71 East Hwy 56
Beryl, UT 84714-5197
435-439-5311
Fax: 435-439-5352

0000104055

"The Power of Friendly Service"

ORIGINAL

RECEIVED
2009 OCT 20 P 3: 17
AZ CORP COMMISSION
DOCKET CONTROL

October 20, 2009

Delivered

Arizona Corporation Commission
Docket control
1200 W. Washington
Phoenix, Arizona 85007

Re: Time of Use and Smart Meter Infrastructure; Compliance Item to Decision No. 70696; Docket Nos. E-01891A-08-0061 and E-02044A-08-0061

Dear Sir/Madam:

In compliance with the requirements set forth in the first ordering paragraph at page 10 Decision No. 70696, please see the attached rate schedule concerning a residential Time of Use rate tariff and supporting data. It is Dixie-Escalante's recommendation based upon its analysis of this information that time of use rates should be offered only to its residential customers in Arizona and that our current TS1 metering system should not be upgraded. Pursuant to the fifth ordering paragraph of Decision No. 70696, Dixie-Escalante is providing draft copies of the proposed rate schedules with supporting data on or before October 20, 2009. Dixie Escalante also waives the 30 day review time,

Please contact me if you have any questions.

Very truly yours,
La Del Laub
LaDel Laub by mmG

Original and 15 copies filed this 20th day
of October, 2009 with Docket Control

Arizona Corporation Commission
DOCKETED
OCT 20 2009
DOCKETED BY

10593-1/2262095

DIXIE ESCALANTE RURAL ELECTRIC ASSOCIATION

BERYL, UTAH 84714

ARIZONA

RATE SCHEDULE A-TOU

RESIDENTIAL TIME OF USE SERVICE

AVAILABILITY

Service made available to Residential customers of the Cooperative under this rate schedule shall be single phase 120/240 volt for all home use subject to adequate capacity, and the rules and regulations of the Cooperative.

TYPE OF SERVICE

Single-phase 60 cycles, at available secondary voltage.

RATE SCHEDULE - STANDARD OFFER

Customer Charge:	$8.00	per month
Off-Peak Energy Charge:	$0.0334	per kWh
On-Peak Energy Charge:	$0.0843	per kWh

DEFINITION OF ON-PEAK

May 1 though September 30: For this rate schedule, on-peak hours are 10 A.M. to 11 P.M., every day, including weekends and holidays. All other hours are considered to be Off-Peak.

October 1 through April 30: For this rate schedule, on-peak hours are 6 A.M. to 11 P.M., every day, including weekends and holidays. All other hours are considered to be Off-Peak.

CONDITIONS OF SERVICE:

The consumer may choose to return to the Arizona Residential Service Rate at any time but will not be allowed to come back on Rate Schedule A-TOU for a period of at least 12 months.

Effective Date:

SUPPORT FOR ARIZONA RESIDENTIAL TOU RATE PROPOSAL:

1. The following excerpt from the April 14, 2009 report to Dixie Escalante explains the approach used in the rate design.

Time-of-Use Rates

Deseret G&T (DGT) is the primary power source for Dixie and DGT incremental demand and energy prices are the same throughout the year. There is no seasonal difference in the incremental prices. Therefore, there is no need for a difference in seasonal TOU rates. The only reason for seasonal differences is any difference in the peak period hours. There is no difference in incremental energy prices between peak and off peak hours. Therefore, the only difference between peak period and off peak costs is in demand costs.

The first step in designing TOU rates is to determine the peak versus off peak time periods, including hours of the day, days of the week and how the peak period varied over the months of the year. At the January 26, 2009 meeting in St. George (LaDel Laub, Mike Avant, Stan Chappell, Colin Jack & myself), it was agreed to review the past five years of DGT monthly power bills. It was felt that five years would give a good look at patterns, but that more years might not be relevant for today.

I reviewed the monthly DGT power bills for the past five years and tabulated the hour, date, and day of the week of each month's system peak demand. I summarized the range of days of the week and hours of the day that the peak occurred for each month of the year for DGT, Garkane Energy and for Dixie Escalante. This data is included in a spreadsheet file named "System Peak Times." I observed similar patterns for the system peak times in the winter months of October through April and also for the summer months of May through September. This is the same split between summer and winter that Rocky Mountain Power uses for its Utah TOU rates.

I further observed that the system peaks throughout the year occurred on every day of the week over the five year study period. For example, DGT had summer peaks on all days except Friday, while Dixie had summer peaks on all days except Saturday. DGT had winter peaks on all days except Saturday and Sunday, while Dixie had winter peaks on all days except Saturday. This would suggest Saturday could be off peak in the winter. However, I observed that Garkane had both summer and winter peaks on Saturday. My conclusion from this analysis is that to be conservative, all days of the week should be considered possible peak days for both summer and winter months.

The above mentioned tabulation of the range of peak hours for each month indicated that summer peaks occurred during the afternoon or evening. Winter peaks commonly occurred in the morning, with some in the evening. I obtained DGT's typical daily load shape (over 24 hours) for the above winter months and for the

summer months. This data is included in a spreadsheet named "DGT load shape". I graphed the hourly winter and summer load shapes to get a better feel for the shapes. I observed that the summer load shape is not peaky, but a rather smooth and slowly changing curve dipping only to a low point of 79% of the peak for a brief time. The winter load shape was different having two distinct peaks--one in the morning and another in the evening. However, the winter load shape between these two peaks only dipped to 90% of the peak.

In selecting the hours of the summer and winter peak periods, it is important to make sure that load shifted out of the peak period does not cause a new peak. This is remedied by selecting a peak period that includes shoulder periods that are fairly close to the peak. After analyzing the DGT load shapes, I concluded that a summer peak period of 10am to 11pm and a winter peak period of 6am to 11pm would be best.

The next step is to develop the costs needed for the TOU rate designs.

2. A class cost of service study was done for Dixie's Utah and Arizona rates. Average unit costs for each rate schedule were calculated. This included average customer, energy and demand costs. For the design of the residential TOU rate, average combined demand and energy unit costs were calculated for peak and off-peak periods. The proposed residential TOU rate used the average monthly customer cost from the cost of service study rounded up to the nearest dollar since this would equal the current residential customer charge. The on-peak energy charge used was the calculated average combined demand and energy unit cost from the cost of service study. The off-peak charge used was the calculated average combined demand and energy unit cost from the cost of service study. The peak period definition was that proposed in section 1 above. The details of the calculation of the average unit costs used can be found in the Excel spreadsheet model in the COS AZ tab. A description of the class cost of service study methodology is contained in the July 2009 report, "Cost of Service Study Dixie Escalante REA"

Lowell Alt
October 13, 2009

COST OF SERVICE STUDY

DIXIE ESCALANTE REA

Prepared by: Lowell E. Alt Jr., P.E.

July 2009

10593-1/2262080

TABLE OF CONTENTS

INTRODUCTION 3

DESCRIPTION OF COST STUDY METHODOLOGY 4
- **Direct Assignment** 4
- **Functionalization** 4
- **Classification** 5
- **Allocation** 5
- **Rate of Return Analysis** 6

OVERVIEW OF DIXIE ESCALANTE COST OF SERVICE STUDY 6

RATE DESIGN 10

INTRODUCTION

A cost of service study is a process used to assign or allocate a fair share of the total cost or revenue requirement of a utility to the various customer rate classes or schedules. The end result is the cost of service or revenue requirement for each rate class or schedule. By comparing the current revenues for each rate schedule to the cost of service, any need for rate changes can be determined.

The utility=s revenue requirement is equal to expenses plus a return on rate base. Rate base represents the investments related to providing service. Rate of return on rate base equals net income divided by rate base. Cooperatives often use a Times Interest Earned Ratio (TIER) or similar ratio to set revenue requirement instead of a specific rate of return on rate base. TIER is equal to net income divided by the annual interest payments. Lenders may have minimum TIER requirements. According to Dane Johnson, Dixie Escalante has MDSC requirement of 1.35. The calculation of MDSC is more complicated than a simple TIER and was not done in this cost of service study as it was not considered necessary.

The cost of service study presented in this report is a fully distributed, embedded cost of service study that assigns or allocates all of the booked or historical costs of the electric utility to the various customer rate schedules it serves. A test period of calendar year 2008 was used. Since Dixie Escalante serves both Arizona and Utah, costs must be separated between the two states. The study determined the cost of service for each of the eight Arizona rate schedules and each of the nine Utah rate schedules and the industrial contract class. Average unit customer, energy and demand costs were

calculated for use in rate design.

DESCRIPTION OF COST STUDY METHODOLOGY

The study uses cost causation as the guiding principle in the assignment and allocation of costs to customer classes. Cost causation is the principle that costs should be borne by those who cause them to be incurred. This is done not just because it is perceived as fair, but to help send a correct price signal to the consumer.

There are four main steps in a cost of service study: direct assignment, functionalization, classification and allocation. These four steps take the dollars in each account of the utility=s revenues, expenses and investments and result in the assignment or allocation to the various rate schedules. An additional fifth step, rate of return analysis, is used to help determine whether each rate schedule is currently paying its fair share of the total cost of service.

Direct Assignment

Direct assignment is the assignment to a rate class of any costs that clearly are caused (incurred by or for) only that class. Rate revenues are normally direct assigned to the rate schedules.

Functionalization

Functionalization is the arrangement of costs according to major functions such as production, transmission and distribution and begins with the Uniform System of

Accounts used by utilities. Dixie Escalante=s accounting system does a good job of functionalizing costs. The purpose of the functionalization step is to facilitate and improve the accuracy of the ultimate cost allocation step.

Classification

Classification is the further division of costs into groups bearing a relationship to a measurable cost-defining service characteristic. Measurable means that data, such as kilowatt-hours, is available for the allocation step. Cost-defining means a cost-causal relationship exists between the service characteristic and the utility costs to be allocated. For example, purchased power costs based on kilowatt-hours used are classified as energy and allocated to rate schedules on relative kilowatt-hours. Demand costs are related to peak demand in kilowatts, energy costs are related to total kilowatt-hours consumption and customer costs are related to the number of customers and the cost of meters and service drops. The purpose of this step is to make the allocation step easier and more accurate and to allow for the development of average unit costs for rate design. Electric utility cost of service studies normally use the traditional classification groups of customer, energy and demand.

Allocation

Allocation is the apportionment of costs among two or more rate classes in accordance with each class's relative share of a measurable cost-defining service characteristic such as number of customers or kilowatt-hours used. The service

characteristic data for each rate class or schedule is used to develop allocation factors. Allocation factors are a series of decimal fractions that add to 1. These decimal fractions are the shares that each rate schedule represents of the total company.

Three basic categories of costs in a cost study are direct, joint and common. Direct costs are costs clearly caused by (incurred by or for) only a single customer class. These costs are direct assigned. Joint costs are those clearly caused by two or more classes and must be allocated to these rate classes. Joint costs result when two or more classes use (share) the same facilities, labor or materials. Common costs are those that are common to all classes yet not directly caused by any single class. Common costs are associated with and indirectly caused by all classes and must be allocated to all rate classes. Since most of the costs of a utility are joint costs, the allocation step is very important.

Rate of Return Analysis

The rate of return analysis involves calculating the earned rate of return on rate base for each class for comparison with the system rate of return (the average rate of return for all classes). A class that has an earned rate of return on rate base of less than the system average is not covering its costs.

OVERVIEW OF DIXIE ESCALANTE COST OF SERVICE STUDY

The cost of service study presented in this report was performed using a computer spreadsheet-based model developed specifically for Dixie Escalante's electric

system using Microsoft Office Excel 2003 software. A copy of the spreadsheet model is provided. The Cost of Service Study was based on information provided by Colin Jack, Dane Johnson, and Vernon Bosshardt of Dixie Escalante REA.

Since Dixie Escalante serves electric customers in both Arizona and Utah, costs must be separated between the two states. First, costs, that could be direct assigned (such as distribution plant), were direct assigned to each state. Next the remaining electric system rate base and expenses were allocated between the two states. An average of 2007 and 2008 year-end values was used for all rate base items in order to better match expenses with plant investment. The Utah Public Service Commission has traditionally used average rate base. The electric rate base and expenses allocated or assigned to Utah were used as input into the Utah class cost of service study. The electric rate base and expenses allocated or assigned to Arizona were used as input into the Arizona class cost of service study.

All Utah and Arizona electric rate base items and expenses were then classified as demand, energy or customer related. Within the demand category, costs were classified as demand-coincident peak related, demand-primary related or demand-secondary related. Within the customer category, costs were classified as customer plant-meter related, customer plant-service drop related or customer services related (i.e. billing, collection and accounting). Three other classification categories were used for the direct assignment of customer deposits, lighting and impact fees.

The next step was the allocation of classified costs to the customer rate schedules mentioned above. Allocation factors must be developed from the metered load data. Schedule and system coincidence factors from Rocky Mountain Power load

research data were used. The coincidence factors were used to develop coincident peak loads from billing demands for each customer class.

In Constantine Bary's book, "Operational Economics of Electric Utilities", he demonstrated, through empirical data, the existence of a relationship between coincidence factors and load factors. For this cost of service study, I used monthly load factors and coincidence factors from Rocky Mountain Power's load research for Utah rates, to establish relationships between monthly coincidence factors and load factors. I used Microsoft Excel to fit curves to the data and used the formulas for the curves to estimate the monthly schedule and system coincident factors for each rate schedule. Both curves had coefficients of determination (correlation coefficient squared) of about 86%, meaning that 86% of the changes in the coincidence factors are explained by the changes in the load factors. These estimated monthly coincidence factors (based on calculated monthly load factors) then were fine tuned to balance estimated system monthly peak loads with actuals.

Monthly load factors were calculated from billing demands and energy use for most rate schedules. Load factors for lighting schedules were calculated using an assumed 4040 annual burning hours based on data from past Utah cost studies.

All kilowatts and kilowatt-hours were adjusted for system demand and energy losses. This step is necessary when some rate schedules take primary voltage delivery and the rest take secondary voltage delivery. This step adjusts all demands and energy to the system input level. The estimated total system losses were fine tuned, by adjusting loss factors, to match the actual system losses. Monthly Deseret purchased power bills provide detailed usage and coincident demand data for the Utah and

Arizona systems separately. It was necessary to use different loss factors for Utah and Arizona to match estimated loads and losses with actuals. Customer weighting factors were used to develop allocation factors for allocating customer-related costs. System coincident peak demand-related costs (such as production demand and transmission) were allocated using the sum of the twelve monthly system coincident peaks. Demand-primary costs (such as distribution substations and lines) were allocated using schedule peaks. Demand-secondary costs (line transformers) were allocated using the sum of schedule billing demands times the design coincidence factor (for line transformers). Total kilowatt-hours, adjusted for losses, were used to allocate energy costs.

The cost of service for each rate schedule is equal to the allocated expenses plus the required rate of return times the allocated rate base. The cost study used the total system earned rate of return as the required rate of return. The TIER was calculated but not used to set the revenue requirement. The cost of service for each rate schedule was compared to the annual revenues to determine if rate adjustments were called for. The Summary Results tables show the calculated earned rate of return, rate of return index and percent rate increase or decrease for each rate schedule (needed to get to cost of service).

The direct assignments, classifications and allocations resulted in a cost of service by rate schedule for each of the three main classifications of demand, energy and customer. These costs were divided by the respective annual billing units to develop average demand, energy and customer unit costs for each rate schedule for potential use in rate design. Average unit demand costs for the Arizona rate schedules were further subdivided into the demand-coincident peak (CP), demand-primary and

demand-secondary categories to provide data for the future design of time-of-use rates.

RATE DESIGN

Rate design is the development of prices for utility service. Rate design typically uses a cost of service study as the starting point. The cost of service study is used to determine the cost of service or revenue requirement for each rate schedule. The rate-making principle of gradualism is often used in implementing cost of service study results. Cost of service is a moving target because of shifts in cost allocations over time due to changing service characteristics such as kilowatt-hour usage and peak demands as well as cost study refinements and method changes. Gradual movement to cost of service maintains stability of rates by minimizing rate change impact to individual rate schedules.

Cost of service studies also may calculate average unit customer, energy and demand costs that can be used in rate design. While a cost of service study is used to allocate a utility's costs among various rate schedules, rate design is used to allocate a rate schedule's costs among individual customers.

Rate design involves the formulation of prices for specific rate elements that will, when multiplied by the related test period billing units, recover the revenue requirement for each rate schedule and meet other rate-making objectives. Billing units for electricity typically include metered kilowatt-hours and kilowatts. Rate elements are the separate prices or charges for a single rate schedule that are related to individual utility service characteristics. Common rate elements include energy charges, demand charges and customer charges.

Rate design is often guided by a number of objectives. Some of the objectives used include recovery of the class revenue requirement; simple, understandable and acceptable to customers; rate stability; revenue stability; correct price signal; fair cost apportionment among customers within the class; ease of administration; economic efficiency; nondiscriminatory; and conservation of resources.

The cost of service study details can be seen in the spreadsheet model.

DECOS08
7-6-09

COST-OF-SERVICE STUDY
DIXIE ESCALANTE REA
FOR 12 MOS ENDING 12-31-08
Allocation of Total Electric System
Between Arizona & Utah

CHECKSUM
OK

ALLOCATION FACTORS	AF	TOTAL	Arizona	Utah
Transmission+Distr Plant	1	1.0000	0.0980	0.9020
Distribution Plant	2	1.0000	0.1136	0.8864
Transmission Plant	3	1.0000	0.0668	0.9332
Distr Acct 362-station eq	4	1.0000	0.1461	0.8539
Distr Acct 364+365-OH lines	5	1.0000	0.1864	0.8136
Distr Acct 366+367-UG lines	6	1.0000	0.0630	0.9370
Distr Acct 368-line transformers	7	1.0000	0.1243	0.8757
Distr Acct 370-meters	8	1.0000	0.0621	0.9379
Distr Acct 371-inst on cust prem	9	1.0000	0.5792	0.4208
Distr Acct 582-587,592-597	10	1.0000	0.1208	0.8792
Customer Deposits	11	1.0000	0.1525	0.8475
Average Utility Customers	12	1.0000	0.1525	0.8475
Energy	14	1.0000	0.0837	0.9163
Distr Acct 373-St Lighting	15	1.0000	0.0359	0.9641
Transmission+Distribution Plant	16	1.0000	0.0980	0.9020
Purchased Power Kw + Kwh	17	1.0000	0.0884	0.9116
System 12CP Demand	18	1.0000	0.0930	0.9070
Distr Acct 364-Poles,towers, fixt	19	1.0000	0.2042	0.7958
O&M-Power Prod Exp (calc)	20	1.0000	0.1133	0.8867
Total revenues	21	1.0000	0.0961	0.9039
Demand-Secondary (MCDxDcf)	22	1.0000	0.1243	0.8757
Impact fees	23	1.0000	0.0200	0.9800

ALLOCATE RATE BASE	AF	Ave 07/08 TOTAL	Arizona	Utah	checksum
INTANGIBLE PLANT					
302-Hurricane Franchise	DIR	550,000	0	550,000	0
TRANSMISSION PLANT	DIR	12,387,277	827,423	11,559,854	0
DISTRIBUTION PLANT					
360-Land	DIR	78,310	3,883	74,428	0
362-Station equipment	DIR	4,890,721	714,731	4,175,990	0
364-Poles,towers & fixtures	DIR	2,303,370	470,372	1,832,998	0
365-Overhead conductors	DIR	2,597,689	442,972	2,154,717	0
366-Undergrd conduit	DIR	861,624	11,562	850,062	0
367-Undergrd conductors	DIR	5,274,072	374,715	4,899,357	0
368-Line transformers	22	4,304,529	534,950	3,769,579	0
369-Services	DIR	1,244,998	55,718	1,189,280	0
370-Meters	DIR	2,480,077	154,081	2,325,996	0
371-Install on cust premises	DIR	55,941	32,402	23,538	0
373-Street lighting	DIR	768,225	27,609	740,616	0
Total Distribution Plant		24,859,556	2,822,995	22,036,562	0
GENERAL PLANT	1	10,541,095	1,033,092	9,508,003	0
TOTAL PLANT IN SERVICE		48,337,928	4,683,510	43,654,418	0
CWIP - Transmission	DIR	3,015,000	3,015,000	0	0
CWIP - Distribution	DIR	3,633,835	240,379	3,393,457	
Materials & Supplies	1	6,193,388	606,990	5,586,398	0
Prepayments	1	21,624	2,119	19,505	0
Cash Working Capital *		1,162,309	115,878	1,046,431	0
Subtotal		14,026,156	3,980,366	10,045,790	0
LESS Accum deprec & amort					
Transmission	DIR	2,169,215	291,713	1,877,502	0
Distribution	DIR	7,346,018	615,327	6,730,691	0
General	1	5,261,536	515,663	4,745,874	0
Hurricane Franchise	DIR	178,754	0	178,754	0
Subtotal		14,955,523	1,422,704	13,532,820	0
LESS Cust impact fees	23	17,724,575	354,491	17,370,083	0
LESS Cust deposits	12	197,268	30,086	167,181	0
TOTAL RATE BASE		29,486,718	6,856,594	22,630,124	0

* CWC = 1/24 of prod exp (including purch power) + 45 days of other exp (excl deprec)

ALLOCATE EXPENSES	AF	TOTAL	Arizona	Utah	
POWER PRODUCTION					
Purchased Power-KW	18	6,202,574	576,799	5,625,774	0
Purchased Power-KWH	14	5,991,389	501,708	5,489,681	0
Purchased Power-other	17	223,188	19,740	203,448	0
Other	17	944	83	861	0
Subtotal		12,418,095	1,098,331	11,319,764	0
TRANSMISSION O&M	3	93,553	6,249	87,304	0
DISTRIBUTION OPER					0
580-Supervision	10	24,258	2,930	21,328	0
581-Load dispatching	10	12,869	1,554	11,314	0
582-Station	4	28,158	4,115	24,043	0
583-Overhead lines	5	238,787	44,500	194,288	0
584-Undergrd lines	6	148,730	9,363	139,367	0
585-Street Lights	15	16,261	584	15,676	0
586-Meters	8	295,272	18,344	276,927	0
587-Cust installations	12	176,104	26,859	149,246	0
588-Misc	10	287,150	34,687	252,463	0
589-Rents	10	-17,392	-2,101	-15,291	0
Subtotal		1,210,196	140,836	1,069,360	0
DISTRIBUTION MAINT					0
590-Maint suprv & engr	10	0	0	0	0
592-Station equipment	4	102,402	14,965	87,437	0
593-Overhead lines	5	337,284	62,855	274,429	0
594-Undergrd lines	6	200,834	12,644	188,191	0
595-Line transformers	7	91,039	11,314	79,725	0
596-Maint of St Lights	15	47,178	1,696	45,483	0
597-Meters	8	69,076	4,292	64,784	0
598-Misc	9	0	0	0	0
Subtotal		847,812	107,765	740,048	0
CUSTOMER EXPENSES					0
901-Supervision-accts	12	0	0	0	0
902-Meter reading	12	76,760	11,707	65,053	0
903-Records & collection	12	475,597	72,536	403,061	0
904-Uncollectibles	12	0	0	0	0
908-Cust Assistance	12	88,185	13,450	74,736	0
909-Info & instruc advertising	12	12,343	1,882	10,460	0
910-Misc cust svc & info	12	0	0	0	0
912.1-Demo & selling	12	88,995	13,573	75,422	0
912.2-Rebate expense	DIR	353,815	0	353,815	0
Subtotal		1,095,695	113,148	982,547	0
ADMINISTRATIVE & GENERAL					0
920-Admin & gen salaries	1	897,852	87,995	809,857	0
921-Office supplies & expenses	1	106,840	10,471	96,369	0
923-Outside services	1	34,749	3,406	31,343	0
924-Property insurance	1	52,943	5,189	47,754	0
925-Injuries & damages	1	4,112	403	3,709	0
928.1-Compliance exp	21	13,192	1,267	11,925	0
928-Regulatory expenses	21	26,568	2,552	24,016	0
929-Duplicate charges - Cr	20	-38,988	-4,418	-34,569	0
930-Misc general expenses	20	469,752	53,235	416,517	0
931-Rents	1	0	0	0	0
935-Maint of general plant	1	175,697	17,219	158,478	0
Subtotal		1,742,717	177,319	1,565,398	0
DEPRECIATION & AMORT EXP					0
Transmission	DIR	332,780	22,397	310,383	0
Distribution	DIR	709,819	66,642	643,176	0
General	1	330,171	32,359	297,813	0
Amort-Hurricane Franchise	DIR	27,500	0	27,500	0
Subtotal		1,400,270	121,398	1,278,872	0
Taxes-Property-Electric Utility	DIR	232,973	22,196	210,778	0
Interest on cust deposits	11	7,810	1,191	6,619	0
TOTAL EXPENSES		19,049,122	1,788,432	17,260,690	0
					0
REVENUES-RATES	DIR	20,101,907	1,933,463	18,168,444	0
REVENUES-CREDITS					0
450-Penalties	DIR	43,572	3,873	39,699	0
451-Conn,Disc & ret ck fees	DIR	149,960	13,155	136,805	0
456-Wheeling revenue	DIR	9,490	0	9,490	0
Subtotal		203,022	17,028	185,994	0
Contra Res Rev - Solar Farm	DIR	-20	0	-20	0
REVENUES-TOTAL		20,304,909	1,950,491	18,354,419	0
Interest on long term debt		651,693			
TIER =		1.93			0
% RETURN ON RATE BASE		4.26%	2.36%	4.83%	

Summary Results

Utah Cost of Service Study

DIXIE ESCALANTE REA
FOR 12 MOS ENDING 12-31-08

Rate Schedule	Earned % Return on Rate Base	ROR Index No.	% Rate Incr Required for ROR of 4.26%
Residential	-1.06%	-0.22	6.74%
Sm Comm	7.76%	1.61	-4.66%
Gen Service	69.29%	14.34	-46.96%
Lg Comm	5.51%	1.14	-1.54%
Irrigation	3.93%	0.81	0.47%
Irrig-Interrup	2.85%	0.59	1.80%
Off Peak	104.92%	21.71	-35.00%
Area Lights	-3.66%	-0.76	26.58%
St. Lights	1.54%	0.32	14.07%
Industrial	41.66%	8.62	-30.45%
TOTAL UTAH	4.83%	1.00	-0.72%

Arizona Cost of Service Study

DIXIE ESCALANTE REA
FOR 12 MOS ENDING 12-31-08

Rate Schedule	Earned % Return on Rate Base	ROR Index No.	% Rate Increase Required for ROR of 4.26%
Residential	1.15%	0.49	11.22%
Sm Comm	2.44%	1.03	6.47%
Gen Service	9.82%	4.16	-15.75%
Lg Comm	9.21%	3.90	-15.06%
Irrigation	3.86%	1.63	1.45%
Irrig-Interrupt	5.30%	2.24	-3.23%
Off Peak	20.04%	8.48	-34.47%
Area Lights	1.55%	0.66	18.81%
TOTAL ARIZONA	2.36%	1.00	6.72%

DECOS08 UT ##
TOTAL UTAH
7-7-09

CHECKSUM OK

COST-OF-SERVICE STUDY
DIXIE ESCALANTE REA - Utah
FOR 12 MOS ENDING 12-31-08

using Ln LF vs CF formula for sched CF
using polynomial LF vs CF formula for sys CF

** INPUT VALUES

1.07674360 = Demand Loss Factor (sec) **
1.0537 = Energy Loss Factor (sec)

1. Residential	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
KWH @ Meter **	1	16,498,435	15,789,562	11,716,242	11,019,417	9,823,425	13,364,752	21,357,929	23,394,462	20,816,282	14,041,292	10,197,389	13,286,404	181,305,591	
KWH @ Input	2	17,384,740	16,637,785	12,345,645	11,611,386	10,351,144	14,082,713	22,505,288	24,651,225	21,934,543	14,795,598	10,745,198	14,000,157	191,045,422	
Load Factor (PU) calc	3	0.2092	0.2203	0.1627	0.1617	0.1396	0.1783	0.2480	0.2711	0.2556	0.1823	0.1510	0.1765	0.196	avg
Max Cust Demand (KW) **	4	106,014	102,985	96,783	94,636	94,601	104,112	115,743	115,997	113,132	103,524	93,799	101,192	1,242,517	
Schedule Coincidence Factor	5	0.446	0.467	0.346	0.344	0.517	0.500	0.520	0.549	0.500	0.392	0.317	0.400	0.442	avg
Sched PK @ Meter (KW)	6	47,313	48,079	33,534	32,561	48,909	52,056	60,186	63,715	56,566	40,546	29,715	40,477	553,658	
Sched PK @ Input (KW)	7	50,944	51,769	36,108	35,060	52,662	56,051	64,805	68,605	60,907	43,658	31,996	43,583	596,148	
System Coincidence Factor	8	0.704	0.600	0.764	0.492	0.900	0.930	0.820	0.746	0.640	0.677	0.647	0.717	0.720	avg
Coincident PK @ Input (KW)	9	35,868	31,061	27,586	17,250	47,396	52,127	53,140	51,179	38,981	29,543	20,689	31,249	436,069	

1.0767 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

2. Small Commercial	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
KWH @ Meter **	1	1,865,865	1,967,376	1,710,874	1,724,827	1,766,470	2,114,761	2,108,165	2,335,213	2,125,057	1,662,455	1,596,017	1,539,958	22,517,038	
KWH @ Input	2	1,966,100	2,073,064	1,802,783	1,817,486	1,861,366	2,228,367	2,221,417	2,460,662	2,239,216	1,751,763	1,681,756	1,622,685	23,726,665	
Load Factor (PU) calc	3	0.2908	0.3251	0.2662	0.2733	0.2741	0.2946	0.3223	0.3372	0.3293	0.2779	0.2810	0.2715	0.295	avg
Max Cust Demand (KW) **	4	8,623	8,695	8,640	8,766	8,662	9,970	8,792	9,308	8,964	8,042	7,888	7,624	103,974	
Schedule Coincidence Factor	5	0.577	0.621	0.542	0.553	0.554	0.582	0.618	0.636	0.627	0.559	0.564	0.700	0.594	avg
Sched PK @ Meter (KW)	6	4,978	5,404	4,683	4,843	4,796	5,806	5,434	5,920	5,616	4,496	4,446	5,337	61,758	
Sched PK @ Input (KW)	7	5,360	5,818	5,042	5,215	5,164	6,252	5,851	6,374	6,047	4,841	4,787	5,746	66,498	
System Coincidence Factor	8	0.770	0.805	0.758	0.764	0.900	0.965	0.910	0.815	0.665	0.768	0.780	0.900	0.817	avg
Coincident PK @ Input (KW)	9	4127	4682	3823	3986	4648	6033	5324	5195	4021	3719	3734	5172	54,464	

1.0767 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

3. General Service	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
KWH @ Meter **	1	8,887	10,335	5,504	4,137	4,287	6,321	8,116	7,978	8,333	5,902	5,827	4,858	80,485	
KWH @ Input	2	9,364	10,890	5,800	4,359	4,517	6,661	8,552	8,407	8,781	6,219	6,140	5,119	84,809	
Load Factor (PU) calc	3	0.1829	0.2331	0.1787	0.1492	0.1720	0.2814	0.2573	0.2596	0.2704	0.1858	0.2075	0.1128	0.208	avg
Max Cust Demand (KW)**	4	65	64	41	39	34	31	42	41	43	43	39	58	540	
Schedule Coincidence Factor	5	0.393	0.489	0.384	0.312	0.369	0.564	0.529	0.532	0.548	0.450	0.443	0.201	0.434	avg
Sched PK @ Meter (KW)	6	26	31	16	12	12	18	22	22	23	19	17	12	231	
Sched PK @ Input (KW)	7	28	34	17	13	13	19	24	24	25	21	19	13	248	
System Coincidence Factor	8	0.800	0.728	0.673	0.645	0.750	0.970	0.900	0.800	0.762	0.603	0.750	0.633	0.751	avg
Coincident PK @ Input (KW)	9	22	24	12	8	10	18	22	19	19	12	14	8	189	

1.0767 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

4. Large Commercial	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
KWH @ Meter **	1	4,132,827	4,775,854	4,341,622	6,171,546	3,202,217	5,068,141	5,609,220	6,219,236	5,917,327	5,015,856	5,112,274	4,495,493	60,061,613	
KWH @ Input	2	4,354,845	5,032,415	4,574,856	6,503,085	3,374,242	5,340,404	5,910,550	6,553,337	6,235,209	5,285,310	5,386,908	4,736,993	63,288,154	
Load Factor (PU)calc'd	3	0.3816	0.4965	0.4131	0.5566	0.2930	0.4562	0.4285	0.4503	0.4229	0.3806	0.4473	0.3900	0.426	avg
Max Cust Demand (KW)**	4	14,555	13,820	14,125	15,399	14,691	15,431	17,593	18,564	19,434	17,714	15,874	15,494	192,694	
Schedule Coincidence Factor	5	0.685	0.790	0.717	0.835	0.580	0.756	0.752	0.751	0.726	0.700	0.800	0.750	0.737	avg
Sched PK @ Meter (KW)	6	9,973	10,914	10,123	12,860	8,523	11,667	13,230	13,940	14,109	12,400	12,699	11,621	142,058	
Sched PK @ Input (KW)	7	10,738	11,752	10,900	13,847	9,177	12,562	14,245	15,010	15,191	13,351	13,673	12,513	152,960	
System Coincidence Factor	8	0.847	0.883	0.868	0.900	0.900	1.000	1.000	0.870	0.859	0.869	0.950	0.962	0.909	avg
Coincident PK @ Input (KW)	9	9,095	10,377	9,461	12,462	8,259	12,562	14,245	13,054	13,054	11,602	12,990	12,037	139,199	

1.0767 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

5. Irrigation	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	24,286	26,610	50,914	119,543	1,199,857	1,962,718	2,124,215	1,986,973	2,148,377	1,185,900	129,677	39,134	10,998,204
KWH @ Input	2	25,591	28,040	53,649	125,965	1,264,314	2,068,156	2,238,329	2,093,714	2,263,789	1,249,607	136,643	41,236	11,589,033
Load Factor (PU) calc	3	0.1002	0.1224	0.1341	0.2766	0.3697	0.5601	0.6063	0.5566	0.6549	0.3785	0.3286	0.1106	0.350 avg
Max Cust Demand (KW) **	4	326	312	510	600	4,363	4,867	4,709	4,799	4,556	4,211	548	476	30,277
Schedule Coincidence Factor	5	0.154	0.233	0.270	0.557	0.673	0.838	0.869	0.835	0.900	0.682	0.626	0.193	
Sched PK @ Meter (KW)	6	50	73	138	335	2934	4077	4093	4007	4099	2872	343	92	23,112
Sched PK @ Input (KW)	7	54	78	148	360	3159	4389	4407	4315	4414	3092	369	99	24,885
System Coincidence Factor	8	0.654	0.631	0.634	0.767	0.865	1.000	1.000	1.000	1.000	0.838	0.807	0.635	
Coincident PK @ Input (KW)	9	35	49	94	276	2733	4389	4407	4315	4414	2591	298	63	23,665

1.0767 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

6. Irrigation-Interruptible	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	61	121	247	5,599	2,112,756	3,748,209	3,587,618	3,857,689	4,391,563	2,023,251	562	0	19,727,676
KWH @ Input	2	64	128	260	5,900	2,226,254	3,949,565	3,780,347	4,064,926	4,627,480	2,131,941	592	0	20,787,457
Load Factor (PU) calc	3	0.8199	0.0045	0.0220	0.1369	0.3264	0.6238	0.4230	0.6252	0.7357	0.3446	0.0520	0.0000	0.343 avg
Max Cust Demand (KW) **	4	0	39	15	57	8,699	8,346	11,400	8,294	8,291	7,891	15	0	53,046
Schedule Coincidence Factor	5	0.989	0.200	0.200	0.278	0.623	0.880	0.726	0.881	0.946	0.645	0.200	0.200	0.564 avg
Sched PK @ Meter (KW)	6	0	8	3	16	5421	7348	8277	7309	7843	5087	3	0	41,313
Sched PK @ Input (KW)	7	0	8	3	17	5836	7911	8912	7870	8444	5477	3	0	44,484
System Coincidence Factor	8	0.824	0.500	0.500	0.636	0.789	0.300	0.859	0.693	0.862	0.818	0.500	0.500	0.648 avg
Coincident PK @ Input (KW)	9	0	4	2	11	4605	2373	7659	5454	7283	4480	2	0	31,872

1.0767 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

7. Off Peak	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	144,908	382,283	599,188	755,909	694,423	382,425	77,161	380,513	365,348	342,272	191,479	269,192	4,585,101
KWH @ Input	2	152,693	402,819	631,377	796,517	731,728	402,969	81,306	400,954	384,975	360,659	201,765	283,653	4,831,415
Load Factor (PU)calc'd	3	0.1155	0.2235	0.3187	0.4057	0.3302	0.1641	0.0698	0.1613	0.1891	0.1380	0.1793	0.1889	0.207 avg
Max Cust Demand (KW) **	4	1686	2457	2527	2588	2827	3236	1487	3170	2684	3333	1483	1915	29,393
Schedule Coincidence Factor	5	0.210	0.473	0.614	0.709	0.628	0.350	0.010	0.343	0.406	0.281	0.385	0.406	0.401 avg
Sched PK @ Meter (KW)	6	355	1161	1551	1836	1774	1132	15	1088	1090	937	571	777	12,287
Sched PK @ Input (KW)	7	382	1251	1670	1977	1910	1219	16	1171	1174	1009	615	837	13,230
System Coincidence Factor	8	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000 avg
Coincident PK @ Input (KW)	9	0	0	0	0	0	0	0	0	0	0	0	0	0

1.0767 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

8. Area Lights	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	828	869	897	1,021	1,076	3,126	5,865	5,865	5,865	5,865	5,865	5,934	43,076
KWH @ Input	2	872	916	945	1,076	1,134	3,294	6,180	6,180	6,180	6,180	6,180	6,253	45,390
Load Factor (PU) **	3	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.460 avg
Max Cust Demand (KW) calc	4	2	3	3	3	3	9	17	17	18	17	18	17	128
Schedule Coincidence Factor	5	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000 avg
Sched PK @ Meter (KW)	6	2	3	3	3	3	9	17	17	18	17	18	17	128
Sched PK @ Input (KW)	7	3	3	3	3	3	10	18	18	19	18	19	19	137
System Coincidence Factor	8	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.167 avg
Coincident PK @ Input (KW)	9	3	0	0	0	0	0	0	0	0	0	0	19	21

1.0767 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

9. Street Lights	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	86,163	80,730	84,111	84,111	84,111	84,111	87,426	85,901	87,165	87,189	88,404	87,999	1,027,421
KWH @ Input	2	90,792	85,067	88,629	88,629	88,629	88,629	92,123	90,516	91,848	91,873	93,153	92,726	1,082,615
Load Factor (PU) **	3	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.460 avg
Max Cust Demand (KW) calc	4	252	252	246	254	246	254	255	251	263	255	267	257	3,052
Schedule Coincidence Factor	5	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000 avg
Sched PK @ Meter (KW)	6	252	252	246	254	246	254	255	251	263	255	267	257	3,052
Sched PK @ Input (KW)	7	271	272	265	273	265	273	275	270	283	274	287	277	3,286
System Coincidence Factor	8	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.167 avg
Coincident PK @ Input (KW)	9	271	0	0	0	0	0	0	0	0	0	0	277	548

1.059860008 = Demand Loss Factor (pri)
1.03760 = Energy Loss Factor (pri)

10. Industrial	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	2,903,048	2,961,449	3,184,266	3,009,330	3,283,001	3,494,496	3,899,468	3,979,336	3,700,756	3,565,577	3,091,241	2,851,600	39,923,568
KWH @ Input	2	3,012,215	3,072,812	3,304,008	3,122,494	3,406,456	3,625,904	4,046,105	4,128,976	3,839,921	3,699,658	3,207,485	2,958,833	41,424,868
Load Factor (PU)calc'd	3	0.5986	0.6343	0.6380	0.6376	0.6219	0.6810	0.6707	0.6608	0.6186	0.6236	0.5071	0.5101	0.617 avg
Max Cust Demand (KW)**	4	6,518	6,708	6,709	6,555	7,096	7,127	7,815	8,094	8,310	7,685	8,467	7,513	88,596
Schedule Coincidence Factor	5	0.864	0.887	0.889	0.889	0.879	0.915	0.909	0.903	0.877	0.880	0.798	0.800	
Sched PK @ Meter (KW)	6	5632	5950	5966	5828	6238	6523	7105	7311	7288	6765	6757	6014	77,379
Sched PK @ Input (KW)	7	5969	6306	6323	6177	6612	6914	7530	7749	7724	7170	7162	6374	82,011
System Coincidence Factor calc	8	0.891	0.888	0.887	0.887	0.889	0.879	0.881	0.884	0.890	0.889	0.885	0.885	
Coincident PK @ Input (KW) **	9	4,570	4,829	5,244	5,229	5,859	6,193	5,037	6,603	5,222	6,427	4,583	4,479	64,275

1.0767 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

11. Without Charge street lights	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	94,392
KWH @ Input	2	8,289	8,289	8,289	8,289	8,289	8,289	8,289	8,289	8,289	8,289	8,289	8,289	99,463
Load Factor (PU) **	3	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.460 avg
Max Cust Demand (KW) calc	4	23	25	23	24	23	24	23	23	24	23	24	23	280
Schedule Coincidence Factor	5	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000 avg
Sched PK @ Meter (KW)	6	23	25	23	24	23	24	23	23	24	23	24	23	280
Sched PK @ Input (KW)	7	25	26	25	26	25	26	25	25	26	25	26	25	302
System Coincidence Factor	8	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.167 avg
Coincident PK @ Input (KW)	9	25	0	0	0	0	0	0	0	0	0	0	25	49

1.076744 = Demand Loss Factor (sec)
1.0537 = Energy Loss Factor (sec)

12. Company Use	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	66,468	36,956	34,948	26,447	24,529	28,503	35,078	40,964	38,440	32,769	27,043	32,205	424,350
KWH @ Input	2	70,039	38,941	36,825	27,868	25,847	30,034	36,962	43,165	40,505	34,529	28,496	33,935	447,146
Load Factor (PU) (calc)	3	0.3805	0.1164	0.4074	0.3367	0.2528	0.3229	0.3911	0.4412	0.4043	0.3601	0.2922	0.3192	0.335 avg
Max Cust Demand (KW) **	4	235	456	115	109	130	123	121	125	132	122	129	136	1,932
Schedule Coincidence Factor	5	0.684	0.213	0.711	0.635	0.522	0.619	0.695	0.743	0.708	0.662	0.579	0.614	
Sched PK @ Meter (KW)	6	161	97	82	69	68	76	84	93	94	81	74	83	1,062
Sched PK @ Input (KW)	7	173	105	88	75	73	82	90	100	101	87	80	90	1,143
System Coincidence Factor	8	0.839	0.631	0.853	0.813	0.746	0.803	0.845	0.866	0.851	0.828	0.780	0.801	
Coincident PK @ Input (KW)	9	145	66	75	61	55	66	76	86	86	72	63	72	922

SUMMARY Est Load-Utah	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Area Lights	St. Lights	Industrial
KWH @ Meter	340,269,773	181,305,591	22,517,038	80,485	60,061,613	10,998,204	19,727,676	4,585,101	43,076	1,027,421	39,923,568
KWH @ Input	357,905,828	191,045,422	23,726,665	84,809	63,288,154	11,589,033	20,787,457	4,831,415	45,390	1,082,615	41,424,868
Max Cust Dem-NCP mo (kw)	173,818	115,997	9,970	65	19,434	4,867	11,400	3,333	18	267	8,467
Distr line transf design CF *		0.82	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
MCD (kw) X DCF	144,472	95,118	9,970	65	19,434	4,867	11,400	3,333	18	267	
Sched Pk Month @ Input (kw)	113,563	68,605	6,374	34	15,191	4,414	8,912	1,977	19	287	7,749
Sys 12CP @ Input (KW)	750,303	436,069	54,464	189	139,199	23,665	31,872	0	21	548	64,275

* based on avg of 3.7 res custs per line transf (per Colin Jack, Dixie Escalante REA), a summer design coincidence factor of 0.82 accounts for diversity in sizing transf

Est Loads-Co. Use & W/O chrg	Co.Use	Without Chrg
KWH @ Meter	424,350	94,392
KWH @ Input	447,146	99,463
Max Cust Dem-NCP mo (kw)	456	25
Distr In transf design CF *	1.00	1.00
MCD (kw) X DCF	456	25
Sched Pk Month @ Input (kw)	173	26
Sys 12CP @ Input (KW)	922	49

Monthly CP Est vs Actual	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Estimated UT CP Kw @input =	53,991	51,028	46,222	39,223	73,510	83,696	89,834	85,818	72,994	58,375	42,309	53,303	750,303
Actual UT CP KW @ Input * =	53,993	51,025	46,225	39,217	73,508	83,688	89,832	85,823	72,988	58,369	42,315	53,307	750,291
Estimated - Actual UT CP KW =	-2	3	-3	5	1	8	2	-4	6	6	-7	-4	11
Estimated AZ CP Kw @input =	8,093	6,973	5,817	3,721	7,011	7,821	7,973	7,617	6,914	4,479	4,122	6,383	76,922
Actual AZ CP Kw @input	8,095	6,970	5,814	3,724	7,014	7,825	7,970	7,620	6,919	4,482	4,114	6,380	76,927
Estimated - Actual AZ CP KW =	-2	3	3	-3	-3	-4	3	-3	-5	-3	8	3	-5
Est Co.Use+W/O chrg CP Kw @input	170	66	75	61	55	66	76	86	86	72	63	97	972
Est Tot Syst CP Kw @input =	62,254	58,066	52,114	43,004	80,575	91,583	97,883	93,522	79,994	62,926	46,493	59,782	828,197
Actual System CP KW @ Input =	62,258	58,061	52,114	43,002	80,577	91,579	97,878	93,529	79,993	62,923	46,492	59,784	828,190
Estimated - Actual Tot CP KW=	-4	5	0	2	-2	4	5	-7	1	3	1	-2	7

Actual Total System kwh Losses =	20,243,614	
Est. Co. Use & W/O chrg Kwh losses =	27,867	
Estimated UT Kwh losses =	17,636,055	
Estimated AZ Kwh losses =	2,579,694	
Est Tot System Kwh Losses =	20,243,616	
Estimated - Actual Kwh losses =	2	(should = 0)

Actual Total Syst Kwh @ Input =	392,129,761	
Est Co.Use+W/O chrg Kwh @ Input =	546,609	
Estimated UT Kwh @ Input =	357,905,828	
Estimated AZ Kwh @ Input =	33,677,326	
Est Total System Kwh @ Input =	392,129,763	
Total Estimated - Actual (Kwh) =	2	(should = 0)

Actual Tot Syst 12CP Kw @ Input =	828,190	
Est Co.use+w/o chrg 12cp kw @ Input	972	
Estimated UT 12CP Kw @ Input =	750,303	
Actual UT 12CP Kw @ Input * =	750,291	
Estimated AZ 12CP Kw @ Input =	76,922	
Actual AZ 12CP Kw @ Input =	76,927	
Est System 12CP Kw @ Input =	828,197	
Total Estimated - Actual (Kw) =	7	(should = 0)

* Actual UT CP KW @Input = Actual total system CP - Actual AZ CP - Est. Co Use CP

DIXIE ESCALANTE REA - Utah
COST-OF-SERVICE STUDY
FOR 12 MOS ENDING 12-31-08

CLASSIFICATION FACTORS	CR	TOTALS	DEM-CP	DEM-PRI	DEM-SEC	ENERGY	CUST-PLT-M	CUST-SER	CUST-PLT-S	Dir-Deposits	DIR-Lighting	DIR-Impact
Demand-CP	1	1.0000	1									
Demand-Primary	2	1.0000		1								
Demand-Secondary	3	1.0000			1							
Energy	4	1.0000				1						
Customer-Plant-Meters	5	1.0000					1					
Customer-Services	6	1.0000						1				
Customer-Plant-Services	7	1.0000							1			
Direct-Deposits	8	1.0000								1		
Direct-Lighting	9	1.0000									1	
Direct-Impact Fees	10	1.0000										1
Distribution Plant (calc)	12	1.0000	0.00000	0.63474	0.17106	0.00000	0.10555	0.00000	0.05397	0.00000	0.03468	0.00000
Transm+Distr Plant (calc)	13	1.0000	0.34408	0.41634	0.11220	0.00000	0.06923	0.00000	0.03540	0.00000	0.02275	0.00000
Purch Pwr-Kw & Kwh(calc)	14	1.0000	0.50612	0.00000	0.00000	0.49388	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
O&M-Power Prod Exp (calc)	15	1.0000	0.15321	0.37475	0.04372	0.00000	0.12857	0.27020	0.00506	0.00000	0.02449	0.00000
Transmission Plant (calc)	16	1.0000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
General Plant (calc)	17	1.0000	0.34408	0.41634	0.11220	0.00000	0.06923	0.00000	0.03540	0.00000	0.02275	0.00000

CLASSIFY RATE BASE	CR	TOTAL **	DEM-CP	DEM-PRI	DEM-SEC	ENERGY	CUST-PLT-M	CUST-SER	CUST-PLT-S	DIR-Deposit	DIR-Lighting	DIR-Impact	checksum
INTANGIBLE PLT	13	550,000	189,244	228,987	61,711	0	38,078	0	19,469	0	12,510	0	0
TRANSMISSION PLANT	1	11,559,854	11,559,854	0	0	0	0	0	0	0	0	0	0
													0
DISTRIBUTION PLANT													0
360-Land	2	74,428	0	74,428	0	0	0	0	0	0	0	0	0
362-Station equipment Alloc	2	4,175,990	0	4,175,990	0	0	0	0	0	0	0	0	0
364-Poles,towers & fixtures	2	1,832,998	0	1,832,998	0	0	0	0	0	0	0	0	0
365-Overhead conductors	2	2,154,717	0	2,154,717	0	0	0	0	0	0	0	0	0
366-Undergrd conduit	2	850,062	0	850,062	0	0	0	0	0	0	0	0	0
367-Undergrd conductors	2	4,899,357	0	4,899,357	0	0	0	0	0	0	0	0	0
368-Line transformers	3	3,769,579	0	0	3,769,579	0	0	0	0	0	0	0	0
369-Services	7	1,189,280	0	0	0	0	0	0	1,189,280	0	0	0	0
370-Meters	5	2,325,996	0	0	0	0	2,325,996	0	0	0	0	0	0
371-Install on cust premises	9	23,538	0	0	0	0	0	0	0	0	23,538	0	0
373-St Lighting	9	740,616	0	0	0	0	0	0	0	0	740,616	0	0
Total Distribution Plant		22,036,562	0	13,987,552	3,769,579	0	2,325,996	0	1,189,280	0	764,155	0	0
													0
GENERAL PLANT	13	9,508,003	3,271,513	3,958,567	1,066,815	0	658,272	0	336,574	0	216,261	0	0
TOTAL PLANT IN SERVICE		43,654,418	15,020,611	18,175,106	4,898,106	0	3,022,347	0	1,545,323	0	992,925	0	0
													0
CWIP - Transmission	16	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Distribution	12	3,393,457	0	2,153,973	580,486	0	358,185	0	183,140	0	117,674	0	0
Materials & Supplies	13	5,586,398	1,922,168	2,325,844	626,804	0	386,766	0	197,753	0	127,063	0	0
Prepayments	13	19,505	6,711	8,121	2,189	0	1,350	0	690	0	444	0	0
Cash Working Capital		1,046,431	358,613	222,057	36,561	232,941	63,858	109,836	7,984	816	13,764	0	0
Subtotal		10,045,790	2,287,492	4,709,995	1,246,039	232,941	810,159	109,836	389,567	816	258,945	0	0
LESS Accumulated deprec & amort													0
Transmission	16	1,877,502	1,877,502	0	0	0	0	0	0	0	0	0	0
Distribution	12	6,730,691	0	4,272,258	1,151,354	0	710,436	0	363,245	0	233,398	0	0
General	17	4,745,874	1,632,960	1,975,900	532,496	0	328,573	0	167,999	0	107,945	0	0
Intangible-Amortization	13	178,754	61,506	74,422	20,056	0	12,376	0	6,328	0	4,066	0	0
Subtotal		13,532,820	3,571,967	6,322,580	1,703,906	0	1,051,385	0	537,572	0	345,409	0	0
													0
LESS Cust impact fees	10	17,370,083	0	0	0	0	0	0	0	0	0	17,370,083	0
LESS Cust deposits	8	167,181	0	0	0	0	0	0	0	167,181	0	0	0
													0
TOTAL RATE BASE		22,630,124	13,736,136	16,562,521	4,440,239	232,941	2,781,121	109,836	1,397,318	-166,365	906,461	-17,370,083	0

CLASSIFY EXPENSES	CR	TOTAL **	DEM-CP	DEM-PRI	DEM-SEC	ENERGY	CUST-PLT-M	CUST-SER	CUST-PLT-S	DIR-Deposit	DIR-Lighting	DIR-Impact	
POWER PRODUCTION													
Purchased Power-KW	1	5,625,774	5,625,774	0	0	0	0	0	0	0	0	0	0
Purchased Power-KWH	4	5,489,681	0	0	0	5,489,681	0	0	0	0	0	0	0
Purchased Power-Other	14	203,448	102,969	0	0	100,478	0	0	0	0	0	0	0
Purchased Power-Other	14	861	436	0	0	425	0	0	0	0	0	0	0
Subtotal		11,319,764	5,729,179	0	0	5,590,585	0	0	0	0	0	0	0
													0
TRANSMISSION O&M	16	87,304	87,304	0	0	0	0	0	0	0	0	0	0
													0
DISTRIBUTION OPER													0
580-Supervision	12	21,328	0	13,538	3,648	0	2,251	0	1,151	0	740	0	0
581-Load dispatching	12	11,314	0	7,182	1,935	0	1,194	0	611	0	392	0	0
582-Station	2	24,043	0	24,043	0	0	0	0	0	0	0	0	0
583-Overhead lines	2	194,288	0	194,288	0	0	0	0	0	0	0	0	0
584-Undergrd lines	2	139,367	0	139,367	0	0	0	0	0	0	0	0	0
585-Street Lights	9	15,676	0	0	0	0	0	0	0	0	15,676	0	0
586-Meters	5	276,927	0	0	0	0	276,927	0	0	0	0	0	0
587-Cust installations	6	149,246	0	0	0	0	0	149,246	0	0	0	0	0
588-Misc	12	252,463	0	160,249	43,186	0	26,648	0	13,625	0	8,755	0	0
589-Rents	12	-15,291	0	-9,706	-2,616	0	-1,614	0	-825	0	-530	0	0
Subtotal		1,069,360	0	528,960	46,154	0	305,407	149,246	14,561	0	25,033	0	0
DISTRIBUTION MAINT													0
590-Maint suprv & engr	12	0	0	0	0	0	0	0	0	0	0	0	0
592-Station equipment	2	87,437	0	87,437	0	0	0	0	0	0	0	0	0
593-Overhead lines	2	274,429	0	274,429	0	0	0	0	0	0	0	0	0
594-Undergrd lines	2	188,191	0	188,191	0	0	0	0	0	0	0	0	0
595-Line transformers	3	79,725	0	0	79,725	0	0	0	0	0	0	0	0
596-Maint of St Lights	9	45,483	0	0	0	0	0	0	0	0	45,483	0	0
597-Meters	5	64,784	0	0	0	0	64,784	0	0	0	0	0	0
598-Misc	12	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		740,048	0	550,056	79,725	0	64,784	0	0	0	45,483	0	0
CUSTOMER EXPENSES													0
901-Supervision-accts	6	0	0	0	0	0	0	0	0	0	0	0	0
902-Meter reading	6	65,053	0	0	0	0	0	65,053	0	0	0	0	0
903-Records & collection	6	403,061	0	0	0	0	0	403,061	0	0	0	0	0
904-Uncollectibles	8	0	0	0	0	0	0	0	0	0	0	0	0
908-Cust assistance	6	74,736	0	0	0	0	0	74,736	0	0	0	0	0
909-Info & instruc adv	6	10,460	0	0	0	0	0	10,460	0	0	0	0	0
910-Misc cust svc & info	6	0	0	0	0	0	0	0	0	0	0	0	0
912.1-Demonstrating & selling	6	75,422	0	0	0	0	0	75,422	0	0	0	0	0
912.2-Rebate expense	1	353,815	353,815	0	0	0	0	0	0	0	0	0	0
Subtotal		982,547	353,815	0	0	0	0	628,732	0	0	0	0	0
													0
ADMINISTRATIVE & GEN													0
920-A&G salaries-alloc	13	809,857	278,656	337,177	90,867	0	56,069	0	28,668	0	18,420	0	0
921-Office supplies & exp	13	96,369	33,159	40,122	10,813	0	6,672	0	3,411	0	2,192	0	0
923-Outside services	13	31,343	10,785	13,049	3,517	0	2,170	0	1,110	0	713	0	0
924-Property insurance	13	47,754	16,431	19,882	5,358	0	3,306	0	1,690	0	1,086	0	0
925-Injuries & damages	13	3,709	1,276	1,544	416	0	257	0	131	0	84	0	0
928.1-Compliance exp	15	11,925	1,827	4,469	521	0	1,533	3,222	60	0	292	0	0
928-Regulatory expenses	15	24,016	3,679	9,000	1,050	0	3,088	6,489	121	0	588	0	0
929-Duplicate charges - Cr	15	-34,569	-5,296	-12,955	-1,511	0	-4,445	-9,341	-175	0	-847	0	0
930-Misc general expenses	15	416,517	63,813	156,092	18,210	0	53,552	112,543	2,106	0	10,201	0	0
931-Rents	13	0	0	0	0	0	0	0	0	0	0	0	0
932-Maint of general plant	17	158,478	54,529	65,981	17,781	0	10,972	0	5,610	0	3,605	0	0
Subtotal		1,565,398	458,858	634,361	147,023	0	133,175	112,914	42,734	0	36,335	0	0
													0
DEPRECIATION & AMORT EXP													0
Transmission	16	310,383	310,383	0	0	0	0	0	0	0	0	0	0
Distribution	12	643,176	0	408,252	110,022	0	67,888	0	34,711	0	22,303	0	0
General	17	297,813	102,471	123,991	33,415	0	20,619	0	10,542	0	6,774	0	0
Intangible-Amortization	13	27,500	9,462	11,449	3,086	0	1,904	0	973	0	625	0	0
Subtotal		1,278,872	422,317	543,692	146,523	0	90,411	0	46,227	0	29,702	0	0
													0
Taxes-Property-Electric Utility	13	210,778	72,524	87,755	23,650	0	14,593	0	7,461	0	4,794	0	0
Interest on cust deposits	8	6,619	0	0	0	0	0	0	0	6,619	0	0	0
													0
TOTAL EXPENSES		17,260,690	7,123,998	2,344,824	443,074	5,590,585	608,369	890,891	110,984	6,619	141,347	0	0

CUSTOMER FACTORS	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Area Lights	St. Lights	Industrial	
Average No. Customers **	11,894	10,396	1,139	4	92	73	78	10	1	100	2	0
Weighting Factors-Plant-meters		1.00	2.00	3.50	6.00	3.50	3.50	6.00	0.00	0.00	40.00	
Weighting Factors-Plant-svc drp		1.00	1.00	1.00	4.00	1.00	1.00	4.00	0.00	0.00	0.00	
Weighting Factors-Services		6.00	6.00	6.00	6.00	15.00	15.00	25.00	1.00	1.00	15.00	
Wgt'd Cust-Plant-Meters	13,906	10,396	2,279	14	550	257	272	59	0	0	80	0
Wgt'd Cust-Services	72,426	62,374	6,837	25	550	1,100	1,165	246	1	100	30	0
Wgt'd Cust-Plant-Services	12,096	10,396	1,139	4	367	73	78	39	0	0	0	0
												0

ALLOCATION FACTORS	AF	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Area Lights	St. Lights	Industrial	
Demand-CP (Sys 12 CP)	1	1.0000	0.5812	0.0726	0.0003	0.1855	0.0315	0.0425	0.0000	0.0000	0.0007	0.0857	0
Demand-Primary (sch peak)	2	1.0000	0.6041	0.0561	0.0003	0.1338	0.0389	0.0785	0.0174	0.0002	0.0025	0.0682	0
Demand-Secondary (MCDxDcf)	3	1.0000	0.6584	0.0690	0.0005	0.1345	0.0337	0.0789	0.0231	0.0001	0.0018	0.0000	0
Energy (MWH)	4	1.0000	0.5338	0.0663	0.0002	0.1768	0.0324	0.0581	0.0135	0.0001	0.0030	0.1157	0
Customer-Plant-Meters (calc)	5	1.0000	0.7476	0.1639	0.0010	0.0396	0.0185	0.0195	0.0042	0.0000	0.0000	0.0058	0
Customer-Services (calc)	6	1.0000	0.8612	0.0944	0.0003	0.0076	0.0152	0.0161	0.0034	0.0000	0.0014	0.0004	0
Cust-Plant-Services (Calc)	7	1.0000	0.8594	0.0942	0.0003	0.0303	0.0061	0.0064	0.0033	0.0000	0.0000	0.0000	0
Lighting expense (# lamps)	9	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0499	0.9501	0.0000	0
Lighting plant (rel fixture cost)	10	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0256	0.9744	0.0000	0
Average customers	11	1.0000	0.8740	0.0958	0.0003	0.0077	0.0062	0.0065	0.0008	0.0000	0.0084	0.0002	0
Deposits	12	1.0000	0.8740	0.0958	0.0003	0.0077	0.0062	0.0065	0.0008	0.0000	0.0084	0.0002	0
Impact fees	13	1.0000	0.6773	0.0582	0.0004	0.1135	0.0284	0.0666	0.0195	0.0001	0.0016	0.0345	
													0

REVENUES	AF	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Area Lights	St. Lights	Industrial	
REVENUES-Rate **	DIR	18,168,444	9,863,997	1,368,415	9,838	2,911,981	567,335	904,599	208,340	7,492	177,037	2,149,411	0
REVENUE CREDITS													0
450-Penalties	11	39,699	34,697	3,803	14	306	245	259	33	2	333	7	0
451-Conn,Disc & ret ck fees	11	136,805	119,569	13,105	47	1,054	843	893	113	7	1,149	23	0
456-wheeling revenue	1	9,490	5,516	689	2	1,761	299	403	0	0	7	813	0
Subtotal		185,994	159,783	17,597	63	3,121	1,388	1,556	146	9	1,490	843	0
Contra Res Rev - Solar Farm	DIR	-20	-20										
TOTAL REVENUES		18,354,419	10,023,760	1,386,012	9,901	2,915,102	568,722	906,154	208,486	7,501	178,527	2,150,253	0
													0

ALLOCATE EXPENSES	AF	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Area Lights	St. Lights	Industrial	
Demand-CP	1	7,123,998	4,140,407	517,125	1,795	1,321,675	224,693	302,618	0	202	5,203	610,280	0
-Primary	2	2,344,824	1,416,541	131,614	693	313,668	91,140	184,019	40,820	394	5,934	160,001	0
-Secondary	3	443,074	291,712	30,576	200	59,603	14,926	34,962	10,222	54	819	0	0
Total Demand		9,911,895	5,848,659	679,314	2,688	1,694,945	330,759	521,600	51,042	650	11,955	770,282	0
Energy	4	5,590,585	2,984,181	370,617	1,325	988,578	181,024	324,706	75,468	709	16,911	647,068	0
Customer-Plant-Meters	5	608,369	454,787	99,694	625	24,061	11,229	11,892	2,581	0	0	3,500	0
-Services	6	890,891	767,241	84,093	301	6,765	13,531	14,330	3,024	7	1,229	369	0
-Plant-Services	7	110,984	95,382	10,454	37	3,364	673	713	361	0	0	0	0
Total Customer		1,610,244	1,317,410	194,242	964	34,191	25,432	26,935	5,966	7	1,229	3,869	0
Direct-Cust Deposits	12	6,619	5,785	634	2	51	41	43	5	0	56	1	0
Direct-Lighting	9	141,347	0	0	0	0	0	0	0	7,055	134,292	0	0
Direct-Impact Fees	13	0	0	0	0	0	0	0	0	0	0	0	0
													0
TOTAL EXPENSES		17,260,690	10,156,034	1,244,807	4,979	2,717,765	537,256	873,284	132,482	8,421	164,443	1,421,219	0
													0
NET OPER INCOME		1,093,729	-132,275	141,205	4,922	197,337	31,466	32,870	76,004	-921	14,084	729,034	0
													0

ALLOCATE RATE BASE	AF	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Area Lights	St. Lights	Industrial	
													0
Demand-CP	1	13,736,136	7,983,325	997,094	3,460	2,548,387	433,243	583,493	0	389	10,031	1,176,712	0
-Primary	2	16,562,521	10,005,649	929,645	4,895	2,215,576	643,761	1,299,810	288,330	2,781	41,916	1,130,158	0
-Secondary	3	4,440,239	2,923,370	306,412	2,008	597,304	149,580	350,374	102,444	544	8,204	0	0
Total Demand		34,738,896	20,912,344	2,233,151	10,363	5,361,267	1,226,584	2,233,677	390,773	3,715	60,151	2,306,871	0
Energy	4	232,941	124,341	15,442	55	41,191	7,543	13,529	3,144	30	705	26,961	0
Customer-Plant-Meters	5	2,781,121	2,079,031	455,744	2,858	109,995	51,331	54,364	11,799	0	0	15,999	0
-Services	6	109,836	94,591	10,368	37	834	1,668	1,767	373	1	152	45	0
-Plant-Services	7	1,397,318	1,200,881	131,622	472	42,356	8,471	8,972	4,544	0	0	0	0
Total Customer		4,288,275	3,374,503	597,734	3,367	153,185	61,470	65,103	16,716	1	152	16,045	0
Direct-Cust Deposits	12	-166,365	-145,406	-15,937	-57	-1,282	-1,026	-1,086	-138	-8	-1,398	-28	0
Direct-Lighting	10	906,461	0	0	0	0	0	0	0	23,201	883,260	0	0
Direct-Impact Fees	13	-17,370,083	-11,764,525	-1,011,137	-6,625	-1,971,059	-493,605	-1,156,209	-338,056	-1,796	-27,071	-600,000	0
													0
TOTAL RATE BASE		22,630,124	12,501,258	1,819,253	7,103	3,583,301	800,967	1,155,014	72,440	25,142	915,799	1,749,848	0
													0
% Return on Rate Base		**4.833%**	**-1.06%**	**7.76%**	**69.29%**	**5.51%**	**3.93%**	**2.85%**	**104.92%**	**-3.66%**	**1.54%**	**41.66%**	

	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Area Lights	St. Lights	Industrial	
($) Return with Equal Syst ROR =	**4.26%**											0
Demand Total	1,479,468	890,620	95,106	441	228,327	52,238	95,128	16,642	158	2,562	98,246	0
Energy Total	9,921	5,295	658	2	1,754	321	576	134	1	30	1,148	0
Customer Total	182,630	143,714	25,456	143	6,524	2,618	2,773	712	0	6	683	0
Direct-Cust Deposits	-7,085	-6,193	-679	-2	-55	-44	-46	-6	0	-60	-1	0
Direct-Lighting	38,605	0	0	0	0	0	0	0	988	37,616	0	0
Direct-Impact Fees	-739,761	-501,030	-43,063	-282	-83,944	-21,022	-49,241	-14,397	-76	-1,153	-25,553	0
SUBTOTAL =	963,777	532,406	77,479	303	152,606	34,112	49,190	3,085	1,071	39,002	74,523	0
												0
Total COS (Return+Exp-Rev Credits)												0
Demand Total	10,642,112	6,232,733	730,669	2,845	1,837,568	361,676	567,084	53,288	731	13,357	842,161	0
Energy Total	5,600,505	2,989,476	371,275	1,327	990,332	181,345	325,282	75,602	710	16,941	648,216	0
Customer Total	1,795,855	1,306,449	202,745	1,047	39,351	26,959	28,552	6,532	8,042	171,657	4,522	0
												0
Total Cost-of-Service	18,038,473	10,528,658	1,304,688	5,219	2,867,251	569,980	920,918	135,421	9,483	201,955	1,494,899	0
Total Sales Revenues	18,168,444	9,863,997	1,368,415	9,838	2,911,981	567,335	904,599	208,340	7,492	177,037	2,149,411	0
Deficit	-129,971	664,661	-63,727	-4,620	-44,731	2,646	16,320	-72,919	1,992	24,918	-654,511	0
% Rate Increase Required	**-0.72%**	**6.74%**	**-4.66%**	**-46.96%**	**-1.54%**	**0.47%**	**1.80%**	**-35.00%**	**26.58%**	**14.07%**	**-30.45%**	
												0
ANNUAL BILLING UNITS												0
Cust-months or lamp-months	154,046	124,748	13,673	49	1,100	880	932	118	625	11,897	24	0
KWH (@ meter)	340,269,773	181,305,591	22,517,038	80,485	60,061,613	10,998,204	19,727,676	4,585,101	43,076	1,027,421	39,923,568	0
KW (MCD @ meter)	1,744,216	1,242,517	103,974	540	192,694	30,277	53,046	29,393	128	3,052	88,596	0
												0
AVERAGE UNIT COST OF SERVICE												
Cust-$/Cust/mo or Tot $/lamp/mo	11.66	10.47	14.83	21.36	35.77	30.64	30.64	55.35	15.17	16.98	188.43	
Energy--Cents/kwh	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.62	
Demand--$/Kw	6.10	5.02	7.03	5.27	9.54	11.95	10.69	1.81	5.73	4.38	9.51	
Demand+Energy--Cents/kwh		5.09				4.94	4.52					
Unit COS with flat cents/Kwh	5.30	5.81	5.79	6.48	4.77	5.18	4.67	2.95	22.02	19.66	3.74	
Actual 2008 Ave Price(C/Kwh)	5.34	5.44	6.08	12.22	4.85	5.16	4.59	4.54	17.39	17.23	5.38	

DIXIE ESCALANTE REA - Utah
FOR 12 MOS ENDING 12-31-08

Cost-of-Service Summary 0

Rate Schedule	Earned % Return on Rate Base	ROR Index No.	% Rate Incr Required for ROR of 4.26%
Residential	-1.06%	-0.22	6.74%
Sm Comm	7.76%	1.61	-4.66%
Gen Service	69.29%	14.34	-46.96%
Lg Comm	5.51%	1.14	-1.54%
Irrigation	3.93%	0.81	0.47%
Irrig-Interrup	2.85%	0.59	1.80%
Off Peak	104.92%	21.71	-35.00%
Area Lights	-3.66%	-0.76	26.58%
St. Lights	1.54%	0.32	14.07%
Industrial	41.66%	8.62	-30.45%
TOTAL UTAH	4.83%	1.00	-0.72%

DECOS08 AZ ###
TOTAL ARIZONA
7-7-09

CHECKSUM
OK

COST-OF-SERVICE STUDY
DIXIE ESCALANTE- Arizona
FOR 12 MOS ENDING 12-31-08

** INPUT VALUES

1.118507 = Demand Loss Factor (sec) **
1.0830 = Energy Loss Factor (sec)

1. Residential	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
KWH @ Meter **	1	2,244,942	2,226,552	1,371,750	1,112,760	1,293,165	1,707,852	2,436,256	2,410,970	1,934,977	1,208,421	1,286,152	2,119,395	21,353,192	
KWH @ Input	2	2,431,170	2,411,255	1,485,543	1,205,069	1,400,439	1,849,526	2,638,355	2,610,971	2,095,492	1,308,665	1,392,844	2,295,209	23,124,539	
Load Factor (PU) calc	3	0.1700	0.1849	0.1175	0.1141	0.1321	0.1796	0.2413	0.2466	0.2081	0.1231	0.1248	0.1667	0.167	avg
Max Cust Demand (KW) **	4	17,753	17,303	15,694	13,542	13,158	13,207	13,569	13,139	12,916	13,192	14,315	17,086	174,872	
Schedule Coincidence Factor	5	0.364	0.397	0.217	0.206	0.346	0.400	0.503	0.512	0.444	0.236	0.241	0.356	0.352	avg
Sched PK @ Meter (KW)	6	6,459	6,874	3,407	2,784	4,553	5,283	6,826	6,724	5,737	3,110	3,451	6,086	61,292	
Sched PK @ Input (KW)	7	7,224	7,688	3,811	3,114	5,092	5,909	7,635	7,521	6,417	3,478	3,860	6,807	68,556	
System Coincidence Factor	8	0.810	0.625	0.880	0.625	0.913	0.900	0.743	0.700	0.730	0.770	0.631	0.661	0.749	avg
Coincident PK @ Input (KW)	9	5,852	4,805	3,353	1,946	4,649	5,318	5,673	5,264	4,684	2,678	2,435	4,500	51,159	

1.1185 = Demand Loss Factor (sec)
1.0830 = Energy Loss Factor (sec)

2. Small Commercial	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
KWH @ Meter **	1	529,872	539,665	524,826	332,133	319,731	412,451	503,175	536,514	449,757	317,943	383,360	517,450	5,366,877	
KWH @ Input	2	573,827	584,433	568,363	359,685	346,254	446,666	544,916	581,020	487,066	344,318	415,162	560,375	5,812,085	
Load Factor (PU)calc'd	3	0.2154	0.2357	0.2066	0.1816	0.1748	0.2259	0.2564	0.2755	0.2443	0.1683	0.1880	0.2078	0.215	avg
Max Cust Demand (KW)**	4	3,307	3,290	3,415	2,540	2,459	2,536	2,637	2,618	2,557	2,540	2,833	3,347	34,077	
Schedule Coincidence Factor	5	0.458	0.494	0.441	0.390	0.500	0.477	0.527	0.556	0.508	0.360	0.404	0.444		
Sched PK @ Meter (KW)	6	1,514	1,624	1,507	991	1,229	1,209	1,390	1,455	1,299	914	1,144	1,485	15,762	
Sched PK @ Input (KW)	7	1,694	1,817	1,686	1,108	1,375	1,353	1,555	1,627	1,453	1,022	1,279	1,661	17,630	
System Coincidence Factor	8	0.800	0.730	0.910	0.800	0.970	0.970	0.800	0.720	0.820	0.850	0.682	0.703		
Coincident PK @ Input (KW)	9	1355	1327	1534	887	1334	1312	1244	1171	1191	869	873	1167	14,264	

1.1185 = Demand Loss Factor (sec)
1.0830 = Energy Loss Factor (sec)

3. General Service	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
KWH @ Meter **	1	12,105	13,308	9,829	10,802	8,784	15,310	17,297	22,512	16,758	11,056	12,977	12,987	163,725	
KWH @ Input	2	13,109	14,412	10,644	11,698	9,513	16,580	18,732	24,379	18,148	11,973	14,054	14,064	177,307	
Load Factor (PU)calc'd	3	0.5405	0.6352	0.3874	0.4984	0.3922	0.4613	0.5043	0.6040	0.4674	0.3555	0.4312	0.5164	0.483	avg
Max Cust Demand (KW)**	4	30	30	34	30	30	46	46	50	50	42	42	34	464	
Schedule Coincidence Factor	5	0.823	0.888	0.691	0.791	0.696	0.760	0.796	0.868	0.766	0.657	0.734	0.805	0.773	avg
Sched PK @ Meter (KW)	6	25	27	24	24	21	35	37	43	38	27	31	27	359	
Sched PK @ Input (KW)	7	28	30	26	27	23	39	41	49	43	31	34	30	401	
System Coincidence Factor	8	0.889	0.888	0.843	0.883	1.000	1.000	0.900	0.891	0.875	0.950	0.950	0.960	0.919	avg
Coincident PK @ Input (KW)	9	25	27	22	24	23	39	37	43	37	29	33	29	368	

1.1185 = Demand Loss Factor (pri/sec comb)
1.0830 = Energy Loss Factor (pri/sec comb)

4. Large Commercial	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
KWH @ Meter **	1	273,425	288,754	208,465	212,147	195,345	241,488	198,924	312,788	274,330	239,279	237,238	249,528	2,931,711	
KWH @ Input	2	296,107	312,707	225,758	229,746	211,550	261,521	215,426	338,735	297,087	259,128	256,918	270,228	3,174,910	
Load Factor (PU)calc'd	3	0.2455	0.2686	0.1905	0.1891	0.1678	0.2361	0.1810	0.2630	0.2387	0.2063	0.2183	0.2213	0.219	avg
Max Cust Demand (KW)**	4	1,497	1,545	1,471	1,559	1,565	1,420	1,477	1,599	1,596	1,559	1,509	1,515	18,312	
Schedule Coincidence Factor	5	0.510	0.546	0.409	0.406	0.500	0.494	0.389	0.537	0.499	0.441	0.463	0.469		
Sched PK @ Meter (KW)	6	763	843	602	633	782	702	574	859	796	687	699	710	8,652	
Sched PK @ Input (KW)	7	854	943	673	708	875	786	642	961	890	769	782	794	9,677	
System Coincidence Factor	8	0.900	0.760	0.950	0.900	0.950	1.000	0.900	0.755	0.800	0.920	0.820	0.780		
Coincident PK @ Input (KW)	9	768	717	639	637	831	786	578	726	712	707	641	620	8,363	

1.1185 = Demand Loss Factor (sec)
1.0830 = Energy Loss Factor (sec)

5. Irrigation 04	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	44,674	47,831	113,612	92,902	55,282	117,001	167,203	151,830	93,696	69,824	64,715	31,729	1,050,299
KWH @ Input	2	48,380	51,799	123,037	100,609	59,868	126,707	181,073	164,425	101,469	75,616	70,083	34,361	1,137,426
Load Factor (PU) calc	3	0.1231	0.1238	0.3243	0.2329	0.2115	0.3025	0.4126	0.3935	0.2211	0.1749	0.1524	0.0947	0.231 avg
Max Cust Demand (KW) **	4	488	555	471	554	351	537	545	519	588	537	590	451	6,185
Schedule Coincidence Factor	5	0.236	0.238	0.621	0.489	0.451	0.593	0.716	0.697	0.468	0.375	0.320	0.131	
Sched PK @ Meter (KW)	6	115	132	292	271	158	318	390	362	276	201	189	59	2,764
Sched PK @ Input (KW)	7	129	148	327	303	177	356	436	404	308	225	211	66	3,091
System Coincidence Factor	8	0.631	0.631	0.804	0.728	0.950	1.000	1.000	1.000	0.900	0.850	0.648	0.676	
Coincident PK @ Input (KW)	9	81	93	263	220	168	356	436	404	277	191	137	45	2,673

1.1185 = Demand Loss Factor (pri/sec comb)
1.0830 = Energy Loss Factor (pri/sec comb)

6. Irrigation-Interruptible	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	2,667	1,926	2,019	3,614	2,902	4,766	2,976	3,997	4,990	1,979	607	0	32,443
KWH @ Input	2	2,888	2,086	2,186	3,914	3,143	5,161	3,223	4,329	5,404	2,143	657	0	35,134
Load Factor (PU)calc'd	3	0.0859	0.0651	0.0625	0.1164	0.0967	0.1652	0.0995	0.1330	0.1722	0.0676	0.0329	0.0000	0.091 avg
Max Cust Demand (KW)**	4	42	43	43	43	40	40	40	40	40	39	26	0	437
Schedule Coincidence Factor	5	0.200	0.200	0.200	0.214	0.200	0.353	0.200	0.266	0.369	0.200	0.200	0.200	
Sched PK @ Meter (KW)	6	8	9	9	9	8	14	8	11	15	8	5	0	104
Sched PK @ Input (KW)	7	9	10	10	10	9	16	9	12	17	9	6	0	116
System Coincidence Factor	8	0.500	0.500	0.500	0.631	0.500	0.660	0.500	0.634	0.667	0.500	0.500	0.500	
Coincident PK @ Input (KW)	9	5	5	5	6	5	10	4	8	11	4	3	0	66

1.1185 = Demand Loss Factor (sec)
1.0830 = Energy Loss Factor (sec)

7. Off Peak	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
KWH @ Meter **	1	20,000	2,960	18,080	26,160	17,800	20,640	13,080	3,240	5,240	3,200	1,080	1,440	132,920
KWH @ Input	2	21,659	3,206	19,580	28,330	19,277	22,352	14,165	3,509	5,675	3,465	1,170	1,559	143,946
Load Factor (PU) calc	3	0.1341	0.0221	0.1213	0.1806	0.1150	0.1360	0.0798	0.0390	0.0374	0.0229	0.0134	0.2016	0.092 avg
Max Cust Demand (KW) **	4	200	193	200	201	208	211	220	112	195	188	112	10	2,049
Schedule Coincidence Factor	5	0.270	0.200	0.230	0.388	0.209	0.275	0.200	0.200	0.200	0.200	0.200	0.432	
Sched PK @ Meter (KW)	6	54	39	46	78	43	58	44	22	39	38	22	4	487
Sched PK @ Input (KW)	7	60	43	51	87	49	65	49	25	44	42	25	5	545
System Coincidence Factor	8	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Coincident PK @ Input (KW)	9	0	0	0	0	0	0	0	0	0	0	0	0	0

1.1185 = Demand Loss Factor (sec)
1.0830 = Energy Loss Factor (sec)

8. Area Lights	L#	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL

KWH @ Meter **	1	2,346	2,500	3,574	4,177	4,076	6,907	6,918	6,624	6,762	6,711	9,177	6,693	66,465
KWH @ Input	2	2,541	2,707	3,870	4,524	4,414	7,480	7,492	7,173	7,323	7,268	9,938	7,248	71,979
Load Factor (PU)**	3	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.460 avg
Max Cust Demand (KW) calc	4	7	8	10	13	12	21	20	19	20	20	28	20	197
Schedule Coincidence Factor	5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Sched PK @ Meter (KW)	6	7	8	10	13	12	21	20	19	20	20	28	20	197
Sched PK @ Input (KW)	7	8	9	12	14	13	23	23	22	23	22	31	22	221
System Coincidence Factor	8	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	
Coincident PK @ Input (KW)	9	8	0	0	0	0	0	0	0	0	0	0	22	30

Monthly Estimated vs Actual AZ CP

													Totals
Tot Estimated AZ CP Kw @input =	8,093	6,973	5,817	3,721	7,011	7,821	7,973	7,617	6,914	4,479	4,122	6,383	76,922
Tot Actual AZ CP Kw @input =	8,095	6,970	5,814	3,724	7,014	7,825	7,970	7,620	6,919	4,482	4,114	6,380	76,927
Estimated - Actual AZ CP Kw =	-2	3	3	-3	-3	-4	3	-3	-5	-3	8	3	-5

SUMMARY Estimated Loads	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrupt	Off Peak	Area Lights
KWH @ Meter	31,097,632	21,353,192	5,366,877	163,725	2,931,711	1,050,299	32,443	132,920	66,465
KWH @ Input	33,677,326	23,124,539	5,812,085	177,307	3,174,910	1,137,426	35,134	143,946	71,979
Max Cust Dem-NCP mo (kw)	23,698	17,753	3,415	50	1,599	590	43	220	28
Distr In transf design CF *		0.82	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MCD (kw) X DCF	20,502	14,558	3,415	50	1,599	590	43	220	28
Sched Pk Month @ Input (kw)	11,085	7,688	1,817	49	961	436	17	87	31
Sys 12CP @ Input (KW)	76,922	51,159	14,264	368	8,363	2,673	66	0	30

* based on avg of 3.5 res custs per line transf (per Colin Jack, Dixie Escalante REA), a summer design coincidence factor of 0.82 accounts for diversity in sizing transf

Estimated AZ KWH @ Input =	33,677,326	
Actual AZ KWH @ Input =	33,677,326	
Estimated - Actual KWH @ Input=	0	should = 0
Est AZ Sys 12CP KW @ Input=	76,922	
Actual AZ Sys 12CP @ Input =	76,927	
Estimated - Actual 12CP @ Input=	-5	should = 0

DIXIE ESCALANTE- Arizona
COST-OF-SERVICE STUDY
FOR 12 MOS ENDING 12-31-08

CLASSIFICATION FACTORS	CF	TOTALS	DEM-CP	DEM-PRI	DEM-SEC	ENERGY	CUST-PLT-M	CUST-SER	CUST-PLT-S	DIR-Deposits	DIR-Lighting	DIR-Impact	
Demand-CP	1	1.0000	1										
Demand-Primary	2	1.0000		1									
Demand-Secondary	3	1.0000			1								
Energy	4	1.0000				1							
Customer-Plant-Meters	5	1.0000					1						
Customer-Services	6	1.0000						1					
Customer-Plant-Services	7	1.0000							1				
Direct-Cust Deposits	8	1.0000								1			
Direct-Lighting	9	1.0000									1		
Direct-Impact Fees	10	1.0000										1	
Distribution Plant (calc)	12	1.0000	0.00000	0.71493	0.18950	0.00000	0.05458	0.00000	0.01974	0.00000	0.02126	0.00000	0.00000
Transm+Distr Plant (calc)	13	1.0000	0.22667	0.55288	0.14654	0.00000	0.04221	0.00000	0.01526	0.00000	0.01644	0.00000	0.00000
Purchased Pwr-Kw & Kwh(calc)	14	1.0000	0.53481	0.00000	0.00000	0.46519	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
O&M-Power Prod Exp (calc)	15	1.0000	0.01698	0.47540	0.04983	0.00000	0.06701	0.38045	0.00199	0.00000	0.00834	0.00000	0.00000
Transmission Plant (calc)	16	1.0000	1	0	0	0	0	0	0	0	0	0	0
General Plant (calc)	17	1.0000	0.22667	0.55288	0.14654	0.00000	0.04221	0.00000	0.01526	0.00000	0.01644	0.00000	0.00000

CLASSIFY RATE BASE	CF	TOTAL **	DEM-CP	DEM-PRI	DEM-SEC	ENERGY	CUST-PLT-M	CUST-SER	CUST-PLT-S	DIR-Deposits	DIR-Lighting	DIR-Impact		checksum
INTANGIBLE PLANT	13	0	0	0	0	0	0	0	0	0	0	0	0	0
														0
TRANSMISSION PLANT	1	827,423	827,423	0	0	0	0	0	0	0	0	0	0	0
														0
DISTRIBUTION PLANT														0
360-Land	2	3,883	0	3,883	0	0	0	0	0	0	0	0	0	0

362-Station equipment	2	714,731	0	714,731	0	0	0	0	0	0	0	0	0	0
364-Poles,towers & fixtures	2	470,372	0	470,372	0	0	0	0	0	0	0	0	0	0
365-Overhead conductors	2	442,972	0	442,972	0	0	0	0	0	0	0	0	0	0
366-Undergrd conduit	2	11,562	0	11,562	0	0	0	0	0	0	0	0	0	0
367-Undergrd conductors	2	374,715	0	374,715	0	0	0	0	0	0	0	0	0	0
368-Line transformers	3	534,950	0	0	534,950	0	0	0	0	0	0	0	0	0

369-Services	7	55,718	0	0	0	0	0	0	55,718	0	0	0	0	0
370-Meters	5	154,081	0	0	0	0	154,081	0	0	0	0	0	0	0
371-Install on cust premises	9	32,402	0	0	0	0	0	0	0	0	32,402	0	0	0
373-St Lighting	9	27,609	0	0	0	0	0	0	0	0	27,609	0	0	0
Total Distribution Plant		2,822,995	0	2,018,235	534,950	0	154,081	0	55,718	0	60,011	0	0	0
														0
GENERAL PLANT	13	1,033,092	234,166	571,174	151,394	0	43,606	0	15,769	0	16,984	0	0	0
TOTAL PLANT IN SERVICE		4,683,510	1,061,589	2,589,409	686,344	0	197,686	0	71,487	0	76,995	0	0	0
														0
CWIP - Transmission	16	3,015,000	3,015,000	0	0	0	0	0	0	0	0	0	0	0
CWIP - Distribution	12	240,379	0	171,853	45,551	0	13,120	0	4,744	0	5,110	0	0	0
Materials & Supplies	13	606,990	137,584	335,591	88,951	0	25,620	0	9,265	0	9,979	0	0	0
Prepayments	13	2,119	480	1,172	311	0	89	0	32	0	35	0	0	0
Cash Working Capital		115,878	29,460	34,665	5,238	21,289	4,239	19,730	380	147	730	0	0	0
Subtotal		3,980,366	3,182,524	543,281	140,051	21,289	43,069	19,730	14,421	147	15,854	0	0	0
LESS Accumulated deprec & amort														0
Transmission	16	291,713	291,713	0	0	0	0	0	0	0	0	0	0	0
Distribution	12	615,327	0	439,914	116,603	0	33,585	0	12,145	0	13,081	0	0	0
General	17	515,663	116,883	285,099	75,568	0	21,766	0	7,871	0	8,477	0	0	0
Intangible-Amortization	13	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		1,422,704	408,596	725,013	192,170	0	55,351	0	20,016	0	21,558	0	0	0
														0
LESS Cust impact fees	10	354,491	0	0	0	0	0	0	0	0	0	354,491	0	0
LESS Cust deposits	8	30,086	0	0	0	0	0	0	0	30,086	0	0	0	0
														0
TOTAL RATE BASE		6,856,594	3,835,517	2,407,677	634,224	21,289	185,405	19,730	65,892	-29,939	71,291	-354,491	0	0
														0
														0
														0

CLASSIFY EXPENSES	CF	TOTAL **	DEM-CP	DEM-PRI	DEM-SEC	ENERGY	CUST-PLT-M	CUST-SER	CUST-PLT-S	DIR-Deposits	DIR-Lighting	DIR-Impact		
POWER PRODUCTION														0
Purchased Power-KW	1	576,799	576,799	0	0	0	0	0	0	0	0	0	0	0
Purchased Power-KWH	4	501,708	0	0	0	501,708	0	0	0	0	0	0	0	0
Purchased Power-Other	14	19,740	10,557	0	0	9,183	0	0	0	0	0	0	0	0
Purchased Power-Other	14	83	45	0	0	39	0	0	0	0	0	0	0	0
Subtotal		1,098,331	587,401	0	0	510,930	0	0	0	0	0	0	0	0
														0
TRANSMISSION O&M	16	6,249	6,249	0	0	0	0	0	0	0	0	0	0	0
														0
DISTRIBUTION OPER														0
580-Supervision	12	2,930	0	2,095	555	0	160	0	58	0	62	0	0	0
581-Load dispatching	12	1,554	0	1,111	295	0	85	0	31	0	33	0	0	0
582-Station	2	4,115	0	4,115	0	0	0	0	0	0	0	0	0	0
583-Overhead lines	2	44,500	0	44,500	0	0	0	0	0	0	0	0	0	0
584-Undergrd lines	2	9,363	0	9,363	0	0	0	0	0	0	0	0	0	0
585-Street Lights	9	584	0	0	0	0	0	0	0	0	584	0	0	0
586-Meters	5	18,344	0	0	0	0	18,344	0	0	0	0	0	0	0
587-Cust installations	6	26,859	0	0	0	0	0	26,859	0	0	0	0	0	0
588-Misc	12	34,687	0	24,799	6,573	0	1,893	0	685	0	737	0	0	0
589-Rents	12	-2,101	0	-1,502	-398	0	-115	0	-41	0	-45	0	0	0
Subtotal		140,836	0	84,481	7,025	0	20,368	26,859	732	0	1,372	0	0	0
DISTRIBUTION MAINT														0
590-Maint suprv & engr	12	0	0	0	0	0	0	0	0	0	0	0	0	0
592-Station equipment	2	14,965	0	14,965	0	0	0	0	0	0	0	0	0	0
593-Overhead lines	2	62,855	0	62,855	0	0	0	0	0	0	0	0	0	0
594-Undergrd lines	2	12,644	0	12,644	0	0	0	0	0	0	0	0	0	0
595-Line transformers	3	11,314	0	0	11,314	0	0	0	0	0	0	0	0	0
596-Maint of St Lights	9	1,696	0	0	0	0	0	0	0	0	1,696	0	0	0

597-Meters	5	4,292	0	0	0	0	4,292	0	0	0	0	0	0	0
598-Misc	12	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		107,765	0	90,464	11,314	0	4,292	0	0	0	1,696	0	0	0
CUSTOMER EXPENSES														0
901-Supervision-accts	6	0	0	0	0	0	0	0	0	0	0	0	0	0
902-Meter reading	6	11,707	0	0	0	0	0	11,707	0	0	0	0	0	0
903-Records & collection	6	72,536	0	0	0	0	0	72,536	0	0	0	0	0	0
904-Uncollectibles	8	0	0	0	0	0	0	0	0	0	0	0	0	0
908-Cust assistance	6	13,450	0	0	0	0	0	13,450	0	0	0	0	0	0
909-Info & instruc advertising	6	1,882	0	0	0	0	0	1,882	0	0	0	0	0	0
910-Misc cust svc & info	6	0	0	0	0	0	0	0	0	0	0	0	0	0
912.1-Demonstrating & selling	6	13,573	0	0	0	0	0	13,573	0	0	0	0	0	0
912.2-Rebate expense	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		113,148	0	0	0	0	0	113,148	0	0	0	0	0	0
														0
ADMINISTRATIVE & GEN														0
920-Admin & gen salaries	13	87,995	19,945	48,651	12,895	0	3,714	0	1,343	0	1,447	0	0	0
921-Office supplies & expenses	13	10,471	2,373	5,789	1,534	0	442	0	160	0	172	0	0	0
923-Outside services	13	3,406	772	1,883	499	0	144	0	52	0	56	0	0	0
924-Property insurance	13	5,189	1,176	2,869	760	0	219	0	79	0	85	0	0	0
925-Injuries & damages	13	403	91	223	59	0	17	0	6	0	7	0	0	0
928.1-Compliance exp	15	1,267	22	602	63	0	85	482	3	0	11	0	0	0
928-Regulatory expenses	15	2,552	43	1,213	127	0	171	971	5	0	21	0	0	0
929-Duplicate charges - Cr	15	-4,418	-75	-2,100	-220	0	-296	-1,681	-9	0	-37	0	0	0
930-Misc general expenses	15	53,235	904	25,308	2,653	0	3,567	20,254	106	0	444	0	0	0
931-Rents	13	0	0	0	0	0	0	0	0	0	0	0	0	0
935-Maint of general plant	17	17,219	3,903	9,520	2,523	0	727	0	263	0	283	0	0	0
Subtotal		177,319	29,155	93,957	20,895	0	8,790	20,026	2,008	0	2,489	0	0	0
														0
DEPRECIATION & AMORT EXP														0
Transmission	16	22,397	22,397	0	0	0	0	0	0	0	0	0	0	0
Distribution	12	66,642	0	47,644	12,629	0	3,637	0	1,315	0	1,417	0	0	0
General	17	32,359	7,335	17,890	4,742	0	1,366	0	494	0	532	0	0	0
Intangible-Amortization	13	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		121,398	29,732	65,535	17,371	0	5,003	0	1,809	0	1,949	0	0	0
														0
Taxes-Property-Electric Utility	13	22,196	5,031	12,272	3,253	0	937	0	339	0	365	0	0	0
Interest on cust deposits	8	1,191	0	0	0	0	0	0	0	1,191	0	0	0	0
														0
TOTAL EXPENSES		1,788,432	657,568	346,708	59,857	510,930	39,389	160,032	4,887	1,191	7,870	0	0	0
														0
														0
														0

CUSTOMER FACTORS	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrupt	Off Peak	Area Lights
Average No. Customers **	2,141	1,734	383	2	8	9	2	1	2
Weighting Factors-Plant-meters		1	2	4	6	4	4	6	0
Weighting Factors-Plant-svc drp		1	1	1	4	1	1	4	0
Weighting Factors-Services		6	6	6	6	15	15	25	1
Wgt'd Cust-Plant-Meters	2,599	1,734	766	7	48	30	7	6	0
Wgt'd Cust-Services	12,951	10,405	2,299	12	48	130	30	25	2
Wgt'd Cust-Plant-Svc drp	2,166	1,734	383	2	32	9	2	4	0

ALLOCATION FACTORS	AF	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrupt	Off Peak	Area Lights
Demand-CP (Sys 12 CP)	1	1.0000	0.6651	0.1854	0.0048	0.1087	0.0348	0.0009	0.0000	0.0004
Demand-Primary (sch peak)	2	1.0000	0.6935	0.1639	0.0044	0.0867	0.0394	0.0015	0.0079	0.0028
Demand-Secondary (MCDxDcf)	3	1.0000	0.7100	0.1666	0.0024	0.0780	0.0288	0.0021	0.0108	0.0014
Energy (MWH)	4	1.0000	0.6867	0.1726	0.0053	0.0943	0.0338	0.0010	0.0043	0.0021
Customer-Plant-Meters (calc)	5	1.0000	0.6673	0.2949	0.0027	0.0185	0.0117	0.0027	0.0023	0.0000
Customer-Services (calc)	6	1.0000	0.8034	0.1775	0.0009	0.0037	0.0100	0.0023	0.0019	0.0001
Cust-Plant-Svc drops (Calc)	7	1.0000	0.8006	0.1769	0.0009	0.0148	0.0040	0.0009	0.0018	0.0000
Cust Deposits	8	1.0000	0.8102	0.1790	0.0009	0.0037	0.0040	0.0009	0.0005	0.0007
Direct-Lighting	9	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000
Average customers	10	1.0000	0.8102	0.1790	0.0009	0.0037	0.0040	0.0009	0.0005	0.0007
Impact fees	11	1.0000	0.7491	0.1441	0.0021	0.0675	0.0249	0.0018	0.0093	0.0012

REVENUES	AF	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrupt	Off Peak	Area Lights

REVENUES-Rate **	DIR	1,933,463	1,269,961	344,964	10,732	216,270	66,780	2,646	10,598	11,512	0
REVENUE CREDITS											
450-Penalties	10	3,873	3,137	693	4	14	16	4	2	3	0
451-Conn,Disc & ret ck fees	10	13,155	10,658	2,355	12	49	53	12	6	9	0
456-Wheeling revenue	1	0	0	0	0	0	0	0	0	0	0
Subtotal		17,028	13,795	3,048	16	64	69	16	8	12	0
TOTAL REVENUES		1,950,491	1,283,756	348,012	10,748	216,334	66,849	2,662	10,605	11,524	0
											0

ALLOCATE EXPENSES	AF	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrupt	Off Peak	Area Lights	
Demand-CP	1	657,568	437,326	121,935	3,147	71,489	22,852	566	0	253	0
-Primary	2	346,708	240,457	56,820	1,521	30,045	13,647	520	2,730	969	0
-Secondary	3	59,857	42,501	9,969	146	4,667	1,722	127	643	81	0
Total Demand		1,064,133	720,284	188,723	4,814	106,202	38,221	1,212	3,374	1,303	0
Energy	4	510,930	350,830	88,177	2,690	48,168	17,256	533	2,184	1,092	0
Customer-Plant-Meters	5	39,389	26,284	11,615	106	728	460	106	91	0	0
-Services	6	160,032	128,577	28,409	148	593	1,606	371	309	19	0
-Plant-Services	7	4,887	3,913	865	5	72	20	5	9	0	0
Total Customer		204,309	158,774	40,889	259	1,393	2,086	481	409	19	0
Direct-Cust Deposits	8	1,191	965	213	1	4	5	1	1	1	0
Direct-Lighting	9	7,870	0	0	0	0	0	0	0	7,870	0
Direct-Impact Fees	11	0	0	0	0	0	0	0	0	0	0
											0
TOTAL EXPENSES		1,788,432	1,230,853	318,002	7,764	155,767	57,568	2,227	5,967	10,284	0
											0
NET OPER INCOME		162,058	52,903	30,010	2,984	60,567	9,281	435	4,639	1,240	0

ALLOCATE RATE BASE	AF	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrupt	Off Peak	Area Lights
Demand-CP	1	3,835,517	2,550,874	711,230	18,356	416,989	133,296	3,299	0	1,473
-Primary	2	2,407,677	1,669,829	394,577	10,559	208,645	94,768	3,608	18,960	6,731
-Secondary	3	634,224	450,325	105,630	1,550	49,454	18,247	1,343	6,818	857
Total Demand		6,877,418	4,671,029	1,211,437	30,465	675,087	246,311	8,250	25,778	9,061
Energy	4	21,289	14,618	3,674	112	2,007	719	22	91	46
Customer-Plant-Meters	5	185,405	123,718	54,671	499	3,424	2,164	499	428	0
-Services	6	19,730	15,852	3,503	18	73	198	46	38	2
-Plant-Services	7	65,892	52,755	11,656	61	973	264	61	122	0
Total Customer		271,027	192,325	69,830	579	4,471	2,626	606	588	2
Direct-Cust Deposits	8	-29,939	-24,256	-5,359	-28	-112	-121	-28	-14	-21
Direct-Lighting	9	71,291	0	0	0	0	0	0	0	71,291
Direct-Impact Fees	11	-354,491	-265,564	-51,079	-749	-23,914	-8,824	-649	-3,297	-414
TOTAL RATE BASE		6,856,594	4,588,152	1,228,503	30,378	657,539	240,711	8,201	23,145	79,964
% Return on Rate Base		**2.364%**	**1.15%**	**2.44%**	**9.82%**	**9.21%**	**3.86%**	**5.30%**	**20.04%**	**1.55%**

	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrupt	Off Peak	Area Lights
Total Return ($) with Target ROR =	**4.26%**								
Demand Total	277,800	187,621	49,418	1,266	27,732	10,114	324	957	368
—Coincident Peak (CP)	163,348	108,637	30,290	782	17,759	5,677	141	0	63
—Primary	87,442	59,805	14,629	418	7,867	3,660	126	667	269
—Secondary	27,010	19,179	4,499	66	2,106	777	57	290	37
Energy Total	907	623	156	5	85	31	1	4	2
Customer Total	13,304	7,158	2,746	23	186	107	25	24	3,035
SUBTOTAL =	292,010	195,401	52,320	1,294	28,003	10,251	349	986	3,406
Total Expenses									
Demand Total	1,064,133	720,284	188,723	4,814	106,202	38,221	1,212	3,374	1,303
---Coincident Peak (CP)	657,568	437,326	121,935	3,147	71,489	22,852	566	0	253
---Primary	346,708	240,457	56,820	1,521	30,045	13,647	520	2,730	969
---Secondary	59,857	42,501	9,969	146	4,667	1,722	127	643	81
Energy Total	510,930	350,830	88,177	2,690	48,168	17,256	533	2,184	1,092
Customer Total	213,370	159,739	41,102	260	1,397	2,091	482	409	7,889
SUBTOTAL =	1,788,432	1,230,853	318,002	7,764	155,767	57,568	2,227	5,967	10,284
Total Revenue Credits									
Demand Total	0	0	0	0	0	0	0	0	0
—Coincident Peak (CP)	0	0	0	0	0	0	0	0	0
---Primary	0	0	0	0	0	0	0	0	0
—Secondary	0	0	0	0	0	0	0	0	0
Energy Total	0	0	0	0	0	0	0	0	0
Customer Total	17,028	13,795	3,048	16	64	69	16	8	12
SUBTOTAL =	17,028	13,795	3,048	16	64	69	16	8	12
Total COS (Return+Exp-Rev Credits)									
Demand Total	1,341,932	907,905	238,141	6,079	133,934	48,335	1,536	4,331	1,671
---Coincident Peak (CP)	820,916	545,964	152,225	3,929	89,248	28,529	706	0	315
---Primary	434,150	300,262	71,448	1,938	37,912	17,307	646	3,397	1,238
—Secondary	86,867	61,679	14,468	212	6,773	2,499	184	934	117
Energy Total	511,836	351,453	88,334	2,695	48,253	17,287	534	2,188	1,094
Customer Total	209,646	153,101	40,800	268	1,519	2,128	491	426	10,913
Total Cost-of-Service	2,063,415	1,412,459	367,274	9,042	183,706	67,751	2,561	6,945	13,678
Total Sales Revenues	1,933,463	1,269,961	344,964	10,732	216,270	66,780	2,646	10,598	11,512
Deficit	129,952	142,498	22,310	-1,690	-32,564	971	-86	-3,653	2,166
% Rate Increase Required	**6.72%**	**11.22%**	**6.47%**	**-15.75%**	**-15.06%**	**1.45%**	**-3.23%**	**-34.47%**	**18.81%**

ANNUAL BILLING UNITS	TOTAL	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrupt	Off Peak	Area Lights
Cust-months or lamp-months	26,627	20,810	4,598	24	96	104	24	12	959
KWH (@ meter)	31,097,632	21,353,192	5,366,877	163,725	2,931,711	1,050,299	32,443	132,920	66,465
KW (MCD @ meter)	236,594	174,872	34,077	464	18,312	6,185	437	2,049	197
Estimated									
KWH summer peak hours		6,080,547	1,380,805	50,133	760,051	363,601	12,201	37,292	
KWH summer off peak hours		3,702,673	840,823	30,528	462,824	221,411	7,430	22,708	
KWH winter peak hours		8,858,530	2,408,155	63,598	1,308,368	356,246	9,809	55,831	
KWH winter off peak hours		2,711,442	737,094	19,466	400,468	109,041	3,003	17,089	

Total kwh		21,353,192	5,366,877	163,725	2,931,711	1,050,299	32,443	132,920	
AVERAGE UNIT COST OF SERVICE									
Cust-$/Cust/mo or Tot $/lamp/mo	7.87	7.36	8.87	11.15	15.83	20.46	20.46	35.49	14.26
Energy--Cents/kwh	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	
Demand--$/Kw	5.67	5.19	6.99	13.10	7.31	7.81	3.51	2.11	
Demand CP--$/kw	3.47	3.12	4.47	8.47	4.87	4.61	1.62	0.00	
Demand Pri--$/kw	1.84	1.72	2.10	4.18	2.07	2.80	1.48	1.66	
Demand Sec--$/kw	0.37	0.35	0.42	0.46	0.37	0.40	0.42	0.46	
Demand CP--Cents/kwh	2.64	2.56	2.84	2.40	3.04	2.72	2.18	0.00	
Demand Pri--Cents/kwh	1.40	1.41	1.33	1.18	1.29	1.65	1.99	2.56	
Demand Sec--Cents/kwh	0.28	0.29	0.27	0.13	0.23	0.24	0.57	0.70	
Demand+Energy(Avg)--Cents/kwh		5.90	6.08	5.36	6.21	6.25	6.38	4.90	
Demand+Energy(Peak)--Cents/kwh		8.43	8.62	7.71	8.81	9.12	9.40	7.00	
Demand+Energy(Off Peak)--Cents/kwh		3.34	3.25	2.96	3.17	3.53	4.20	4.90	
Unit COS with flat cents/Kwh	6.64	6.61	6.84	5.52	6.27	6.45	7.89	5.22	20.58
Actual 2008 Ave Price(C/Kwh)	6.22	5.95	6.43	6.55	7.38	6.36	8.16	7.97	17.32

DIXIE ESCALANTE- Arizona
FOR 12 MOS ENDING 12-31-08

Cost of Service Summary **0**

	Earned % Return on Rate Base	ROR Index No.	% Rate Increase Required for ROR of 4.26%
Residential	1.15%	0.49	11.22%
Sm Comm	2.44%	1.03	6.47%
Gen Service	9.82%	4.16	-15.75%
Lg Comm	9.21%	3.90	-15.06%
Irrigation	3.86%	1.63	1.45%
Irrig-Interrupt	5.30%	2.24	-3.23%
Off Peak	20.04%	8.48	-34.47%
Area Lights	1.55%	0.66	18.81%
TOTAL ARIZONA	2.36%	1.00	6.72%

Price vs Cost

Dixie Escalante Current Tariff Prices vs 2008 Cost of Service

UTAH	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Industrial
Cust Chrg - Price ($/mon)	6.00	17.28	36.00	30.00	30.00	30.00	0.00	Contract
Cost of service	10.47	14.83	21.36	35.77	30.64	30.64	55.35	188.43
Energy - Price (cents/Kwh)	5.35	4.75	0.00	2.20	7.37	6.48	2.16	Contract
Second block price	4.25	3.70	3.00		3.74	3.50		
Cost of service	5.09	1.65	1.65	1.65	4.94	4.52	1.65	1.62
Demand - Price ($/Kw)		0.00	12.00	8.00			3.60	Contract
Second price (on peak)							30.00	
Second price (>20kw)		10.16						
Cost of service		7.03	5.27	9.54			1.81	9.51

Lighting	Area Lts UT	St Lts UT	Area Lts AZ
Lighting - Price ($/lamp/mon)	12.00	14.88	12.00
Cost of service	15.17	16.98	14.26

ARIZONA	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrupt	Off Peak
Cust Chrg - Price ($)	8.00	15.00	36.00	30.00	30.00	30.00	0.00
Cost of service	7.36	8.87	11.15	15.83	20.46	20.46	35.49
Energy - Price (cents/Kwh)	5.35	5.10	0.00	2.20	7.37	6.48	2.16
Second block price	4.25	3.90	3.00		3.74	3.50	
Cost of service	5.90	1.65	1.65	1.65	6.25	6.38	1.65
Demand - Price ($/Kw)		0.00	12.00	8.00			3.60
Second price (on peak)							30.00
Second price (>20kw)		8.40					
Cost of service		6.99	13.10	7.31			2.11

2008 DIXIE ESCALANTE SYSTEM INPUT & SALES

	Energy INPUT (kwh) Generated & Purchased			Energy SALES (kwh) @ Meters					Losses		Dixie @ DG&T Syst Peak (CP)			Dixie System Peak			AZ @ DGT Pk	AZ NCP
	wapa/dg&t	Littlefield,AZ portion	System	Arizona	Utah	w/o charge	Co. Use	Total	kwh	%				Kw	Time	Date	Kw	Kw
Jan	30,163,127	3,176,895	30,163,127	3,130,031	25,665,308	7,866	66,468	28,869,673	1,293,454	4.29%	62,258	8:00 AM	17-Jan-08	62,258	8:00 AM	17-Jan-08	8,095	8,432
Feb	27,017,871	3,106,621	27,017,871	3,123,496	25,995,189	7,866	36,956	29,163,507	-2,145,636	-7.94%	58,061	8:00 AM	5-Feb-08	58,328	8:00 AM	6-Feb-08	6,970	7,421
Mar	25,247,489	2,343,137	25,247,489	2,252,155	21,693,865	7,866	34,948	23,988,834	1,258,655	4.99%	52,114	8:00 AM	6-Mar-08	52,114	8:00 AM	6-Mar-08	5,814	6,611
Apr	25,193,612	1,899,284	25,193,612	1,794,695	22,895,440	7,866	26,447	24,724,448	469,164	1.86%	43,002	9:00 AM	1-Apr-08	52,926	4:00 PM	29-Apr-08	3,724	4,326
May	31,867,826	2,155,547	31,867,826	1,897,085	22,171,623	7,866	24,529	24,101,103	7,766,723	24.37%	80,577	6:00 PM	19-May-08	80,604	7:00 PM	19-May-08	7,014	7,147
June	39,674,225	3,063,126	39,674,225	2,526,415	30,229,060	7,866	28,503	32,791,844	6,882,381	17.35%	91,579	4:00 PM	30-Jun-08	92,987	5:00 PM	30-Jun-08	7,825	8,021
July	48,238,418	3,961,579	48,238,418	3,345,829	38,865,183	7,866	35,078	42,253,956	5,984,462	12.41%	97,878	6:00 PM	10-Jul-08	98,164	6:00 PM	9-Jul-08	7,970	8,589
Aug	48,376,177	3,631,526	48,376,177	3,448,475	42,253,166	7,866	40,964	45,750,471	2,625,706	5.43%	93,529	5:00 PM	14-Aug-08	93,529	5:00 PM	14-Aug-08	7,620	8,158
Sept	35,531,480	2,782,821	35,531,480	2,786,510	39,566,073	7,866	38,440	42,398,889	-6,867,409	-19.33%	79,993	6:00 PM	7-Sep-08	79,993	6:00 PM	7-Sep-08	6,919	7,042
Oct	25,291,935	2,101,074	25,291,935	1,858,413	27,935,559	7,866	32,769	29,834,607	-4,542,672	-17.96%	62,923	5:00 PM	1-Oct-08	62,923	5:00 PM	1-Oct-08	4,482	5,916
Nov	23,899,641	2,098,211	23,899,641	1,995,306	20,418,735	7,866	27,043	22,448,950	1,450,691	6.07%	46,492	8:00 AM	24-Nov-08	46,492	8:00 AM	24-Nov-08	4,114	4,726
Dec	31,627,960	3,357,505	31,627,960	2,939,222	22,580,572	7,866	32,205	25,559,865	6,068,095	19.19%	59,784	7:00 PM	15-Dec-08	59,784	7:00 PM	15-Dec-08	6,380	7,453
Total	392,129,761	33,677,326	392,129,761	31,097,632	340,269,773	94,392	424,350	371,886,147	20,243,614	5.16%	828,190			840,102			76,927	83,842

Source: DG&T monthly purchased power bills (Co. use & w/o charge data from Dane Johnson D-E)

LIGHTING COINCIDENT FACTORS

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Time of System CP	8:00 AM	8:00 AM	8:00 AM	9:00 AM	6:00 PM	4:00 PM	6:00 PM	5:00 PM	6:00 PM	5:00 PM	8:00 AM	7:00 PM
Day of System CP	17-Jan-08	5-Feb-08	6-Mar-08	1-Apr-08	19-May-08	30-Jun-08	10-Jul-08	14-Aug-08	7-Sep-08	1-Oct-08	24-Nov-08	15-Dec-08
St. Lights on/off	ON	no	no	no	no	no	no	no	no	no	no	ON
Lighting System CF	1	0	0	0	0	0	0	0	0	0	0	1

SUNRISE-SUNSET ANALYSIS

Deseret System Peak		SLC sunrise am	SLC sunset pm	PHX sunrise am	PHX sunset pm	Lts On ?
		ALL MOUNTAIN TIMES				
8:00 AM	17-Jan-08	7:49		7:32		ON
8:00 AM	5-Feb-08	7:34		7:22		no
8:00 AM	6-Mar-08	6:53		6:51		no
9:00 AM	1-Apr-08	7:10		7:15		no
6:00 PM	19-May-08		8:42		8:25	no
4:00 PM	30-Jun-08		9:03		8:42	no
6:00 PM	10-Jul-08		9:00		8:41	no
5:00 PM	14-Aug-08		8:26		8:15	no
6:00 PM	7-Sep-08		7:49		7:45	no
5:00 PM	1-Oct-08		7:09		7:12	no
8:00 AM	24-Nov-08	7:25		7:09		no
7:00 PM	15-Dec-08		5:01		5:22	ON

Assume light photocells operate 30 minutes after sunrise and 30 minutes before sunset

Source: Sunrise & Sunset times from: www.timeanddate.com

UTAH 2008 CUSTOMER DATA

Dixie Escalante 2008 UTAH KWH @ meter (from billing records)

Rate Sched	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Area Lights	828	869	897	1,021	1,076	3,126	5,865	5,865	5,865	5,865	5,865	5,934	43,076
General Service	8,887	10,335	5,504	4,137	4,287	6,321	8,116	7,978	8,333	5,902	5,827	4,858	80,485
Hurricane Lg Comm	8,760	24,920	13,680	31,800	103,320	109,080	96,000	99,360	100,000	24,960	10,560	22,160	644,600
Irrigation-Interruptible	61	121	247	5,599	2,112,756	3,748,209	3,587,618	3,857,689	4,391,563	2,023,251	562	0	19,727,676
Industrial	2,903,048	2,961,449	3,184,266	3,009,330	3,283,001	3,494,496	3,899,468	3,979,336	3,700,756	3,565,577	3,091,241	2,851,600	39,923,568
Irrigation	24,286	26,610	50,914	119,543	1,199,857	1,962,718	2,124,215	1,986,973	2,148,377	1,185,900	129,677	39,134	10,998,204
Large Commercial	4,124,067	4,750,934	4,327,942	6,139,746	3,098,897	4,959,061	5,513,220	6,119,876	5,817,327	4,990,896	5,101,714	4,473,333	59,417,013
Off Peak	144,908	382,283	599,188	755,909	694,423	382,425	77,161	380,513	365,348	342,272	191,479	269,192	4,585,101
Residential	16,498,435	15,789,562	11,716,242	11,019,417	9,823,425	13,364,752	21,357,929	23,394,462	20,816,282	14,041,292	10,197,389	13,286,404	181,305,591
Small Commercial	1,865,865	1,967,376	1,710,874	1,724,827	1,766,470	2,114,761	2,108,165	2,335,213	2,125,057	1,662,455	1,596,017	1,539,958	22,517,038
Street Lights	86,163	80,730	84,111	84,111	84,111	84,111	87,426	85,901	87,165	87,189	88,404	87,999	1,027,421
Subtotal =	25,665,308	25,995,189	21,693,865	22,895,440	22,171,623	30,229,060	38,865,183	42,253,166	39,566,073	27,935,559	20,418,735	22,580,572	340,269,773
Without charge	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	94,392
Co. Use	66468	36956	34948	26447	24529	28503	35078	40964	38440	32769	27043	32205	424,350
TOTAL	25,739,642	26,040,011	21,736,679	22,929,753	22,204,018	30,265,429	38,908,127	42,301,996	39,612,379	27,976,194	20,453,644	22,620,643	340,788,515

Source: Dane Johnson, Dixie Escalante REA

Dixie Escalante 2008 UTAH KW @ meter (from billing records)

Rate Sched	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	AVE
General Service	65	64	41	39	34	31	42	41	43	43	39	58	540	45
Hurricane Lg Comm	69	67	240	240	144	142	138	138	138	144	134	135	1,729	144
Irrigation-Interruptible	0	39	15	57	8,699	8,346	11,400	8,294	8,291	7,891	15	-	53,046	4,420
Industrial	6,518	6,708	6,709	6,555	7,096	7,127	7,815	8,094	8,310	7,685	8,467	7,513	88,596	7,383
Irrigation	326	312	510	600	4,363	4,867	4,709	4,799	4,556	4,211	548	476	30,277	2,523
Large Commercial	14,486	13,753	13,885	15,159	14,547	15,289	17,455	18,426	19,296	17,569	15,740	15,360	190,965	15,914
Off Peak	1,686	2,457	2,527	2,588	2,827	3,236	1,487	3,170	2,684	3,333	1,483	1,915	29,393	2,449
Residential	106,014	102,985	96,783	94,636	94,601	104,112	115,743	115,997	113,132	103,524	93,799	101,192	1,242,517	103,543
Small Commercial	8,623	8,695	8,640	8,766	8,662	9,970	8,792	9,308	8,964	8,042	7,888	7,624	103,974	8,665
Co. Use	235	456	115	109	130	123	121	125	132	122	129	136	1,932	161
TOTAL	138,022	135,536	129,466	128,748	141,102	153,243	167,702	168,391	165,546	152,564	128,242	134,408	1,742,969	145,247

Source: Dane Johnson, Dixie Escalante REA

Dixie Escalante 2008 UTAH Number of CUSTOMERS (from billing records)

Rate Sched	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	average
Area Lights	0	0	0	0	0	1	1	1	1	1	1	1	1
General Service	5	4	4	4	4	4	4	4	4	4	4	4	4
Hurricane Lg Comm	1	1	1	1	1	1	1	1	1	1	1	1	1
Irrigation-Interruptible	3	3	3	102	102	102	102	103	103	103	103	103	78
Industrial	2	2	2	2	2	2	2	2	2	2	2	2	2
Irrigation	31	31	31	89	89	89	88	87	88	86	86	85	73
Large Commercial	87	87	87	87	87	92	92	92	94	95	94	94	91
Off Peak	9	9	9	10	10	11	11	11	11	11	8	8	10
Residential	10,292	10,291	10,318	10,344	10,368	10,393	10,409	10,437	10,440	10,476	10,474	10,506	10,396
Small Commercial	1,154	1,153	1,139	1,149	1,144	1,142	1,134	1,146	1,142	1,120	1,122	1,128	1,139
Street Lights	98	98	98	98	98	100	100	102	102	102	102	101	100
Total Customers	11,682	11,679	11,692	11,886	11,905	11,937	11,944	11,986	11,988	12,001	11,997	12,033	11,894

Source: Dane Johnson, Dixie Escalante REA

DIXIE ESCALANTE ARIZONA/UTAH REVENUES & CUSTOMERS:

Dixie Escalante 2008 Rate Revenues

Month	Arizona	Utah	TOTAL
JAN	187,131	1,381,999	1,569,130
FEB	186,960	1,374,727	1,561,687
MAR	145,779	1,179,793	1,325,572
APR	122,658	1,206,402	1,329,060
MAY	129,326	1,264,978	1,394,304
JUNE	157,600	1,595,256	1,752,856
JULY	196,293	1,991,094	2,187,386
AUG	199,048	2,146,174	2,345,222
SEPT	170,862	2,046,268	2,217,130
OCT	126,477	1,537,297	1,663,774
NOV	133,374	1,174,756	1,308,131
DEC	177,954	1,269,701	1,447,655
Total	1,933,463	18,168,444	20,101,907

Source: Dane Johnson, Dixie Escalante REA

2008 Average Number of Customers

Month	Utah Custs	AZ Custs
JAN	11,682	2,134
FEB	11,679	2,143
MAR	11,692	2,141
APR	11,886	2,136
MAY	11,905	2,136
JUNE	11,937	2,145
JULY	11,944	2,145
AUG	11,986	2,138
SEPT	11,988	2,141
OCT	12,001	2,137
NOV	11,997	2,141
DEC	12,033	2,149
Avg # Custs	11,894	2,141
fraction	0.8475	0.1525

RATE SCHEDULE DATA:

	Total	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Area Lights	St. Lights	Industrial
Rate revenue	18,168,444	9,863,997	1,368,415	9,838	2,911,981	567,335	904,599	208,340	7,492	177,037	2,149,411
Deposits (fraction)	1.0000	0.8740	0.0958	0.0003	0.0077	0.0062	0.0065	0.0008	0.0000	0.0084	0.0002
Impact fees	17,370,083	11,764,525	1,011,137	6,625	1,971,059	493,605	1,156,209	338,056	1,796	27,071	600,000
Impact fees (fraction)	1.0000	0.6773	0.0582	0.0004	0.1135	0.0284	0.0666	0.0195	0.0001	0.0016	0.0345
Avg # custs/ln transf		3.7	1	1	1	1	1	1	1	1	1
Delivery voltage		secondary	secondary	secondary	secondary	secondary	secondary	secondary	secondary	secondary	**primary**

	Total	Res	Other
UT - No. of customers	11,894	10,396	1,499
UT - avg cust/ln transf :	2.76	**3.7**	1

Source: Dane Johnson & Colin Jack, Dixie Escalante REA, (Deposit fraction based on avg custs, impact fees alloc'd on billing kw-except for indus provided by D.Johnson)

ESTIMATE OF INTERRUPTIBLE IRRIGATION LOADS:

	Billing KW	*KW Shed**	*Est CP KW*
May	8,699	4,080	4,619
June	8,346	5,970	2,376
July	11,400	720	10,680
August	8,294	2,820	5,474

Source: Dane Johnson-biling kw, Vernon Bosshardt-kw shed, Dixie Escalante REA

TOTAL IMPACT FEES - ASSUMED SPLIT - AZ vs UT

	AZ	UT
Typical Res impact fee	$750	$2,950

RELATIVE CUSTOMER GROWTH UT vs AZ:

	AZ	UT	Total
1992	545	3820	4365

Sh cust growth (08/92)	16.5%	83.5%
Sh impact fees 2009*	1.7%	98.3%
Assumed fee split	2.0%	98.0%

*First four months of 2009

2008	2141	11894	14035
incr in # custs	1596	8074	9670
share--growth	16.5%	83.5%	100.00%

Source: Dixie Escalante REA annual reports

DEVELOPMENT OF CUSTOMER WEIGHTING FACTORS:

	Residential	Sm Comm	Gen Service	Lg Comm	Irrigation	Irrig-Interrup	Off Peak	Area Lights	St. Lights	Industrial
1. Type of meter	kwh & kw	kwh & kw	kwh & kw	kwh & kw	kwh & kw	kwh & kw	kwh & kw	none	none	kwh & kw
2. # meter reads/bills per yr	12	12	12	12	12	12	12	12	12	12
3. rel labor-meter reading,billing, svc	6	6	6	6	15	15	25	1	1	15
4. line 3 X line 4	72	72	72	72	180	180	300	12	12	180
5. Relative wgt-services	**6.00**	**6.00**	**6.00**	**6.00**	**15.00**	**15.00**	**25.00**	**1.00**	**1.00**	**15.00**
6. est cost of metering	100	200	350	600	350	350	600	0	0	4,000
7. Relative wgt-plant- meters	**1.00**	**2.00**	**3.50**	**6.00**	**3.50**	**3.50**	**6.00**	**0.00**	**0.00**	**40.00**
8. est cost of service drops	1,000	1,000	1,000	4,000	1,000	1,000	4,000	0	0	0
9. Relative wgt-plant- svc drops	**1.00**	**1.00**	**1.00**	**4.00**	**1.00**	**1.00**	**4.00**	**0.00**	**0.00**	**0.00**

Source: Colin Jack, Dixie Escalante REA & similar Garkane Energy data

2008 LIGHTING DATA:

Estimated annual burning hours = 4040

Lighting Plant Allocation Factor

	Area Lts	St Lights
# lamps	52	991
rel fixture cost	1	2
rel wgt'd cost	52	1,983
Lt plant AF	0.0256	0.9744

Source: estimated relative fixture cost

Number of LAMPS (from billing records)

Lamp watts	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	AVE
Area Lights 200w max	12	13	13	15	16	45	85	85	85	85	85	86	52.1
St Lights 400w max	998	972	974	974	974	974	1,013	988	1,003	1,001	1,015	1,011	991.4

Source: calculated by dividing monthly street light revenues from billing records by tariff price - billing record info provided by Dane Johnson, Dixie Escalante REA

AVERAGE CUSTOMER LOADS

Rate Sched	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	Average
Avg kwh usage													
General Service	1,777	2,584	1,376	1,034	1,072	1,580	2,029	1,995	2,083	1,476	1,457	1,215	1,640
Hurricane Lg Comm	8,760	24,920	13,680	31,800	103,320	109,080	96,000	99,360	100,000	24,960	10,560	22,160	53,717
Irrigation-Interruptible	20	40	82	55	20,713	36,747	35,173	37,453	42,637	19,643	5	0	16,047
Industrial	1,451,524	1,480,725	1,592,133	1,504,665	1,641,501	1,747,248	1,949,734	1,989,668	1,850,378	1,782,789	1,545,621	1,425,800	1,663,482
Irrigation	783	858	1,642	1,343	13,482	22,053	24,139	22,839	24,413	13,790	1,508	460	10,609
Large Commercial	47,403	54,608	49,746	70,572	35,620	53,903	59,926	66,520	61,886	52,536	54,274	47,589	54,549
Off Peak	16,101	42,476	66,576	75,591	69,442	34,766	7,015	34,592	33,213	31,116	23,935	33,649	39,039
Residential	1,603	1,534	1,136	1,065	947	1,286	2,052	2,241	1,994	1,340	974	1,265	1,453
Small Commercial	1,617	1,706	1,502	1,501	1,544	1,852	1,859	2,038	1,861	1,484	1,422	1,365	1,646
Avg kw demand													
General Service	13	16	10	10	8	8	11	10	11	11	10	14	11
Hurricane Lg Comm	69	67	240	240	144	142	138	138	138	144	134	135	144
Irrigation-Interruptible	0	13	5	1	85	82	112	81	80	77	0	0	45
Industrial	3,259	3,354	3,354	3,278	3,548	3,564	3,907	4,047	4,155	3,842	4,233	3,757	3,692
Irrigation	11	10	16	7	49	55	54	55	52	49	6	6	31
Large Commercial	167	158	160	174	167	166	190	200	205	185	167	163	175
Off Peak	187	273	281	259	283	294	135	288	244	303	185	239	248
Residential	10	10	9	9	9	10	11	11	11	10	9	10	10
Small Commercial	7	8	8	8	8	9	8	8	8	7	7	7	8
Avg Load Factor													
General Service	0.1829	0.2331	0.1787	0.1492	0.1720	0.2814	0.2573	0.2596	0.2704	0.1858	0.2075	0.1128	0.21
Hurricane Lg Comm	0.1698	0.5312	0.0766	0.1841	0.9646	1.0672	0.9383	0.9694	1.0044	0.2322	0.1095	0.2213	0.54
Irrigation-Interruptible	0.8199	0.0045	0.0220	0.1369	0.3264	0.6238	0.4230	0.6252	0.7357	0.3446	0.0520	0.0000	0.34
Industrial	0.5986	0.6343	0.6380	0.6376	0.6219	0.6810	0.6707	0.6608	0.6186	0.6236	0.5071	0.5101	0.62
Irrigation	0.1002	0.1224	0.1341	0.2766	0.3697	0.5601	0.6063	0.5566	0.6549	0.3785	0.3286	0.1106	0.35
Large Commercial	0.3827	0.4963	0.4189	0.5625	0.2863	0.4505	0.4245	0.4464	0.4187	0.3818	0.4502	0.3914	0.43
Off Peak	0.1155	0.2235	0.3187	0.4057	0.3302	0.1641	0.0698	0.1613	0.1891	0.1380	0.1793	0.1889	0.21
Residential	0.2092	0.2203	0.1627	0.1617	0.1396	0.1783	0.2480	0.2711	0.2556	0.1823	0.1510	0.1765	0.20
Small Commercial	0.2908	0.3251	0.2662	0.2733	0.2741	0.2946	0.3223	0.3372	0.3293	0.2779	0.2810	0.2715	0.30

Source: Calculated from billing data

ARIZONA 2008 CUSTOMER DATA

Dixie Escalante 2008 ARIZONA KWH @ meter (from billing records)

Rate Sched	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Area Lights	2,346	2,500	3,574	4,177	4,076	6,907	6,918	6,624	6,762	6,711	9,177	6,693	66,465
General Service	12,105	13,308	9,829	10,802	8,784	15,310	17,297	22,512	16,758	11,056	12,977	12,987	163,725
Irrigation-Interruptible	2,667	1,926	2,019	3,614	2,902	4,766	2,976	3,997	4,990	1,979	607	0	32,443
Irrigation	44,674	47,831	113,612	92,902	55,282	117,001	167,203	151,830	93,696	69,824	64,715	31,729	1,050,299
Large Commercial	273,425	288,754	208,465	212,147	195,345	241,488	198,924	312,788	274,330	239,279	237,238	249,528	2,931,711
Off Peak	20,000	2,960	18,080	26,160	17,800	20,640	13,080	3,240	5,240	3,200	1,080	1,440	132,920
Residential	2,244,942	2,226,552	1,371,750	1,112,760	1,293,165	1,707,852	2,436,256	2,410,970	1,934,977	1,208,421	1,286,152	2,119,395	21,353,192
Small Commercial	529,872	539,665	524,826	332,133	319,731	412,451	503,175	536,514	449,757	317,943	383,360	517,450	5,366,877
TOTAL	3,130,031	3,123,496	2,252,155	1,794,695	1,897,085	2,526,415	3,345,829	3,448,475	2,786,510	1,858,413	1,995,306	2,939,222	31,097,632

Source: Dane Johnson, Dixie Escalante REA

Dixie Escalante 2008 ARIZONA KW @ meter (from billing records)

Rate Sched	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	AVE
General Service	30	30	34	30	30	46	46	50	50	42	42	34	464	39
Irrigation-Interruptible	42	43	43	43	40	40	40	40	40	39	26	-	437	36
Irrigation	488	555	471	554	351	537	545	519	588	537	590	451	6,185	515
Large Commercial	1,497	1,545	1,471	1,559	1,565	1,420	1,477	1,599	1,596	1,559	1,509	1,515	18,312	1,526
Off Peak	200	193	200	201	208	211	220	112	195	188	112	10	2,049	171
Residential	17,753	17,303	15,694	13,542	13,158	13,207	13,569	13,139	12,916	13,192	14,315	17,086	174,872	14,573
Small Commercial	3,307	3,290	3,415	2,540	2,459	2,536	2,637	2,618	2,557	2,540	2,833	3,347	34,077	2,840
TOTAL	23,317	22,958	21,329	18,469	17,811	17,997	18,534	18,076	17,942	18,096	19,426	22,442	236,396	19,700

Source: Dane Johnson, Dixie Escalante REA

Dixie Escalante 2008 ARIZONA Number of CUSTOMERS (from billing records)

Rate Sched	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	AVE
Area Lights	1	1	1	1	1	2	2	2	2	1	2	2	18	2
General Service	2	2	2	2	2	2	2	2	2	2	2	2	24	2
Irrigation-Interruptible	2	2	2	2	2	2	2	2	2	2	2	2	24	2
Irrigation	8	8	8	8	9	9	9	9	9	9	9	9	104	9
Large Commercial	8	8	8	8	8	8	8	8	8	8	8	8	96	8
Off Peak	1	1	1	1	1	1	1	1	1	1	1	1	12	1
Residential	1,721	1,728	1,726	1,724	1,727	1,732	1,738	1,735	1,740	1,739	1,745	1,755	20,810	1,734
Small Commercial	391	393	393	390	386	389	383	379	377	375	372	370	4,598	383
Total Meters	2,134	2,143	2,141	2,136	2,136	2,145	2,145	2,138	2,141	2,137	2,141	2,149	25,686	2,141

Source: Dane Johnson, Dixie Escalante REA

ESTIMATED PEAK HOURS KWH DATA

2008 Rate Sched	TOTAL KWH Summer	Winter	Total	10a-11p Summer kwh Peak Hrs	Off Pk Hrs	summer total	6a-11p Winter kwh Peak Hrs	Off Pk Hrs	winter total
General Service	80,661	83,064	163,725	50,133	30,528	80,661	63,598	19,466	83,064
Irrigation-Interruptible	19,631	12,812	32,443	12,201	7,430	19,631	9,809	3,003	12,812
Irrigation	585,012	465,287	1,050,299	363,601	221,411	585,012	356,246	109,041	465,287
Large Commercial	1,222,875	1,708,836	2,931,711	760,051	462,824	1,222,875	1,308,368	400,468	1,708,836
Off Peak	60,000	72,920	132,920	37,292	22,708	60,000	55,831	17,089	72,920
Residential	9,783,220	11,569,972	21,353,192	6,080,547	3,702,673	9,783,220	8,858,530	2,711,442	11,569,972
Small Commercial	2,221,628	3,145,249	5,366,877	1,380,805	840,823	2,221,628	2,408,155	737,094	3,145,249
TOTAL	13,973,027	17,058,140	4,311,098	8,684,631	5,288,396	13,973,027	13,060,537	3,997,603	17,058,140

Source: Calculated from above kwh data and DGT seasonal hourly load shape data (see file: DE kwh Pk vs Offpk 08)

RATE SCHEDULE DATA:

	Total	Residential	Sm Comm	Gen Svc	Lg Comm	Irrigation	Irrig-interrupt	Off Peak	Lighting
Rate revenue	1,933,463	1,269,961	344,964	10,732	216,270	66,780	2,646	10,598	11,512
Deposits (fraction)	1.0000	0.8102	0.1790	0.0009	0.0037	0.0040	0.0009	0.0005	0.0007
Impact fees	354,491	265,564	51,079	749	23,914	8,824	649	3,297	414
Impact fees (fraction)	1.0000	0.7491	0.1441	0.0021	0.0675	0.0249	0.0018	0.0093	0.0012

Avg # custs/ln transf		3.5	1	1	1	1	1	1	1
Delivery voltage		secondary	secondary	secondary	secondary	secondary	secondary	secondary	secondary

	Total	Res	Other
AZ - No. of customers	2,141	1,734	406
AZ - avg cust/ln transf	2.36	3.5	1

Source: Dane Johnson & Colin Jack, Dixie Escalante REA, (Deposit fraction based on avg custs, impact fees alloc'd on billing kw)

DEVELOPMENT OF CUSTOMER WEIGHTING FACTORS:

	Residential	Sm Comm	Gen Svc	Lg Comm	Irrigation	Irrig-interrup	Off Peak	Lighting
1. Type of meter	kwh & kw	kwh & kw	kw & kwh	kwh & kw	kw & kwh	kw & kwh	kwh & kw	None
2. # meter reads/bills per yr	12	12	12	12	12	12	12	12
3. rel labor-meter reading,billing, svc	6	6	6	6	15	15	25	1
4. line 3 X line 4	72	72	72	72	180	180	300	12
5. Relative wgt-services	6.00	6.00	6.00	6.00	15.00	15.00	25.00	1.00
6. est cost of metering	100	200	350	600	350	350	600	0
7. Relative wgt-plant-meters	1.00	2.00	3.50	6.00	3.50	3.50	6.00	0.00
8. est cost of service drops	1,000	1,000	1,000	4,000	1,000	1,000	4,000	0
9. Relative wgt-plant-svc drops	1.00	1.00	1.00	4.00	1.00	1.00	4.00	0.00

Source: Colin Jack, Dixie Escalante REA & similar Garkane Energy data

2008 AREA LIGHTING DATA:

Estimated annual burning hours = 4040

Number of LAMPS (from billing records)

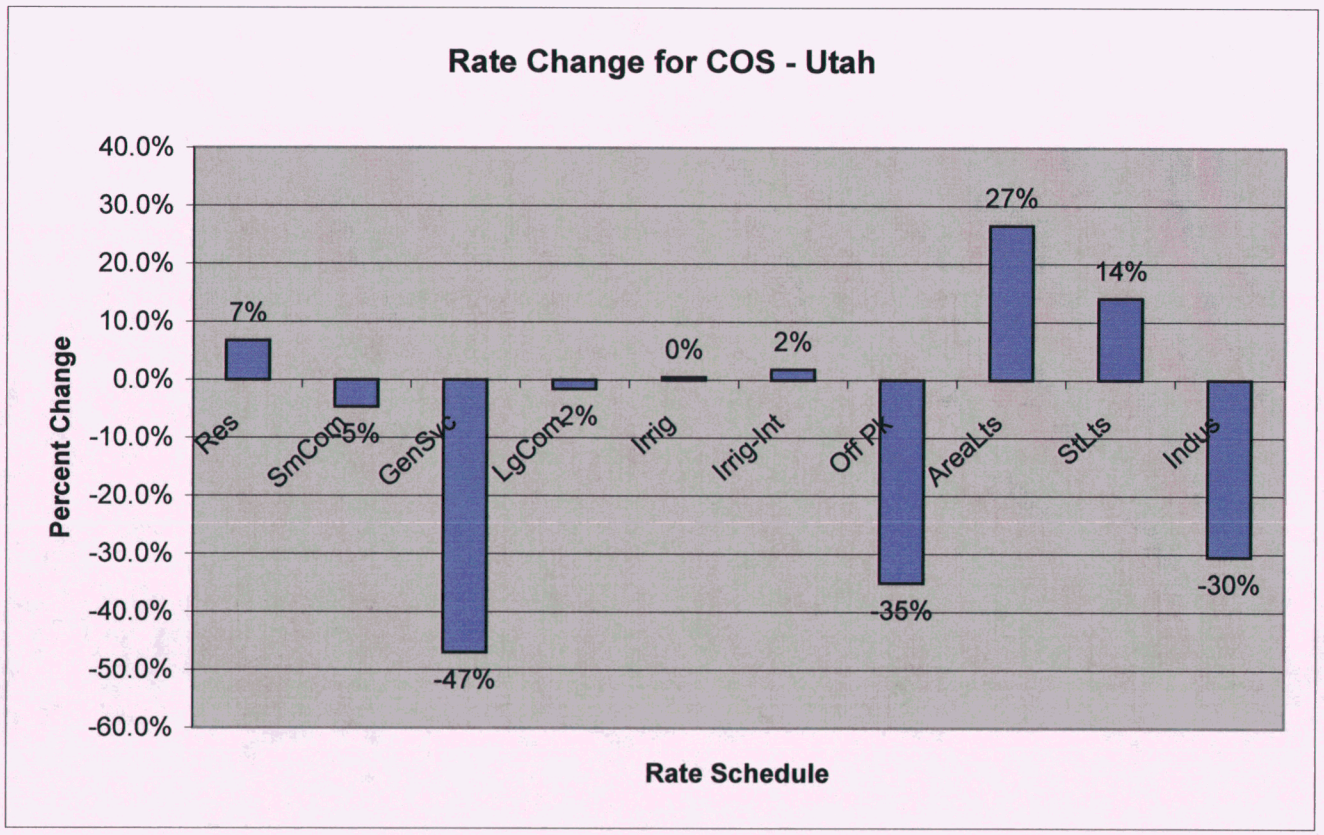
Lamp watts	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	AVE
175	34	36	52	61	59	100	96	96	98	97	133	97	79.9

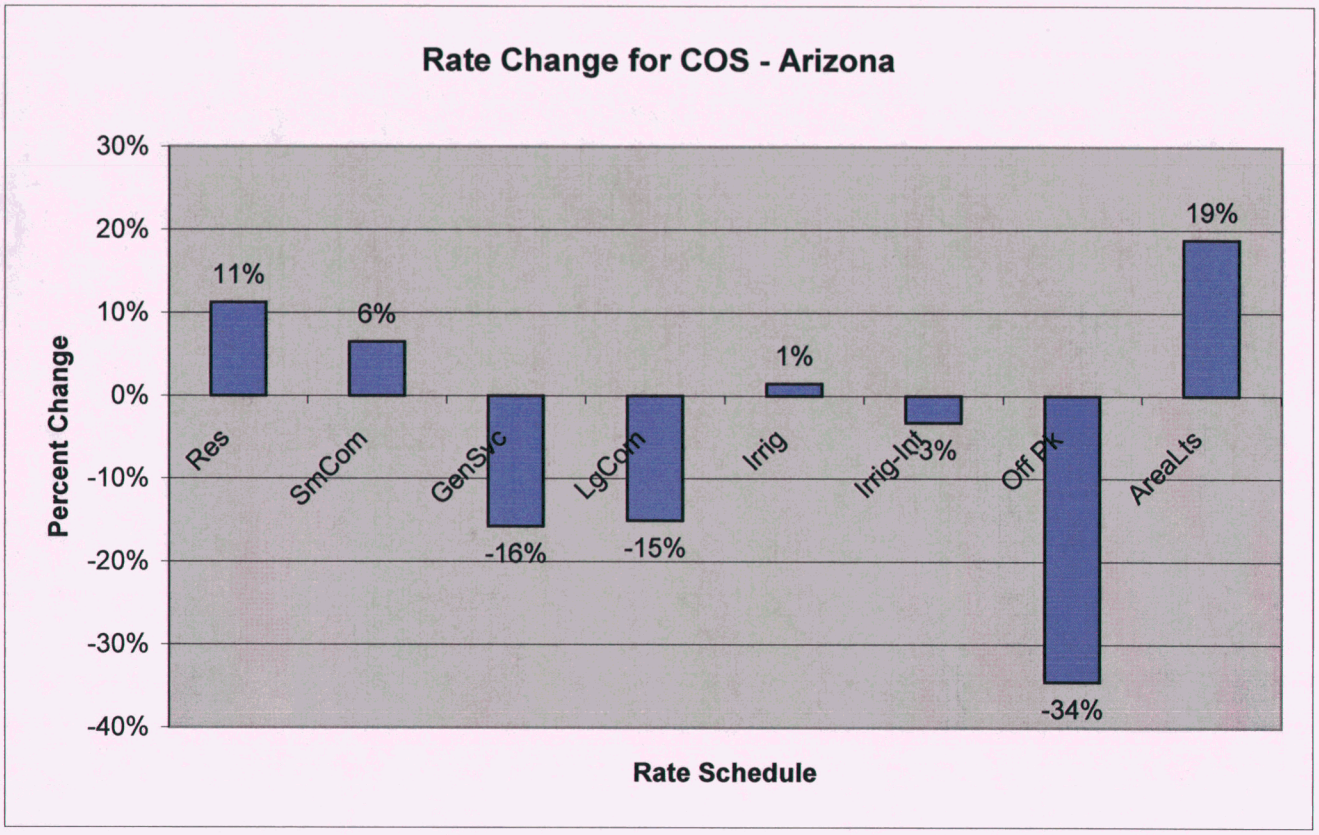
Source: calculated by dividing monthly street light revenues from billing records by tariff price - billing record info provided by Dane Johnson, Dixie Escalante REA

AVERAGE CUSTOMER LOADS

Rate Sched	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	Average
Avg kwh usage													
General Service	6,053	6,654	4,915	5,401	4,392	7,655	8,649	11,256	8,379	5,528	6,489	6,494	6,822
Irrigation-Interruptible	1,334	963	1,010	1,807	1,451	2,383	1,488	1,999	2,495	990	304	0	1,352
Irrigation	5,584	5,979	14,202	11,613	6,142	13,000	18,578	16,870	10,411	7,758	7,191	3,525	10,071
Large Commercial	34,178	36,094	26,058	26,518	24,418	30,186	24,866	39,099	34,291	29,910	29,655	31,191	30,539
Off Peak	20,000	2,960	18,080	26,160	17,800	20,640	13,080	3,240	5,240	3,200	1,080	1,440	11,077
Residential	1,304	1,289	795	645	749	986	1,402	1,390	1,112	695	737	1,208	1,026
Small Commercial	1,355	1,373	1,335	852	828	1,060	1,314	1,416	1,193	848	1,031	1,399	1,167
Avg kw demand													
General Service	15	15	17	15	15	23	23	25	25	21	21	17	19
Irrigation-Interruptible	21	21	22	22	20	20	20	20	20	20	13	0	18
Irrigation	61	69	59	69	39	60	61	58	65	60	66	50	60
Large Commercial	187	193	184	195	196	178	185	200	200	195	189	189	191
Off Peak	200	193	200	201	208	211	220	112	195	188	112	10	171
Residential	10	10	9	8	8	8	8	8	7	8	8	10	8
Small Commercial	8	8	9	7	6	7	7	7	7	7	8	9	7
Avg Load Factor													
General Service	0.5405	0.6352	0.3874	0.4984	0.3922	0.4613	0.5043	0.6040	0.4674	0.3555	0.4312	0.5164	0.48
Irrigation-Interruptible	0.0859	0.0651	0.0625	0.1164	0.0967	0.1652	0.0995	0.1330	0.1722	0.0676	0.0329	0.0000	0.09
Irrigation	0.1231	0.1238	0.3243	0.2329	0.2115	0.3025	0.4126	0.3935	0.2211	0.1749	0.1524	0.0947	0.23
Large Commercial	0.2455	0.2686	0.1905	0.1891	0.1678	0.2361	0.1810	0.2630	0.2387	0.2063	0.2183	0.2213	0.22
Off Peak	0.1341	0.0221	0.1213	0.1806	0.1150	0.1360	0.0798	0.0390	0.0374	0.0229	0.0134	0.2016	0.09
Residential	0.1700	0.1849	0.1175	0.1141	0.1321	0.1796	0.2413	0.2466	0.2081	0.1231	0.1248	0.1667	0.17
Small Commercial	0.2154	0.2357	0.2066	0.1816	0.1748	0.2259	0.2564	0.2755	0.2443	0.1683	0.1880	0.2078	0.22

Source: Calculated from billing data


Rate Change for COS - Utah
40.0%
30.0%
20.0%
10.0%
0.0%
-10.0%
-20.0%
-30.0%
-40.0%
-50.0%
-60.0%
Percent Change
7%
-5%
-47%
-2%
0%
2%
-35%
27%
14%
-30%
Res
SmCom
GenSvc
LgCom
Irrig
Irrig-Int
Off Pk
AreaLts
StLts
Indus
Rate Schedule


Rate Change for COS - Arizona
30%
20%
10%
0%
-10%
-20%
-30%
-40%
Percent Change
11%
6%
-16%
-15%
1%
-3%
-34%
19%
Res
SmCom
GenSvc
LgCom
Irrig
Irrig-Int
Off Pk
AreaLts
Rate Schedule

Rate change to get to cost of service:

Utah	**% Change**
Res	6.7%
SmCom	-4.7%
GenSvc	-47.0%
LgCom	-1.5%
Irrig	0.5%
Irrig-Int	1.8%
Off Pk	-35.0%
AreaLts	26.6%
StLts	14.1%
Indus	-30.5%

Arizona	**% Change**
Res	11.2%
SmCom	6.5%
GenSvc	-15.7%
LgCom	-15.1%
Irrig	1.5%
Irrig-Int	-3.2%
Off Pk	-34.5%
AreaLts	18.8%

System Peak Times

Deseret System Peaks

	2004	Hour	2005	Hour	2006	Hour	2007	Hour	2008	Hour	5 Year Range of Peak Days	5 Year Range of Peak Hours
Jan	Monday, January 05, 2004	8:00 AM	Thursday, January 13, 2005	8:00 AM	Monday, January 23, 2006	8:00 AM	Tuesday, January 16, 2007	8:00 AM	Thursday, January 17, 2008	8:00 AM	M,TU,TH	8A
Feb	Thursday, February 12, 2004	8:00 AM	Wednesday, February 09, 2005	8:00 AM	Monday, February 06, 2006	8:00 AM	Friday, February 02, 2007	8:00 AM	Tuesday, February 05, 2008	8:00 AM	M,TU,W,TH,F	8A
Mar	Monday, March 01, 2004	8:00 AM	Tuesday, March 15, 2005	8:00 AM	Monday, March 13, 2006	8:00 AM	Friday, March 02, 2007	8:00 AM	Thursday, March 06, 2008	8:00 AM	M,TU,TH,F	8A
Apr	Tuesday, April 27, 2004	9:00 PM	Monday, April 11, 2005	8:00 AM	Tuesday, April 18, 2006	8:00 AM	Monday, April 30, 2007	10:00 PM	Tuesday, April 01, 2008	9:00 AM	M,TU	8A-10P
May	Tuesday, May 04, 2004	10:00 PM	Tuesday, May 24, 2005	6:00 PM	Thursday, May 18, 2006	5:00 PM	Thursday, May 31, 2007	5:00 PM	Monday, May 19, 2008	6:00 PM	M,TU,TH	5P-10P
Jun	Monday, June 14, 2004	6:00 PM	Thursday, June 30, 2005	7:00 PM	Monday, June 26, 2006	6:00 PM	Thursday, June 28, 2007	7:00 PM	Monday, June 30, 2008	4:00 PM	M,TH	4P-10P
Jul	Monday, July 12, 2004	7:00 PM	Tuesday, July 19, 2005	6:00 PM	Monday, July 17, 2006	4:00 PM	Monday, July 02, 2007	6:00 PM	Thursday, July 10, 2008	6:00 PM	M,TU,TH	4P-7P
Aug	Wednesday, August 11, 2004	4:00 PM	Monday, August 29, 2005	6:00 PM	Wednesday, August 23, 2006	4:00 PM	Monday, August 13, 2007	5:00 PM	Thursday, August 14, 2008	5:00 PM	M,W,TH	4P-6P
Sep	Wednesday, September 01, 2004	9:00 PM	Thursday, September 01, 2005	5:00 PM	Saturday, September 02, 2006	6:00 PM	Tuesday, September 04, 2007	5:00 PM	Sunday, September 07, 2008	6:00 PM	TU,W,TH,SA,SU	5P-9P
Oct	Friday, October 29, 2004	9:00 AM	Monday, October 03, 2005	9:00 PM	Tuesday, October 03, 2006	9:00 PM	Monday, October 22, 2007	8:00 AM	Wednesday, October 01, 2008	5:00 PM	M,TU,W,F	8A-9P
Nov	Monday, November 29, 2004	8:00 PM	Monday, November 28, 2005	8:00 AM	Thursday, November 30, 2006	8:00 AM	Thursday, November 29, 2007	8:00 AM	Monday, November 24, 2008	8:00 AM	M,TH	8A-8P
Dec	Wednesday, December 01, 2004	8:00 AM	Thursday, December 15, 2005	8:00 AM	Wednesday, December 20, 2006	8:00 AM	Thursday, December 27, 2007	8:00 PM	Monday, December 15, 2008	7:00 PM	M.W,TH	8A-8P

Dixie-Escalante System Peaks

	2004	Hour	2005	Hour	2006	Hour	2007	Hour	2008	Hour	5 Year Range of Peak Days	5 Year Range of Peak Hours
Jan	Tuesday, January 06, 2004	8:00 AM	Thursday, January 13, 2005	8:00 AM	Tuesday, January 17, 2006	8:00 AM	Tuesday, January 16, 2007	8:00 AM	Thursday, January 17, 2008	8:00 AM	TU,TH	8A
Feb	Friday, February 13, 2004	8:00 AM	Wednesday, February 09, 2005	8:00 AM	Tuesday, February 21, 2006	8:00 AM	Friday, February 02, 2007	8:00 AM	Wednesday, February 06, 2008	8:00 AM	TU,W,F	8A
Mar	Monday, March 01, 2004	8:00 AM	Tuesday, March 15, 2005	8:00 AM	Tuesday, March 14, 2006	8:00 AM	Thursday, March 01, 2007	8:00 AM	Thursday, March 06, 2008	8:00 AM	M,TU,TH	8A
Apr	Tuesday, April 27, 2004	4:00 PM	Monday, April 11, 2005	8:00 AM	Sunday, April 30, 2006	6:00 PM	Sunday, April 29, 2007	7:00 PM	Tuesday, April 29, 2008	4:00 PM	SU,M,TU	8A-7P
May	Wednesday, May 05, 2004	7:00 PM	Friday, May 27, 2005	4:00 PM	Friday, May 19, 2006	8:00 PM	Thursday, May 17, 2007	6:00 PM	Monday, May 19, 2008	7:00 PM	M,W,TH,F	4P-8P
Jun	Thursday, June 24, 2004	5:00 PM	Monday, June 20, 2005	7:00 PM	Thursday, June 29, 2006	5:00 PM	Friday, June 22, 2007	5:00 PM	Monday, June 30, 2008	5:00 PM	M,TH,F	5P-7P
Jul	Thursday, July 22, 2004	5:00 PM	Tuesday, July 19, 2005	6:00 PM	Tuesday, July 25, 2006	5:00 PM	Thursday, July 05, 2007	4:00 PM	Wednesday, July 09, 2008	6:00 PM	TU,W,TH	4P-6P
Aug	Wednesday, August 11, 2004	4:00 PM	Monday, August 29, 2005	6:00 PM	Tuesday, August 22, 2006	7:00 PM	Wednesday, August 15, 2007	5:00 PM	Thursday, August 14, 2008	5:00 PM	M,TU,W,TH	4P-7P
Sep	Wednesday, September 01, 2004	4:00 PM	Thursday, September 01, 2005	6:00 PM	Tuesday, September 05, 2006	5:00 PM	Tuesday, September 04, 2007	5:00 PM	Sunday, September 07, 2008	6:00 PM	SU,TU,W,TH	4P-6P
Oct	Wednesday, October 06, 2004	6:00 PM	Monday, October 03, 2005	9:00 PM	Tuesday, October 03, 2006	11:00 PM	Monday, October 22, 2007	8:00 AM	Wednesday, October 01, 2008	5:00 PM	M,TU,W	8A-9P
Nov	Tuesday, November 30, 2004	8:00 AM	Monday, November 28, 2005	8:00 AM	Thursday, November 30, 2006	8:00 AM	Thursday, November 29, 2007	8:00 AM	Monday, November 24, 2008	8:00 AM	M,TU,TH	8A
Dec	Wednesday, December 01, 2004	8:00 AM	Friday, December 16, 2005	8:00 AM	Thursday, December 21, 2006	8:00 AM	Wednesday, December 12, 2007	8:00 AM	Monday, December 15, 2008	7:00 PM	M,W,TH,F	8A-7P

Garkane System Peaks

	2004	Hour	2005	Hour	2006	Hour	2007	Hour	2008	Hour	5 Year Range of Peak Days	5 Year Range of Peak Hours
Jan	Monday, January 05, 2004	8:00 AM	Friday, January 07, 2005	8:00 AM	Monday, January 23, 2006	8:00 AM	Tuesday, January 16, 2007	8:00 AM	Thursday, January 17, 2008	8:00 AM	M,TU,TH,F	8A
Feb	Thursday, February 12, 2004	8:00 AM	Wednesday, February 09, 2005	8:00 AM	Tuesday, February 21, 2006	8:00 AM	Friday, February 02, 2007	8:00 AM	Thursday, February 07, 2008	8:00 AM	TU,W,TH,F	8A
Mar	Monday, March 01, 2004	8:00 AM	Tuesday, March 15, 2005	8:00 AM	Monday, March 13, 2006	8:00 AM	Thursday, March 01, 2007	8:00 AM	Wednesday, March 05, 2008	8:00 AM	M,TU,W,TH	8A
Apr	Friday, April 30, 2004	8:00 AM	Friday, April 01, 2005	8:00 AM	Tuesday, April 18, 2006	8:00 AM	Thursday, April 19, 2007	8:00 AM	Thursday, April 10, 2008	8:00 AM	TU,TH,F	8A
May	Saturday, May 29, 2004	10:00 PM	Saturday, May 28, 2005	10:00 PM	Saturday, May 27, 2006	2:00 PM	Saturday, May 26, 2007	10:00 PM	Friday, May 23, 2008	10:00 PM	F,SA	2P-10P
Jun	Monday, June 14, 2004	7:00 PM	Thursday, June 30, 2005	7:00 PM	Friday, June 23, 2006	6:00 PM	Friday, June 22, 2007	7:00 PM	Saturday, June 28, 2008	7:00 PM	M,TH,F,SA	6P-7P
Jul	Friday, July 23, 2004	10:00 PM	Thursday, July 21, 2005	5:00 PM	Thursday, July 27, 2006	1:00 PM	Wednesday, July 04, 2007	6:00 PM	Thursday, July 10, 2008	7:00 PM	W,TH,F	1P-10P
Aug	Wednesday, August 11, 2004	7:00 PM	Monday, August 29, 2005	7:00 PM	Thursday, August 24, 2006	3:00 PM	Monday, August 13, 2007	2:00 PM	Friday, August 01, 2008	6:00 PM	M,W,TH,F	2P-7P
Sep	Saturday, September 04, 2004	9:00 PM	Saturday, September 03, 2005	9:00 PM	Saturday, September 02, 2006	9:00 PM	Sunday, September 02, 2007	6:00 PM	Monday, September 01, 2008	11:00 AM	SU,M,SA	11A-9P
Oct	Thursday, October 28, 2004	8:00 PM	Thursday, October 06, 2005	8:00 AM	Thursday, October 26, 2006	8:00 AM	Monday, October 22, 2007	8:00 AM	Monday, October 13, 2008	8:00 AM	M,TH	8A-8P
Nov	Tuesday, November 30, 2004	8:00 AM	Monday, November 28, 2005	8:00 AM	Thursday, November 30, 2006	8:00 AM	Thursday, November 29, 2007	8:00 AM	Thursday, November 06, 2008	8:00 AM	M,TU,TH	8A
Dec	Wednesday, December 01, 2004	8:00 AM	Thursday, December 08, 2005	8:00 AM	Monday, December 18, 2006	8:00 AM	Friday, December 28, 2007	9:00 AM	Saturday, December 27, 2008	9:00 AM	M,W,TH,F,SA	8A-9A

Source: Deseret Monthly Billing data

Peak Hours	**DGT**	**Dixie**	**Garkane**	**Recommend**
Summer (May thru Sept)	4p-10p	4p-8p	1p-10p	10a-11p
Winter (Oct thru April)	8a-10p	8a-9p	8a-8p	6a-11p
Peak Days of Week				
Summer (May thru Sept)	all except Friday	all except Saturday	all except Tuesday	all days of the week
Winter (Oct thru April)	all except Saturday & Sunday	all except Saturday	all except Sunday	all days of the week

L.Alt
3-30-09