,584	0	141,035
6	Adjustments to Allowance	(87,428)	(87,624)	(70)	(175,122)
7					
8	Ending balance	172,995	146,883	129,298	129,298
9					
10	Revenue- Retail sales	32,378,584	33,068,270	31,589,704	97,036,558
11					
12	Total Write-offs				335,644
13	**Ratio of Write-offs to Revenue**			To Exh 8	**0.346%**
14					
15	Pro Forma Retail Sales			From Exh 3	30,874,755
16					
17	Pro Forma Expense			*Line 13 X Line 15*	106,794
18	Recorded expense- 2014			From Exh 3	(23,620)
19	**Adjustment- 2014**			To Exh 3A	**130,414**
20					

Received: 03/27/2015

Exh 3D

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Pro Forma Adjustments- District Heating Expenses

Exhibit 3D

Line	Item						Amount	
1	District Heating Revenue						**(411,746)**	
2							*To Exh 3*	
3	Expenses:							
4	Fuel related to steam production for DH	*From NYPA Sum worksheet*					(275,338)	
5	O&M related to steam production for DH	*From Exh 5A*					(38,231)	
6							**(313,569)**	
7							*To Exh 3A*	
8								
9	District Heating Assets Depr. expense, 2015	*From Exh 10*					38,235	
10							*To Exh 3A*	
11	District Heating Assets in Plant			12/31/2014		12/31/2013	12/31/2012	
12	Date In Service	Cost		Months to	Acc. Depr.	Acc. Depr.	Acc. Depr.	
13	December 1989	1,370,898		300	1,370,898	1,370,898	1,314,828	(a)
14	December 1990	5,689		288	5,689	5,456	5,219	
15	December 1991	801		276	768	735	701	
16	November 1992	1,844		265	1,698	1,621	1,544	
17	December 1992	18,506		264	16,977	16,206	15,434	
18	August 1994	12,594		244	10,678	10,153	9,628	
19	January 1995	7,638		239	6,344	6,025	5,707	
20	November 1995	7,597		229	6,046	5,729	5,412	
21	October 1996	5,555		218	4,208	3,977	3,745	
22	December 1996	23,909		216	17,946	16,949	15,952	
23	December 1998	67,660		192	45,143	42,321	39,500	
24	November 2001	577,150		157	314,879	290,811	266,744	
25	December 2005	139,358		108	52,301	46,490	40,679	
26	December 2006	48,603		96	16,214	14,187	12,160	
27		2,287,802			1,869,789	1,831,559	1,737,254	
28		*To Exh 7*			*To Exh 7*	*To Exh 7*	*To Exh 7*	
29	(a) Fully depreciated							
30	Not Fully Depreciated	916,904			498,891			
31		*To Exh 10*						
32	Annual rate			4.17%				
33	Monthly rate			0.3475%				
34								

Received: 03/27/2015

Exh 3E

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Pro Forma Adjustments- Capitalized Labor

Exhibit 3E

Line	Item	Reference	Amount
1	Capital Additions- 2014	*Increase in Exh 10, line 52*	8,116,758
2	Capital Additions- 2015	*Exh 10, line 52*	6,936,000
3	2015 Capital Additions vs 2014	*Line 2 / Line 1*	85.45%
4			
5	Capitalized Labor- 2014	*Per JBPU*	732,000
6	Capitalized Labor- 2015	*Line 3 X Line 5*	625,515
7	Difference- Labor expense higher		106,485
8			*To Exh 3A*
9			

Received: 03/27/2015

Exh 3F

Jamestown Board of Public Utilities **Exhibit 3F**

Electric Department Mini Rate Case 2015

Pro Forma Adjustments- Additional Employees

Line	Item	Projected Start	Annual Salary
1	Additional Employees		
2	Business Development Coordinator	Mid-2015	85,000
3	R.E.V. Coordinator	Mid-2015	60,000
4	Trans & Dist O&M		145,000
5			*To Exh 3A*
6			
7	Benefits % of Labor	*Exh 6*	43.74%
8	Benefits costs for additional employees	Line 4 X Line 7	63,422
9			*To Exh 3A*
10			

Received: 03/27/2015

Exh 3G

Jamestown Board of Public Utilities **Exhibit 3G**

Electric Department Mini Rate Case 2015

Pro Forma Adjustments- Rate Case Expense

Line	Item	Description	Amount
1	Duncan Weinberg Genzer & Pembroke	Legal	40,000
2	HSG Group	Consulting	60,000
3	Printing, mailing, etc.		10,000
4			110,000
5			
6	Years		2
7	Annual Amortization Expense		55,000
8			*To Exh 3A*
9			
10	Deferred Rate case expense- start of year		110,000
11	Annual Amortization Expense X 50%		27,500
12	Deferred Rate case expense- end of year		82,500
13	Deferred Rate case expense- average		96,250
14			*To Exh 3A*
15			

Received: 03/27/2015

Exh 4

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Balance Sheets and Surplus

Exhibit 4

Line	Account	Reference (2014)	December 31, 2012	December 31, 2013	December 31, 2014
1	**ASSETS**				
2	Plant in service	*Exh 10 Line 52*	$149,074,191	$150,438,505	$158,555,263
3	Less: Depreciation reserve	*Exh 10 Line 58*	(72,698,664)	(76,948,018)	(79,084,182)
4	Construction work in process		587,924	3,732,417	2,612,715
5	**Net plant**		76,963,451	77,222,904	82,083,796
6					
7	Cash and equivalents- unrestricted		15,033,989	17,175,733	12,200,322
8	Dismantling Funds		5,458,544	7,575,390	13,271,089
9	Materials and supplies		1,252,651	1,188,201	1,241,920
10	Accounts receivable - Customers		3,748,435	4,181,393	3,904,614
11	Accounts receivable - Muncipality		164,569	221,887	227,868
12	Prepayments		385,928	401,461	524,822
13	**Current assets**		26,044,116	30,744,065	31,370,635
14					
15	Non-utility property		214,925	214,925	214,925
16	Notes receivable		1,901,681	1,572,412	1,315,104
17	Deferred charges		1,922,313	985,559	873,931
18	**Other assets**		4,038,919	2,772,896	2,403,960
19	**Total assets**		$107,046,486	$110,739,865	$115,858,391
20					
21	**LIABILITIES**				
22	Accounts payable - trade		$2,096,536	$2,165,931	$2,639,320
23	Accounts payable - related parties		31,463	123,437	33,482
24	Customer deposits		101,884	149,446	160,844
25	Other current and accrued liabilities		451,570	753,814	838,374
26	**Total current liabilities**		2,681,453	3,192,628	3,672,020
27					
28	Dismantling reserve		5,458,544	7,575,390	13,021,737
29	Accumulated Post-retirement		6,962,749	7,118,130	7,206,322
30	Deferred credits		789,188	984,039	664,047
31	Bonds payable		20,904,836	17,916,555	14,954,170
32	**Total liabilities**		36,796,770	36,786,742	39,518,296
33					
34	**Surplus**	*Line 55*	70,249,716	73,953,123	76,340,095
35	**Total liabilities and surplus**		$107,046,486	$110,739,865	$115,858,391
36					
37	Surplus- Account 281				
38	Balance, start of year		141,948,411	144,954,413	152,477,994
39	Operating Income Before Transfer	*Line 59*	6,394,436	8,024,073	8,947,246
40	Interest expense	*Exh 3 Line 70*	(1,035,121)	(1,445,289)	(698,677)
41	Non-operating income	*Exh 3 Line 71*	45,566	27,649	26,703
42	Contribution to Operating Muni- PILOT	*Exh 3 Line 31*	3,282,520	3,342,996	3,380,028
43	Transferred to Dismantling Fund from Income		(500,000)	(2,366,198)	(5,446,347)
44	Prior period adjustments to Surplus	*From PSC*	(211,913)	(332,983)	40,047
45	Write-off CFB	*From PSC*	(5,665,293)		
46	Other	*Tie to PSC*	695,807	273,333	
47	Balance, end of year		144,954,413	152,477,994	158,726,994
48					
49	Contributions to Operating Municipality				
50	Balance, start of year		(71,119,997)	(74,704,696)	(78,524,870)
51	Contribution to Operating Muni- PILOT	*Line 42*	(3,282,520)	(3,342,996)	(3,380,028)
52	Contribution to Operating Muni- Distribution		(300,000)	(475,000)	(482,000)
53	Other	*Tie to PSC*	(2,179)	(2,178)	
54	Balance, end of year		(74,704,696)	(78,524,870)	(82,386,898)
55	**Net Surplus**	*Line 47 plus Line 54*	**$70,249,716**	**$73,953,123**	**$76,340,095**
56					
57	Net Operating Income	*Exh 3 Line 35*	$5,894,436	$5,657,875	$3,500,899
58	Transfer to Dismantling Fund	*Exh 3 Line 32*	500,000	2,366,198	5,446,347
59	Operating Income Before Transfer		$6,394,436	$8,024,073	$8,947,246
60					

Received: 03/27/2015

Exh 5

Exhibit 5

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Summary of Operating Expenses - 2014

Line	Account	Expense Group	Final Unaudited 2014	Payroll	Benefits	Cost of Power Non-Labor	Purchases / Material	Journal	Depre-ciation	Interest
1	Electric Generation	ElecGen	13,943,318	1,771,918	0	12,171,399	0	0	0	0
2	Electric Purchased	ElecPur	10,092,367	0	0	10,092,367	0	0	0	0
3	Cost of power									
4	Transmission - operations	TranOps	205,227	194,552	0	0	10,675	0	0	0
5	Transmission - maintenance	TranMnt	9,120	7,693	0	0	1,427	0	0	0
6	Distribution - operations	DistOps	1,765,731	1,386,205	0	0	379,526	0	0	0
7	Distribution - maintenance	DistMnt	388,284	215,200	0	0	173,084	0	0	0
8	Street Lighting	SL	87,037	47,794	0	0	39,243	0	0	0
9	Customer accounts	CustAcct	821,166	577,431	0	0	243,734	0	0	0
10	Administrative and general	AG	4,276,534	747,423	1,977,846	0	1,259,302	291,963	0	0
11	Uncollectibles accounts expense	Uncol	(23,620)	0	0	0	0	(23,620)	0	0
12	Depreciation and Amortization	Depr	4,991,890	0	0	0	0	0	4,991,890	0
13	Taxes	Tax	564,520	0	0	0	0	564,520	0	0
14	Tax Equivalent Payment	TEP	3,380,028	0	0	0	0	3,380,028	0	0
15	Dismantling Fund	Dism	5,446,347	0	0	0	0	5,446,347	0	0
16	Contribution to Muni	MuniCon	482,000	0	0	0	0	482,000	0	0
17	Interest	Interest	698,677	0	0	0	0	0	0	698,677
18			47,128,626	4,948,217	1,977,846	22,263,766	2,106,991	10,141,238	4,991,890	698,677
19	*Check Detail expenses*		*47,128,626*					Exh 3	*4,991,890*	*698,677*
20	*Check Total expenses*		*47,128,626*	Benefits Rate	40.0%			*Difference=*	*0*	*0*
21										
22	Electric Generation					22,263,766				
23	Payroll for Electric Generation					1,771,918				
24						24,035,684				
25					Exh 3	*24,035,685*				
26					*Difference=*	*(1)*				
27										

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
1	7010	Consumable Supplies & Expense	ElecGen	Purch./Mater.	$705			705				
2	7010	Consumable Supplies & Expense	ElecGen	Misc. Log	35,204			35,204				
3	7010	Power Plt Suprvn/Eng Expense	ElecGen	Misc. Log	291,276	291,276						
4	7010	Power Plt Suprvn/Eng Expense	ElecGen	Timesheet	149,106	149,106						
5	7010	Power Plt Suprvn/Eng Expense	ElecGen	Purch./Mater.	10,504			10,504				
6	7010	Natural Gas Cost/Analysis	ElecGen	Misc. Log	(422,131)			(422,131)				
7	7010	Natural Gas Cost/Analysis	ElecGen	Purch./Mater.	10,425,489			10,425,489				
8	7010	PPlt Natural Gas Labor Exp	ElecGen	Timesheet	26,317	26,317						
9	7010	Fuel - Oil	ElecGen	Purch./Mater.	493			493				
10	7010	Power Plt Misc Labor/Cleaner	ElecGen	Timesheet	24,189	24,189						
11	7010	Power Plt Environmental Eng	ElecGen	Timesheet	114,404	114,404						
12	7010	Power Plt Environmental Eng	ElecGen	Purch./Mater.	1,251			1,251				
13	7010	Power Plt Operations Labor	ElecGen	Timesheet	785,021	785,021						
14	7010	Power Plt Operations Labor	ElecGen	Purch./Mater.	2,127			2,127				
15	7010	Safety Expenses Power Plant	ElecGen	Purch./Mater.	987			987				
16	7010	PPLT Vocational Training Exp	ElecGen	Equip. Log	240			240				
17	7010	PPLT Vocational Training Exp	ElecGen	Timesheet	17,421	17,421						
18	7010	PPLT Vocational Training Exp	ElecGen	Purch./Mater.	431			431				
19	7010	Station Utilities Expense	ElecGen	Purch./Mater.	231,605			231,605				
20	7010	Station Utilities Expense	ElecGen	Misc. Log	42,438			42,438				
21	7010	Water Treatment/Chemicals	ElecGen	Purch./Mater.	88,328			88,328				
22	7010	Water Treatment/Chemicals	ElecGen	Equip. Log	50			50				
23	7010	Water Treatment/Chemicals	ElecGen	Timesheet	1,147	1,147						
24	7010	Gen Environmental Support PPlt	ElecGen	Purch./Mater.	41,345			41,345				
25	7010	Enviro Serv Cirrus upgrade	ElecGen	Timesheet	305	305						
26	7010	Enviro Serv Cirrus upgrade	ElecGen	Purch./Mater.	31,307			31,307				
27	7010	Environmental Compliance Exp	ElecGen	Purch./Mater.	66,504			66,504				
28	7010	Environmental Compliance Exp	ElecGen	Misc. Log	(589)			(589)				
29	7010	Pollution Allowance Expense	ElecGen	Misc. Log	523,000			523,000				
30	7030	Repair/Inspect PowerPlt Stacks	ElecGen	Timesheet	1,219	1,219						
31	7030	Repair/Inspect PowerPlt Stacks	ElecGen	Purch./Mater.	173			173				
32	7030	Repair/Inspect PowerPlt Stacks	ElecGen	Misc. Log	249,240			249,240				
33	7030	R&M CEM Equipment	ElecGen	Purch./Mater.	0			0				
34	7030	R&M Heat Recovery Steam Gen	ElecGen	Purch./Mater.	0			0				
35	7030	R&M Misc PPLT Eqmt/small tools	ElecGen	Purch./Mater.	247			247				
36	7030	R&M PPlt Building/Grounds	ElecGen	Purch./Mater.	0			0				
37	7030	Plt Misc Inventory Maint items	ElecGen	Purch./Mater.	2,423			2,423				
38	7030	R&M #5 Steam Turbine Generator	ElecGen	Purch./Mater.	0			0				
39	7030	R&M #6 Steam Turbine Generator	ElecGen	Purch./Mater.	0			0				
40	7030	R&M #7 Gas Turbine Generator	ElecGen	Purch./Mater.	0			0				
41	7030	R&M Ash Handling Equipment	ElecGen	Timesheet	674	674						
42	7030	R&M #10 Boiler	ElecGen	Equip. Log	40			40				
43	7030	R&M #10 Boiler	ElecGen	Timesheet	5,055	5,055						
44	7030	R&M #10 Boiler	ElecGen	Purch./Mater.	4,533			4,533				
45	7030	R&M #12 Boiler	ElecGen	Timesheet	452	452						
46	7030	R&M #9 Boiler	ElecGen	Timesheet	425	425						
47	7030	R&M Compressed Air System	ElecGen	Equip. Log	34			34				
48	7030	R&M Compressed Air System	ElecGen	Timesheet	2,505	2,505						

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
49	7030	R&M Compressed Air System	ElecGen	Purch./Mater.	6,446			6,446				
50	7030	R&M CEM Equipment	ElecGen	Equip. Log	110			110				
51	7030	R&M CEM Equipment	ElecGen	Timesheet	5,669	5,669						
52	7030	R&M CEM Equipment	ElecGen	Purch./Mater.	73,931			73,931				
53	7030	R&M Coal Handling Equipment	ElecGen	Timesheet	981	981						
54	7030	R&M Cooling Towers	ElecGen	Equip. Log	314			314				
55	7030	R&M Cooling Towers	ElecGen	Timesheet	25,676	25,676						
56	7030	R&M Cooling Towers	ElecGen	Purch./Mater.	9,581			9,581				
57	7030	R&M Draft Apparatus/Precips	ElecGen	Timesheet	402	402						
58	7030	R&M District HT Production Eq	ElecGen	Purch./Mater.	13,634			13,634				
59	7030	R&M District HT Production Eq	ElecGen	Timesheet	24,293	24,293						
60	7030	R&M District HT Production Eq	ElecGen	Equip. Log	304			304				
61	7030	R&M Essential Service Equipmt	ElecGen	Timesheet	3,925	3,925						
62	7030	R&M Essential Service Equipmt	ElecGen	Purch./Mater.	1,493			1,493				
63	7030	R&M Essential Service Equipmt	ElecGen	Equip. Log	18			18				
64	7030	R&M Fuel Oil System	ElecGen	Timesheet	263	263						
65	7030	R&M Blr Feedwater Apparatus	ElecGen	Purch./Mater.	37,044			37,044				
66	7030	R&M Blr Feedwater Apparatus	ElecGen	Equip. Log	50			50				
67	7030	R&M Blr Feedwater Apparatus	ElecGen	Timesheet	2,543	2,543						
68	7030	R&M Heat Recovery Steam Gen	ElecGen	Timesheet	7,294	7,294						
69	7030	R&M Heat Recovery Steam Gen	ElecGen	Equip. Log	110			110				
70	7030	R&M Heat Recovery Steam Gen	ElecGen	Purch./Mater.	24,279			24,279				
71	7030	R&M Misc PPLT Eqmt/small tools	ElecGen	Equip. Log	40			40				
72	7030	R&M Misc PPLT Eqmt/small tools	ElecGen	Timesheet	4,274	4,274						
73	7030	R&M Misc PPLT Eqmt/small tools	ElecGen	Misc. Log	6,011			6,011				
74	7030	R&M Misc PPLT Eqmt/small tools	ElecGen	Purch./Mater.	13,683			13,683				
75	7030	R&M PPlt Building/Grounds	ElecGen	Equip. Log	480			480				
76	7030	R&M PPlt Building/Grounds	ElecGen	Timesheet	51,874	51,874						
77	7030	R&M PPlt Building/Grounds	ElecGen	Misc. Log	633			633				
78	7030	R&M PPlt Building/Grounds	ElecGen	Purch./Mater.	43,818			43,818				
79	7030	Plt Misc Inventory Maint items	ElecGen	Purch./Mater.	28,119			28,119				
80	7030	Plt Misc Inventory Maint items	ElecGen	Timesheet	260	260						
81	7030	PPlt Mechanics/Electricians	ElecGen	Timesheet	163,995	163,995						
82	7030	R&M Steam Accessory Equipment	ElecGen	Equip. Log	48			48				
83	7030	R&M Steam Accessory Equipment	ElecGen	Timesheet	5,348	5,348						
84	7030	R&M Steam Accessory Equipment	ElecGen	Purch./Mater.	56,468			56,468				
85	7030	R&M #5 Steam Turbine Generator	ElecGen	Equip. Log	180			180				
86	7030	R&M #5 Steam Turbine Generator	ElecGen	Timesheet	9,435	9,435						
87	7030	R&M #5 Steam Turbine Generator	ElecGen	Purch./Mater.	25,123			25,123				
88	7030	R&M #6 Steam Turbine Generator	ElecGen	Equip. Log	276			276				
89	7030	R&M #6 Steam Turbine Generator	ElecGen	Timesheet	10,933	10,933						
90	7030	R&M #6 Steam Turbine Generator	ElecGen	Purch./Mater.	10,599			10,599				
91	7030	R&M #7 Gas Turbine Generator	ElecGen	Equip. Log	328			328				
92	7030	R&M #7 Gas Turbine Generator	ElecGen	Timesheet	33,074	33,074						
93	7030	R&M #7 Gas Turbine Generator	ElecGen	Purch./Mater.	221,818			221,818				
94	7030	R&M Warner Dam	ElecGen	Timesheet	506	506						
95	7030	R&M Warner Dam	ElecGen	Purch./Mater.	55			55				
96	7030	R&M Computer/WDPF Equipment	ElecGen	Equip. Log	80			80				

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
97	7030	R&M Computer/WDPF Equipment	ElecGen	Timesheet	1,657	1,657						
98	7030	R&M Computer/WDPF Equipment	ElecGen	Purch./Mater.	13,273			13,273				
99	7030	Production - Maintenance	ElecGen	Misc. Log	247,073			247,073				
100	7050	Purchase Power Expense	ElecPur	Misc. Log	2,543,568			2,543,568				
101	7050	Purchase Power Expense	ElecPur	Purch./Mater.	7,548,799			7,548,799				
102	7099	Depre Of Power Plant	Depr	Financial	2,743,045						2,743,045	
103	7230	Tranf/Move Guy Chadakoin Sub	TranOps	Inventory	24				24			
104	7230	Tranf/Move Guy Chadakoin Sub	TranOps	Timesheet	797	797						
105	7230	Tranf/Move Guy Chadakoin Sub	TranOps	Equip. Log	119				119			
106	7230	Tranf/Move Guy Chadakoin Sub	TranOps	Misc. Log	7				7			
107	7230	R&M Poles/Guys/Anchors	DistMnt	Timesheet	10,737	10,737						
108	7230	R&M Poles/Guys/Anchors	DistMnt	Purch./Mater.	240				240			
109	7230	R&M Poles/Guys/Anchors	DistMnt	Misc. Log	(674)				(674)			
110	7230	R&M Poles/Guys/Anchors	DistMnt	Inventory	491				491			
111	7230	R&M Poles/Guys/Anchors	DistMnt	Equip. Log	4,322				4,322			
112	7230	R&M UGD Conduits/Manholes	DistMnt	Purch./Mater.	16,667				16,667			
113	7230	R&M UGD Conduits/Manholes	DistMnt	Timesheet	9,108	9,108						
114	7230	R&M UGD Conduits/Manholes	DistMnt	Misc. Log	799				799			
115	7230	R&M UGD Conduits/Manholes	DistMnt	Inventory	1,655				1,655			
116	7230	R&M UGD Conduits/Manholes	DistMnt	Equip. Log	2,128				2,128			
117	7230	R&M Poles/Guys/Anchors Celoron	DistMnt	Timesheet	632	632						
118	7230	R&M Poles/Guys/Anchors Celoron	DistMnt	Equip. Log	215				215			
119	7230	R&M Pole/Guy/Anchor Ellicott	DistMnt	Equip. Log	435				435			
120	7230	R&M Pole/Guy/Anchor Ellicott	DistMnt	Inventory	10				10			
121	7230	R&M Pole/Guy/Anchor Ellicott	DistMnt	Timesheet	1,345	1,345						
122	7230	R&M Pole/Guy/Anchor Ellicott	DistMnt	Misc. Log	(420)				(420)			
123	7230	R&M UGD Conduit/Manholes Ell	DistMnt	Equip. Log	81				81			
124	7230	R&M UGD Conduit/Manholes Ell	DistMnt	Timesheet	185	185						
125	7230	R&M Poles/Guy/Anchors Falconer	DistMnt	Misc. Log	4				4			
126	7230	R&M Poles/Guy/Anchors Falconer	DistMnt	Inventory	16				16			
127	7230	R&M Poles/Guy/Anchors Falconer	DistMnt	Equip. Log	205				205			
128	7230	R&M Poles/Guy/Anchors Falconer	DistMnt	Timesheet	441	441						
129	7230	R&M UGD Conduit/Manholes Falc	DistMnt	Equip. Log	103				103			
130	7230	R&M UGD Conduit/Manholes Falc	DistMnt	Timesheet	613	613						
131	7299	Depre Poles,Towers,Fix&Conduit	Depr	Financial	317,620						317,620	
132	7310	Transmission Suprvn/Eng Exp	TranOps	Timesheet	97,826	97,826						
133	7310	Transmission Suprvn/Eng Exp	TranOps	Misc. Log	(146)				(146)			
134	7310	Transmission Suprvn/Eng Exp	TranOps	Purch./Mater.	2,654				2,654			
135	7320	R&M Dow St Substation	DistMnt	Timesheet	5,818	5,818						
136	7320	R&M Dow St Substation	DistMnt	Purch./Mater.	6,171				6,171			
137	7320	R&M Dow St Substation	DistMnt	Equip. Log	1,387				1,387			
138	7399	Depre Of Trans Prop	Depr	Financial	394,704						394,704	
139	7410	Disposal-Contaminated Material	DistOps	Purch./Mater.	40				40			
140	7410	T&D Vocational Training Exp	DistOps	Purch./Mater.	0				0			
141	7410	Disposal-Contaminated Material	DistOps	Purch./Mater.	3,159				3,159			
142	7410	Repair/Test-Customer Premises	DistOps	Purch./Mater.	668				668			
143	7410	Repair/Test-Customer Premises	DistOps	Timesheet	4,396	4,396						
144	7410	Repair/Test-Customer Premises	DistOps	Equip. Log	353				353			

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
145	7410	T&D Dept. Suprvn/Eng Expense	DistOps	Purch./Mater.	31,649				31,649			
146	7410	T&D Dept. Suprvn/Eng Expense	DistOps	Timesheet	240,506	240,506						
147	7410	T&D Dept. Suprvn/Eng Expense	DistOps	Misc. Log	(261)				(261)			
148	7410	T&D Dept. Suprvn/Eng Expense	DistOps	Equip. Log	7,864				7,864			
149	7410	Field Electricians General Exp	DistOps	Timesheet	43,679	43,679						
150	7410	Field Electricians General Exp	DistOps	Purch./Mater.	520				520			
151	7410	Field Electricians General Exp	DistOps	Misc. Log	2,279				2,279			
152	7410	Electric GIS General Oper Exp	DistOps	Timesheet	33,542	33,542						
153	7410	Line Dept Suprvn/Eng Exp	DistOps	Timesheet	190,134	190,134						
154	7410	Line Dept Suprvn/Eng Exp	DistOps	Purch./Mater.	696				696			
155	7410	Line Dept Suprvn/Eng Exp	DistOps	Equip. Log	10,128				10,128			
156	7410	Lineworkers General Expense	DistOps	Misc. Log	13,479				13,479			
157	7410	Lineworkers General Expense	DistOps	Equip. Log	4,059				4,059			
158	7410	Lineworkers General Expense	DistOps	Timesheet	336,410	336,410						
159	7410	Lineworkers General Expense	DistOps	Purch./Mater.	3,317				3,317			
160	7410	T&D Maps &Records	DistOps	Equip. Log	2,269				2,269			
161	7410	T&D Maps &Records	DistOps	Timesheet	79,130	79,130						
162	7410	T&D Maps &Records	DistOps	Purch./Mater.	376				376			
163	7410	Monitoring Substations Labor	DistOps	Timesheet	228,487	228,487						
164	7410	General Metering Expense	DistOps	Purch./Mater.	450				450			
165	7410	General Metering Expense	DistOps	Equip. Log	125				125			
166	7410	General Metering Expense	DistOps	Timesheet	1,073	1,073						
167	7410	Inst/Rem Meters & Related Eq	DistOps	Purch./Mater.	4,607				4,607			
168	7410	Inst/Rem Meters & Related Eq	DistOps	Timesheet	21,206	21,206						
169	7410	Inst/Rem Meters & Related Eq	DistOps	Equip. Log	2,519				2,519			
170	7410	Inst/Rem Meters & Related Eq	DistOps	Misc. Log	(1,737)				(1,737)			
171	7410	Testing Consumers Meters	DistOps	Timesheet	23,239	23,239						
172	7410	Testing Consumers Meters	DistOps	Purch./Mater.	1,429				1,429			
173	7410	Outage Investigation Expense	DistOps	Timesheet	3,212	3,212						
174	7410	Outage Investigation Expense	DistOps	Equip. Log	477				477			
175	7410	T&D Subst Suprvn/Eng Expense	TranOps	Timesheet	92,230	92,230						
176	7410	T&D Subst Suprvn/Eng Expense	TranOps	Purch./Mater.	493				493			
177	7410	T&D Subst Suprvn/Eng Expense	TranOps	Equip. Log	6,664				6,664			
178	7410	Substation Monthly Inspections	DistOps	Equip. Log	1,450				1,450			
179	7410	Substation Monthly Inspections	DistOps	Timesheet	5,887	5,887						
180	7410	SPCC Inspections-Substations	TranOps	Equip. Log	860				860			
181	7410	SPCC Inspections-Substations	TranOps	Timesheet	3,698	3,698						
182	7410	Spotting Service Location Exp.	DistOps	Equip. Log	464				464			
183	7410	Spotting Service Location Exp.	DistOps	Timesheet	2,366	2,366						
184	7410	Stray Voltage Inspections	DistOps	Timesheet	6,218	6,218						
185	7410	Stray Voltage Inspections	DistOps	Equip. Log	1,373				1,373			
186	7410	Distribution Switching Expense	DistOps	Timesheet	2,285	2,285						
187	7410	Distribution Switching Expense	DistOps	Equip. Log	677				677			
188	7410	Distribution Switching Expense	DistOps	Misc. Log	(512)				(512)			
189	7410	Remove/reset OHD Transformers	DistOps	Timesheet	25,112	25,112						
190	7410	Remove/reset OHD Transformers	DistOps	Purch./Mater.	87				87			
191	7410	Remove/reset OHD Transformers	DistOps	Misc. Log	(15,026)				(15,026)			
192	7410	Remove/reset OHD Transformers	DistOps	Equip. Log	6,466				6,466			

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
193	7410	Remove/reset OHD Transformers	DistOps	Inventory	8,546				8,546			
194	7410	Remove/reset UGD Transformers	DistOps	Misc. Log	(1,259)				(1,259)			
195	7410	Remove/reset UGD Transformers	DistOps	Equip. Log	539				539			
196	7410	Remove/reset UGD Transformers	DistOps	Timesheet	2,230	2,230						
197	7410	Tree Trimming Expense	DistOps	Equip. Log	1,540				1,540			
198	7410	Tree Trimming Expense	DistOps	Timesheet	5,966	5,966						
199	7410	Tree Trimming Expense	DistOps	Purch./Mater.	6,268				6,268			
200	7410	Tree Trimming Expense	DistOps	Misc. Log	(3,200)				(3,200)			
201	7410	T&D Vocational Training Exp	DistOps	Purch./Mater.	45,051				45,051			
202	7410	T&D Vocational Training Exp	DistOps	Misc. Log	(4,989)				(4,989)			
203	7410	T&D Vocational Training Exp	DistOps	Equip. Log	330				330			
204	7410	T&D Vocational Training Exp	DistOps	Timesheet	55,378	55,378						
205	7410	Electric UFPO Request Expense	DistOps	Timesheet	37,441	37,441						
206	7410	Electric UFPO Request Expense	DistOps	Purch./Mater.	4,740				4,740			
207	7410	Electric UFPO Request Expense	DistOps	Equip. Log	13,301				13,301			
208	7410	T&D Maps & Records Celoron	DistOps	Timesheet	204	204						
209	7410	Stray Voltage Inspections Celn	DistOps	Timesheet	213	213						
210	7410	Stray Voltage Inspections Celn	DistOps	Equip. Log	53				53			
211	7410	Rem/reset OVH Transfmr Celoron	DistOps	Equip. Log	374				374			
212	7410	Rem/reset OVH Transfmr Celoron	DistOps	Timesheet	1,237	1,237						
213	7410	Rem/reset OVH Transfmr Celoron	DistOps	Inventory	182				182			
214	7410	Rem/reset OVH Transfmr Celoron	DistOps	Misc. Log	67				67			
215	7410	Tree Trimming Expense Celoron	DistOps	Purch./Mater.	40,062				40,062			
216	7410	Tree Trimming Expense Celoron	DistOps	Timesheet	241	241						
217	7410	Tree Trimming Expense Celoron	DistOps	Equip. Log	70				70			
218	7410	Electric UFPO Request Celoron	DistOps	Timesheet	2,800	2,800						
219	7410	Electric UFPO Request Celoron	DistOps	Equip. Log	1,093				1,093			
220	7410	T&D Maps & Records Ellicott	DistOps	Timesheet	1,201	1,201						
221	7410	T&D Maps & Records Ellicott	DistOps	Equip. Log	280				280			
222	7410	Stray Voltage Inspections Ell	DistOps	Equip. Log	273				273			
223	7410	Stray Voltage Inspections Ell	DistOps	Timesheet	1,299	1,299						
224	7410	Distr Switching Exp Ellicott	DistOps	Equip. Log	254				254			
225	7410	Distr Switching Exp Ellicott	DistOps	Timesheet	1,128	1,128						
226	7410	Rem/reset OVH Transformers Ell	DistOps	Misc. Log	169				169			
227	7410	Rem/reset OVH Transformers Ell	DistOps	Equip. Log	383				383			
228	7410	Rem/reset OVH Transformers Ell	DistOps	Inventory	867				867			
229	7410	Rem/reset OVH Transformers Ell	DistOps	Timesheet	1,238	1,238						
230	7410	Tree Trimming Expense Ellicott	DistOps	Equip. Log	208				208			
231	7410	Tree Trimming Expense Ellicott	DistOps	Timesheet	700	700						
232	7410	Tree Trimming Expense Ellicott	DistOps	Purch./Mater.	111,646				111,646			
233	7410	Electric UFPO Request Ellicott	DistOps	Timesheet	9,549	9,549						
234	7410	Electric UFPO Request Ellicott	DistOps	Equip. Log	3,466				3,466			
235	7410	T&D Maps & Records Falconer	DistOps	Equip. Log	50				50			
236	7410	T&D Maps & Records Falconer	DistOps	Timesheet	298	298						
237	7410	Stray Voltage Inspections Falc	DistOps	Equip. Log	233				233			
238	7410	Stray Voltage Inspections Falc	DistOps	Timesheet	724	724						
239	7410	Rem/reset OVH Transfmrs Falc	DistOps	Timesheet	1,442	1,442						
240	7410	Rem/reset OVH Transfmrs Falc	DistOps	Misc. Log	28				28			

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
241	7410	Rem/reset OVH Transfmrs Falc	DistOps	Equip. Log	245				245			
242	7410	Rem/reset OVH Transfmrs Falc	DistOps	Inventory	329				329			
243	7410	Tree Trimming Expense Falconer	DistOps	Purch./Mater.	60,493				60,493			
244	7410	Electric UFPO Request Falconer	DistOps	Timesheet	4,420	4,420						
245	7410	Electric UFPO Request Falconer	DistOps	Equip. Log	1,555				1,555			
246	7420	General Tool & Tool Repair Exp	DistMnt	Purch./Mater.	0				0			
247	7420	R&M Allen St Substation	DistMnt	Timesheet	4,839	4,839						
248	7420	R&M Allen St Substation	DistMnt	Purch./Mater.	4,479				4,479			
249	7420	R&M Allen St Substation	DistMnt	Equip. Log	1,313				1,313			
250	7420	R&M Blackstone Ave Substation	DistMnt	Equip. Log	225				225			
251	7420	R&M Blackstone Ave Substation	DistMnt	Timesheet	1,191	1,191						
252	7420	R&M Blackstone Ave Substation	DistMnt	Purch./Mater.	33				33			
253	7420	R&M Harrision Substation	DistMnt	Purch./Mater.	1,060				1,060			
254	7420	R&M Huxley St Substation	DistMnt	Timesheet	462	462						
255	7420	R&M Huxley St Substation	DistMnt	Equip. Log	118				118			
256	7420	R&M Jones Substation	DistMnt	Equip. Log	75				75			
257	7420	R&M Jones Substation	DistMnt	Timesheet	330	330						
258	7420	R&M Misc Distribution Equipmt	DistMnt	Purch./Mater.	450				450			
259	7420	R&M Power Plt Substation	TranMnt	Equip. Log	348				348			
260	7420	R&M Power Plt Substation	TranMnt	Timesheet	7,693	7,693						
261	7420	R&M Power Plt Substation	TranMnt	Purch./Mater.	1,080				1,080			
262	7420	R&M Newland Ave Substation	DistMnt	Purch./Mater.	172				172			
263	7420	R&M Newland Ave Substation	DistMnt	Equip. Log	643				643			
264	7420	R&M Newland Ave Substation	DistMnt	Timesheet	3,301	3,301						
265	7420	R&M Newton Ave Substation	DistMnt	Equip. Log	113				113			
266	7420	R&M Newton Ave Substation	DistMnt	Timesheet	495	495						
267	7420	R&M Primary OVH Conductors	DistMnt	Timesheet	30,751	30,751						
268	7420	R&M Primary OVH Conductors	DistMnt	Purch./Mater.	580				580			
269	7420	R&M Primary OVH Conductors	DistMnt	Inventory	2,813				2,813			
270	7420	R&M Primary OVH Conductors	DistMnt	Misc. Log	(4,578)				(4,578)			
271	7420	R&M Primary OVH Conductors	DistMnt	Equip. Log	8,638				8,638			
272	7420	R&M Primary UGD Conductors	DistMnt	Misc. Log	(402)				(402)			
273	7420	R&M Primary UGD Conductors	DistMnt	Equip. Log	642				642			
274	7420	R&M Primary UGD Conductors	DistMnt	Inventory	569				569			
275	7420	R&M Primary UGD Conductors	DistMnt	Timesheet	2,562	2,562						
276	7420	R&M Regent St Substation	DistMnt	Equip. Log	583				583			
277	7420	R&M Regent St Substation	DistMnt	Timesheet	2,877	2,877						
278	7420	R&M Steele St Substation	DistMnt	Equip. Log	218				218			
279	7420	R&M Steele St Substation	DistMnt	Timesheet	827	827						
280	7420	R&M Steele St Substation	DistMnt	Purch./Mater.	1,040				1,040			
281	7420	R&M Secondary OVH Conductors	DistMnt	Equip. Log	5,992				5,992			
282	7420	R&M Secondary OVH Conductors	DistMnt	Inventory	2,487				2,487			
283	7420	R&M Secondary OVH Conductors	DistMnt	Misc. Log	(3,108)				(3,108)			
284	7420	R&M Secondary OVH Conductors	DistMnt	Timesheet	22,132	22,132						
285	7420	R&M All T&D Substations	DistMnt	Equip. Log	693				693			
286	7420	R&M All T&D Substations	DistMnt	Timesheet	2,818	2,818						
287	7420	R&M All T&D Substations	DistMnt	Purch./Mater.	10,680				10,680			
288	7420	R&M Secondary UGD Conductors	DistMnt	Equip. Log	413				413			

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
289	7420	R&M Secondary UGD Conductors	DistMnt	Timesheet	2,278	2,278						
290	7420	R&M Secondary UGD Conductors	DistMnt	Inventory	69				69			
291	7420	R&M Secondary UGD Conductors	DistMnt	Misc. Log	24				24			
292	7420	R&M Overhead Services	DistMnt	Timesheet	50,378	50,378						
293	7420	R&M Overhead Services	DistMnt	Purch./Mater.	1,351				1,351			
294	7420	R&M Overhead Services	DistMnt	Misc. Log	(671)				(671)			
295	7420	R&M Overhead Services	DistMnt	Inventory	2,354				2,354			
296	7420	R&M Overhead Services	DistMnt	Equip. Log	14,014				14,014			
297	7420	R&M Underground Services	DistMnt	Equip. Log	100				100			
298	7420	R&M Underground Services	DistMnt	Timesheet	439	439						
299	7420	R&M Underground Services	DistMnt	Inventory	1				1			
300	7420	R&M Underground Services	DistMnt	Misc. Log	0				0			
301	7420	R&M Underground Services	DistMnt	Purch./Mater.	248				248			
302	7420	R&M OVH Switching Equipment	DistMnt	Misc. Log	(498)				(498)			
303	7420	R&M OVH Switching Equipment	DistMnt	Equip. Log	53				53			
304	7420	R&M OVH Switching Equipment	DistMnt	Timesheet	272	272						
305	7420	R&M OVH/UGD Transformers	DistMnt	Purch./Mater.	614				614			
306	7420	R&M OVH/UGD Transformers	DistMnt	Misc. Log	295				295			
307	7420	R&M OVH/UGD Transformers	DistMnt	Inventory	2,239				2,239			
308	7420	R&M OVH/UGD Transformers	DistMnt	Equip. Log	2,691				2,691			
309	7420	R&M OVH/UGD Transformers	DistMnt	Timesheet	13,906	13,906						
310	7420	General Tool & Tool Repair Exp	DistMnt	Misc. Log	827				827			
311	7420	General Tool & Tool Repair Exp	DistMnt	Purch./Mater.	55,646				55,646			
312	7420	General Tool & Tool Repair Exp	DistMnt	Timesheet	133	133						
313	7420	R&M Washington St Substation	DistMnt	Equip. Log	1,347				1,347			
314	7420	R&M Washington St Substation	DistMnt	Timesheet	5,906	5,906						
315	7420	R&M Washington St Substation	DistMnt	Purch./Mater.	8,446				8,446			
316	7420	Trf/Move Prim Chadakoin Sub	DistOps	Inventory	4				4			
317	7420	Trf/Move Prim Chadakoin Sub	DistOps	Misc. Log	3				3			
318	7420	Trf/Move Prim Chadakoin Sub	DistOps	Equip. Log	3,163				3,163			
319	7420	Trf/Move Prim Chadakoin Sub	DistOps	Timesheet	9,336	9,336						
320	7420	Trf/Move Sec Chadakoin Sub	DistOps	Timesheet	764	764						
321	7420	Trf/Move Sec Chadakoin Sub	DistOps	Equip. Log	203				203			
322	7420	Trf/Move Sec Chadakoin Sub	DistOps	Misc. Log	4				4			
323	7420	Trf/Move Sec Chadakoin Sub	DistOps	Inventory	7				7			
324	7420	Relocate Backlot Services Jmst	DistOps	Purch./Mater.	172				172			
325	7420	Relocate Backlot Services Jmst	DistOps	Equip. Log	150				150			
326	7420	Relocate Backlot Services Jmst	DistOps	Timesheet	628	628						
327	7420	Trf/Move Service Chadakoin Sub	DistOps	Equip. Log	70				70			
328	7420	Trf/Move Service Chadakoin Sub	DistOps	Timesheet	257	257						
329	7420	Trf/Move Service Chadakoin Sub	DistOps	Inventory	12				12			
330	7420	Trf/Move Service Chadakoin Sub	DistOps	Misc. Log	2				2			
331	7420	Inst Padmt Ring School Buffalo	DistOps	Misc. Log	(1,470)				(1,470)			
332	7420	Inst Padmt Ring School Buffalo	DistOps	Equip. Log	208				208			
333	7420	Inst Padmt Ring School Buffalo	DistOps	Timesheet	629	629						
334	7420	R&M Prim OVH Conductor Celoron	DistMnt	Inventory	59				59			
335	7420	R&M Prim OVH Conductor Celoron	DistMnt	Equip. Log	768				768			
336	7420	R&M Prim OVH Conductor Celoron	DistMnt	Timesheet	2,139	2,139						

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
337	7420	R&M Prim OVH Conductor Celoron	DistMnt	Misc. Log	(1,008)				(1,008)			
338	7420	R&M Sec OVH Conductor Celoron	DistMnt	Timesheet	2,980	2,980						
339	7420	R&M Sec OVH Conductor Celoron	DistMnt	Inventory	211				211			
340	7420	R&M Sec OVH Conductor Celoron	DistMnt	Equip. Log	842				842			
341	7420	R&M Sec OVH Conductor Celoron	DistMnt	Misc. Log	(415)				(415)			
342	7420	R&M OVH Services Celoron	DistMnt	Timesheet	2,208	2,208						
343	7420	R&M OVH Services Celoron	DistMnt	Misc. Log	53				53			
344	7420	R&M OVH Services Celoron	DistMnt	Equip. Log	605				605			
345	7420	R&M OVH Services Celoron	DistMnt	Inventory	150				150			
346	7420	R&M OVH/UGD Transfmrs Celoron	DistMnt	Timesheet	418	418						
347	7420	R&M OVH/UGD Transfmrs Celoron	DistMnt	Inventory	3				3			
348	7420	R&M OVH/UGD Transfmrs Celoron	DistMnt	Equip. Log	129				129			
349	7420	R&M OVH/UGD Transfmrs Celoron	DistMnt	Misc. Log	1				1			
350	7420	R&M Primary OVH Condr Ellicott	DistMnt	Inventory	1,813				1,813			
351	7420	R&M Primary OVH Condr Ellicott	DistMnt	Equip. Log	2,716				2,716			
352	7420	R&M Primary OVH Condr Ellicott	DistMnt	Timesheet	9,717	9,717						
353	7420	R&M Primary OVH Condr Ellicott	DistMnt	Misc. Log	(1,261)				(1,261)			
354	7420	R&M Primary UGD Condr Ellicott	DistMnt	Equip. Log	312				312			
355	7420	R&M Primary UGD Condr Ellicott	DistMnt	Timesheet	1,244	1,244						
356	7420	R&M Primary UGD Condr Ellicott	DistMnt	Inventory	532				532			
357	7420	R&M Primary UGD Condr Ellicott	DistMnt	Misc. Log	239				239			
358	7420	R&M Sec OVH Condr Ellicott	DistMnt	Timesheet	4,960	4,960						
359	7420	R&M Sec OVH Condr Ellicott	DistMnt	Equip. Log	1,680				1,680			
360	7420	R&M Sec OVH Condr Ellicott	DistMnt	Inventory	288				288			
361	7420	R&M Sec OVH Condr Ellicott	DistMnt	Misc. Log	(975)				(975)			
362	7420	R&M OVH Services Ellicott	DistMnt	Equip. Log	1,482				1,482			
363	7420	R&M OVH Services Ellicott	DistMnt	Timesheet	5,662	5,662						
364	7420	R&M OVH Services Ellicott	DistMnt	Inventory	219				219			
365	7420	R&M OVH Services Ellicott	DistMnt	Misc. Log	(231)				(231)			
366	7420	R&M UGD Services Ellicott	DistMnt	Timesheet	231	231						
367	7420	R&M UGD Services Ellicott	DistMnt	Equip. Log	63				63			
368	7420	R&M UGD Services Ellicott	DistMnt	Misc. Log	0				0			
369	7420	R&M UGD Services Ellicott	DistMnt	Inventory	1				1			
370	7420	R&M OVH Switching Eq Ellicott	DistMnt	Equip. Log	225				225			
371	7420	R&M OVH Switching Eq Ellicott	DistMnt	Timesheet	695	695						
372	7420	R&M OVH/UGD Transfmrs Ellicott	DistMnt	Misc. Log	220				220			
373	7420	R&M OVH/UGD Transfmrs Ellicott	DistMnt	Equip. Log	622				622			
374	7420	R&M OVH/UGD Transfmrs Ellicott	DistMnt	Inventory	412				412			
375	7420	R&M OVH/UGD Transfmrs Ellicott	DistMnt	Timesheet	2,454	2,454						
376	7420	Inst Transf Holiday Inn N Main	DistOps	Misc. Log	61				61			
377	7420	Inst Transf Holiday Inn N Main	DistOps	Inventory	255				255			
378	7420	R&M Prim OVH Conductors Falc	DistMnt	Misc. Log	1				1			
379	7420	R&M Prim OVH Conductors Falc	DistMnt	Equip. Log	280				280			
380	7420	R&M Prim OVH Conductors Falc	DistMnt	Inventory	3				3			
381	7420	R&M Prim OVH Conductors Falc	DistMnt	Timesheet	1,169	1,169						
382	7420	R&M Prim UGD Conductors Falc	DistMnt	Equip. Log	561				561			
383	7420	R&M Prim UGD Conductors Falc	DistMnt	Timesheet	1,209	1,209						
384	7420	R&M Sec OVH Conductors Falc	DistMnt	Misc. Log	57				57			

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
385	7420	R&M Sec OVH Conductors Falc	DistMnt	Equip. Log	359				359			
386	7420	R&M Sec OVH Conductors Falc	DistMnt	Inventory	547				547			
387	7420	R&M Sec OVH Conductors Falc	DistMnt	Timesheet	1,421	1,421						
388	7420	R&M OVH Services Falc	DistMnt	Timesheet	2,850	2,850						
389	7420	R&M OVH Services Falc	DistMnt	Purch./Mater.	54				54			
390	7420	R&M OVH Services Falc	DistMnt	Misc. Log	(187)				(187)			
391	7420	R&M OVH Services Falc	DistMnt	Inventory	121				121			
392	7420	R&M OVH Services Falc	DistMnt	Equip. Log	872				872			
393	7420	R&M UGD Services Falc	DistMnt	Equip. Log	11				11			
394	7420	R&M UGD Services Falc	DistMnt	Timesheet	84	84						
395	7420	R&M UGD Services Falc	DistMnt	Inventory	3				3			
396	7420	R&M UGD Services Falc	DistMnt	Misc. Log	2				2			
397	7420	R&M OVH/UGD Transformers Falc	DistMnt	Misc. Log	51				51			
398	7420	R&M OVH/UGD Transformers Falc	DistMnt	Inventory	113				113			
399	7420	R&M OVH/UGD Transformers Falc	DistMnt	Timesheet	811	811						
400	7420	R&M OVH/UGD Transformers Falc	DistMnt	Equip. Log	220				220			
401	7420	Move Sec Davis St for DFT	DistMnt	Misc. Log	5				5			
402	7420	Move Sec Davis St for DFT	DistMnt	Inventory	38				38			
403	7420	Move Sec Davis St for DFT	DistMnt	Equip. Log	50				50			
404	7420	Move Sec Davis St for DFT	DistMnt	Timesheet	173	173						
405	7430	T&D - Distribuiton Other	DistMnt	Purch./Mater.	1,252				1,252			
406	7499	Depre Of Distribution Property	Depr	Financial	757,054						757,054	
407	7520	Trf/Move St Ltgs Chadakoin Sub	SL	Equip. Log	156				156			
408	7520	Trf/Move St Ltgs Chadakoin Sub	SL	Inventory	29				29			
409	7520	Trf/Move St Ltgs Chadakoin Sub	SL	Timesheet	517	517						
410	7520	Trf/Move St Ltgs Chadakoin Sub	SL	Misc. Log	17				17			
411	7520	R&M OVH Municipal Park St Ltgs	SL	Purch./Mater.	0				0			
412	7520	R&M OVH Municipal Park St Ltgs	SL	Equip. Log	30				30			
413	7520	R&M OVH Municipal Park St Ltgs	SL	Inventory	61				61			
414	7520	R&M OVH Municipal Park St Ltgs	SL	Misc. Log	13				13			
415	7520	R&M OVH Municipal Park St Ltgs	SL	Timesheet	69	69						
416	7520	R&M OVH Municipal Park St Ltgs	SL	Purch./Mater.	703				703			
417	7520	R&M UGD Municipal Park St Ltgs	SL	Inventory	143				143			
418	7520	R&M UGD Municipal Park St Ltgs	SL	Equip. Log	200				200			
419	7520	R&M UGD Municipal Park St Ltgs	SL	Timesheet	784	784						
420	7520	R&M UGD Municipal Park St Ltgs	SL	Misc. Log	41				41			
421	7520	R&M OVH Municipal Road St Ltgs	SL	Misc. Log	1,668				1,668			
422	7520	R&M OVH Municipal Road St Ltgs	SL	Purch./Mater.	6,748				6,748			
423	7520	R&M OVH Municipal Road St Ltgs	SL	Inventory	5,440				5,440			
424	7520	R&M OVH Municipal Road St Ltgs	SL	Equip. Log	6,203				6,203			
425	7520	R&M OVH Municipal Road St Ltgs	SL	Timesheet	20,223	20,223						
426	7520	R&M UGD Municipal Road St Ltgs	SL	Misc. Log	431				431			
427	7520	R&M UGD Municipal Road St Ltgs	SL	Purch./Mater.	3,323				3,323			
428	7520	R&M UGD Municipal Road St Ltgs	SL	Equip. Log	4,563				4,563			
429	7520	R&M UGD Municipal Road St Ltgs	SL	Inventory	1,625				1,625			
430	7520	R&M UGD Municipal Road St Ltgs	SL	Timesheet	14,154	14,154						
431	7520	R&M OVH Private St Ltgs	SL	Inventory	1,003				1,003			
432	7520	R&M OVH Private St Ltgs	SL	Equip. Log	1,180				1,180			

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
433	7520	R&M OVH Private St Ltgs	SL	Timesheet	2,866	2,866						
434	7520	R&M OVH Private St Ltgs	SL	Misc. Log	(391)				(391)			
435	7520	R&M UGD Municipal Pk StLtg Cel	SL	Misc. Log	3				3			
436	7520	R&M UGD Municipal Pk StLtg Cel	SL	Timesheet	69	69						
437	7520	R&M UGD Municipal Pk StLtg Cel	SL	Equip. Log	30				30			
438	7520	R&M UGD Municipal Pk StLtg Cel	SL	Inventory	24				24			
439	7520	R&M OVH Municipal Rd StLtg Cel	SL	Inventory	441				441			
440	7520	R&M OVH Municipal Rd StLtg Cel	SL	Misc. Log	(667)				(667)			
441	7520	R&M OVH Municipal Rd StLtg Cel	SL	Timesheet	1,505	1,505						
442	7520	R&M OVH Municipal Rd StLtg Cel	SL	Equip. Log	435				435			
443	7520	R&M OVH Private St Ltg Celoron	SL	Misc. Log	21				21			
444	7520	R&M OVH Private St Ltg Celoron	SL	Inventory	84				84			
445	7520	R&M OVH Private St Ltg Celoron	SL	Timesheet	243	243						
446	7520	R&M OVH Private St Ltg Celoron	SL	Equip. Log	98				98			
447	7520	R&M OVH Municipal Rd StLtg Ell	SL	Equip. Log	1,212				1,212			
448	7520	R&M OVH Municipal Rd StLtg Ell	SL	Inventory	1,795				1,795			
449	7520	R&M OVH Municipal Rd StLtg Ell	SL	Timesheet	3,433	3,433						
450	7520	R&M OVH Municipal Rd StLtg Ell	SL	Misc. Log	(98)				(98)			
451	7520	R&M UGD Municipal Rd StLtg Ell	SL	Equip. Log	330				330			
452	7520	R&M UGD Municipal Rd StLtg Ell	SL	Inventory	144				144			
453	7520	R&M UGD Municipal Rd StLtg Ell	SL	Timesheet	928	928						
454	7520	R&M UGD Municipal Rd StLtg Ell	SL	Misc. Log	43				43			
455	7520	R&M OVH Private Lighting Ell	SL	Inventory	260				260			
456	7520	R&M OVH Private Lighting Ell	SL	Equip. Log	379				379			
457	7520	R&M OVH Private Lighting Ell	SL	Misc. Log	82				82			
458	7520	R&M OVH Private Lighting Ell	SL	Timesheet	995	995						
459	7520	Move St Ltgs Davis St for DFT	SL	Inventory	146				146			
460	7520	Move St Ltgs Davis St for DFT	SL	Equip. Log	20				20			
461	7520	Move St Ltgs Davis St for DFT	SL	Timesheet	69	69						
462	7520	Move St Ltgs Davis St for DFT	SL	Misc. Log	20				20			
463	7520	R&M OVH Municipal Rd StLtg Fal	SL	Equip. Log	589				589			
464	7520	R&M OVH Municipal Rd StLtg Fal	SL	Timesheet	1,589	1,589						
465	7520	R&M OVH Municipal Rd StLtg Fal	SL	Inventory	288				288			
466	7520	R&M OVH Municipal Rd StLtg Fal	SL	Misc. Log	103				103			
467	7520	R&M OVH Private Lighting Falc	SL	Equip. Log	143				143			
468	7520	R&M OVH Private Lighting Falc	SL	Inventory	109				109			
469	7520	R&M OVH Private Lighting Falc	SL	Timesheet	348	348						
470	7520	R&M OVH Private Lighting Falc	SL	Misc. Log	25				25			
471	7599	Depre St Lgt Equip&Signal Sys	Depr	Financial	188,329						188,329	
472	7610	Elect Customer Service Billing	CustAcct	Purch./Mater.	0				0			
473	7610	Elect CustomerServ General Exp	CustAcct	Timesheet	94,438	94,438						
474	7610	Elect CustomerServ General Exp	CustAcct	Purch./Mater.	9,983				9,983			
475	7610	Elect CustomerServ General Exp	CustAcct	Misc. Log	14,160				14,160			
476	7610	Elect Customer Service Billing	CustAcct	Purch./Mater.	115,292				115,292			
477	7610	Elect Customer Service Billing	CustAcct	Misc. Log	5,449				5,449			
478	7610	Elect Customer Service Billing	CustAcct	Timesheet	689	689						
479	7610	Elect Customer Serv Collecting	CustAcct	Purch./Mater.	20,108				20,108			
480	7610	Elect Customer Serv Collecting	CustAcct	Timesheet	98,352	98,352						

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
481	7610	Elect Customer Serv Collecting	CustAcct	Misc. Log	(10,587)				(10,587)			
482	7610	Elect Customer Serv Collecting	CustAcct	Equip. Log	2,909				2,909			
483	7610	Electric Meter Reading	CustAcct	Equip. Log	8,924				8,924			
484	7610	Electric Meter Reading	CustAcct	Timesheet	38,384	38,384						
485	7610	Electric Meter Reading	CustAcct	Purch./Mater.	1,253				1,253			
486	7610	Electric Customer Serv Orders	CustAcct	Purch./Mater.	59				59			
487	7610	Electric Customer Serv Orders	CustAcct	Timesheet	211,809	211,809						
488	7610	Electric Customer Serv Orders	CustAcct	Misc. Log	5,449				5,449			
489	7610	Electric Customer Serv Orders	CustAcct	Equip. Log	16,663				16,663			
490	7610	Electric Customer Serv Suprvn	CustAcct	Timesheet	40,384	40,384						
491	7610	Electric Customer Serv IS Exp	CustAcct	Misc. Log	54,290				54,290			
492	7610	Electric Customer Serv IS Exp	CustAcct	Timesheet	93,375	93,375						
493	7610	Electric Customer Serv IS Exp	CustAcct	Purch./Mater.	88				88			
494	7610	Customer Service - Operations	CustAcct	CSM/Misc.	375				375			
495	7610	Customer Service - Operations	CustAcct	CSM/Misc.	(679)				(679)			
496	7810	EPP Education & Outreach	AG	Timesheet	800	800						
497	7810	NYAPP National Grid Rate Case	AG	Purch./Mater.	64,016				64,016			
498	7810	Legal fees - Personnel issues	AG	Purch./Mater.	24,101				24,101			
499	7810	Prep Float Christmas parade	AG	Purch./Mater.	445				445			
500	7810	Prep Float Christmas parade	AG	Timesheet	1,978	1,978						
501	7810	WellnessFair&Wellness Programs	AG	Purch./Mater.	8,597				8,597			
502	7810	WellnessFair&Wellness Programs	AG	Misc. Log	(100)				(100)			
503	7810	WellnessFair&Wellness Programs	AG	Timesheet	18,400	18,400						
504	7810	Research Property Dow St	AG	Purch./Mater.	4,574				4,574			
505	7810	NYS Reforming the EnergyVision	AG	Purch./Mater.	24,761				24,761			
506	7810	Electric Accounting Dept	AG	Timesheet	144,657	144,657						
507	7810	Electric Accounting Dept	AG	Purch./Mater.	16,056				16,056			
508	7810	Electric Accounting Dept	AG	Misc. Log	5,449				5,449			
509	7810	Electr Administrative Gen Exp	AG	Purch./Mater.	96,699				96,699			
510	7810	Electr Administrative Gen Exp	AG	Misc. Log	5,408				5,408			
511	7810	Electr Administrative Gen Exp	AG	Equip. Log	8,483				8,483			
512	7810	Electr Administrative Gen Exp	AG	Timesheet	182,413	182,413						
513	7810	Electric Human Resources Dept	AG	Purch./Mater.	8,835				8,835			
514	7810	Electric Human Resources Dept	AG	Misc. Log	(27)				(27)			
515	7810	Electric Human Resources Dept	AG	Timesheet	82,220	82,220						
516	7810	Electric Information Serv Dept	AG	Purch./Mater.	959				959			
517	7810	Electric Information Serv Dept	AG	Timesheet	40,490	40,490						
518	7810	Electric Information Serv Dept	AG	Misc. Log	54,290				54,290			
519	7810	Legal Expense	AG	Misc. Log	(866)				(866)			
520	7810	Legal Expense	AG	Purch./Mater.	67,287				67,287			
521	7810	Electr Purchasing/Stores Dept	AG	Timesheet	768	768						
522	7810	Administrative - Operations	AG	CSM/Misc.	80				80			
523	7810	Administrative - Operations	AG	CSM/Misc.	(915)				(915)			
524	7810	Administrative - Operations	AG	Purch./Mater.	22,582				22,582			
525	7820	R&M Admin Bldg Steele St	AG	Purch./Mater.	0				0			
526	7820	R&M Admin Bldg Steele St	AG	Purch./Mater.	47,770				47,770			
527	7820	R&M Admin Bldg Steele St	AG	Misc. Log	15,503				15,503			
528	7820	R&M Admin Bldg Steele St	AG	Timesheet	64,767	64,767						

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
529	7820	R&M Admin Bldg Steele St	AG	Equip. Log	185				185			
530	7820	R&M Fiberoptic Cable	AG	Misc. Log	(680)				(680)			
531	7820	R&M Fiberoptic Cable	AG	Timesheet	698	698						
532	7820	R&M Fiberoptic Cable	AG	Equip. Log	200				200			
533	7820	Mowing/Snow removal Exp Electi	AG	Purch./Mater.	1,654				1,654			
534	7820	Mowing/Snow removal Exp Electi	AG	Timesheet	66,708	66,708						
535	7820	Mowing/Snow removal Exp Electi	AG	Equip. Log	2,108				2,108			
536	7820	Mowing/Snow removal Exp Electi	AG	Misc. Log	(24,255)				(24,255)			
537	7820	R&M Stores Warehouse	AG	Timesheet	26,048	26,048						
538	7820	R&M Stores Warehouse	AG	Equip. Log	3,108				3,108			
539	7820	R&M Stores Warehouse	AG	Purch./Mater.	854				854			
540	7820	R&M Fiberoptic Cable - Celoron	AG	Timesheet	567	567						
541	7820	R&M Fiberoptic Cable - Celoron	AG	Misc. Log	(515)				(515)			
542	7820	R&M Fiberoptic Cable - Celoron	AG	Equip. Log	143				143			
543	7820	R&M Fiberoptic Cable - Celoron	AG	Inventory	6				6			
544	7820	R&M Fiberoptic Cable-Ellicott	AG	Equip. Log	53				53			
545	7820	R&M Fiberoptic Cable-Ellicott	AG	Timesheet	233	233						
546	7820	R&M Fiberoptic Cable-Ellicott	AG	Misc. Log	(199)				(199)			
547	7820	R&M Fiberoptic Cable Falc	AG	Equip. Log	15				15			
548	7820	R&M Fiberoptic Cable Falc	AG	Timesheet	92	92						
549	7831	Regulatory Commission Exp	AG	Purch./Mater.	77,552				77,552			
550	7833	EEP Education & Outreach	AG	Timesheet	11,145	11,145						
551	7833	EEP Education & Outreach	AG	Purch./Mater.	45				45			
552	7833	EEP Res Energy Star	AG	Misc. Log	63,110				63,110			
553	7833	EEP Res Energy Star	AG	Timesheet	7,129	7,129						
554	7833	EEP Res Energy Star	AG	Purch./Mater.	15,080				15,080			
555	7833	EEP Small Com/Ind L&M	AG	Timesheet	11,858	11,858						
556	7833	EEP Small Com/Ind L&M	AG	Purch./Mater.	179,751				179,751			
557	7833	EEP Small Com/Ind L&M	AG	Misc. Log	1,740				1,740			
558	7833	EEP Res Home Audits & Rebates	AG	Timesheet	5,732	5,732						
559	7833	EEP Res Home Audits & Rebates	AG	Purch./Mater.	22,218				22,218			
560	7833	EEP Small Com/Ind Audits	AG	Timesheet	4,668	4,668						
561	7833	EEP Rental Property Rebates	AG	Purch./Mater.	13,970				13,970			
562	7850	Insurance	AG	Financial	271,815					271,815		
563	7850	Insurance	AG	Financial	(23,144)					(23,144)		
564	7850	Insurance	AG	Purch./Mater.	43,292					43,292		
565	7851	Workers Compensation	AG	Financial	205,276		205,276					
566	7851	Workers Compensation	AG	Financial	(156,792)		(156,792)					
567	7851	Workers Compensation	AG	Purch./Mater.	268,627				268,627			
568	7852	Social Security	AG	Financial	465,577		465,577					
569	7852	Social Security	AG	Financial	(128,053)		(128,053)					
570	7853	Health Insurance	AG	Financial	1,354,843		1,354,843					
571	7853	Health Insurance	AG	Financial	(586,799)		(586,799)					
572	7854	Employee Retirement Systen	AG	Financial	1,134,855		1,134,855					
573	7854	Employee Retirement Systen	AG	Financial	(311,061)		(311,061)					
574	7855	Employee Union Expense	AG	Timesheet	2,651	2,651						
575	7856	Safety Day Expenses	AG	Purch./Mater.	8,886				8,886			
576	7856	Safety Expense	AG	Purch./Mater.	0				0			

Received: 03/27/2015

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Detailed Operating Expenses - 2014

Exhibit 5A

Line	GL Acct No	PA Project Name	Expense Group	Transaction Type	Total Cost	Payroll	Benefits	Electric Generation	Purchases / Material	Journal	Depreciation	Interest
577	7856	Safety Expense	AG	Purch./Mater.	171,585				171,585			
578	7856	Safety Expense	AG	Misc. Log	(20,059)				(20,059)			
579	7856	Safety Expense	AG	Equip. Log	135				135			
580	7856	Safety Expense	AG	Timesheet	73,401	73,401						
581	7899	Depre Of Gen Prop	Depr	Financial	591,140						591,140	
582	7900	Taxes-Electric-Celoron	Tax	Financial	14,728					14,728		
583	7902	Taxes-Electric-Ell #1	Tax	Financial	833					833		
584	7903	Taxes-Electric-Ell #2	Tax	Financial	14,542					14,542		
585	7904	Taxes-Electric-Ell #3	Tax	Financial	70,650					70,650		
586	7905	Taxes-Electric-Falconer	Tax	Financial	463,768					463,768		
587	7906	Non Op Rev Ded - Taxes Orr St	Interest	Financial	112							112
588	7910	Contr-Op Municipality	MuniCon	Purch./Mater.	482,000					482,000		
589	7911	Tax Equilavent Payment	TEP	Purch./Mater.	2,051,430					2,051,430		
590	7912	Tax Equilavent Payment-Jmst School B	TEP	Purch./Mater.	1,328,598					1,328,598		
591	7913	Contribution to Dismantling Fund	Dism	Financial	5,446,347					5,446,347		
592	7920	Int On Long Term Debt Oct 91	Interest	Financial	53,613							53,613
593	7921	Int On L/T Debt-Bonds May'99	Interest	Financial	516,766							516,766
594	7923	Int Lg Term Debt 2005 Series A	Interest	Financial	128,186							128,186
595	7927	Interest Expense NYPA Note	Interest	Financial	(6,988)							(6,988)
596	7927	Interest Expense NYPA Note	Interest	Purch./Mater.	6,988							6,988
597	7942	Amortization Of Debt Disc&Exp	Interest	Financial	0							0
598	7950	Uncollectible Expense	Uncol	Financial	60,961					60,961		
599	7950	Uncollectible Expense	Uncol	Financial	(84,581)					(84,581)		
600					**$47,128,626**	**$4,948,217**	**$1,977,846**	**$22,263,766**	**$2,106,991**	**$10,141,238**	**$4,991,890**	**$698,677**
601		*Check*			*47,128,626*							
602												
603				Purch./Mater.	24,682,221	0	0	19,036,616	1,733,298	3,905,319	0	6,988
604				Misc. Log	3,660,244	291,276	0	3,224,448	144,520	0	0	0
605				Timesheet	4,656,941	4,656,941	0	0	0	0	0	0
606				Equip. Log	193,974	0	0	2,702	191,272	0	0	0
607				Financial	13,897,345	0	1,977,846	0	0	6,235,919	4,991,890	691,690
608				Inventory	39,040	0	0	0	39,040	0	0	0
609				CSM/Misc.	(1,139)	0	0	0	(1,139)	0	0	0
610					47,128,626	4,948,217	1,977,846	22,263,766	2,106,991	10,141,238	4,991,890	698,677
611					47,128,626							
612					0							

Received: 03/27/2015

Exh 6

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Comparison to 2009 Rate Case

Exhibit 6

Line	Account	2009 Order	Pro Forma Statement of Operations (Exh 3)	Distribute Labor	Reclasses	Reclassified
1	Retail sales kWh	502,358,787	457,401,316			457,401,316
2	Sales to Distributors kWh	88,365,186	194,731,296			194,731,296
3						
4	**Total Revenues**	$39,119,609	$48,322,152			$48,322,152
5						
6	**Expenses**					
7	Cost of power excl. Labor	17,216,513	23,495,505	(1,771,918)		21,723,586
8	Labor	4,215,446		4,948,217	106,485	5,054,702
9	Trans & Dist O&M	1,066,990	2,513,361	(1,803,650)		709,711
10	Street Lighting	29,196	87,037	(47,794)		39,243
11	Customer accounts	76,449	821,166	(577,431)		243,735
12	Administrative and general	750,379	4,679,489	(747,423)	(2,832,417)	1,099,650
13	Legal	190,532			90,523	90,523
14	Regulatory	89,739			77,552	77,552
15	Rate case	23,333			55,000	55,000
16	Pension	389,601			823,794	823,794
17	Property insurance	321,250			291,963	291,963
18	Health insurance	833,868			1,001,092	1,001,092
19	Payroll taxes	314,808			337,524	337,524
20	Workers Comp	125,799			48,484	48,484
21	Uncollectibles accounts expense	73,934	106,794			106,794
22	Depreciation and Amortization	4,640,418	5,217,149			5,217,149
23	Taxes	544,181	564,520			564,520
24	Miscellaneous	43,914				
25		30,946,350	37,485,022	0	(0)	37,485,022
26	**Net Operating Revenue**	**8,173,259**	**10,837,130**	**0**		**10,837,130**
27						
28	Payments in lieu of taxes	3,286,251	3,380,028			3,380,028
29	Contribution to Dismantling/ Overhaul		5,446,347			5,446,347
30	**Total Other Charges**	3,286,251	8,826,375	0	0	8,826,375
31						
32	**Net Operating Income**	**$4,887,008**	**$2,010,755**	**$0**	**$0**	**$2,010,755**
33	*Check*		*$2,010,755*			
34						
35	Revenue-Cost of Power-Dismantling	$21,903,096	$19,380,300	$1,771,918	$0	$21,152,219
36						
37	**Rate Base**					
38	Plant in Service	$143,511,478	$159,421,945			$159,421,945
39	Accumulated Depreciation	(56,739,011)	(79,593,948)			(79,593,948)
40	Other Rate Base items	5,109,166	6,605,267			6,605,267
41		$91,881,633	$86,433,264			$86,433,264
42						
43	Benefits % of Labor					
44	Benefits- Pension, Health insurance, Payroll taxes, Workers Comp	1,664,076				2,210,894
45	Labor costs	4,215,446				5,054,702
46	Benefits % of Labor	39.48%				43.74%
47						To Exh 3F

Received: 03/27/2015

Exh 7

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Rate Base

Exhibit 7

Line	Account	Reference	Dec. 31, 2014	Dec. 31, 2015	Average	Dec. 31, 2011	Dec. 31, 2012	Average	Dec. 31, 2012	Dec. 31, 2013	Average
1	Utility Plant in Service	Exh 10, line 52	$158,555,263	$164,864,231	$161,709,747	$147,305,161	$149,074,188	$148,189,675	$149,074,188	$150,438,505	$149,756,347
2	Less: District Heating Plant	Exh 3D, line 27			(2,287,802)			(2,287,802)			(2,287,802)
3	Accumulated Depreciation	Exh 10, line 58	(79,084,182)	(83,843,292)	(81,463,737)	(68,841,639)	(72,698,664)	(70,770,152)	(72,698,664)	(76,948,018)	(74,823,341)
4	Less: Acc Depr DH Plant	Exh 3D, line 29			1,869,789			1,737,254			1,831,559
5			$79,471,081	$81,020,939	$79,827,997	$78,463,522	$76,375,524	$76,868,975	$76,375,524	$73,490,487	$74,476,762
6	Construction Work in Progress	Exh 4, line 4			2,612,715			587,924			3,732,417
7	Net Utility Plant				82,440,712			77,456,899			78,209,179
8											
9	Materials and Supplies	Exh 4, line 9			1,241,920			1,252,651			1,188,201
10											
11	Deopsits and prepayments	Exh 4, line 12			524,822			385,928			401,461
12											
13	Deferred rate case expense	Exh 3F, line			96,250						
14											
15	Cash Working Capital	Line 33			2,129,560			1,862,937			2,130,510
16	**Rate Base**				**$86,433,264**			**$80,958,415**			**$81,929,351**
17					To Exh 1						
18											
19	**Cash Working Capital**				**Pro Forma**			**Year Ended Dec. 31, 2012**			**Year Ended Dec. 31, 2013**
20	Total Operating Expenses	Exh 3, line 28			$37,485,022			$32,675,099			$37,229,675
21											
22	Deduct:										
23	Electric Generation	Exh 3, line 18			13,403,138			10,524,313			12,995,058
24	Electric Purchased	Exh 3, line 19			10,092,367			8,789,743			10,302,753
25	Uncollectibles accounts expense	Exh 3, line 25			106,794			(17,582)			(15,279)
26	Depreciation	Exh 3, line 26			5,217,149			4,906,132			4,999,195
27	Other Taxes	Exh 3, line 27			564,520			585,203			567,242
28					29,383,968			24,787,809			28,848,969
29	Working Capital - Operating Expenses				$8,101,053			$7,887,290			$8,380,706
30											
31	Working Capital - Operating Exp	Line 29 X 12.5%			$1,012,632			$985,911			$1,047,588
32	Working Capital - Purchased Pow	Line 30 X 8.3%			1,116,928			877,026			1,082,922
33	Total Cash Working Capital				$2,129,560			$1,862,937			$2,130,510

Received: 03/27/2015

Exh 8

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Revenue Change Required to Earn Cost of Capital

Exhibit 8

Line	Account	Reference	Rate Year 2014
1	Rate Base	*Exh 7, line 16*	$86,433,264
2			
3	Cost of Capital	*Exh 2, line 9*	3.77%
4	Required Operating Income		3,258,534
5			
6	Operating Income, Rate Year 2008 Before Increase	*Exh 1, line 35*	2,010,755
7			
8	Deficiency (Surplus)		1,247,779
9	Gross-up Factor	Line 16	1.0035
10	Revenue Increase (Decrease)		$1,252,110
11			
12	Calculation of the Retention Factor		**Factor**
13	Sales Revenues		1.0000
14	Uncollectibles accounts expense / Retail sales revenue	*Exh 3C*	0.00346
15	Retention Factor		0.9965
16	Gross-up Factor		1.0035
17			*To Exh 1*
18			

Received: 03/27/2015

Exh 9

Exhibit 9

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Calculation Of Average Line Loss And Factor Of Adjustment

Line		kWh Generation and Purchases	kWh Line Losses	Annual Lines Loss	Electric Dept. Use kWh	kWh Sales	Annual Factor of Adjustent
1	Fiscal Year 2003	736,146,213	53,335,192	0.072452	1,413,954	681,397,067	1.080348
2	Fiscal Year 2004	732,633,710	49,572,240	0.067663	1,876,071	681,185,399	1.075528
3	Fiscal Year 2005	666,394,562	65,662,641	0.098534	1,624,271	599,107,650	1.112312
4	Fiscal Year 2006	647,324,272	40,382,522	0.062384	1,531,341	605,410,409	1.069232
5	Fiscal Year 2007	673,428,139	50,398,596	0.074839	1,510,137	621,519,406	1.083519
6	Fiscal Year 2008	647,494,087	23,262,993	0.035928	1,363,964	622,867,130	1.039538
7	Fiscal Year 2009	555,967,156	36,452,058	0.065565	1,271,831	518,243,267	1.072792
8	Fiscal Year 2010	552,584,938	46,159,575	0.083534	1,179,697	505,245,666	1.093696
9	Fiscal Year 2011	624,781,022	32,384,904	0.051834	1,024,525	591,371,593	1.056495
10	Fiscal Year 2012	700,886,726	27,245,775	0.038873	956,240	672,684,711	1.041925
11	Fiscal Year 2013	719,352,110	38,413,174	0.053400	956,240	679,982,696	1.057898
12	Fiscal Year 2014	685,260,810	22,673,378	0.033087	956,240	661,631,192	1.035714
13		7,942,253,745	485,943,048	0.061185	15,664,511	7,440,646,186	1.067415
14							
15	**AVERAGE LINE LOSS**			**0.061185**			**1.067415**
16							

Received: 03/27/2015

Exh 10

Jamestown Board of Public Utilities **Exhibit 10**
Electric Department Mini Rate Case 2015
Plant Cost and Depreciation Expense- 2014 and 2015

Line	Acct.	Account Title	Balance, 12/31/2011	Balance, 12/31/2012	Balance, 12/31/2013	Balance, 12/31/2014	Additions, 2015	Retirements,	Balance, 12/31/2015	Average Balance
1	311.1	Land and land rights	1,835,748	1,630,631	1,630,631	1,726,264			1,726,264	1,726,264
2	312.1	Steam Power Plant Structures	12,332,852	12,509,549	12,594,812	14,954,508	1,375,000		16,329,508	15,642,008
3	312.12	Dist. System Structures	1,367,384	1,405,319	1,408,240	948,752			948,752	948,752
4	312FD	Dist. System Struct.- Fully depr.	95,207	95,207	95,207	554,695		(554,695)	0	277,348
5	312.11	Miscellaneous Structures	21,465	21,465	21,465	21,465	93,000		114,465	67,965
6	321FD	Boiler Plant.-Lo P- Fully depr.	356,598	356,598	356,598	2,552,126			2,552,126	2,552,126
7	321FDDH	Boiler Plant.-DH- Fully depr.				1,370,898			1,370,898	1,370,898
8	321DH	Boiler Plant.-DH			2,287,802	916,904			916,904	916,904
9	321.1	Boiler Plant.-HiP/ Gas / HRSG	39,055,307	39,170,060	36,998,875	34,770,826			34,770,826	34,770,826
10	323	Turbo-Generators-Steam	4,788,034	4,788,034	4,788,034	5,353,588	150,000		5,503,588	5,428,588
11	323FD	Turbo-Gen.-Steam Fully depr.	2,240,313	2,240,313	2,240,313	2,240,313			2,240,313	2,240,313
12	323.1	Gas Turbine	17,262,855	17,262,855	17,262,855	17,262,855			17,262,855	17,262,855
13	324	Accessory Elec. Equip.-Steam	8,179,545	8,147,002	8,147,002	8,092,781	1,800,000		9,892,781	8,992,781
14	325	Misc. Power Plant Equip.-Steam	371,523	287,426	315,898	472,645	200,000		672,645	572,645
15			87,906,831	87,914,459	88,147,732	91,238,620	3,618,000	(554,695)	94,301,925	92,770,273
16										
17	352	Trans. Substation Equipment	6,945,069	7,912,847	7,883,557	7,974,864	195,000		8,169,864	8,072,364
18	353	Trans. Overhead Conductors	2,757,645	2,757,645	2,756,921	2,750,044			2,750,044	2,750,044
19	354	Trans. Underground Conductors	3,395,166	3,258,134	3,258,134	3,207,749			3,207,749	3,207,749
20	358.1	Poles,Towers, Fixtures- Trans.	28,198	28,198	28,198	28,198			28,198	28,198
21	358.2	Poles,Towers, Fixtures- Distr.	7,370,765	7,613,401	8,008,641	8,407,144	495,000		8,902,144	8,654,644
22	359	Underground Conduits	3,859,699	3,889,254	3,889,953	4,038,428			4,038,428	4,038,428
23	361	Distr. Substation Equip.	3,941,089	3,941,089	3,961,502	7,208,856	163,000		7,371,856	7,290,356
24	361FD	Distr. Subst. Equip.- Fully depr.	185,534	185,534	185,534	295,000		(72,337)	222,663	258,832
25	363	Distr. Overhead Conductors	4,899,173	4,929,549	5,035,630	5,258,443	330,000		5,588,443	5,423,443
26	364	Distr. Underground Conductors	4,919,027	5,037,991	5,149,841	5,292,012	460,000		5,752,012	5,522,012
27	365	Line Transformers	7,330,646	7,362,497	7,387,828	7,417,313	180,000		7,597,313	7,507,313
28	366	Overhead Services	1,187,657	1,200,292	1,210,479	1,213,313			1,213,313	1,213,313
29	367	Underground Services	61,511	61,708	62,355	62,355			62,355	62,355
30	367FD	Underground Svcs- Fully depr.	116	116	116	116			116	116
31	368	Meters / Installation	3,107,633	3,230,908	3,270,144	3,324,373	30,000		3,354,373	3,339,373
32			49,988,928	51,409,163	52,088,833	56,478,208	1,853,000	(72,337)	58,258,871	57,368,540
33										
34	371	Lighting Equipment	3,130,952	3,154,515	3,260,865	3,305,311	315,000		3,620,311	3,462,811
35										
36	381.1	Office Furniture	168,629	168,629	165,819	217,831			217,831	217,831
37	381.2	Office and Computer Equip.	1,041,599	1,189,851	1,358,213	1,320,175	667,500		1,987,675	1,653,925
38	381FD	Office- Fully Depr	629,493	714,906	765,244	820,133			820,133	820,133
39	382	Stores Equipment	40,424	40,424	40,424	40,424			40,424	40,424
40	383	Shop Equipment	89,432	89,432	86,360	86,380			86,380	86,380
41	384C	Transp. Equip.-CarsLtTr	195,173	171,537	167,097	484,753	417,000		901,753	693,253
42	381CFD	Tr. Eq.-CarsLtTr- Fully depr.	67,334	67,334	67,334	67,334			67,334	67,334
43	384H	Transp. Equip.-Heavy Trucks	1,657,878	1,726,652	1,861,558	2,001,473	48,000		2,049,473	2,025,473
44	381HFD	Transp. Equip.-Fully depr.	52,059	52,059	52,059	52,059			52,059	52,059

Received: 03/27/2015

Exh 10

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Plant Cost and Depreciation Expense- 2014 and 2015

Exhibit 10

Line	Acct.	Account Title	Balance, 12/31/2011	Balance, 12/31/2012	Balance, 12/31/2013	Balance, 12/31/2014	Additions, 2015	Retirements,	Balance, 12/31/2015	Average Balance
45	385	Communication Equipment	139,914	139,914	116,441	124,322	17,500		141,822	133,072
46	385FD	Commun. Equip.- Fully depr.	21,762	21,762	21,762	21,762			21,762	21,762
47	385.1	Commun. Equip.- Fiberoptic	1,315,158	1,327,091	1,327,091	1,358,999			1,358,999	1,358,999
48	386	Laboratory Equipment	168,279	168,279	164,888	164,888			164,888	164,888
49	387	General Tools & Implements	691,316	718,181	746,785	772,591			772,591	772,591
50			6,278,450	6,596,051	6,941,075	7,533,124	1,150,000	-	8,683,124	8,108,124
51										
52			**$147,305,161**	**$149,074,188**	**$150,438,505**	**$158,555,263**	**$6,936,000**	**($627,032)**	**$164,864,231**	**$161,709,747**
53		Charged to Operating expense				To Exh 7				
54		Timing differences					*$6,936,000*			
55		Depreciation expense					Exh 11			
56		Retirements								
57		Depreciation expense								
58		Accumulated depreciation								

Received: 03/27/2015

Exh 10

Jamestown Board of Public Utilities **Exhibit 10**
Electric Department Mini Rate Case 2015
Plant Cost and Depreciation Expense- 2014 and 2015

Line	Acct.	Account Title	Average Balance	Depr. Rate	Depr. Exp., 2014	Depr. Exp., 2015	Acc. Depr. 12/31/2014	Acc. Depr. 12/31/2015
1	311.1	Land and land rights	1,726,264					0
2	312.1	Steam Power Plant Structures	15,642,008	2.67%	367,783	417,642	10,833,873	11,251,515
3	312.12	Dist. System Structures	948,752	2.88%	33,941	27,324		27,324
4	312FD	Dist. System Struct.- Fully depr.	277,348		0	0		0
5	312.11	Miscellaneous Structures	67,965	2.88%	618	1,957		1,957
6	321FD	Boiler Plant.-Lo P- Fully depr.	2,552,126		0	0		0
7	321FDDH	Boiler Plant.-DH- Fully depr.	1,370,898		0	0		0
8	321DH	Boiler Plant.-DH	916,904	4.17%	66,818	38,235		38,235
9	321.1	Boiler Plant.-HiP/ Gas / HRSG	34,770,826	4.17%	1,496,398	1,449,943	27,717,501	29,167,444
10	323	Turbo-Generators-Steam	5,428,588	4.17%	211,453	226,372	8,667,487	8,893,859
11	323FD	Turbo-Gen.-Steam Fully depr.	2,240,313		0			0
12	323.1	Gas Turbine	17,262,855	2.88%	497,170	497,170		497,170
13	324	Accessory Elec. Equip.-Steam	8,992,781	2.88%	233,853	258,992	3,776,653	4,035,645
14	325	Misc. Power Plant Equip.-Steam	572,645	2.86%	11,276	16,378	(217,433)	(201,055)
15			92,770,273		2,919,311	2,934,013	50,778,081	53,712,094
16								
17	352	Trans. Substation Equipment	8,072,364	2.56%	202,988	206,653	2,406,341	2,612,994
18	353	Trans. Overhead Conductors	2,750,044	2.75%	75,721	75,626	1,218,420	1,294,046
19	354	Trans. Underground Conductors	3,207,749	3.00%	96,988	96,232	1,272,982	1,369,214
20	358.1	Poles,Towers, Fixtures- Trans.	28,198	2.88%	812	812	2,944,929	2,945,741
21	358.2	Poles,Towers, Fixtures- Distr.	8,654,644	2.89%	237,208	250,119		250,119
22	359	Underground Conduits	4,038,428	2.10%	83,248	84,807	2,913,901	2,998,708
23	361	Distr. Substation Equip.	7,290,356	2.10%	117,289	153,097	1,977,117	2,130,214
24	361FD	Distr. Subst. Equip.- Fully depr.	258,832		0			0
25	363	Distr. Overhead Conductors	5,423,443	3.13%	161,102	169,754	2,648,277	2,818,031
26	364	Distr. Underground Conductors	5,522,012	3.17%	165,503	175,048	1,721,076	1,896,124
27	365	Line Transformers	7,507,313	2.50%	185,064	187,683	3,458,998	3,646,681
28	366	Overhead Services	1,213,313	4.33%	52,475	52,536	905,001	957,537
29	367	Underground Services	62,355	4.44%	2,769	2,769	59,853	62,622
30	367FD	Underground Svcs- Fully depr.	116		0	0		0
31	368	Meters / Installation	3,339,373	3.33%	109,799	111,201	1,084,011	1,195,212
32			57,368,540		1,490,966	1,566,337	22,610,906	24,177,243
33								
34	371	Lighting Equipment	3,462,811	5.75%	188,778	199,112	1,210,425	1,409,537
35								
36	381.1	Office Furniture	217,831	2.67%	5,122	5,816	1,657,691	1,663,507
37	381.2	Office and Computer Equip.	1,653,925	19.00%	254,447	314,246		314,246
38	381FD	Office- Fully Depr	820,133		0	0		0
39	382	Stores Equipment	40,424	2.38%	962	962	14,522	15,484
40	383	Shop Equipment	86,380	3.17%	2,738	2,738	86,360	89,098
41	384C	Transp. Equip.-CarsLtTr	693,253	11.00%	35,852	76,258	1,473,928	1,550,186
42	381CFD	Tr. Eq.-CarsLtTr- Fully depr.	67,334		0			0
43	384H	Transp. Equip.-Heavy Trucks	2,025,473	10.00%	193,152	202,547		202,547
44	381HFD	Transp. Equip.-Fully depr.	52,059		0			0

Received: 03/27/2015

Exh 10

Jamestown Board of Public Utilities **Exhibit 10**
Electric Department Mini Rate Case 2015
Plant Cost and Depreciation Expense- 2014 and 2015

Line	Acct.	Account Title	Average Balance	Depr. Rate	Depr. Exp., 2014	Depr. Exp., 2015	Acc. Depr. 12/31/2014	Acc. Depr. 12/31/2015
45	385	Communication Equipment	133,072	6.67%	8,029	8,876	514,563	523,439
46	385FD	Commun. Equip.- Fully depr.	21,762		0			0
47	385.1	Commun. Equip.- Fiberoptic	1,358,999	3.33%	44,723	45,255		45,255
48	386	Laboratory Equipment	164,888	3.33%	5,491	5,491	164,888	170,379
49	387	General Tools & Implements	772,591	3.17%	24,082	24,491	572,818	597,309
50			8,108,124		574,598	686,680	4,484,770	5,171,450
51								
52			**$161,709,747**		**5,173,652**	**5,386,142**	**79,084,182**	**84,470,324**
53		Charged to Operating expense			(185,758)	(185,758)		
54		Timing differences			3,996			0
55		Depreciation expense			4,991,890	5,200,384	79,084,182	84,470,324
56		Retirements						(627,032)
57		Depreciation expense			**$4,991,890**	**$5,200,384**		
58		Accumulated depreciation	**Pro Forma Adjustment**		*To Exh 3A*	**208,494**	**$79,084,182**	**$83,843,292**

Received: 03/27/2015

Exh 11

Exhibit 11

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Capital Budget, 2015-2019

Line	Acct	Project Description	2015	2016	2017	2018	2019
1		Total Generation Spending	8,575,000	7,040,000	810,000	1,210,000	210,000
2		Less: From Overhaul Fund	(4,000,000)	(1,500,000)	-	-	-
3		Less: From Dismantling Fund	(1,025,000)	(3,700,000)	(500,000)	(1,000,000)	-
4		Total Generation Projects. Net	3,550,000	1,840,000	310,000	210,000	210,000
5							
6		Total Transmission and Distribution Projects	2,676,500	3,214,000	3,722,000	3,820,000	2,445,000
7		Total General Office and Administrative Projects, net	709,500	240,000	157,500	75,000	177,500
8		**Total Capital Budget**	**6,936,000**	**5,294,000**	**4,189,500**	**4,105,000**	**2,832,500**
9							
10		**Generation Projects**					
11		**Facility Improvements**					
12	312.11	Site Security	$25,000	$10,000	$10,000	$10,000	$10,000
13	324	Cooling Tower Pump Replacement		350,000			
14	312.1	Replace 480V Motor Control Centers	1,250,000	300,000			
15	324	West Side Drive, slope and repave		200,000			
16	324	Replace 600 g fuel tank Emergency Generator	50,000				
17	324	Building repairs- Staircase, windows, roof	750,000	100,000	50,000	50,000	50,000
18	324	Boiler #9 Coal to Gas / Oil	1,000,000				
19			3,075,000	960,000	60,000	60,000	60,000
20							
21		**Operations- Plant and Coal**					
22	325	Tools- Mechanics	10,000	10,000	10,000	10,000	10,000
23	325	Retrofit #6 Hydrogen Panel	40,000				
24	312.1	Deltak conversion to Allen Bradley PLC's	125,000				
25	312.1	Replace #5 Hydrogen Panel		80,000			
26	325	Misc. Facility, Electrical, Mechanical, Instrument	150,000	400,000	200,000	100,000	100,000
27	325	Paint CC Stack		300,000			
28	323	GT / HRSG spares- water and fuel valves	150,000	40,000	40,000	40,000	40,000
29	323	Brush generation major inspeection		50,000			
30	323	Gas turbine overhaul	4,000,000				
31	323	#6 Steam turbine overaul		1,500,000			
32			4,475,000	2,380,000	250,000	150,000	150,000
33	323	Less: From Overhaul Fund	(4,000,000)	(1,500,000)	-	-	-
34			475,000	880,000	250,000	150,000	150,000
35							
36		**Dismantling Fund**					
37		Remove #11 Boiler and Precip	200,000	1,250,000			
38		Remove #12 Boiler and Precip		1,250,000			
39		Remove #9 and #10 Precip and Ductwork		500,000			
40		Electrical Dismantling	200,000	100,000			
41		PCB Removal	400,000	100,000			
42		General Asbestos Abatement	225,000	500,000	500,000	1,000,000	
43		Total Generation Spending	1,025,000	3,700,000	500,000	1,000,000	-
44		Less: From Dismantling Fund	(1,025,000)	(3,700,000)	(500,000)	(1,000,000)	-
45			-	-	-	-	-
46		**Total Generation Projects. Net**	**3,550,000**	**1,840,000**	**310,000**	**210,000**	**210,000**
47							

Received: 03/27/2015

Exh 11

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Capital Budget, 2015-2019

Exhibit 11

Line	Acct	Project Description	2015	2016	2017	2018	2019
48		**Transmission and Distribution System**					
49		**General**					
50	358.2	Poles,Towers, Fixtures- Distr.	45,000	168,000	51,000	60,000	60,000
51	363	Distr. Overhead Conductors	30,000	112,000	34,000	40,000	40,000
52	361	Relay / Racking / SCADA Upgrades	130,000	80,000	60,000	85,000	115,000
53	361	5kV Substation upgrades		65,000	1,750,000	1,200,000	
54	312.11	Allen Substation Building,Storeroom	68,000				
55	352	Dow St. Upgrades	195,000	200,000	75,000	140,000	
56	358.2	Poles,Towers, Fixtures- Distr.	450,000	471,000	474,000	480,000	495,000
57	363	Distr. Overhead Conductors	300,000	314,000	316,000	320,000	330,000
58	364	Underground Distribution	460,000	465,000	325,000	400,000	475,000
59	371	Lighting- General	315,000	230,000	170,000	175,000	170,000
60	371	LED Lighting		500,000	150,000	400,000	150,000
61	385	Telecom	17,500	15,000	20,000	20,000	15,000
62	361	Substation equipment	33,000	25,000	30,000	15,000	35,000
63	365	Padmount Transformers	100,000	110,000	130,000	140,000	140,000
64	365	Poletop Transformers	80,000	85,000	85,000	90,000	90,000
65	368	Metering	30,000	20,000	20,000	20,000	20,000
66							
67		**Vehicles**					
68	384C	Crane	10,000				
69	384C	Pickups	92,000	154,000	32,000		70,000
70	384C	Bucket Trucks	273,000	200,000		235,000	240,000
71	384H	Dump Trucks	48,000				
72		**Total Transmission and Distribution Projects**	**2,676,500**	**3,214,000**	**3,722,000**	**3,820,000**	**2,445,000**
73							
74		**General Office and Administrative**					
75	381.2	Computer	667,500	210,000	127,500	75,000	177,500
76	384C	Vehicles	42,000	30,000	30,000		
77		**Total General Office and Administrative Projects, net**	**709,500**	**240,000**	**157,500**	**75,000**	**177,500**
78							

Received: 03/27/2015

Exh 12

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Proof of Revenue- Pro Forma at PRESENT Rates

Exhibit 12

		Exh 15A	*Exh 12A*	*Exh 12A*										
		Billing Units				**Present Rates**				**Revenue - Present Rates**				
	Rate Class	**Sales (kWh)**	**Bills**	**Demand (kW) (b)**	**Reactive Power (kVAR)**	**Cust-omer Charge**	**Energy, per kWh**	**Demand per kW**	**Reactive Power**	**Customer Charge**	**Energy Charge**	**Demand Charge**	**Reactive Power**	**Total**
1	SC 1- Residential	167,992,187	198,136			$7.28	$0.04388			$1,442,430	$7,371,497			$8,813,927
2														
3	SC 2- GC Small													
4	Energy only	10,502,399	14,003			$8.58	$0.05965			120,146	626,468			746,614
5	Demand	63,940,792	13,236	240,568	25,835	$9.37	$0.04695	$4.16	$0.29	124,021	3,002,020	1,000,763	7,492	4,134,297
6		74,443,191	27,239	240,568	25,835					244,167	3,628,488	1,000,763	7,492	4,880,910
7														
8	SC 3- GC Large													
9	GC Large	153,904,299	1,748	457,138	110,644	$166.49	$0.03115	$4.73	$0.29	291,025	4,794,119	2,162,263	32,087	7,257,886
10	No Demand charge (a)			14,935				($4.73)				(70,643)		
11	Higher kWh charge (a)	991,027					$0.04174				41,365			
12	Fac, Xfm Rent, Xfm Cr									7,670				
13	Expansion Power (e)	14,322,564	23			$600.00	$0.01806			13,800	258,620			272,420
14		168,226,863	1,771	457,138	110,644					312,495	5,094,104	2,091,620	32,087	7,530,306
15														
16	SC 4- Off System Light	1,335,264	3,539						Line 43	104,763				104,763
17														
18	SC 5- Muni Street Light	4,905,838	492						Line 53	403,983				525,088
19	SC 5 Facilities Charges								Line 52	121,105				
20	SC 6- Economic Dev (e)	40,497,973	48			$600.00	$0.03659			28,800	1,481,955			1,510,755
21	TOTAL	457,401,316	231,225	697,706	136,479					$2,657,743	$17,576,045	$3,092,383	$39,579	23,365,750
22		*457,401,316*				SC3 Max	$0.07289							
23	FAC Revenue (c)												*From Exh 12C*	7,952,084
24	Sales to Other Distributors	194,731,296												16,441,454
25	Other Revenue (d)													821,829
26	Late Charges													184,114
27	Less: Energy Efficiency included in rates						$0.0010				443,078,752			(443,079)
28	**Total kWh**	**652,132,612**										**Total Revenue**		**$48,322,152**
29													*Check Exh 3*	*48,322,152*
30	(a) Units are not counted in total because they are already included on Line 9												*Difference*	*0*
31	(b) Billed kW units are assumed not to change													
32	(c) Adjusted for FAC Reconciliation, Exh 12D													
33	(d) Adjusted to remove DH revenue, Exh 3D													
34	(e) For Econ. Devel. and Expan. Power, revenue difference between tariff rates and contract rates is recovered via FAC; therefore effect of changes is imputed to them although collected from others													
35														

Received: 03/27/2015

Exh 12

Exhibit 12

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Proof of Revenue- Pro Forma at PRESENT Rates

36	**SC 4- Off System Lighting**	**Sales (kWh)**	**Lamps**	**Annual kWh / Lamp**	**Monthly Charge**	**Annual Revenue**
37	Mercury 175 W	2,703	3	901	$6.48	233
38	Mercury 250 W	0	0	1,255	$8.02	0
39	Mercury 400 W	0	0	1,991	$10.00	0
40	Sodium 150 W	69,600	87	800	$8.61	8,989
41	Sodium 250 W	14,311	11	1,301	$11.51	1,519
42	Sodium 400 W	1,344,466	647	2,078	$12.11	94,022
43		1,431,080	748			104,763
44						
45	**SC 5- Municipal Street Lighting**	**Sales (kWh)**	**Lamps**	**Annual kWh / Lamp**	**Monthly Charge**	**Annual Revenue**
46	Mercury 250 W- Class B	63,484	59	1,076	$5.30	3,752
47	Sodium 150 W- Class B	2,885,703	3,567	809	$5.83	249,547
48	Sodium 250 W- Class B	207,010	163	1,270	$7.43	14,533
49	Sodium 400 W- Class B	1,815,814	907	2,002	$9.24	100,568
50	Adder Class C (over B)		240		$1.60	4,608
51	Adder Class D (over B)		717		$3.60	30,974
52	New Installations Cost Recovery				Facilities charges	121,105
53		4,972,011	4,696		Total SC 5	525,088
54					Fixture charges (Total- Facilities)	403,983
55						

Received: 03/27/2015

Exh 12A

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Proof of Revenue- Historical 2014 at PRESENT Rates

Exhibit 12A

		Exh 15A	Exh 15C	Exh 15B												
		Billing Units				**Present Rates**				**Base Revenue - Present Rates**						
	Rate Class	**Sales (kWh)**	**Bills**	**Demand (kW)**	**Reactive Power (kVAR)**	**Cust-omer Charge**	**Energy, per kWh**	**Demand per kW**	**Reactive Power**	**Customer Charge**	**Energy Charge**	**Demand Charge**	**Reactive Power**	**Total**	**Rate Revenue Report**	**Differ-ence**
1	SC 1- Residential	175,060,569	198,136			$7.28	$0.04388			$1,442,430	$7,681,658			$9,124,088	9,117,997	6,091
2																
3	SC 2- GC Small															
4	Energy only	10,502,399	14,003			$8.58	$0.05965			120,146	626,468			746,614		
5	Demand	64,057,681	13,236	240,568	25,835	$9.37	$0.04695	$4.16	$0.29	124,021	3,007,508	1,000,763	7,492	4,139,784		
6		74,560,080	27,239	240,568	25,835					244,167	3,633,976	1,000,763	7,492	4,886,398	4,896,243	(9,845)
7																
8	SC 3- GC Large	46.81%	89,367													
9	GC Large	156,212,674	1,748	457,138	110,644	$166.49	$0.03115	$4.73	$0.29	291,025	4,866,025	2,162,263	32,087	7,329,792	7,329,773	19
10	No Demand charge (a)			14,935				($4.73)				(70,643)				
11	Higher kWh charge (a)	991,027					$0.04174				41,365					
12	Fac, Xfm Rent, Xfm Cr									7,670						
13	Expansion Power	14,322,564	23			$600.00	*$0.01806*	*Computed*		13,800	258,620			272,420	261,980	10,440
14		170,535,238	1,771	457,138	110,644					312,495	5,166,010	2,091,620	32,087	7,602,212	7,591,753	10,459
15																
16	SC 4- Off System Light	1,340,198	3,539						Line 43	104,763				104,763	110,553	(5,790)
17																
18	SC 5- Muni Street Light	4,905,838	492						Line 53	403,983				525,088	519,280	5,808
19	SC 5 Facilities Charges									121,105						
20	SC 6- Economic Dev	40,497,973	48			$600.00	*$0.03659*	*Computed*		28,800	1,481,955			1,510,755	1,510,755	0
21	TOTAL	466,899,896	231,225	697,706	136,479					$2,657,743	$17,963,599	$3,092,383	$39,579	23,753,305	$23,746,581	$6,724
22	*Check*	*466,899,896*	*231,225*			SC3 Max	$0.07289									*6,724*
23	FAC Revenue													8,288,669	8,288,669	
24	Sales to Other Distributor	194,731,296												16,441,454		
25	Other Revenue													1,233,575		
26	Late Charges													184,114		
27	Less: Energy Efficiency included in rates						$0.0010				452,577,332			(452,577)		
28	**Total kWh**	**661,631,192**										**Total Revenue**		**$49,448,539**	**$32,035,250**	
29	*Check*	*661,631,192*	*231,234*										Check Exh 3	*49,448,847*	*32,035,250*	
30	(a) Units are not counted in total because they are already included on Line 9												*Difference*	*(308)*		
31																
32																
33																
34																

Received: 03/27/2015

Exh 12A

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Proof of Revenue- Historical 2014 at PRESENT Rates

Exhibit 12A

35						
36	**SC 4- Off System Lighting**	**Sales (kWh)**	**Lamps**	**Annual kWh / Lamp**	**Monthly Charge**	**Annual Revenue**
37	Mercury 175 W	2,703	3	901	$6.48	233
38	Mercury 250 W	0		1,255	$8.02	0
39	Mercury 400 W	0		1,991	$10.00	0
40	Sodium 150 W	69,600	87	800	$8.61	8,989
41	Sodium 250 W	14,311	11	1,301	$11.51	1,519
42	Sodium 400 W	1,344,466	647	2,078	$12.11	94,022
43		1,431,080	748			104,763
44	*Actual*	*1,340,198*	*93.6%*			
45	**SC 5- Municipal Street Lighting**	**Sales (kWh)**	**Lamps**	**Annual kWh / Lamp**	**Monthly Charge**	**Annual Revenue**
46	Mercury 250 W- Class B	63,484	59	1,076	$5.30	3,752
47	Sodium 150 W- Class B	2,885,703	3,567	809	$5.83	249,547
48	Sodium 250 W- Class B	207,010	163	1,270	$7.43	14,533
49	Sodium 400 W- Class B	1,815,814	907	2,002	$9.24	100,568
50	Adder Class C (over B)		240		$1.60	4,608
51	Adder Class D (over B)		717		$3.60	30,974
52	New Installations Cost Recovery				Facilities charges	121,105
53		4,972,011	4,696		Total SC 5	525,088
54	*Actual*	*4,905,838*			Fixture charges (Total- Facilities)	403,983
55						

Received: 03/27/2015

Exh 12B

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Revenue Reconciliation- Historical 2014

Exhibit 12B

Line	Account	Sales- kWh	Rate Revenue Report- $	Energy Efficiency	Final Unaudited 2014	Miscellaneous Differences
	Source	Exh 3	Exh 15D	$0.0010	Exh 3	(D) - (B) + (C)
1	**Revenues**	(A)	(B)	(C)	(D)	(E)
2	Residential Sales	172,675,240	$12,172,068	$172,675	$11,992,318	($7,075)
3	Commercial Sales	134,572,021	9,901,119	134,572	9,769,600	3,053
4	Industrial Sales	103,343,264	6,548,653	103,343	6,445,312	2
5	Public Street Lighting-Oper Muni	3,715,791	502,984	3,716	499,088	(180)
6	Public Street Lighting-Other	1,190,047	109,297	1,190	108,108	1
7	Other Sales to Oper Muni	20,889,888	1,440,994	20,890	1,420,103	(1)
8	Sales to Other Public Authorities	16,191,081	1,098,945	16,191	1,082,755	1
9	Sales of Expansion Power	14,322,564	261,190		272,420	11,230
10						
11	Total Retail sales	466,899,896	$32,035,250	$452,577	$31,589,704	$7,031
12						
13	NOTE					
14	The difference between the Rate Revenue Report and the Final Unaudited 2014 Financials is deemend to be minor.					
15						

Received: 03/27/2015

Exh 12C

Exhibit 12C

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
FAC and Total Revenue- Pro Forma at PRESENT Rates

Line	Account		2014 Sales- kWh		Pro Forma Sales- kWh	Pro Forma Revenue- Base Rates	$0.017947 Pro Forma FAC	$0.001000 Less: Energy Efficiency	Pro Forma Revenue- Financial
			Exh 3		Exh 3	Exh 15D	(B) X $0.017947		(F) - (G)
1	**Revenues**		(A)		(B)	(C)	(D)	(E)	(H)
2	Residential Sales		172,675,240		165,598,030	$8,709,379	$2,972,044	($165,598)	$11,515,825
3	Commercial Sales		134,572,021		134,903,430	7,313,306	2,421,157	(134,903)	9,599,560
4	Industrial Sales		103,343,264		100,590,484	4,721,859	1,805,331	(100,590)	6,426,599
5	Public Street Lighting-Oper Muni		3,715,791		3,715,791	437,376	66,689	(3,716)	500,349
6	Public Street Lighting-Other		1,190,047		1,190,047	87,712	21,358	(1,190)	107,880
7	Other Sales to Oper Muni		20,889,888		20,889,888	1,037,814	374,918	(20,890)	1,391,842
8	Sales to Other Public Authorities		16,191,081		16,191,081	786,706	290,587	(16,191)	1,061,101
9	Sales of Expansion Power		14,322,564		14,322,564	271,599			271,599
10									
11	Total Retail sales		466,899,896		457,401,316	$23,365,750	$7,952,084	($443,079)	$30,874,755
12									
13			**2014 Actual**		**Pro Forma**	**Difference**			
14	Retail sales kWh	Exh 12A	452,577,332	Exh 12	443,078,752				
15	Expansion Power sales kWh	Exh 3	14,322,564	Exh 3	14,322,564				
16	Sales to Distributors kWh	Exh 3	194,731,296	Exh 3	194,731,296				
17		*Sum*	661,631,192	*Sum*	652,132,612				
18									
19	Cost of Power	Exh 3	24,035,685	*Sum (Lines 23, 30, 33, 35)*	23,809,074	(226,611)	Adjustment To Exh 3A	*(226,611)*	*Check based on kWh change*
20									
21	Sales to Distributors- Revenue	Exh 3	16,441,454	Exh 3	16,441,454				
22	Sales to Distributors- Profit	*Per JBPU*	6,594,763	*Line 21 - Line 23*	6,594,763				
23	Sales to Distributors- Cost	*Sum*	9,846,691	*Line 16 X $0.05057*	9,846,691				
24	*Cost of Sales to Distrib- per kWh*	*Line 23 / Line 16*	*$0.05057*	*Line 23 / Line 16*	*$0.05057*				
25									
26	FAC Revenue	Exh 12A	8,288,669	*Line 30 - Sum (Lines 28 to 29)*	7,952,084				
27	Less: FAC over-recovery	Exh 12D	(166,111)						
28	Less: Energy Efficiency	*Line 14 X $0.001*	(452,577)	*Line 14 X $0.001*	(443,079)		$0.00100		
29	Cost of Power in Base Rates	*Line 14 X $0.00691*	3,127,309	*Line 14 X $0.00691*	3,061,674		$0.00691		
30	Cost of Sales- NBPU	*Sum*	10,797,290	*Line 14 X $0.02386*	10,570,679				
31	*Cost of Sales per kWh- NBPU*	*Line 30 / Line 14*	*$0.02386*	*Line 30 / Line 14*	*$0.02386*				
32									
33	Cost of Sales- Expansion	*Line 15 X Line 31*	341,698	*Line 15 X Line 31*	341,698				
34									
35	Balance of Cost of Power- Fixed	*Line 19 - Sum (Lines 23, 30, 33)*	3,050,006	*Same as 2014*	3,050,006				
36	*Cost of Power- Check*		*24,035,685*		*23,809,074*				
37									
38	FAC Rate	*Line 26 / Line 14*	*$0.01831*	*Line 26 / Line 14*	*$0.01795*				
39	FAC Rate without Energy Effic.	*Line 38 - $0.001*	*$0.01731*	*Line 38 - $0.001*	*$0.01695*				
40									

Received: 03/27/2015

Exh 12D

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Pro Forma Adjustments- FAC Revenue and Costs

Exhibit 12D

		Exh 15A	NYPA Spreadsheet	Exh 15E	$0.001	$0.00691		
Line	**Month**	**Billed kWh Sales for FAC**	**FAC Costs Incurred**	**Billed FAC Revenue**	**EE in FAC Revenue**	**Cost of Power in Base Rates**	**Total Recovered in Revenue**	**Over (under) Recovery**
1	January 2014	42,993,479	923,823	730,826	(42,993)	297,085	984,917	61,094
2	February 2014	48,888,832	997,067	616,121	(48,889)	337,822	905,054	(92,013)
3	March 2014	47,356,859	1,014,202	783,338	(47,357)	327,236	1,063,217	49,015
4	April 2014	40,488,626	936,273	672,411	(40,489)	279,776	911,699	(24,574)
5	May 2014	34,914,242	761,732	745,411	(34,914)	241,257	951,754	190,022
6	June 2014	31,582,832	894,379	579,200	(31,583)	218,237	765,855	(128,524)
7	July 2014	32,758,868	776,789	711,047	(32,759)	226,364	904,652	127,863
8	August 2014	33,238,708	753,668	575,381	(33,239)	229,679	771,822	18,154
9	September 2014	34,129,003	938,202	571,815	(34,129)	235,831	773,517	(164,685)
10	October 2014	32,448,388	858,312	777,219	(32,448)	224,218	968,989	110,677
11	November 2014	33,515,254	1,022,413	686,969	(33,515)	231,590	885,044	(137,369)
12	December 2014	40,262,241	920,430	838,931	(40,262)	278,212	1,076,881	156,451
13		452,577,332	10,797,290	8,288,669	(452,577)	3,127,309	10,963,401	**166,111**
14	*Check*	*452,577,332*	*10,797,290*	*8,288,669*	*(452,577)*	*3,127,309*	*10,963,401*	*166,111*
15								To Exh 12C
16	NOTE							
17	The 2014 financial statements have more FAC Revenue than FAC Costs incurred. This difference is reflected on Exh 12C, Line 27							
18								

Received: 03/27/2015

Exh 13

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Proof of Revenue- Pro Forma at PROPOSED Rates

Exhibit 13

		Exh 12	Exh 12	Exh 12	Exh 12											
		Billing Units				**Proposed Rates**				**Revenue - Proposed Rates**						
	Rate Class	**Sales (kWh)**	**Bills**	**Demand (kW) (b)**	**Reactive Power (kVAR)**	**Cust-omer Charge**	**Energy, per kWh**	**Demand per kW**	**Reactive Power**	**Customer Charge**	**Energy Charge**	**Demand Charge**	**Reactive Power**	**Total**	**Pro Forma at Present Rates**	**Change**
1	SC 1- Residential	167,992,187	198,136			$7.66	$0.04614			$1,517,722	$7,751,160			$9,268,881	8,813,927	5.16%
2																
3	SC 2- GC Small															
4	Energy only	10,502,399	14,003			$9.02	$0.06272			126,307	658,710			785,018	746,614	5.14%
5	Demand	63,940,792	13,236	240,568	25,835	$9.85	$0.04937	$4.37	$0.30	130,375	3,156,757	1,051,282	7,751	4,346,164	4,134,297	5.12%
6		74,443,191	27,239	240,568	25,835					256,682	3,815,467	1,051,282	7,751	5,131,182	4,880,910	5.13%
7																
8	SC 3- GC Large															
9	GC Large	153,904,299	1,748	457,138	110,644	$175.07	$0.03275	$4.97	$0.30	306,022	5,040,366	2,271,976	33,193	7,632,091	7,257,886	5.16%
10	No Demand charge (a)			14,935				($4.73)				(70,643)				
11	Higher kWh charge (a)	991,027					$0.04390				43,506					
12	Fac, Xfm Rent, Xfm Cr									7,670						
13	Expansion Power (e)	14,322,564	23			$630.91	$0.01899			14,511	271,985			286,496	272,420	5.17%
14		168,226,863	1,771	457,138	110,644					328,203	5,355,857	2,201,333	33,193	7,918,587	7,530,306	5.16%
15																
16	SC 4- Off System Light	1,335,264	3,539						Line 43	110,126				110,126	104,763	5.12%
17	SC 5 Facilities Charges															
18	SC 5- Muni Street Light	4,905,838	492						Line 53	424,848				545,953	525,088	3.97%
19									Line 52	121,105						
20	SC 6- Economic Dev (e)	40,497,973	48			$630.91	$0.03848			30,284	1,558,362			1,588,646	1,510,755	5.16%
21	TOTAL	457,401,316	231,225	697,706	136,479					$2,788,970	$18,480,846	$3,252,615	$40,944	24,563,375	$23,365,750	5.13%
22		*457,401,316*	*231,225*	*697,706*	*136,479*	SC3 Max	$0.07665								*23,365,750*	
23	FAC Revenue (c)												From Exh 12A	7,952,084	7,952,084	
24	Sales to Other Distributors												From Exh 12A	16,441,454	16,441,454	
25	Other Revenue (d)												From Exh 12A	821,829	821,829	
26	Late Charges												From Exh 12A	184,114	184,114	
27	Less: Energy Efficiency included in rates						$0.0010				443,078,752			(443,079)	(443,079)	
28	**Total kWh**											**Total Revenue**		**$49,519,777**	**$48,322,152**	2.48%
29	*Check*														*48,322,152*	
30	(a) Units are not counted in total because they are already included on Line 9									From Exh 1, Line 15				49,519,912		
31	(b) Billed kW units are assumed not to change									Difference				(135)		
32	(c) Adjusted for FAC Reconciliation, Exh 12D															
33	(d) Adjusted to remove DH revenue, Exh 3D															
34	(e) For Econ. Devel. and Expan. Power, revenue difference between tariff rates and contract rates is recovered via FAC; therefore effect of changes is imputed to them although collected from others															

Received: 03/27/2015

Exh 13

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Proof of Revenue- Pro Forma at PROPOSED Rates

Exhibit 13

35										
36	**SC 4- Off System Lighting**	**Sales (kWh)**	**Lamps**	**Annual kWh / Lamp**	**Monthly Charge**			**Annual Revenue**		
37	*Mercury 175 W*	2,703	3	901	$6.81			245		
38	Mercury 250 W	0	0	1,255	$8.43			0		
39	Mercury 400 W	0	0	1,991	$10.52			0		
40	Sodium 150 W	69,600	87	800	$9.05			9,448		
41	Sodium 250 W	14,311	11	1,301	$12.10			1,597		
42	Sodium 400 W	1,344,466	647	2,078	$12.73			98,836		
43		1,431,080	748					110,126		
44										
45	**SC 5- Municipal Street Lighting**	**Sales (kWh)**	**Lamps**	**Annual kWh / Lamp**	**Monthly Charge**	**Curr Mthly Chg**	**Increase**	**Annual Revenue**		
46	Mercury 250 W- Class B	63,484	59	1,076	$5.57	$5.30	5.1%	3,944		
47	Sodium 150 W- Class B	2,885,703	3,567	809	$6.13	$5.83	5.1%	262,389		
48	Sodium 250 W- Class B	207,010	163	1,270	$7.81	$7.43	5.1%	15,276		
49	Sodium 400 W- Class B	1,815,814	907	2,002	$9.72	$9.24	5.2%	105,792		
50	Adder Class C (over B)		240		$1.68	$1.60	5.0%	4,838		
51	Adder Class D (over B)		717		$3.79	$3.60	5.3%	32,609		
52	New Installations Cost Recovery				Facilities charges			121,105		
53		4,972,011	5,653		Total SC 5			545,953		
54					Fixture charges (Total- Facilities)			424,848	Pro Forma at Current Rates	403,983
55									With increase	424,797

Received: 03/27/2015

Exh 13A

Exhibit 13A

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Proposed Rates and Revenue Increase Over Present Rates and Revenue

Line	Rate Class	Base Rate Revenue-PRESENT Rates	Base Rate Revenue-PROPOSED Rates	% Increase Distrib-ution Only	FAC Revenue	Total Revenue-PRESENT Rates	Total Revenue-PROPOSED Rates	% Increase Full Bill
		Exh 12	Exh 13		Exh 15E			
1	SC 1- Residential	$8,813,927	$9,268,881	5.16%	$3,015,012	$11,828,940	$12,283,894	3.85%
2								
3	SC 2- GC Small							
4	Energy only	746,614	785,018	5.14%	204,371	950,985	989,389	4.04%
5	Demand	4,134,297	4,346,164	5.12%	1,131,686	5,265,982	5,477,850	4.02%
6		4,880,910	5,131,182	5.13%	1,336,057	6,216,967	6,467,239	4.03%
7								
8	SC 3- GC Large							
9	GC Large	7,257,886	7,632,091	5.16%	2,762,172	10,020,058	10,394,263	3.73%
10	Expansion Power (e)	272,420	286,496	5.17%		272,420	286,496	5.17%
11		7,530,306	7,918,587	5.16%	2,762,172	10,292,478	10,680,760	3.77%
12								
13	SC 4- Off System Light	104,763	110,126	5.12%	23,964	128,728	134,091	4.17%
14								
15	SC 5- Municipal Street Light	403,983	424,848	5.16%	88,047	492,030	512,895	4.24%
16	SC 5 Facilities Charges	121,105	121,105	0.00%		121,105	121,105	0.00%
17	SC 6- Economic Dev (e)	1,510,755	1,588,646	5.16%	726,831	2,237,586	2,315,476	3.48%
18	TOTAL	$23,365,750	$24,563,375	5.13%	$7,952,084	$31,317,834	$32,515,459	3.82%
19	FAC per kWh				$0.01795			
20	Sales to Other Distributors					16,441,454	16,441,454	
21	Other Revenue					821,829	821,829	
22	Late Charges					184,114	184,114	
23	Less: Energy Efficiency included in rates					(443,079)	(443,079)	
24	**Total Revenue**					**$48,322,152**	**$49,519,777**	**2.478%**
25								
26	(e) For Econ. Devel. and Expan. Power, revenue difference between tariff rates and contract rates is recovered via FAC; therefore effect of changes is imputed to them although collected from others.							
27								
28								

Received: 03/27/2015

Exh 13B

Exhibit 13B

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Comparison Of PRESENT and PROPOSED Rates

		Present Rates From Exh 12				Proposed Rates From Exh 13			
Line	**Rate Class**	**Customer Charge**	**Energy, per kWh**	**Demand, per kW**	**Reactive Power**	**Customer Charge**	**Energy, per kWh**	**Demand, per kW**	**Reactive Power**
1	SC 1- Residential	$7.28	$0.04388			$7.66	$0.04614		
2									
3	SC 2- GC Small								
4	Energy only	$8.58	$0.05965			$9.02	$0.06272		
5	Demand	$9.37	$0.04695	$4.16	$0.29	$9.85	$0.04937	$4.37	$0.30
6	Minimum charge- Energy only	$8.58				$9.02			
7	Minimum charge- Demand customer	$21.85				$22.98			
8									
9	SC 3- GC Large								
10	GC Large	$166.49	$0.03115	$4.73	$0.29	$175.07	$0.03275	$4.97	$0.30
11	Expansion Power								
12	Minimum charge	$639.49				$672.07			
13	Maximum combined rate per kWh		$0.07289				$0.07665		
14									
15	SC 4- Off System Lighting	See	*Exhibit 14E*						
16									
17	SC 5- Municipal Street Lighting	See	*Exhibit 14E*						
18									

Received: 03/27/2015

Exh 14

Exhibit 14

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Bill Comparisons- Index for Exhibit 14 Schedules

Line		
1	Bill Comparisons- SC1	*Exhibit 14A*
2		
3	Bill Comparisons- SC2- Non-Demand	*Exhibit 14B*
4		
5	Bill Comparisons- SC2- Demand	*Exhibit 14C*
6		
7	Bill Comparisons- SC3	*Exhibit 14D*
8		
9	Bill Comparisons- SC4 and SC5	*Exhibit 14E*
10		

Received: 03/27/2015

Exh 14A

Exhibit 14A

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Bill Comparisons- SC1

Line		Present Rates		Proposed Rates	
1	Customer Charge	$7.28	From Exh 13B	$7.66	From Exh 13B
2	Energy, per kWh	$0.04388	From Exh 13B	$0.04614	From Exh 13B
3	FAC Average, per kWh	$0.01795	From Exh 12C	$0.01795	From Exh 12C
4					

Line	Monthly usage, kWh	Base Rates (no FAC)				Total Bill (with FAC)			
6		Present Rates	Proposed Rates	Increase $	Increase %	Present Rates	Proposed Rates	Increase $	Increase %
7	0	$7.28	$7.66	$0.38	5.2%	$7.28	$7.66	$0.38	5.2%
8	10	$7.72	$8.12	$0.40	5.2%	$7.90	$8.30	$0.40	5.1%
9	25	$8.38	$8.81	$0.44	5.2%	$8.83	$9.26	$0.44	4.9%
10	50	$9.47	$9.97	$0.49	5.2%	$10.37	$10.86	$0.49	4.8%
11	75	$10.57	$11.12	$0.55	5.2%	$11.92	$12.47	$0.55	4.6%
12	100	$11.67	$12.27	$0.61	5.2%	$13.46	$14.07	$0.61	4.5%
13	150	$13.86	$14.58	$0.72	5.2%	$16.55	$17.27	$0.72	4.3%
14	200	$16.06	$16.89	$0.83	5.2%	$19.65	$20.48	$0.83	4.2%
15	250	$18.25	$19.20	$0.95	5.2%	$22.74	$23.68	$0.95	4.2%
16	500	$29.22	$30.73	$1.51	5.2%	$38.19	$39.70	$1.51	4.0%
17	750	$40.19	$42.27	$2.08	5.2%	$53.65	$55.73	$2.08	3.9%
18	1,000	$51.16	$53.80	$2.64	5.2%	$69.11	$71.75	$2.64	3.8%
19	1,500	$73.10	$76.87	$3.77	5.2%	$100.02	$103.79	$3.77	3.8%
20	2,000	$95.04	$99.94	$4.90	5.2%	$130.93	$135.83	$4.90	3.7%
21	2,500	$116.98	$123.01	$6.03	5.2%	$161.85	$167.88	$6.03	3.7%
22	5,000	$226.68	$238.36	$11.68	5.2%	$316.42	$328.10	$11.68	3.7%
23	10,000	$446.08	$469.06	$22.98	5.2%	$625.55	$648.53	$22.98	3.7%

Received: 03/27/2015

Exh 14B

Exhibit 14B

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Bill Comparisons- SC2- Non-Demand

Line		**Present Rates**		**Proposed Rates**	
1	Customer Charge	$8.58	From Exh 13B	$9.02	From Exh 13B
2	Energy, per kWh	$0.05965	From Exh 13B	$0.06272	From Exh 13B
3	FAC Average, per kWh	$0.01795	From Exh 12C	$0.01795	From Exh 12C
4					

Line	Monthly usage, kWh	Base Rates (no FAC)				Total Bill (with FAC)			
6		Present Rates	Proposed Rates	Increase $	Increase %	Present Rates	Proposed Rates	Increase $	Increase %
7	0	$8.58	$9.02	$0.44	5.1%	$8.58	$9.02	$0.44	5.1%
8	10	$9.18	$9.65	$0.47	5.1%	$9.36	$9.83	$0.47	5.0%
9	25	$10.07	$10.59	$0.52	5.1%	$10.52	$11.04	$0.52	4.9%
10	50	$11.56	$12.16	$0.59	5.1%	$12.46	$13.05	$0.59	4.8%
11	75	$13.05	$13.72	$0.67	5.1%	$14.40	$15.07	$0.67	4.7%
12	100	$14.55	$15.29	$0.75	5.1%	$16.34	$17.09	$0.75	4.6%
13	150	$17.53	$18.43	$0.90	5.1%	$20.22	$21.12	$0.90	4.5%
14	200	$20.51	$21.56	$1.05	5.1%	$24.10	$25.15	$1.05	4.4%
15	250	$23.49	$24.70	$1.21	5.1%	$27.98	$29.19	$1.21	4.3%
16	500	$38.41	$40.38	$1.97	5.1%	$47.38	$49.35	$1.98	4.2%
17	750	$53.32	$56.06	$2.74	5.1%	$66.78	$69.52	$2.74	4.1%
18	1,000	$68.23	$71.74	$3.51	5.1%	$86.18	$89.69	$3.51	4.1%
19	1,500	$98.06	$103.10	$5.04	5.1%	$124.98	$130.02	$5.04	4.0%
20	2,000	$127.88	$134.46	$6.58	5.1%	$163.77	$170.35	$6.58	4.0%
21	2,500	$157.71	$165.82	$8.11	5.1%	$202.57	$210.69	$8.11	4.0%
22	5,000	$306.83	$322.62	$15.79	5.1%	$396.57	$412.36	$15.79	4.0%
23	10,000	$605.08	$636.22	$31.14	5.1%	$784.55	$815.69	$31.14	4.0%

Received: 03/27/2015

Exh 14C

Exhibit 14C

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Bill Comparisons- SC2- Demand

Line		Present Rates		Proposed Rates	
1	Customer Charge	$9.37	From Exh 13B	$9.85	From Exh 13B
2	Energy, per kWh	$0.04695	From Exh 13B	$0.04937	From Exh 13B
3	Demand, per kW	$4.16	From Exh 13B	$4.37	From Exh 13B
4	Reactive Power	$0.29	From Exh 13B	$0.30	From Exh 13B
5	FAC Average, per kWh	$0.01795	From Exh 12C	$0.01795	From Exh 12C
6	Assumes no Reactive power				
7	Load Factor	35%			

Line	Monthly usage, kWh	kW	Base Rates (no FAC)				Total Bill (with FAC)			
9			Present Rates	Proposed Rates	Increase $	Increase %	Present Rates	Proposed Rates	Increase $	Increase %
10	0	0	$9.37	$9.85	$0.48	5.1%	$9.37	$9.85	$0.48	5.1%
11	767	3	$57.84	$60.80	$2.96	5.1%	$71.59	$74.56	$2.96	4.1%
12	1,278	5	$90.15	$94.77	$4.62	5.1%	$113.08	$117.70	$4.62	4.1%
13	2,555	10	$170.93	$179.69	$8.76	5.1%	$216.78	$225.55	$8.76	4.0%
14	6,388	25	$413.26	$434.45	$21.19	5.1%	$527.90	$549.09	$21.19	4.0%
15	12,775	50	$817.16	$859.05	$41.90	5.1%	$1,046.43	$1,088.33	$41.90	4.0%
16	19,163	75	$1,221.05	$1,283.65	$62.60	5.1%	$1,564.97	$1,627.57	$62.60	4.0%
17	25,550	100	$1,624.94	$1,708.25	$83.31	5.1%	$2,083.50	$2,166.81	$83.31	4.0%
18										
19										
20	0	0	$9.37	$9.85	$0.48	5.1%	$9.37	$9.85	$0.48	5.1%
21	767	3	$57.84	$60.80	$2.96	5.1%	$71.59	$74.56	$2.96	4.1%
22	1,278	5	$90.15	$94.77	$4.62	5.1%	$113.08	$117.70	$4.62	4.1%
23	2,555	10	$170.93	$179.69	$8.76	5.1%	$216.78	$225.55	$8.76	4.0%
24	6,388	25	$413.26	$434.45	$21.19	5.1%	$527.90	$549.09	$21.19	4.0%
25	12,775	50	$817.16	$859.05	$41.90	5.1%	$1,046.43	$1,088.33	$41.90	4.0%
26	19,163	75	$1,221.05	$1,283.65	$62.60	5.1%	$1,564.97	$1,627.57	$62.60	4.0%
27	25,550	100	$1,624.94	$1,708.25	$83.31	5.1%	$2,083.50	$2,166.81	$83.31	4.0%
28										
29										
30	0	0	$9.37	$9.85	$0.48	5.1%	$9.37	$9.85	$0.48	5.1%
31	767	3	$57.84	$60.80	$2.96	5.1%	$71.59	$74.56	$2.96	4.1%
32	1,278	5	$90.15	$94.77	$4.62	5.1%	$113.08	$117.70	$4.62	4.1%
33	2,555	10	$170.93	$179.69	$8.76	5.1%	$216.78	$225.55	$8.76	4.0%
34	6,388	25	$413.26	$434.45	$21.19	5.1%	$527.90	$549.09	$21.19	4.0%
35	12,775	50	$817.16	$859.05	$41.90	5.1%	$1,046.43	$1,088.33	$41.90	4.0%
36	19,163	75	$1,221.05	$1,283.65	$62.60	5.1%	$1,564.97	$1,627.57	$62.60	4.0%
37	25,550	100	$1,624.94	$1,708.25	$83.31	5.1%	$2,083.50	$2,166.81	$83.31	4.0%
38										

Received: 03/27/2015

Exh 14D

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Bill Comparisons- SC3

Exhibit 14D

Line			Present Rates		Proposed Rates	
1	Customer Charge		$166.49	*From Exh 13B*	$175.07	*From Exh 13B*
2	Energy, per kWh		$0.03115	*From Exh 13B*	$0.03275	*From Exh 13B*
3	Demand, per kW		$4.73	*From Exh 13B*	$4.97	*From Exh 13B*
4	Reactive Power		$0.29	*From Exh 13B*	$0.30	*From Exh 13B*
5	FAC Average, per kWh		$0.01795	*From Exh 12C*	$0.01795	*From Exh 12C*
6	Assumes no Reactive power					
7	Load Factor		47%			

Line	Monthly usage, kWh	kW	Base Rates (no FAC)				Total Bill (with FAC)			
9			Present Rates	Proposed Rates	Increase $	Increase %	Present Rates	Proposed Rates	Increase $	Increase %
10	34,310	100	$1,708.25	$1,795.72	$87.48	5.1%	$2,324.02	$2,411.50	$87.48	3.8%
11	42,888	125	$2,093.69	$2,200.89	$107.20	5.1%	$2,863.40	$2,970.60	$107.20	3.7%
12	51,465	150	$2,479.12	$2,606.05	$126.92	5.1%	$3,402.78	$3,529.71	$126.92	3.7%
13	60,043	175	$2,864.56	$3,011.21	$146.65	5.1%	$3,942.17	$4,088.81	$146.65	3.7%
14	68,620	200	$3,250.00	$3,416.38	$166.37	5.1%	$4,481.55	$4,647.92	$166.37	3.7%
15	85,775	250	$4,020.88	$4,226.70	$205.82	5.1%	$5,560.31	$5,766.13	$205.82	3.7%
16	102,930	300	$4,791.76	$5,037.03	$245.27	5.1%	$6,639.08	$6,884.35	$245.27	3.7%
17	120,085	350	$5,562.64	$5,847.35	$284.72	5.1%	$7,717.84	$8,002.56	$284.72	3.7%
18	137,240	400	$6,333.52	$6,657.68	$324.16	5.1%	$8,796.61	$9,120.77	$324.16	3.7%
19	154,395	450	$7,104.39	$7,468.01	$363.61	5.1%	$9,875.37	$10,238.99	$363.61	3.7%
20	171,550	500	$7,875.27	$8,278.33	$403.06	5.1%	$10,954.14	$11,357.20	$403.06	3.7%
21	257,325	750	$11,729.66	$12,329.96	$600.30	5.1%	$16,347.96	$16,948.26	$600.30	3.7%
22	343,100	1,000	$15,584.06	$16,381.60	$797.54	5.1%	$21,741.79	$22,539.33	$797.54	3.7%
23										

Received: 03/27/2015

Exh 14E

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Bill Comparisons- SC4 and SC5

Exhibit 14E

Line					*From Exh 12*	*From Exh 13*			$0.01795				
1	**SC 4- Off System Lighting**				Base Rates (no FAC)					Total Bill (with FAC)			
2	Lamp	Number of Lamps	Annual kWh / Lamp	Sales (kWh)	Present Rates	Proposed Rates	Increase $	Increase %	FAC Rate	Present Rates	Proposed Rates	Increase $	Increase %
3	Mercury 175 W	3	901	2,703	$6.48	$6.81	$0.33	5.1%	$1.348	$7.83	$8.16	$0.33	4.2%
4	Mercury 250 W	0	1,255	0	$8.02	$8.43	$0.41	5.1%	$1.877	$9.90	$10.31	$0.41	4.1%
5	Mercury 400 W	0	1,991	0	$10.00	$10.52	$0.52	5.2%	$2.978	$12.98	$13.50	$0.52	4.0%
6	Sodium 150 W	87	800	69,600	$8.61	$9.05	$0.44	5.1%	$1.196	$9.81	$10.25	$0.44	4.5%
7	Sodium 250 W	11	1,301	14,311	$11.51	$12.10	$0.59	5.1%	$1.946	$13.46	$14.05	$0.59	4.4%
8	Sodium 400 W	647	2,078	1,344,466	$12.11	$12.73	$0.62	5.1%	$3.108	$15.22	$15.84	$0.62	4.1%
9		748		1,431,080									
10	LED Rates- Same as SC 5												
11	**SC 5- Municipal Street Lighting**				Base Rates (no FAC)					Total Bill (with FAC)			
12	Lamp	Number of Lamps	Annual kWh / Lamp	Sales (kWh)	Present Rates	Proposed Rates	Increase $	Increase %	FAC Rate	Present Rates	Proposed Rates	Increase $	Increase %
13	Mercury 250 W- Class B	59	1,076	63,484	$5.30	$5.57	$0.27	5.1%	$1.609	$6.91	$7.18	$0.27	3.9%
14	Sodium 150 W- Class B	3,567	809	2,885,703	$5.83	$6.13	$0.30	5.1%	$1.210	$7.04	$7.34	$0.30	4.3%
15	Sodium 250 W- Class B	163	1,270	207,010	$7.43	$7.81	$0.38	5.1%	$1.899	$9.33	$9.71	$0.38	4.1%
16	Sodium 400 W- Class B	907	2,002	1,815,814	$9.24	$9.72	$0.48	5.2%	$2.994	$12.23	$12.71	$0.48	3.9%
17		4,696		4,972,011									
18													
19	Adder Class C (over B)	240	0	0	$1.60	$1.68	$0.08	5.0%		$1.60	$1.68	$0.08	5.0%
20	Adder Class D (over B)	717	0	0	$3.60	$3.79	$0.19	5.3%		$3.60	$3.79	$0.19	5.3%
21													
22	LED Rates and Other (a)					Class B	Class C	Class D			Class B	Class C	Class D
23	L1, Rating <50		194			$6.37	$9.42	$9.97	$0.290		$6.66	$9.71	$10.26
24	L2, Rating 50-75		269			$6.80	$9.85	$10.40	$0.402		$7.21	$10.26	$10.81
25	L3, Rating 75-100		377			$7.28	$10.33	$10.88	$0.563		$7.85	$10.90	$11.45
26	L4, Rating 100-125		484			$7.65	$10.70	$11.25	$0.724		$8.37	$11.42	$11.97
27	L5, Rating 125-150		592			$8.01	$11.06	$11.61	$0.885		$8.89	$11.94	$12.49
28	L6, Rating 150-175		700			$8.45	$11.50	$12.05	$1.046		$9.49	$12.54	$13.09
29	L7, Rating 175-200		807			$8.89	$11.94	$12.49	$1.207		$10.10	$13.15	$13.70
30	L8, Rating 200-225		915			$9.45	$12.50	$13.05	$1.368		$10.82	$13.87	$14.42
31	L9, Rating 225-250		1,023			$10.01	$13.06	$13.61	$1.529		$11.54	$14.59	$15.14
32	L10, Rating 250-275		1,130			$10.57	$13.62	$14.17	$1.690		$12.26	$15.31	$15.86
33	L11, Rating 275-300		1,238			$11.13	$14.18	$14.73	$1.851		$12.98	$16.03	$16.58
34													
35	LED Adder (over Class B)						$3.05	$3.60					
36	(a) Note- LED rates are from separate analysis												
37													
38	Sodium 70 W- Class D		412					$7.75	$0.616				$8.37
39	Metal Halide 100 W- Class D		556					$8.16	$0.832				$8.99

Received: 03/27/2015

Exh 15

Exhibit 15

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Projected kWh Sales and Revenue- Index for Exhibit 15 Schedules

Line		
1	Historical and Projected kWh Sales- By SC Rate and Customer Type	*Exhibit 15A*
2		
3	Historical kW (Demand)- By SC Rate and Customer Type	*Exhibit 15B*
4		
5	Historical Bills- By SC Rate and Customer Type	*Exhibit 15C*
6		
7	Historical and Projected Revenue- By SC Rate and Customer Type	*Exhibit 15D*
8		
9	Historical FAC Revenue- By SC Rate and Customer Type	*Exhibit 15E*
10		
11	Electric Sales Forecast- Residential Data	*Exhibit 15F*
12		
13	Electric Sales Forecast- Residential Model	*Exhibit 15G*
14		
15	Electric Sales Forecast- Commercial Data	*Exhibit 15H*
16		
17	Electric Sales Forecast- Commercial Model	*Exhibit 15I*
18		
19	Electric Sales Forecast- Industrial Data	*Exhibit 15J*
20		
21	Electric Sales Forecast- Industrial Model	*Exhibit 15K*
22		

Received: 03/27/2015

Exh 15A

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Projected kWh Sales
By SC Rate and Customer Type

Exhibit 15A

Line	kWh 2014	Cust	SC	RR	Total	January 1	February 2	March 3	April 4	May 5	June 6	July 7
1	Residential	R	1	R-1	172,607,269	19,290,094	23,103,901	22,804,727	16,904,890	13,061,172	10,088,352	9,700,500
2	Commercial	C	1	C-1	2,453,300	226,831	255,908	245,542	226,173	189,005	179,722	186,164
3	Commercial	C	2	C-2	63,300,911	5,863,261	6,540,829	6,207,584	5,537,928	4,855,357	4,730,162	4,920,715
4	Industrial	I	2	I-2	6,227,485	544,501	544,117	516,209	492,729	504,546	516,025	499,463
5	Municipal	M	2	M-2	2,420,355	193,847	199,870	187,767	184,928	159,304	237,564	225,969
6	Public Authority	P	2	P-2	2,611,329	255,273	270,275	271,854	243,952	193,712	185,717	173,519
7	Commercial	C	3	C-3	67,804,373	5,648,406	5,684,584	5,404,042	5,322,312	5,287,685	5,472,503	5,922,950
8	Industrial	I	3	I-3	56,511,785	4,224,294	5,184,483	4,699,386	4,715,317	4,470,421	4,550,181	4,425,460
9	Municipal	M	3	M-3	18,372,396	1,599,541	1,754,033	1,755,540	1,686,350	1,496,577	1,540,940	1,468,677
10	Public Authority	P	3	P-3	13,524,120	1,134,720	1,257,560	1,196,980	1,181,880	1,051,100	1,097,180	1,078,000
11	Residential	R	4	R-4	67,971	7,036	6,158	5,900	5,212	4,728	4,250	4,413
12	Commercial	C	4	C-4	1,013,437	110,497	93,069	88,542	79,629	72,028	64,828	65,018
13	Industrial	I	4	I-4	106,021	11,626	10,665	9,649	9,032	7,979	7,250	6,933
14	Municipal	M	4	M-4	97,137	10,287	9,104	8,582	7,728	6,955	6,268	6,225
15	Public Authority	P	4	P-4	55,632	5,808	5,089	4,850	4,332	3,912	3,518	3,522
16	JSTN SL	J	5	J-5	3,715,791	387,226	333,809	326,487	277,015	257,494	229,548	242,071
17	Other SL	S	5	S-5	1,190,047	124,779	106,894	105,133	89,310	82,897	73,867	77,131
18	Industrial	I	6	I-6	40,497,973	3,355,452	3,528,484	3,518,085	3,519,909	3,209,370	2,594,957	3,752,138
19	Residential	R	7	R-7	0							
20	Industrial	I	7	I-7	0							
21	Expansion Power	E	7	E-7	14,322,564	1,312,187	1,316,306	1,291,467	1,274,091	1,119,026	1,249,635	1,264,123
22					466,899,896	44,305,666	50,205,138	48,648,326	41,762,717	36,033,268	32,832,467	34,022,991
23												
24	SC 1 Total		1		175,060,569	19,516,925	23,359,809	23,050,269	17,131,063	13,250,177	10,268,074	9,886,664
25	SC 2 Total		2		74,560,080	6,856,882	7,555,091	7,183,414	6,459,537	5,712,919	5,669,468	5,819,666
26	SC 3 Total		3		156,212,674	12,606,961	13,880,660	13,055,948	12,905,859	12,305,783	12,660,804	12,895,087
27	SC 4 Total		4		1,340,198	145,254	124,085	117,523	105,933	95,602	86,114	86,111
28	SC 5 Total		5		4,905,838	512,005	440,703	431,620	366,325	340,391	303,415	319,202
29	SC 6 Total		6		40,497,973	3,355,452	3,528,484	3,518,085	3,519,909	3,209,370	2,594,957	3,752,138
30	SC 7 Total		7		14,322,564	1,312,187	1,316,306	1,291,467	1,274,091	1,119,026	1,249,635	1,264,123
31					466,899,896	44,305,666	50,205,138	48,648,326	41,762,717	36,033,268	32,832,467	34,022,991
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
33												

Received: 03/27/2015

Exh 15A

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Projected kWh Sales
By SC Rate and Customer Type

Exhibit 15A

							January	February	March	April	May	June	July
Line	**kWh 2014**	**Cust**	**SC**	**RR**	**Total**	**1**	**2**	**3**	**4**	**5**	**6**	**7**
34						**1**	**2**	**3**	**4**	**5**	**6**	**7**
35	**2014 kWh**				**Total**	**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
36	Residential	R			172,675,240	172,607,269			67,971			0
37	Commercial	C			134,572,021	2,453,300	63,300,911	67,804,373	1,013,437			
38	Industrial	I			103,343,264		6,227,485	56,511,785	106,021		40,497,973	0
39	JSTN SL	J			3,715,791					3,715,791		
40	Other SL	S			1,190,047					1,190,047		
41	Municipal	M			20,889,888		2,420,355	18,372,396	97,137			
42	Other PA	P			16,191,081		2,611,329	13,524,120	55,632			
43	Expansion	E			14,322,564							14,322,564
44					466,899,896	175,060,569	74,560,080	156,212,674	1,340,198	4,905,838	40,497,973	14,322,564
45					*466,899,896*							
46												
47	**Change 2015 kWH / 2014 kWH**					**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
48	Residential	R		Regression, Exh 15G		(4.10%)			(4.10%)			(4.10%)
49	Commercial	C		Regression, Exh 15I		0.25%	0.25%	0.25%	0.25%			
50	Industrial	I		Regression, Exh 15K			(4.38%)	(4.38%)	(4.38%)		0.00%	
51	JSTN SL	J		Same as 2014						0.00%		
52	Other SL	S		Same as 2014						0.00%		
53	Municipal	M		Same as 2014			0.00%	0.00%	0.00%			
54	Other PA	P		Same as 2014			0.00%	0.00%	0.00%			
55	Expansion	E		Same as 2014								0.00%
56												
57	**2015 kWh**				**Total**	**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
58	Residential	R			165,598,030	165,532,845			65,185			0
59	Commercial	C			134,903,430	2,459,342	63,456,802	67,971,354	1,015,933			
60	Industrial	I			100,590,484		5,954,706	54,036,429	101,377		40,497,973	0
61	JSTN SL	J			3,715,791					3,715,791		
62	Other SL	S			1,190,047					1,190,047		
63	Municipal	M			20,889,888		2,420,355	18,372,396	97,137			
64	Other PA	P			16,191,081		2,611,329	13,524,120	55,632			
65	Expansion	E			14,322,564							14,322,564
66					457,401,316	167,992,187	74,443,191	153,904,299	1,335,264	4,905,838	40,497,973	14,322,564
67												
68	FAC per Rate Revenue				452,577,332	42,993,479	48,888,832	47,356,859	40,488,626	34,914,242	31,582,832	32,758,868
69	Sales to Distributors				194,731,296	25,229,054	24,853,715	25,605,934	8,018,813	1,669,072	12,028,444	23,044,604
70	Total				661,631,192							

Received: 03/27/2015

Exh 15A

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Projected kWh Sales
By SC Rate and Customer Type

Exhibit 15A

Line	kWh 2014	Cust	SC	RR	Total	August 8	September 9	October 10	November 11	December 12
1	Residential	R	1	R-1	172,607,269	9,360,481	9,996,876	9,662,312	11,256,107	17,377,857
2	Commercial	C	1	C-1	2,453,300	181,054	185,209	173,394	181,901	222,397
3	Commercial	C	2	C-2	63,300,911	4,963,385	4,980,905	4,561,964	4,764,332	5,374,489
4	Industrial	I	2	I-2	6,227,485	524,046	480,451	553,167	519,800	532,431
5	Municipal	M	2	M-2	2,420,355	223,050	237,743	203,983	185,464	180,866
6	Public Authority	P	2	P-2	2,611,329	175,667	181,148	201,644	203,889	254,679
7	Commercial	C	3	C-3	67,804,373	6,286,324	6,181,104	5,735,547	5,436,928	5,421,988
8	Industrial	I	3	I-3	56,511,785	4,949,126	5,068,698	4,767,212	4,776,228	4,680,979
9	Municipal	M	3	M-3	18,372,396	1,363,733	1,343,072	1,368,437	1,438,359	1,557,137
10	Public Authority	P	3	P-3	13,524,120	1,029,640	1,106,460	1,086,960	1,115,760	1,187,880
11	Residential	R	4	R-4	67,971	4,912	5,416	6,155	6,569	7,222
12	Commercial	C	4	C-4	1,013,437	69,160	79,420	87,141	97,030	107,075
13	Industrial	I	4	I-4	106,021	7,537	7,326	10,002	8,105	9,917
14	Municipal	M	4	M-4	97,137	6,890	7,407	8,357	9,224	10,110
15	Public Authority	P	4	P-4	55,632	3,913	4,355	4,941	5,430	5,962
16	JSTN SL	J	5	J-5	3,715,791	274,505	288,527	335,217	362,781	401,111
17	Other SL	S	5	S-5	1,190,047	87,521	92,019	106,877	115,607	128,012
18	Industrial	I	6	I-6	40,497,973	3,727,764	3,882,867	3,575,078	3,031,740	2,802,129
19	Residential	R	7	R-7	0					
20	Industrial	I	7	I-7	0					
21	Expansion Power	E	7	E-7	14,322,564	1,330,179	1,319,241	927,767	882,662	1,035,880
22					466,899,896	34,568,887	35,448,244	33,376,155	34,397,916	41,298,121
23										
24	SC 1 Total		1		175,060,569	9,541,535	10,182,085	9,835,706	11,438,008	17,600,254
25	SC 2 Total		2		74,560,080	5,886,148	5,880,247	5,520,758	5,673,485	6,342,465
26	SC 3 Total		3		156,212,674	13,628,823	13,699,334	12,958,156	12,767,275	12,847,984
27	SC 4 Total		4		1,340,198	92,412	103,924	116,596	126,358	140,286
28	SC 5 Total		5		4,905,838	362,026	380,546	442,094	478,388	529,123
29	SC 6 Total		6		40,497,973	3,727,764	3,882,867	3,575,078	3,031,740	2,802,129
30	SC 7 Total		7		14,322,564	1,330,179	1,319,241	927,767	882,662	1,035,880
31					466,899,896	34,568,887	35,448,244	33,376,155	34,397,916	41,298,121
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*
33										

Received: 03/27/2015

Exh 15A

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Projected kWh Sales
By SC Rate and Customer Type

Exhibit 15A

Line	kWh 2014	Cust	SC	RR	Total	August 8	September 9	October 10	November 11	December 12
34										
35	**2014 kWh**				**Total**					
36	Residential		R		172,675,240					
37	Commercial		C		134,572,021					
38	Industrial		I		103,343,264					
39	JSTN SL		J		3,715,791					
40	Other SL		S		1,190,047					
41	Municipal		M		20,889,888					
42	Other PA		P		16,191,081					
43	Expansion		E		14,322,564					
44					466,899,896					
45					*466,899,896*					
46										
47	**Change 2015 kWH / 2014 kWH**									
48	Residential		R	Regression, Exh 15G						
49	Commercial		C	Regression, Exh 15I						
50	Industrial		I	Regression, Exh 15K						
51	JSTN SL		J	Same as 2014						
52	Other SL		S	Same as 2014						
53	Municipal		M	Same as 2014						
54	Other PA		P	Same as 2014						
55	Expansion		E	Same as 2014						
56										
57	**2015 kWh**				**Total**					
58	Residential		R		165,598,030					
59	Commercial		C		134,903,430					
60	Industrial		I		100,590,484					
61	JSTN SL		J		3,715,791					
62	Other SL		S		1,190,047					
63	Municipal		M		20,889,888					
64	Other PA		P		16,191,081					
65	Expansion		E		14,322,564					
66					457,401,316					
67										
68	FAC per Rate Revenue				452,577,332	33,238,708	34,129,003	32,448,388	33,515,254	40,262,241
69	Sales to Distributors				194,731,296	18,964,970	8,507,720	5,048,629	12,685,262	29,075,079
70	Total				661,631,192					

Received: 03/27/2015

Exh 15B

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical kW (Demand)
By SC Rate and Customer Type

Exhibit 15B

Line	kW 2014	Cust	SC	RR	Total	January 1	February 2	March 3	April 4	May 5	June 6	July 7
1	Residential	R	1	R-1	6,254	2,199	302	333	253	976	1,006	181
2	Commercial	C	1	C-1	9,255	711	1,501	689	698	706	695	740
3	Commercial	C	2	C-2	201,896	16,122	16,510	41,490	(8,763)	14,840	15,749	16,248
4	Industrial	I	2	I-2	23,199	1,954	1,888	1,847	1,802	1,764	1,862	1,831
5	Municipal	M	2	M-2	7,917	545	471	462	474	443	866	867
6	Public Authority	P	2	P-2	7,556	662	665	676	631	635	635	573
7	Commercial	C	3	C-3	158,362	12,593	12,733	12,448	12,559	13,144	13,442	13,904
8	Industrial	I	3	I-3	208,005	16,352	16,888	16,726	17,171	17,218	17,703	18,245
9	Municipal	M	3	M-3	51,817	4,085	4,071	4,145	4,153	4,221	4,806	4,753
10	Public Authority	P	3	P-3	38,954	3,044	3,105	3,123	3,167	3,136	3,479	3,419
11	Residential	R	4	R-4	0							
12	Commercial	C	4	C-4	0							
13	Industrial	I	4	I-4	0							
14	Municipal	M	4	M-4	0							
15	Public Authority	P	4	P-4	0							
16	JSTN SL	J	5	J-5	0							
17	Other SL	S	5	S-5	0							
18	Industrial	I	6	I-6	91,191	7,522	7,905	7,771	7,325	6,928	5,739	8,677
19	Residential	R	7	R-7	0							
20	Industrial	I	7	I-7	0							
21	Expansion Power	E	7	E-7	0							
22					804,406	65,789	66,039	89,710	39,470	64,011	65,982	69,438
23												
24	SC 1 Total		1		15,509	2,910	1,803	1,022	951	1,682	1,701	921
25	SC 2 Total		2		240,568	19,283	19,534	44,475	(5,856)	17,682	19,112	19,519
26	SC 3 Total		3		457,138	36,074	36,797	36,442	37,050	37,719	39,430	40,321
27	SC 4 Total		4		0	0	0	0	0	0	0	0
28	SC 5 Total		5		0	0	0	0	0	0	0	0
29	SC 6 Total		6		91,191	7,522	7,905	7,771	7,325	6,928	5,739	8,677
30	SC 7 Total		7		0	0	0	0	0	0	0	0
31					804,406	65,789	66,039	89,710	39,470	64,011	65,982	69,438
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
33												

Received: 03/27/2015

Exh 15B

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical kW (Demand)
By SC Rate and Customer Type

Exhibit 15B

						January	February	March	April	May	June	July
Line	**kW 2014**	**Cust**	**SC**	**RR**	**Total**	**1**	**2**	**3**	**4**	**5**	**6**	**7**
34						**1**	**2**	**3**	**4**	**5**	**6**	**7**
35	**2014 kW**				**Total**	**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
36	Residential	R			6,254	6,254			0			0
37	Commercial	C			369,513	9,255	201,896	158,362	0			
38	Industrial	I			322,395		23,199	208,005	0		91,191	0
39	JSTN SL	J			0					0		
40	Other SL	S			0					0		
41	Municipal	M			59,734		7,917	51,817	0			
42	Other PA	P			46,510		7,556	38,954	0			
43	Expansion	E			0							0
44					804,406	15,509	240,568	457,138	0	0	91,191	0
45					*804,406*							
46												

Received: 03/27/2015

Exh 15B

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical kW (Demand)
By SC Rate and Customer Type

Exhibit 15B

Line	kW 2014	Cust	SC	RR	Total	August 8	September 9	October 10	November 11	December 12
1	Residential	R	1	R-1	6,254	200	210	206	181	207
2	Commercial	C	1	C-1	9,255	726	738	734	644	673
3	Commercial	C	2	C-2	201,896	15,702	15,960	15,945	26,515	15,578
4	Industrial	I	2	I-2	23,199	2,643	1,715	2,016	1,856	2,021
5	Municipal	M	2	M-2	7,917	824	850	820	802	493
6	Public Authority	P	2	P-2	7,556	614	647	604	580	634
7	Commercial	C	3	C-3	158,362	14,216	14,046	13,506	13,104	12,667
8	Industrial	I	3	I-3	208,005	18,192	18,245	17,859	17,071	16,335
9	Municipal	M	3	M-3	51,817	4,263	4,390	4,588	4,249	4,093
10	Public Authority	P	3	P-3	38,954	3,031	3,487	3,419	3,317	3,227
11	Residential	R	4	R-4	0					
12	Commercial	C	4	C-4	0					
13	Industrial	I	4	I-4	0					
14	Municipal	M	4	M-4	0					
15	Public Authority	P	4	P-4	0					
16	JSTN SL	J	5	J-5	0					
17	Other SL	S	5	S-5	0					
18	Industrial	I	6	I-6	91,191	8,433	8,170	8,041	7,569	7,111
19	Residential	R	7	R-7	0					
20	Industrial	I	7	I-7	0					
21	Expansion Power	E	7	E-7	0					
22					804,406	68,844	68,458	67,738	75,888	63,039
23										
24	SC 1 Total		1		15,509	926	948	940	825	880
25	SC 2 Total		2		240,568	19,783	19,172	19,385	29,753	18,726
26	SC 3 Total		3		457,138	39,702	40,168	39,372	37,741	36,322
27	SC 4 Total		4		0	0	0	0	0	0
28	SC 5 Total		5		0	0	0	0	0	0
29	SC 6 Total		6		91,191	8,433	8,170	8,041	7,569	7,111
30	SC 7 Total		7		0	0	0	0	0	0
31					804,406	68,844	68,458	67,738	75,888	63,039
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*
33										

Received: 03/27/2015

Exh 15B

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical kW (Demand)
By SC Rate and Customer Type

Exhibit 15B

Line	kW 2014	Cust	SC	RR	Total	August 8	September 9	October 10	November 11	December 12
34										
35	**2014 kW**				**Total**					
36	Residential		R		6,254					
37	Commercial		C		369,513					
38	Industrial		I		322,395					
39	JSTN SL		J		0					
40	Other SL		S		0					
41	Municipal		M		59,734					
42	Other PA		P		46,510					
43	Expansion		E		0					
44					804,406					
45					*804,406*					
46										

Received: 03/27/2015

Exh 15C

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical Bills
By SC Rate and Customer Type

Exhibit 15C

Line	Bills 2014	Cust	SC	RR	Total	January 1	February 2	March 3	April 4	May 5	June 6	July 7
1	Residential	R	1	R-1	197,169	16,500	16,620	16,469	16,378	16,498	16,210	16,266
2	Commercial	C	1	C-1	967	80	82	80	81	81	80	82
3	Commercial	C	2	C-2	24,576	2,064	2,050	2,039	2,039	2,049	2,025	2,050
4	Industrial	I	2	I-2	655	56	54	54	54	54	53	53
5	Municipal	M	2	M-2	939	77	78	78	78	78	78	78
6	Public Authority	P	2	P-2	1,069	90	89	89	89	89	89	89
7	Commercial	C	3	C-3	810	67	69	68	68	67	66	69
8	Industrial	I	3	I-3	626	53	53	53	53	53	53	53
9	Municipal	M	3	M-3	216	18	18	18	18	18	18	18
10	Public Authority	P	3	P-3	96	8	8	8	8	8	8	8
11	Residential	R	4	R-4	328	27	27	27	27	27	27	28
12	Commercial	C	4	C-4	2,638	219	218	217	215	219	221	220
13	Industrial	I	4	I-4	213	18	18	18	18	18	18	18
14	Municipal	M	4	M-4	252	21	21	21	21	21	21	21
15	Public Authority	P	4	P-4	108	9	9	9	9	9	9	9
16	JSTN SL	J	5	J-5	156	13	13	13	13	13	13	13
17	Other SL	S	5	S-5	336	28	28	28	28	28	28	28
18	Industrial	I	6	I-6	48	4	4	4	4	4	4	4
19	Residential	R	7	R-7	0							
20	Industrial	I	7	I-7	0							
21	Expansion Power	E	7	E-7	23	2	2	2	2	2	2	2
22					231,225	19,354	19,461	19,295	19,203	19,336	19,023	19,109
23	**Bills 2014**											

Received: 03/27/2015

Exh 15C

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical Bills
By SC Rate and Customer Type

Exhibit 15C

						January	February	March	April	May	June	July
Line	**Bills 2014**	**Cust**	**SC**	**RR**	**Total**	**1**	**2**	**3**	**4**	**5**	**6**	**7**
24	SC 1 Total		1		198,136	16,580	16,702	16,549	16,459	16,579	16,290	16,348
25	SC 2 Total		2		27,239	2,287	2,271	2,260	2,260	2,270	2,245	2,270
26	SC 3 Total		3		1,748	146	148	147	147	146	145	148
27	SC 4 Total		4		3,539	294	293	292	290	294	296	296
28	SC 5 Total		5		492	41	41	41	41	41	41	41
29	SC 6 Total		6		48	4	4	4	4	4	4	4
30	SC 7 Total		7		23	2	2	2	2	2	2	2
31					231,225	19,354	19,461	19,295	19,203	19,336	19,023	19,109
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
33												

				1	**2**	**3**	**4**	**5**	**6**	**7**
34										
35	**Bills 2014**		**Total**	**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
36	Residential	R	197,497	197,169			328			0
37	Commercial	C	28,991	967	24,576	810	2,638			
38	Industrial	I	1,542		655	626	213		48	0
39	JSTN SL	J	156					156		
40	Other SL	S	336					336		
41	Municipal	M	1,407		939	216	252			
42	Other PA	P	1,273		1,069	96	108			
43	Expansion	E	23							23
44			231,225	198,136	27,239	1,748	3,539	492	48	23
45			*231,225*							
46										

Received: 03/27/2015

Exh 15C

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical Bills
By SC Rate and Customer Type

Exhibit 15C

Line	Bills 2014	Cust	SC	RR	Total	August 8	September 9	October 10	November 11	December 12
1	Residential	R	1	R-1	197,169	16,034	16,530	16,688	16,494	16,482
2	Commercial	C	1	C-1	967	81	80	79	80	81
3	Commercial	C	2	C-2	24,576	2,034	2,046	2,054	2,052	2,074
4	Industrial	I	2	I-2	655	53	52	59	56	57
5	Municipal	M	2	M-2	939	78	78	81	78	79
6	Public Authority	P	2	P-2	1,069	89	89	89	89	89
7	Commercial	C	3	C-3	810	68	67	68	68	65
8	Industrial	I	3	I-3	626	53	52	52	49	49
9	Municipal	M	3	M-3	216	18	19	17	18	18
10	Public Authority	P	3	P-3	96	8	8	8	8	8
11	Residential	R	4	R-4	328	28	28	28	27	27
12	Commercial	C	4	C-4	2,638	220	222	220	222	225
13	Industrial	I	4	I-4	213	18	17	19	16	17
14	Municipal	M	4	M-4	252	21	21	21	21	21
15	Public Authority	P	4	P-4	108	9	9	9	9	9
16	JSTN SL	J	5	J-5	156	13	13	13	13	13
17	Other SL	S	5	S-5	336	28	28	28	28	28
18	Industrial	I	6	I-6	48	4	4	4	4	4
19	Residential	R	7	R-7	0					
20	Industrial	I	7	I-7	0					
21	Expansion Power	E	7	E-7	23	2	1	2	2	2
22					231,225	18,859	19,364	19,539	19,334	19,348
23	**Bills 2014**									

Received: 03/27/2015

Exh 15C

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical Bills
By SC Rate and Customer Type

Exhibit 15C

Line	Bills 2014	Cust	SC	RR	Total	August 8	September 9	October 10	November 11	December 12
24	SC 1 Total		1		198,136	16,115	16,610	16,767	16,574	16,563
25	SC 2 Total		2		27,239	2,254	2,265	2,283	2,275	2,299
26	SC 3 Total		3		1,748	147	146	145	143	140
27	SC 4 Total		4		3,539	296	297	297	295	299
28	SC 5 Total		5		492	41	41	41	41	41
29	SC 6 Total		6		48	4	4	4	4	4
30	SC 7 Total		7		23	2	1	2	2	2
31					231,225	18,859	19,364	19,539	19,334	19,348
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*
33										
34										
35	**Bills 2014**				**Total**					
36	Residential		R		197,497					
37	Commercial		C		28,991					
38	Industrial		I		1,542					
39	JSTN SL		J		156					
40	Other SL		S		336					
41	Municipal		M		1,407					
42	Other PA		P		1,273					
43	Expansion		E		23					
44					231,225					
45					*231,225*					
46										

Received: 03/27/2015

Exh 15D

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Projected Revenue
By SC Rate and Customer Type

Exhibit 15D

Line	2014 $	Cust	SC	RR	Total	January 1	February 2	March 3	April 4	May 5	June 6	July 7
1	Residential	R	1	R-1	12,164,134	1,298,547	1,423,171	1,504,025	1,150,543	976,530	749,012	759,888
2	Commercial	C	1	C-1	160,571	14,449	15,022	15,487	14,390	13,019	11,828	12,912
3	Commercial	C	2	C-2	5,348,151	475,245	492,231	602,698	349,308	423,724	402,674	434,642
4	Industrial	I	2	I-2	514,790	43,896	40,843	41,247	39,727	42,699	42,264	42,837
5	Municipal	M	2	M-2	215,750	16,623	15,792	15,876	15,729	14,709	21,181	21,213
6	Public Authority	P	2	P-2	214,975	20,195	19,908	21,178	19,278	16,974	15,863	15,362
7	Commercial	C	3	C-3	4,290,753	344,728	320,672	329,910	328,466	354,390	347,956	394,078
8	Industrial	I	3	I-3	3,903,472	290,207	314,478	313,483	317,376	324,907	318,220	328,681
9	Municipal	M	3	M-3	1,214,914	101,085	100,202	108,174	105,503	103,754	103,506	105,374
10	Public Authority	P	3	P-3	878,522	70,735	71,008	73,605	73,506	71,999	72,632	75,268
11	Residential	R	4	R-4	7,925	633	632	642	639	653	629	660
12	Commercial	C	4	C-4	101,644	8,742	7,967	8,332	8,179	8,417	8,076	8,345
13	Industrial	I	4	I-4	10,557	940	873	900	891	910	871	890
14	Municipal	M	4	M-4	10,330	885	822	852	841	860	825	847
15	Public Authority	P	4	P-4	5,448	462	426	444	437	448	428	441
16	JSTN SL	J	5	J-5	502,984	42,551	40,047	41,363	40,628	41,505	40,162	41,574
17	Other SL	S	5	S-5	109,297	9,372	8,557	8,988	8,753	9,033	8,600	8,946
18	Industrial	I	6	I-6	2,119,053	172,430	179,032	176,896	166,851	172,595	134,691	206,153
19	Residential	R	7	R-7	9							
20	Industrial	I	7	I-7	781			781				
21	Expansion Power	E	7	E-7	261,190	30,968	21,207	22,801	18,014	25,179	18,195	20,413
22					32,035,250	2,942,693	3,072,890	3,287,682	2,659,059	2,602,305	2,297,613	2,478,524
23	**2014 $**											
24	SC 1 Total		1		12,324,705	1,312,996	1,438,193	1,519,512	1,164,933	989,549	760,840	772,800
25	SC 2 Total		2		6,293,666	555,959	568,774	680,999	424,042	498,106	481,982	514,054
26	SC 3 Total		3		10,287,661	806,755	806,360	825,172	824,851	855,050	842,314	903,401
27	SC 4 Total		4		135,904	11,662	10,720	11,170	10,987	11,288	10,829	11,183
28	SC 5 Total		5		612,281	51,923	48,604	50,351	49,381	50,538	48,762	50,520
29	SC 6 Total		6		2,119,053	172,430	179,032	176,896	166,851	172,595	134,691	206,153
30	SC 7 Total		7		261,980	30,968	21,207	23,582	18,014	25,179	18,195	20,413
31					32,035,250	2,942,693	3,072,890	3,287,682	2,659,059	2,602,305	2,297,613	2,478,524
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*

Received: 03/27/2015

Exh 15D

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Projected Revenue
By SC Rate and Customer Type

Exhibit 15D

Line	2014 $	Cust	SC	RR	Total	January	February	March	April	May	June	July
						1	**2**	**3**	**4**	**5**	**6**	**7**
33						**1**	**2**	**3**	**4**	**5**	**6**	**7**
34	**2014 $**				**Total**	**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
35	Residential	R			12,172,068	12,164,134			7,925			9
36	Commercial	C			9,901,119	160,571	5,348,151	4,290,753	101,644			
37	Industrial	I			6,548,653		514,790	3,903,472	10,557		2,119,053	781
38	JSTN SL	J			502,984					502,984		
39	Other SL	S			109,297					109,297		
40	Municipal	M			1,440,994		215,750	1,214,914	10,330			
41	Other PA	P			1,098,945		214,975	878,522	5,448			
42	Expansion	E			261,190							261,190
43					32,035,250	12,324,705	6,293,666	10,287,661	135,904	612,281	2,119,053	261,980
44												
45	**2014 Base Revenue**				**Total**	**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
46	Residential	R			9,009,972	9,003,324			6,639			9
47	Commercial	C			7,363,941	114,673	4,163,553	3,003,259	82,456			
48	Industrial	I			4,751,318		396,725	2,834,488	8,569		1,510,755	781
49	JSTN SL	J			432,538					432,538		
50	Other SL	S			86,742					86,742		
51	Municipal	M			1,047,313		169,887	868,931	8,495			
52	Other PA	P			793,567		166,078	623,095	4,394			
53	Expansion	E			261,190							261,190
54					23,746,581	9,117,997	4,896,243	7,329,773	110,553	519,280	1,510,755	261,980
55	*Check*				*23,746,581*							
56	**2015 $- Present rates**				**Total**	**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
57	Residential	R			8,709,379	8,703,078			6,291			9
58	Commercial	C			7,313,306	110,849	4,150,515	2,973,804	78,138			
59	Industrial	I			4,721,859		395,483	2,806,689	8,120		1,510,755	812
60	JSTN SL	J			437,376					437,376		
61	Other SL	S			87,712					87,712		
62	Municipal	M			1,037,814		169,355	860,409	8,050			
63	Other PA	P			786,706		165,558	616,984	4,164			
64	Expansion	E			271,599							271,599
65					23,365,750	8,813,927	4,880,910	7,257,886	104,763	525,088	1,510,755	272,420
66	**SC Totals per Exhbit 12**				**23,365,750**	**8,813,927**	**4,880,910**	**7,257,886**	**104,763**	**525,088**	**1,510,755**	**272,420**
67	*Check*				*23,365,750*							
68	Change- 2015 $ / 2014 $				(380,831)	96.6652%	99.6868%	99.0192%	94.7631%	101.1185%	100.0000%	103.9850%
69	Sales to Distributors				16,412,554	3,228,345	2,233,484	2,509,772	709,003	732,209	1,112,928	1,364,040

Received: 03/27/2015

Exh 15D

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Projected Revenue
By SC Rate and Customer Type

Exhibit 15D

Line	2014 $	Cust	SC	RR	Total	August 8	September 9	October 10	November 11	December 12
1	Residential	R	1	R-1	12,164,134	694,922	734,016	779,663	845,347	1,248,470
2	Commercial	C	1	C-1	160,571	11,770	11,939	12,394	12,313	15,048
3	Commercial	C	2	C-2	5,348,151	413,944	413,839	417,785	461,032	461,029
4	Industrial	I	2	I-2	514,790	45,609	38,704	48,147	43,506	45,311
5	Municipal	M	2	M-2	215,750	19,802	20,785	19,889	17,818	16,333
6	Public Authority	P	2	P-2	214,975	14,907	15,323	17,832	17,150	21,005
7	Commercial	C	3	C-3	4,290,753	387,881	378,655	393,648	355,388	354,981
8	Industrial	I	3	I-3	3,903,472	334,735	341,091	355,921	335,241	329,132
9	Municipal	M	3	M-3	1,214,914	91,513	90,195	101,659	98,889	105,060
10	Public Authority	P	3	P-3	878,522	66,345	71,767	77,923	74,919	78,815
11	Residential	R	4	R-4	7,925	649	668	723	694	703
12	Commercial	C	4	C-4	101,644	7,925	8,525	9,019	8,962	9,155
13	Industrial	I	4	I-4	10,557	871	776	1,064	714	857
14	Municipal	M	4	M-4	10,330	831	837	911	898	921
15	Public Authority	P	4	P-4	5,448	432	450	494	486	500
16	JSTN SL	J	5	J-5	502,984	41,089	41,216	44,340	43,677	44,832
17	Other SL	S	5	S-5	109,297	8,798	8,839	9,829	9,617	9,965
18	Industrial	I	6	I-6	2,119,053	187,148	187,072	208,778	173,130	154,277
19	Residential	R	7	R-7	9	9				
20	Industrial	I	7	I-7	781					
21	Expansion Power	E	7	E-7	261,190	24,313	6,021	19,687	29,394	24,998
22					32,035,250	2,353,493	2,370,718	2,519,706	2,529,175	2,921,392
23	**2014 $**									
24	SC 1 Total		1		12,324,705	706,692	745,955	792,057	857,660	1,263,518
25	SC 2 Total		2		6,293,666	494,262	488,651	503,653	539,506	543,678
26	SC 3 Total		3		10,287,661	880,474	881,708	929,151	864,437	867,988
27	SC 4 Total		4		135,904	10,708	11,256	12,211	11,754	12,136
28	SC 5 Total		5		612,281	49,887	50,055	54,169	53,294	54,797
29	SC 6 Total		6		2,119,053	187,148	187,072	208,778	173,130	154,277
30	SC 7 Total		7		261,980	24,322	6,021	19,687	29,394	24,998
31					32,035,250	2,353,493	2,370,718	2,519,706	2,529,175	2,921,392
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*

Received: 03/27/2015

Exh 15D

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical and Projected Revenue
By SC Rate and Customer Type

Exhibit 15D

Line	2014 $	Cust	SC	RR	Total	August 8	September 9	October 10	November 11	December 12
33										
34	**2014 $**				**Total**					
35	Residential		R		12,172,068					
36	Commercial		C		9,901,119					
37	Industrial		I		6,548,653					
38	JSTN SL		J		502,984					
39	Other SL		S		109,297					
40	Municipal		M		1,440,994					
41	Other PA		P		1,098,945					
42	Expansion		E		261,190					
43					32,035,250					
44										
45	**2014 Base Revenue**				**Total**					
46	Residential		R		9,009,972					
47	Commercial		C		7,363,941					
48	Industrial		I		4,751,318					
49	JSTN SL		J		432,538					
50	Other SL		S		86,742					
51	Municipal		M		1,047,313					
52	Other PA		P		793,567					
53	Expansion		E		261,190					
54					23,746,581					
55	*Check*				*23,746,581*					
56	**2015 $- Present rates**				**Total**					
57	Residential		R		8,709,379					
58	Commercial		C		7,313,306					
59	Industrial		I		4,721,859					
60	JSTN SL		J		437,376					
61	Other SL		S		87,712					
62	Municipal		M		1,037,814					
63	Other PA		P		786,706					
64	Expansion		E		271,599					
65					23,365,750					
66	**SC Totals per Exhbit 12**				**23,365,750**					
67	*Check*				*23,365,750*					
68	Change- 2015 $ / 2014 $				(380,831)					
69	Sales to Distributors				16,412,554	1,082,211	760,128	732,016	727,178	1,221,240

Received: 03/27/2015

Exh 15E

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical FAC Revenue
By SC Rate and Customer Type

Exhibit 15E

Line	2014 FAC	Cust	SC	RR	Total	January 1	February 2	March 3	April 4	May 5	June 6	July 7
1	Residential	R	1	R-1	3,160,810	332,757	289,840	383,491	290,173	284,281	188,679	215,946
2	Commercial	C	1	C-1	45,898	3,913	3,209	4,130	3,883	4,135	3,359	4,146
3	Commercial	C	2	C-2	1,184,598	101,166	81,867	104,414	95,096	106,007	88,407	109,605
4	Industrial	I	2	I-2	118,065	9,542	6,807	8,683	8,460	11,039	9,645	11,123
5	Municipal	M	2	M-2	45,863	3,344	2,500	3,158	3,175	3,485	4,440	5,032
6	Public Authority	P	2	P-2	48,897	4,404	3,381	4,573	4,189	4,238	3,471	3,864
7	Commercial	C	3	C-3	1,287,494	97,435	71,495	90,896	91,384	115,695	102,281	131,861
8	Industrial	I	3	I-3	1,068,984	72,869	64,858	79,044	80,962	97,813	85,043	98,555
9	Municipal	M	3	M-3	345,983	27,592	21,943	29,528	28,955	32,745	28,800	32,707
10	Public Authority	P	3	P-3	255,427	19,574	15,732	20,133	20,293	22,998	20,506	24,007
11	Residential	R	4	R-4	1,286	121	77	99	90	103	79	98
12	Commercial	C	4	C-4	19,188	1,925	1,165	1,489	1,367	1,575	1,211	1,448
13	Industrial	I	4	I-4	1,988	200	133	162	155	175	135	154
14	Municipal	M	4	M-4	1,835	177	114	144	133	152	117	139
15	Public Authority	P	4	P-4	1,054	100	64	82	74	86	66	78
16	JSTN SL	J	5	J-5	70,446	6,679	4,176	5,492	4,756	5,634	4,290	5,391
17	Other SL	S	5	S-5	22,555	2,152	1,337	1,768	1,533	1,814	1,381	1,718
18	Industrial	I	6	I-6	608,298	46,876	47,423	46,052	37,733	53,436	37,290	65,175
19	Residential	R	7	R-7	0							
20	Industrial	I	7	I-7	0							
21	Expansion Power	E	7	E-7	0							
22					8,288,669	730,826	616,121	783,338	672,411	745,411	579,200	711,047

Received: 03/27/2015

Exh 15E

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical FAC Revenue
By SC Rate and Customer Type

Exhibit 15E

Line	2014 FAC	Cust	SC	RR	Total	January 1	February 2	March 3	April 4	May 5	June 6	July 7
23	**2014 FAC**											
24	SC 1 Total		1		3,206,708	336,670	293,049	387,621	294,056	288,416	192,038	220,092
25	SC 2 Total		2		1,397,423	118,456	94,555	120,828	110,920	124,769	105,963	129,624
26	SC 3 Total		3		2,957,888	217,470	174,028	219,601	221,594	269,251	236,630	287,130
27	SC 4 Total		4		25,351	2,523	1,553	1,976	1,819	2,091	1,608	1,917
28	SC 5 Total		5		93,001	8,831	5,513	7,260	6,289	7,448	5,671	7,109
29	SC 6 Total		6		608,298	46,876	47,423	46,052	37,733	53,436	37,290	65,175
30	SC 7 Total		7		0	0	0	0	0	0	0	0
31					8,288,669	730,826	616,121	783,338	672,411	745,411	579,200	711,047
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
33						**1**	**2**	**3**	**4**	**5**	**6**	**7**
34	**2014 FAC**				**Total**	**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
35	Residential	R			3,162,096	3,160,810			1,286			0
36	Commercial	C			2,537,178	45,898	1,184,598	1,287,494	19,188			
37	Industrial	I			1,797,335		118,065	1,068,984	1,988		608,298	0
38	JSTN SL	J			70,446					70,446		
39	Other SL	S			22,555					22,555		
40	Municipal	M			393,681		45,863	345,983	1,835			
41	Other PA	P			305,378		48,897	255,427	1,054			
42	Expansion	E			0							0
43					8,288,669	3,206,708	1,397,423	2,957,888	25,351	93,001	608,298	0
44					*8,288,669*							
45	**2015 FAC**				**Total**	**SC-1**	**SC-2**	**SC-3**	**SC-4**	**SC-5**	**SC-6**	**Expan**
46	Residential	R			2,973,074	2,971,858			1,216			0
47	Commercial	C			2,396,175	43,154	1,132,578	1,202,304	18,139			
48	Industrial	I			1,839,843		112,880	998,252	1,879		726,831	0
49	JSTN SL	J			66,693					66,693		
50	Other SL	S			21,353					21,353		
51	Municipal	M			368,674		43,849	323,090	1,735			
52	Other PA	P			286,272		46,750	238,526	996			
53	Expansion	E			0							0
54					7,952,084	3,015,012	1,336,057	2,762,172	23,964	88,047	726,831	0
55												
56	2015 kWh for FAC				443,078,752	167,992,187	74,443,191	153,904,299	1,335,264	4,905,838	40,497,973	
57	% kWh				100.00%	37.91%	16.80%	34.74%	0.30%	1.11%	9.14%	0.00%
58	2015 FAC				7,952,084	3,015,012	1,336,057	2,762,172	23,964	88,047	726,831	0
59	2015 FAC / 2014 FAC				0.9594	0.9402	0.9561	0.9338	0.9453	0.9467	1.1949	

Received: 03/27/2015

Exh 15E

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical FAC Revenue
By SC Rate and Customer Type

Exhibit 15E

						August	September	October	November	December
Line	**2014 FAC**	**Cust**	**SC**	**RR**	**Total**	**8**	**9**	**10**	**11**	**12**
1	Residential	R	1	R-1	3,160,810	167,370	174,320	234,335	232,356	367,262
2	Commercial	C	1	C-1	45,898	3,235	3,230	4,210	3,749	4,699
3	Commercial	C	2	C-2	1,184,598	88,694	86,863	110,672	98,203	113,604
4	Industrial	I	2	I-2	118,065	9,365	8,379	13,059	10,713	11,250
5	Municipal	M	2	M-2	45,863	3,986	4,146	4,953	3,822	3,822
6	Public Authority	P	2	P-2	48,897	3,139	3,159	4,896	4,202	5,381
7	Commercial	C	3	C-3	1,287,494	112,806	107,798	139,259	112,055	114,529
8	Industrial	I	3	I-3	1,068,984	88,441	88,398	115,686	98,406	98,909
9	Municipal	M	3	M-3	345,983	24,370	23,423	33,373	29,645	32,902
10	Public Authority	P	3	P-3	255,427	18,400	19,297	26,391	22,996	25,100
11	Residential	R	4	R-4	1,286	88	94	149	135	153
12	Commercial	C	4	C-4	19,188	1,236	1,396	2,114	2,000	2,262
13	Industrial	I	4	I-4	1,988	135	128	237	164	210
14	Municipal	M	4	M-4	1,835	123	129	203	190	214
15	Public Authority	P	4	P-4	1,054	70	76	120	112	126
16	JSTN SL	J	5	J-5	70,446	4,905	5,032	8,139	7,477	8,475
17	Other SL	S	5	S-5	22,555	1,564	1,605	2,595	2,383	2,705
18	Industrial	I	6	I-6	608,298	47,454	44,342	76,828	58,361	47,328
19	Residential	R	7	R-7	0					
20	Industrial	I	7	I-7	0					
21	Expansion Power	E	7	E-7	0					
22					8,288,669	575,381	571,815	777,219	686,969	838,931

Received: 03/27/2015

Exh 15E

Exhibit 15E

Jamestown Board of Public Utilities
Electric Department Mini Rate Case 2015
Historical FAC Revenue
By SC Rate and Customer Type

Line	2014 FAC	Cust	SC	RR	Total	August 8	September 9	October 10	November 11	December 12
23	**2014 FAC**									
24	SC 1 Total		1		3,206,708	170,605	177,550	238,545	236,105	371,961
25	SC 2 Total		2		1,397,423	105,184	102,547	133,580	116,940	134,057
26	SC 3 Total		3		2,957,888	244,017	238,916	314,709	263,102	271,440
27	SC 4 Total		4		25,351	1,652	1,823	2,823	2,601	2,965
28	SC 5 Total		5		93,001	6,469	6,637	10,734	9,860	11,180
29	SC 6 Total		6		608,298	47,454	44,342	76,828	58,361	47,328
30	SC 7 Total		7		0	0	0	0	0	0
31					8,288,669	575,381	571,815	777,219	686,969	838,931
32	*Check*				*0*	*0*	*0*	*0*	*0*	*0*
33										
34	**2014 FAC**				**Total**					
35	Residential	R			3,162,096					
36	Commercial	C			2,537,178					
37	Industrial	I			1,797,335					
38	JSTN SL	J			70,446					
39	Other SL	S			22,555					
40	Municipal	M			393,681					
41	Other PA	P			305,378					
42	Expansion	E			0					
43					8,288,669					
44					*8,288,669*					
45	**2015 FAC**				**Total**					
46	Residential	R			2,973,074					
47	Commercial	C			2,396,175					
48	Industrial	I			1,839,843					
49	JSTN SL	J			66,693					
50	Other SL	S			21,353					
51	Municipal	M			368,674					
52	Other PA	P			286,272					
53	Expansion	E			0					
54					7,952,084					
55										
56	2015 kWh for FAC				443,078,752					
57	% kWh				100.00%					
58	2015 FAC				7,952,084					
59	2015 FAC / 2014 FAC				0.9594					

Received: 03/27/2015

Exh 15F

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Residential Data

Exhibit 15F

Line	CalYr	Month	Mth-Yr	kWh per Customer	CDD	HDD	Employment	Shoulder
			Lag:		0	0	0	
[redacted]								
1	2005	January	2005-01	1,093	0	7,218	34	0
2	2005	February	2005-02	1,069	0	6,194	37	0
3	2005	March	2005-03	1,039	0	6,425	38	1
4	2005	April	2005-04	671	0	3,072	45	1
5	2005	May	2005-05	585	0	2,377	49	1
6	2005	June	2005-06	664	753	365	50	0
7	2005	July	2005-07	675	1,016	40	40	0
8	2005	August	2005-08	608	748	99	43	0
9	2005	September	2005-09	531	129	495	51	0
10	2005	October	2005-10	737	9	2,497	55	0
11	2005	November	2005-11	982	0	3,835	56	0
12	2005	December	2005-12	1,172	0	6,890	55	0
13	2006	January	2006-01	1,082	0	5,372	34	0
14	2006	February	2006-02	1,113	0	6,048	37	0
15	2006	March	2006-03	947	0	5,740	40	1
16	2006	April	2006-04	689	0	3,001	44	1
17	2006	May	2006-05	572	124	1,761	50	1
18	2006	June	2006-06	614	321	534	52	0
19	2006	July	2006-07	712	947	63	41	0
20	2006	August	2006-08	607	639	181	44	0
21	2006	September	2006-09	637	9	1,076	47	0
22	2006	October	2006-10	825	0	3,177	48	0
23	2006	November	2006-11	911	0	3,690	54	0
24	2006	December	2006-12	1,020	0	4,967	56	0
25	2007	January	2007-01	1,258	0	6,120	34	0
26	2007	February	2007-02	1,212	0	7,764	37	0
27	2007	March	2007-03	1,007	0	5,429	41	1
28	2007	April	2007-04	725	0	3,920	40	1
29	2007	May	2007-05	615	130	1,483	50	1
30	2007	June	2007-06	590	431	435	51	0
31	2007	July	2007-07	620	364	354	42	0
32	2007	August	2007-08	632	698	197	45	0
33	2007	September	2007-09	562	280	768	50	0
34	2007	October	2007-10	713	146	1,637	57	0
35	2007	November	2007-11	1,019	0	4,480	58	0
36	2007	December	2007-12	1,143	0	6,193	58	0
37	2008	January	2008-01	1,333	0	6,465	38	0
38	2008	February	2008-02	1,100	0	6,682	41	0
39	2008	March	2008-03	1,041	0	6,050	42	1
40	2008	April	2008-04	653	0	2,651	49	1
41	2008	May	2008-05	619	0	2,544	56	1
42	2008	June	2008-06	624	624	338	58	0
43	2008	July	2008-07	683	721	84	50	0
44	2008	August	2008-08	571	274	308	52	0
45	2008	September	2008-09	569	201	823	56	0
46	2008	October	2008-10	728	0	3,152	61	0
47	2008	November	2008-11	1,012	0	4,718	58	0
48	2008	December	2008-12	1,320	0	6,219	56	0
49	2009	January	2009-01	1,392	0	8,253	31	0
50	2009	February	2009-02	1,176	0	6,219	32	0
51	2009	March	2009-03	906	0	5,155	32	1
52	2009	April	2009-04	700	49	3,187	34	1
53	2009	May	2009-05	600	24	1,562	40	1
54	2009	June	2009-06	548	135	639	40	0
55	2009	July	2009-07	586	160	402	35	0
56	2009	August	2009-08	600	670	186	36	0
57	2009	September	2009-09	577	55	878	39	0
58	2009	October	2009-10	792	0	3,149	44	0

Received: 03/27/2015

Exh 15F

Exhibit 15F

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Residential Data

Line	CalYr	Month	Mth-Yr	kWh per Customer	CDD	HDD	Employment	Shoulder
			Lag:		0	0	0	
59	2009	November	2009-11	894	0	3,673	44	0
60	2009	December	2009-12	1,506	0	6,526	42	0
61	2010	January	2010-01	1,065	0	7,261	24	0
62	2010	February	2010-02	1,159	0	6,726	26	0
63	2010	March	2010-03	858	0	2,813	29	1
64	2010	April	2010-04	713	0	2,702	36	1
65	2010	May	2010-05	612	108	871	42	1
66	2010	June	2010-06	645	288	108	42	0
67	2010	July	2010-07	702	1,110	156	32	0
68	2010	August	2010-08	644	380	41	35	0
69	2010	September	2010-09	574	277	1,094	40	0
70	2010	October	2010-10	727	0	2,771	48	0
71	2010	November	2010-11	982	0	4,303	48	0
72	2010	December	2010-12	1,203	0	7,244	48	0
73	2011	January	2011-01	1,382	0	7,669	30	0
74	2011	February	2011-02	1,147	0	6,540	32	0
75	2011	March	2011-03	951	0	5,730	33	1
76	2011	April	2011-04	853	9	3,252	41	1
77	2011	May	2011-05	595	194	1,293	45	1
78	2011	June	2011-06	606	501	355	48	0
79	2011	July	2011-07	685	1,140	32	39	0
80	2011	August	2011-08	627	650	123	41	0
81	2011	September	2011-09	571	341	604	49	0
82	2011	October	2011-10	710	0	2,818	51	0
83	2011	November	2011-11	892	0	3,532	52	0
84	2011	December	2011-12	1,099	0	5,408	52	0
85	2012	January	2012-01	1,206	0	6,662	33	0
86	2012	February	2012-02	1,057	0	5,373	38	0
87	2012	March	2012-03	765	0	3,323	40	1
88	2012	April	2012-04	719	0	3,645	42	1
89	2012	May	2012-05	565	271	917	49	1
90	2012	June	2012-06	631	426	533	51	0
91	2012	July	2012-07	702	1,104	11	42	0
92	2012	August	2012-08	615	454	197	45	0
93	2012	September	2012-09	556	311	1,148	49	0
94	2012	October	2012-10	724	0	2,652	54	0
95	2012	November	2012-11	919	0	4,648	54	0
96	2012	December	2012-12	1,086	0	5,123	54	0
97	2013	January	2013-01	1,210	0	6,463	35	0
98	2013	February	2013-02	1,183	0	6,461	38	0
99	2013	March	2013-03	1,072	0	6,031	41	1
100	2013	April	2013-04	808	20	3,351	44	1
101	2013	May	2013-05	634	215	1,438	50	1
102	2013	June	2013-06	619	417	481	51	0
103	2013	July	2013-07	651	1,060	133	46	0
104	2013	August	2013-08	589	424	280	47	0
105	2013	September	2013-09	570	272	1,272	52	0
106	2013	October	2013-10	666	69	2,311	59	0
107	2013	November	2013-11	1,088	0	4,910	59	0
108	2013	December	2013-12	1,163	0	6,359	54	0
109	2014	January	2014-01	1,404	0	8,293	39	0
110	2014	February	2014-02	1,386	0	7,449	43	0
111	2014	March	2014-03	1,027	0	6,805	44	1
112	2014	April	2014-04	794	6	3,327	48	1
113	2014	May	2014-05	613	144	1,599	54	1
114	2014	June	2014-06	590	484	337	58	0
115	2014	July	2014-07	569	503	335	51	0
116	2014	August	2014-08	608	353	293	52	0

Received: 03/27/2015

Exh 15F

Exhibit 15F

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Residential Data

Line	CalYr	Month	Mth-Yr	kWh per Customer	CDD	HDD	Employment	Shoulder
			Lag:		0	0	0	
[redacted]								
117	2014	September	2014-09	587	212	922	54	0
118	2014	October	2014-10	684	3	2,426	59	0
119	2014	November	2014-11	1,056	0	4,828	60	0
120	2014	December	2014-12	1,127	0	5,439	58	0
121	[redacted]							
122	10			100,428	21,403	382,981	5,436	30
123								

January	10	1,242	0	6,978
February	10	1,160	0	6,546
March	10	961	0	5,350
April	10	733	8	3,211
May	10	601	121	1,585
June	10	613	438	413
July	10	659	813	161
August	10	610	529	191
September	10	573	209	908
October	10	731	23	2,659
November	10	975	0	4,262
December	10	1,184	0	6,037
	120	10,043	2,140	38,298

Received: 03/27/2015

Exh 15G

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Residential Model

Exhibit 15G

Line		
1	*Regression Statistics*	
2	Multiple R	0.9642
3	R Square	0.9297
4	Adjusted R Square	0.9273
5	Standard Error	68.5525
6	Observations	120
7		

Line		*Coefficients*	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
9	Intercept	477.980	49.841	9.590	2.33.E-16	379.254	576.706	379.254	576.706
10	CDD	0.182	0.034	5.342	4.69.E-07	0.114	0.249	0.114	0.249
11	HDD	0.108	0.004	27.912	4.86.E-53	0.100	0.115	0.100	0.115
12	Employment	0.121	0.833	0.146	8.84.E-01	(1.530)	1.772	(1.530)	1.772
13	Shoulder	(90.051)	15.968	(5.640)	1.24.E-07	(121.680)	(58.422)	(121.680)	(58.422)
14									

Line						**Normal kWh FY2015**					
16				58		477.980	0.182	0.108	0.121	(90.051)	
17	**Month**	**Normal CDD**	**Normal HDD**	**Employ-ment**	**Shoulder**	**Base**	**CDD**	**HDD**	**Employ-ment**	**Shoulder**	**Total per Customer**
18	January	0	6,978	58	0	478	0	751	7	0	1,236
19	February	0	6,546	58	0	478	0	705	7	0	1,190
20	March	0	5,350	58	1	478	0	576	7	(90)	971
21	April	8	3,211	58	1	478	2	346	7	(90)	742
22	May	121	1,585	58	1	478	22	171	7	(90)	588
23	June	438	413	58	0	478	80	44	7	0	609
24	July	813	161	58	0	478	148	17	7	0	650
25	August	529	191	58	0	478	96	21	7	0	602
26	September	209	908	58	0	478	38	98	7	0	621
27	October	23	2,659	58	0	478	4	286	7	0	775
28	November	0	4,262	58	0	478	0	459	7	0	944
29	December	0	6,037	58	0	478	0	650	7	0	1,135
30		2,140	38,298			5,736	389	4,122	85	(270)	10,062
31						Average customers 2015					16,458
32						**Normal Residential kWh 2015**					**165,598,030**
33						Actual Residential kWh 2014					172,675,240
34						Change in Residential kWh				To Exh 15A	(4.10%)

Received: 03/27/2015

Exh 15H

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Commercial Data

Exhibit 15H

Line	CalYr	Month	Mth-Yr	MWh	CDD	CDD Lag	CDD Avg	HDD	Dummy1	Summer	Jan Dec	Post 2008
			Lag:		0	1		0				
1	2005	January	2005-01	12,078	0	0	0	7,218	0	0	1	0
2	2005	February	2005-02	12,443	0	0	0	6,194	0	0	0	0
3	2005	March	2005-03	11,648	0	0	0	6,425	0	0	0	0
4	2005	April	2005-04	11,495	0	0	0	3,072	0	0	0	0
5	2005	May	2005-05	12,255	0	0	0	2,377	0	0	0	0
6	2005	June	2005-06	13,157	753	0	377	365	0	1	0	0
7	2005	July	2005-07	12,321	1,016	753	885	40	0	1	0	0
8	2005	August	2005-08	13,175	748	1,016	882	99	0	1	0	0
9	2005	September	2005-09	12,815	129	748	439	495	0	0	0	0
10	2005	October	2005-10	10,796	9	129	69	2,497	0	0	0	0
11	2005	November	2005-11	12,121	0	9	5	3,835	0	0	0	0
12	2005	December	2005-12	13,176	0	0	0	6,890	0	0	1	0
13	2006	January	2006-01	11,760	0	0	0	5,372	0	0	1	0
14	2006	February	2006-02	11,605	0	0	0	6,048	0	0	0	0
15	2006	March	2006-03	11,820	0	0	0	5,740	0	0	0	0
16	2006	April	2006-04	10,786	0	0	0	3,001	0	0	0	0
17	2006	May	2006-05	11,632	124	0	62	1,761	0	0	0	0
18	2006	June	2006-06	13,134	321	124	223	534	0	1	0	0
19	2006	July	2006-07	12,995	947	321	634	63	0	1	0	0
20	2006	August	2006-08	13,829	639	947	793	181	0	1	0	0
21	2006	September	2006-09	12,173	9	639	324	1,076	0	0	0	0
22	2006	October	2006-10	13,878	0	9	5	3,177	1	0	0	0
23	2006	November	2006-11	11,337	0	0	0	3,690	0	0	0	0
24	2006	December	2006-12	12,356	0	0	0	4,967	0	0	1	0
25	2007	January	2007-01	13,325	0	0	0	6,120	0	0	1	0
26	2007	February	2007-02	12,202	0	0	0	7,764	0	0	0	0
27	2007	March	2007-03	11,588	0	0	0	5,429	0	0	0	0
28	2007	April	2007-04	10,930	0	0	0	3,920	0	0	0	0
29	2007	May	2007-05	12,473	130	0	65	1,483	0	0	0	0
30	2007	June	2007-06	11,291	431	130	281	435	0	1	0	0
31	2007	July	2007-07	13,591	364	431	398	354	0	1	0	0
32	2007	August	2007-08	12,857	698	364	531	197	0	1	0	0
33	2007	September	2007-09	11,370	280	698	489	768	0	0	0	0
34	2007	October	2007-10	12,558	146	280	213	1,637	0	0	0	0
35	2007	November	2007-11	11,351	0	146	73	4,480	0	0	0	0
36	2007	December	2007-12	12,140	0	0	0	6,193	0	0	1	0
37	2008	January	2008-01	13,592	0	0	0	6,465	0	0	1	0
38	2008	February	2008-02	11,780	0	0	0	6,682	0	0	0	0
39	2008	March	2008-03	11,696	0	0	0	6,050	0	0	0	0
40	2008	April	2008-04	10,537	0	0	0	2,651	0	0	0	0
41	2008	May	2008-05	10,639	0	0	0	2,544	0	0	0	0
42	2008	June	2008-06	12,928	624	0	312	338	0	1	0	0
43	2008	July	2008-07	13,810	721	624	673	84	0	1	0	0
44	2008	August	2008-08	12,639	274	721	498	308	0	1	0	0
45	2008	September	2008-09	11,433	201	274	238	823	0	0	0	0
46	2008	October	2008-10	10,182	0	201	101	3,152	0	0	0	0
47	2008	November	2008-11	11,181	0	0	0	4,718	0	0	0	0
48	2008	December	2008-12	13,504	0	0	0	6,219	0	0	1	0
49	2009	January	2009-01	13,054	0	0	0	8,253	0	0	1	1
50	2009	February	2009-02	11,341	0	0	0	6,219	0	0	0	1
51	2009	March	2009-03	10,494	0	0	0	5,155	0	0	0	1
52	2009	April	2009-04	9,943	49	0	25	3,187	0	0	0	1
53	2009	May	2009-05	11,011	24	49	37	1,562	0	0	0	1
54	2009	June	2009-06	10,873	135	24	80	639	0	1	0	1
55	2009	July	2009-07	10,661	160	135	148	402	0	1	0	1
56	2009	August	2009-08	11,935	670	160	415	186	0	1	0	1
57	2009	September	2009-09	11,545	55	670	363	878	0	0	0	1
58	2009	October	2009-10	10,099	0	55	28	3,149	0	0	0	1

Received: 03/27/2015

Exh 15H

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Commercial Data

Exhibit 15H

Line	CalYr	Month	Mth-Yr	MWh	CDD	CDD Lag	CDD Avg	HDD	Dummy1	Summer	Jan Dec	Post 2008
				Lag:	0	1		0				
59	2009	November	2009-11	9,561	0	0	0	3,673	0	0	0	1
60	2009	December	2009-12	14,469	0	0	0	6,526	0	0	1	1
61	2010	January	2010-01	11,081	0	0	0	7,261	0	0	1	1
62	2010	February	2010-02	11,289	0	0	0	6,726	0	0	0	1
63	2010	March	2010-03	9,979	0	0	0	2,813	0	0	0	1
64	2010	April	2010-04	9,767	0	0	0	2,702	0	0	0	1
65	2010	May	2010-05	10,188	108	0	54	871	0	0	0	1
66	2010	June	2010-06	11,922	288	108	198	108	0	1	0	1
67	2010	July	2010-07	11,696	1,110	288	699	156	0	1	0	1
68	2010	August	2010-08	12,214	380	1,110	745	41	0	1	0	1
69	2010	September	2010-09	10,521	277	380	329	1,094	0	0	0	1
70	2010	October	2010-10	10,162	0	277	139	2,771	0	0	0	1
71	2010	November	2010-11	10,455	0	0	0	4,303	0	0	0	1
72	2010	December	2010-12	12,308	0	0	0	7,244	0	0	1	1
73	2011	January	2011-01	12,627	0	0	0	7,669	0	0	1	1
74	2011	February	2011-02	11,281	0	0	0	6,540	0	0	0	1
75	2011	March	2011-03	10,244	0	0	0	5,730	0	0	0	1
76	2011	April	2011-04	11,875	9	0	5	3,252	0	0	0	1
77	2011	May	2011-05	10,211	194	9	102	1,293	0	0	0	1
78	2011	June	2011-06	13,464	501	194	348	355	0	1	0	1
79	2011	July	2011-07	11,299	1,140	501	821	32	0	1	0	1
80	2011	August	2011-08	11,299	650	1,140	895	123	0	1	0	1
81	2011	September	2011-09	12,380	341	650	496	604	0	0	0	1
82	2011	October	2011-10	10,556	0	341	171	2,818	0	0	0	1
83	2011	November	2011-11	11,206	0	0	0	3,532	0	0	0	1
84	2011	December	2011-12	11,023	0	0	0	5,408	0	0	1	1
85	2012	January	2012-01	12,115	0	0	0	6,662	0	0	1	1
86	2012	February	2012-02	11,500	0	0	0	5,373	0	0	0	1
87	2012	March	2012-03	10,901	0	0	0	3,323	0	0	0	1
88	2012	April	2012-04	10,142	0	0	0	3,645	0	0	0	1
89	2012	May	2012-05	10,788	271	0	136	917	0	0	0	1
90	2012	June	2012-06	11,722	426	271	349	533	0	1	0	1
91	2012	July	2012-07	12,778	1,104	426	765	11	0	1	0	1
92	2012	August	2012-08	12,086	454	1,104	779	197	0	1	0	1
93	2012	September	2012-09	10,632	311	454	383	1,148	0	0	0	1
94	2012	October	2012-10	10,521	0	311	156	2,652	0	0	0	1
95	2012	November	2012-11	10,919	0	0	0	4,648	0	0	0	1
96	2012	December	2012-12	11,432	0	0	0	5,123	0	0	1	1
97	2013	January	2013-01	12,038	0	0	0	6,463	0	0	1	1
98	2013	February	2013-02	11,416	0	0	0	6,461	0	0	0	1
99	2013	March	2013-03	11,175	0	0	0	6,031	0	0	0	1
100	2013	April	2013-04	10,458	20	0	10	3,351	0	0	0	1
101	2013	May	2013-05	10,813	215	20	118	1,438	0	0	0	1
102	2013	June	2013-06	11,243	417	215	316	481	0	1	0	1
103	2013	July	2013-07	12,305	1,060	417	739	133	0	1	0	1
104	2013	August	2013-08	11,580	424	1,060	742	280	0	1	0	1
105	2013	September	2013-09	10,753	272	424	348	1,272	0	0	0	1
106	2013	October	2013-10	10,646	69	272	171	2,311	0	0	0	1
107	2013	November	2013-11	11,256	0	69	35	4,910	0	0	0	1
108	2013	December	2013-12	11,849	0	0	0	6,359	0	0	1	1
109	2014	January	2014-01	12,574	0	0	0	8,293	0	0	1	1
110	2014	February	2014-02	11,946	0	0	0	7,449	0	0	0	1
111	2014	March	2014-03	11,166	0	0	0	6,805	0	0	0	1
112	2014	April	2014-04	10,404	6	0	3	3,327	0	0	0	1
113	2014	May	2014-05	10,447	144	6	75	1,599	0	0	0	1
114	2014	June	2014-06	11,095	484	144	314	337	0	1	0	1
115	2014	July	2014-07	11,500	503	484	494	335	0	1	0	1
116	2014	August	2014-08	11,427	353	503	428	293	0	1	0	1

Received: 03/27/2015

Exh 15H

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Commercial Data

Exhibit 15H

Line	CalYr	Month	Mth-Yr	MWh	CDD	CDD Lag	CDD Avg	HDD	Dummy1	Summer	Jan Dec	Post 2008
				Lag:	0	1		0				
117	2014	September	2014-09	10,558	212	353	283	922	0	0	0	1
118	2014	October	2014-10	10,480	3	212	108	2,426	0	0	0	1
119	2014	November	2014-11	11,126	0	3	2	4,828	0	0	0	1
120	2014	December	2014-12	11,486	0	0	0	5,439	0	0	1	1
121												
122	10			1,393,692	21,403	21,403	21,403	382,981	1	30	20	72
123				71.455%	9.947%	4.668%	8.946%	0.072%	4.108%	11.966%	11.767%	19.980%

Month		MWh	CDD	CDD Lag	CDD Avg	HDD
January	10	12,424	0	0	0	6,978
February	10	11,680	0	0	0	6,546
March	10	11,071	0	0	0	5,350
April	10	10,634	8	0	4	3,211
May	10	11,046	121	8	65	1,585
June	10	12,083	438	121	280	413
July	10	12,296	813	438	625	161
August	10	12,304	529	813	671	191
September	10	11,418	209	529	369	908
October	10	10,988	23	209	116	2,659
November	10	11,051	0	23	11	4,262
December	10	12,374	0	0	0	6,037
	120	139,369	2,140	2,140	2,140	38,298

Received: 03/27/2015

Exh 15I

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Commercial Model

Exhibit 15I

Line	*Regression Statistics*	
1		
2	Multiple R	0.7843
3	R Square	0.6152
4	Adjusted R Square	0.5947
5	Standard Error	654.4923
6	Observations	120
7		

Line		*Coefficients*	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
8									
9	Intercept	11,000	201.846	54.498	5.68.E-83	10,600.325	11,400.111	10,600.325	11,400.111
10	CDD Avg	1.537	0.427	3.600	4.75.E-04	0.691	2.383	0.691	2.383
11	HDD	0.142	0.043	3.301	1.29.E-03	0.057	0.227	0.057	0.227
12	Dummy1	2,421	664.790	3.642	4.10.E-04	1,103.815	3,737.954	1,103.815	3,737.954
13	Summer	912	228.252	3.996	1.15.E-04	459.928	1,364.344	459.928	1,364.344
14	Jan Dec	1,006	203.400	4.945	2.67.E-06	602.770	1,408.716	602.770	1,408.716
15	Post 2008	(880)	122.752	(7.168)	8.35.E-11	(1,123.125)	(636.736)	(1,123.125)	(636.736)

Line	Month	Normal CDD Avg	Normal HDD	Summer	Base	CDD Avg	HDD	Summer	Jan Dec	Post 2008	Total kWh
16											
17					**Normal kWh FY2015**						
18					11,000	1.537	0.142	912	1,006	(880)	
19											
20	January	0	6,978	0	11,000	0	988	0	1,006	(880)	12,114
21	February	0	6,546	0	11,000	0	927	0		(880)	11,047
22	March	0	5,350	0	11,000	0	758	0		(880)	10,878
23	April	4	3,211	0	11,000	6	455	0		(880)	10,581
24	May	65	1,585	0	11,000	99	224	0		(880)	10,444
25	June	280	413	1	11,000	430	58	912		(880)	11,520
26	July	625	161	1	11,000	961	23	912		(880)	12,016
27	August	671	191	1	11,000	1,031	27	912		(880)	12,090
28	September	369	908	0	11,000	567	129	0		(880)	10,816
29	October	116	2,659	0	11,000	178	377	0		(880)	10,675
30	November	11	4,262	0	11,000	17	603	0		(880)	10,741
31	December	0	6,037	0	11,000	0	855	0	1,006	(880)	11,981
32		2,140	38,298		132,003	3,289	5,423	2,736	2,011	(10,559)	134,903
33					**Normal Commercial kWh 2015**						**134,903,430**
34					Actual Commercial kWh 2014						134,572,021
35					Change in Commercial kWh					To Exh 15A	0.25%
36											

Received: 03/27/2015

Exh 15J

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Industrial Data

Exhibit 15J

Lag: 1

Line	CalYr	Month	Mth-Yr	MWh	CDD Lag	Jan	Time	Post 2008
1	2005	January	2005-01	13,599	0	1	1	0
2	2005	February	2005-02	14,220	0	0	2	0
3	2005	March	2005-03	13,021	0	0	3	0
4	2005	April	2005-04	13,963	0	0	4	0
5	2005	May	2005-05	13,546	0	0	5	0
6	2005	June	2005-06	13,482	0	0	6	0
7	2005	July	2005-07	12,309	753	0	7	0
8	2005	August	2005-08	11,319	1,016	0	8	0
9	2005	September	2005-09	14,387	748	0	9	0
10	2005	October	2005-10	12,734	129	0	10	0
11	2005	November	2005-11	13,290	9	0	11	0
12	2005	December	2005-12	13,042	0	0	12	0
13	2006	January	2006-01	12,885	0	1	13	0
14	2006	February	2006-02	12,310	0	0	14	0
15	2006	March	2006-03	13,408	0	0	15	0
16	2006	April	2006-04	11,916	0	0	16	0
17	2006	May	2006-05	12,529	0	0	17	0
18	2006	June	2006-06	12,609	124	0	18	0
19	2006	July	2006-07	11,408	321	0	19	0
20	2006	August	2006-08	13,886	947	0	20	0
21	2006	September	2006-09	12,307	639	0	21	0
22	2006	October	2006-10	13,477	9	0	22	0
23	2006	November	2006-11	11,177	0	0	23	0
24	2006	December	2006-12	12,013	0	0	24	0
25	2007	January	2007-01	13,446	0	1	25	0
26	2007	February	2007-02	12,074	0	0	26	0
27	2007	March	2007-03	12,167	0	0	27	0
28	2007	April	2007-04	11,513	0	0	28	0
29	2007	May	2007-05	13,056	0	0	29	0
30	2007	June	2007-06	10,754	130	0	30	0
31	2007	July	2007-07	12,298	431	0	31	0
32	2007	August	2007-08	11,976	364	0	32	0
33	2007	September	2007-09	11,856	698	0	33	0
34	2007	October	2007-10	11,521	280	0	34	0
35	2007	November	2007-11	9,760	146	0	35	0
36	2007	December	2007-12	10,622	0	0	36	0
37	2008	January	2008-01	12,292	0	1	37	0
38	2008	February	2008-02	10,800	0	0	38	0
39	2008	March	2008-03	11,392	0	0	39	0
40	2008	April	2008-04	10,464	0	0	40	0
41	2008	May	2008-05	10,236	0	0	41	0
42	2008	June	2008-06	11,481	0	0	42	0
43	2008	July	2008-07	11,688	624	0	43	0
44	2008	August	2008-08	11,920	721	0	44	0
45	2008	September	2008-09	10,708	274	0	45	0
46	2008	October	2008-10	10,697	201	0	46	0
47	2008	November	2008-11	9,659	0	0	47	0
48	2008	December	2008-12	9,724	0	0	48	0
49	2009	January	2009-01	10,368	0	1	49	1
50	2009	February	2009-02	9,503	0	0	50	1
51	2009	March	2009-03	9,135	0	0	51	1
52	2009	April	2009-04	8,124	0	0	52	1
53	2009	May	2009-05	8,574	49	0	53	1
54	2009	June	2009-06	7,996	24	0	54	1
55	2009	July	2009-07	7,520	135	0	55	1
56	2009	August	2009-08	8,684	160	0	56	1
57	2009	September	2009-09	8,956	670	0	57	1
58	2009	October	2009-10	7,204	55	0	58	1

Received: 03/27/2015

Exh 15J

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Industrial Data
Lag: 1

Exhibit 15J

Line	CalYr	Month	Mth-Yr	MWh	CDD Lag	Jan	Time	Post 2008
59	2009	November	2009-11	8,383	0	0	59	1
60	2009	December	2009-12	8,636	0	0	60	1
61	2010	January	2010-01	7,790	0	1	61	1
62	2010	February	2010-02	8,751	0	0	62	1
63	2010	March	2010-03	9,824	0	0	63	1
64	2010	April	2010-04	8,372	0	0	64	1
65	2010	May	2010-05	8,896	0	0	65	1
66	2010	June	2010-06	10,585	108	0	66	1
67	2010	July	2010-07	8,387	288	0	67	1
68	2010	August	2010-08	11,236	1,110	0	68	1
69	2010	September	2010-09	9,660	380	0	69	1
70	2010	October	2010-10	10,169	277	0	70	1
71	2010	November	2010-11	8,941	0	0	71	1
72	2010	December	2010-12	9,672	0	0	72	1
73	2011	January	2011-01	9,976	0	1	73	1
74	2011	February	2011-02	8,867	0	0	74	1
75	2011	March	2011-03	9,568	0	0	75	1
76	2011	April	2011-04	9,817	0	0	76	1
77	2011	May	2011-05	7,545	9	0	77	1
78	2011	June	2011-06	11,917	194	0	78	1
79	2011	July	2011-07	10,208	501	0	79	1
80	2011	August	2011-08	9,993	1,140	0	80	1
81	2011	September	2011-09	10,540	650	0	81	1
82	2011	October	2011-10	10,022	341	0	82	1
83	2011	November	2011-11	8,803	0	0	83	1
84	2011	December	2011-12	8,355	0	0	84	1
85	2012	January	2012-01	9,279	0	1	85	1
86	2012	February	2012-02	9,073	0	0	86	1
87	2012	March	2012-03	9,487	0	0	87	1
88	2012	April	2012-04	8,642	0	0	88	1
89	2012	May	2012-05	9,176	0	0	89	1
90	2012	June	2012-06	8,837	271	0	90	1
91	2012	July	2012-07	9,923	426	0	91	1
92	2012	August	2012-08	9,619	1,104	0	92	1
93	2012	September	2012-09	9,167	454	0	93	1
94	2012	October	2012-10	9,364	311	0	94	1
95	2012	November	2012-11	8,718	0	0	95	1
96	2012	December	2012-12	8,105	0	0	96	1
97	2013	January	2013-01	9,315	0	1	97	1
98	2013	February	2013-02	9,119	0	0	98	1
99	2013	March	2013-03	8,848	0	0	99	1
100	2013	April	2013-04	9,230	0	0	100	1
101	2013	May	2013-05	9,516	20	0	101	1
102	2013	June	2013-06	9,379	215	0	102	1
103	2013	July	2013-07	8,807	417	0	103	1
104	2013	August	2013-08	9,200	1,060	0	104	1
105	2013	September	2013-09	8,220	424	0	105	1
106	2013	October	2013-10	9,546	272	0	106	1
107	2013	November	2013-11	8,572	69	0	107	1
108	2013	December	2013-12	8,136	0	0	108	1
109	2014	January	2014-01	9,268	0	1	109	1
110	2014	February	2014-02	8,743	0	0	110	1
111	2014	March	2014-03	8,737	0	0	111	1
112	2014	April	2014-04	8,192	0	0	112	1
113	2014	May	2014-05	7,668	6	0	113	1
114	2014	June	2014-06	8,684	144	0	114	1
115	2014	July	2014-07	9,208	484	0	115	1
116	2014	August	2014-08	9,439	503	0	116	1

Received: 03/27/2015

Exh 15J

Exhibit 15J

Jamestown BPU
Electric Sales Forecast
Electric Sales Forecast- Industrial Data

Lag: 1

Line	CalYr	Month	Mth-Yr	MWh	CDD Lag	Jan	Time	Post 2008
[redacted]								
117	2014	September	2014-09	8,897	353	0	117	1
118	2014	October	2014-10	8,336	212	0	118	1
119	2014	November	2014-11	8,025	3	0	119	1
120	2014	December	2014-12	7,676	0	0	120	1
121	[redacted]							
122	10			1,232,069	21,403	10	7,260	72
123				135.901%	1.634%	0.854%	64.833%	68.580%

January	10	10,822	0
February	10	10,346	0
March	10	10,559	0
April	10	10,023	0
May	10	10,074	8
June	10	10,572	121
July	10	10,176	438
August	10	10,727	813
September	10	10,470	529
October	10	10,307	209
November	10	9,533	23
December	10	9,598	0
	120	123,207	2,140

Received: 03/27/2015

Exh 15K

Jamestown BPU **Exhibit 15K**

Electric Sales Forecast

Electric Sales Forecast- Industrial Model

Line		
1	*Regression Statistics*	
2	Multiple R	0.8682
3	R Square	0.7537
4	Adjusted R Square	0.7451
5	Standard Error	917.5329
6	Observations	120
7		

Line		*Coefficients*	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
8									
9	Intercept	12,338	184.436	66.895	6.49.E-94	11,972.513	12,703.179	11,972.513	12,703.179
10	CDD Lag	1.007	0.296	3.400	9.28.E-04	0.421	1.594	0.421	1.594
11	Jan	685.541	309.453	2.215	2.87.E-02	72.574	1,298.507	72.574	1,298.507
12	Time	(19.256)	4.595	(4.191)	5.48.E-05	(28.358)	(10.154)	(28.358)	(10.154)
13	Post 2008	(1,904)	324.407	(5.869)	4.31.E-08	(2,546.661)	(1,261.486)	(2,546.661)	(1,261.486)
14									

Line				**Normal kWh FY2015**					
15									
16			120	12,338	1.007	685.541	(19.256)	(1,904)	
17	**Month**	**Normal CDD Lag**	**Time**	**Base**	**CDD Lag**	**Jan**	**Time**	**Post 2008**	**Total kWh**
18	January	0	121	12,338	0	686	(2,330)	(1,904)	8,789
19	February	0	122	12,338	0		(2,349)	(1,904)	8,085
20	March	0	123	12,338	0		(2,368)	(1,904)	8,065
21	April	0	124	12,338	0		(2,388)	(1,904)	8,046
22	May	8	125	12,338	8		(2,407)	(1,904)	8,035
23	June	121	126	12,338	122		(2,426)	(1,904)	8,129
24	July	438	127	12,338	441		(2,446)	(1,904)	8,430
25	August	813	128	12,338	819		(2,465)	(1,904)	8,788
26	September	529	129	12,338	533		(2,484)	(1,904)	8,483
27	October	209	130	12,338	210		(2,503)	(1,904)	8,141
28	November	23	131	12,338	23		(2,523)	(1,904)	7,934
29	December	0	132	12,338	0		(2,542)	(1,904)	7,892
30		2,140		148,054	2,156	686	(29,231)	(22,849)	98,817
31				**Normal Industrial kWh 2015**					**98,816,573**
32				Actual Industrial kWh 2014					103,343,264
33				Change in Industrial kWh				To Exh 15A	(4.38%)
34									