

1. Provide in comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the twelve-month period immediately preceding the test year.

Response: See attached.

Western Carolina University - Resale Electric Income Statements - Utility Comm Reporting					
	2019	2018	2017	2016	2015
Operating Income:					
Electric Sales Revenue	4407497.65	4,437,902.33	4,015,057.36	3,939,394.38	4,151,637.96
Investment Income	5490.97	1,757.12	1,136.48	1,522.69	1,001.36
Other Licenses/ Fees	36410.96	32,381.74	43,351.38	42,802.72	43,584.50
Recovery of Bad Debts	620.88	1,255.09	2,644.46	123.13	470.23
Sale of Surplus Property	-	-	-	(24.17)	3,624.25
Damage Recoveries	-	-	-	-	-
	-----	-----	-----	-----	-----
Total Operating Income	4,450,020.46	4,473,296.28	4,062,189.68	3,983,818.75	4,200,318.30
Operating Expenses:					
Purchases for Resale	3,159,191.77	3,055,482.71	2,933,677.05	2,883,400.72	3,176,396.83
Salaries and Fringe Benefits	784,939.31	565,840.85	493,287.20	505,444.84	470,305.84
Contracted Services	14,530.18	34,659.87	22,138.89	18,411.22	10,947.29
Depreciation of Equipment	233,761.25	224,441.45	201,286.65	177,024.36	165,455.98
Repairs & Maintenance	301,103.73	5,884.63	146,693.46	137,132.61	104,504.15
Billing & Collection Expense	64,934.87	53,874.55	73,034.40	73,714.64	66,706.15
Miscellaneous Expense	237,242.34	210,994.68	224,799.92	266,695.01	225,558.31
	-----	-----	-----	-----	-----
Total Operating Expenses	4,795,703.45	4,151,178.74	4,094,917.57	4,061,823.40	4,219,874.55
	-----	-----	-----	-----	-----
Net Operating Income	(345,682.99)	322,117.54	(32,727.89)	(78,004.65)	(19,556.25)
Retained Earnings - Beginning of Year	641,071.18	318,953.64	351,681.53	429,686.18	449,242.43
Transfers to Endowment Fund		-	-	-	-
Transfers from the University				-	-
	-----	-----	-----	-----	-----
Retained Earnings - End of Year	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18
	=====	=====	=====	=====	=====

Western Carolina University - Resale Electric					
UC Reporting					
Balance Sheet - WCU					
	For the Fiscal Year Ending June 30,				
	2019	2018	2017	2016	2015
Assets					
Current Assets:					
Cash	229,872.73	444,657.84	20,242.28	128,048.79	410,092.82
Accrued Interest Receivable				-	-
Accounts Receivable	593,356.33	594,487.90	571,770.65	529,118.46	567,463.20
Other Receivables	620.88	84.47	1,280.04	148,787.57	183.40
Supplies and Material Inventory	313,580.41	383,499.43	305,900.91	322,044.34	357,287.17
Prepaid Postage	-	-	-	-	-
Total Current Assets	1,137,430.35	1,422,729.64	899,193.88	1,127,999.16	1,335,026.59
Long Term Assets					
Utility Plant in Serve	6,937,255.18	6,616,652.90	6,472,438.38	5,953,467.90	5,525,212.50
Utility Plant in Service-Cost Free Capital	670,442.71	670,442.71	670,442.71	670,442.71	670,442.71
Construction in Progress-Cost Free Capital	-	-	-	-	-
Construction in Progress-Investment In Plant	-	-	-	-	-
Less: Accumulated Depreciation	(3,865,490.67)	(3,631,729.43)	(3,407,287.98)	(3,213,739.33)	(3,088,353.62)
Less: Accumulated Depreciation-Cost Free Capital	(494,504.87)	(476,067.69)	(457,630.52)	(439,193.34)	(420,756.17)
Total Long Term Assets	3,247,702.35	3,179,298.49	3,277,962.59	2,970,977.94	2,686,545.42
TOTAL ASSETS	4,385,132.70	4,602,028.13	4,177,156.47	4,098,977.10	4,021,572.01
Liabilities & Equity					
Current Liabilities:					
Salaries & Wages Payable					
Accounts Payable	7,560.89	18,906.31	4,617.80	28,571.87	4,862.60
Deposits Payable	276,766.58	265,796.58	283,915.21	284,498.63	290,296.73
Accumulated Leave Payable	78,084.00	56,320.00	55,477.00	58,976.00	50,125.00
Total Current Liabilities	362,411.47	341,022.89	344,010.01	372,046.50	345,284.33
Total Liabilities	362,411.47	341,022.89	344,010.01	372,046.50	345,284.33
Equity					
Retained Earnings	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18
Capital	30,217.78	30,217.78	30,217.78	30,217.78	30,217.78
Contributions from WCU	3,419,882.29	3,294,046.14	3,169,867.73	3,012,486.81	2,865,402.07
Cost Free Capital	175,937.97	194,375.14	212,812.31	231,249.48	249,686.65
Investment In Plant	101,295.00	101,295.00	101,295.00	101,295.00	101,295.00
Total Equity	4,022,721.23	4,261,005.24	3,833,146.46	3,726,930.60	3,676,287.68
TOTAL LIABILITIES & EQUITY	4,385,132.70	4,602,028.13	4,177,156.47	4,098,977.10	4,021,572.01
	-	-	-	-	-

2. Provide a trial balance as of the last day of the test year. All income statement accounts should show activity for total twelve (months) showing account number, account title, and amount. Clearly identify accounts maintained on a total company basis and accounts maintained on a jurisdictional basis (indicate jurisdiction). Show the balance in each control and all underlying subaccounts per company books. Any differences between the amounts contained in this item and Item 1 should be reconciled and explained in sufficient detail.

Response: See attached.

Western Carolina University						
Electric Resale Worksheet						
Income Statement - UC Reporting						
June 30, 2019						
Object	Description	June 30,2019	June 30,2018	June 30,2017	June 30,2016	June 30,2015
		Operating Account	Operating Account	Operating Account	Operating Account	Operating Account
R02600	Private Gifts	-	-	-	-	-
R04130	Electric Resale Rev	4,399,757.97	4,430,423.66	4,008,667.24	3,939,394.38	4,151,637.96
R07060	Damage Recoveries	-	-	-	-	-
R07070	Other License/Fees	36,387.81	32,358.28	43,318.44	35,622.54	34,649.12
R07091	P-Card Rebate	23.15	23.46	32.94	-	14.99
R07100	Recovery of Bad Debts	620.88	1,255.09	2,644.46	123.13	470.23
R07200	Investment Income	-	-	-	-	-
R07270	STIF Interest Income	5,490.97	1,757.12	1,136.48	1,522.69	1,001.36
R07400	Surplus Property Sales	-	-	-	(24.17)	3,624.25
R07630	Late Fees	7,739.68	7,478.67	6,390.12	7,180.18	8,920.39
R04310	Vending	-	-	-	-	-
R09600	Nonexpendable refund	-	-	-	-	-
	TOTAL INCOME	4,450,020.46	4,473,296.28	4,062,189.68	3,983,818.75	4,200,318.30
380010	Purchases for Resale	3,159,191.77	3,055,482.71	2,933,677.05	2,883,400.72	3,176,396.83
	Salaries and Fringes					
121010	SPA Reg Salaries	547,901.79	409,517.59	353,371.22	373,274.96	347,265.62
131010	Non-student Reg	-	-	-	-	-
141020	SPA Overtime	459.92	4,458.92	231.65	1,269.32	1,985.67
142020	SPA Holiday Prem	261.09	115.92	268.06	361.54	-
143011	SPA Shift Premium	-	-	-	-	-
144050	SPA Other Prem	6,050.00	6,039.00	5,960.00	5,804.28	5,814.00
146010	SPA Longevity	8,049.84	6,437.99	5,848.23	4,330.18	5,792.57
151010	Social Security	36,237.40	26,213.28	26,121.49	23,035.93	24,738.46
152020	State Retirement	96,882.26	64,253.32	58,836.65	48,242.60	51,306.59
156030	Medical Insurance	66,612.12	47,445.61	45,726.08	40,003.88	42,123.28
157600	Flex Spending Acct	720.89	516.22	422.82	271.15	267.28
157700	Unemployment Insurance Re	-	-	-	-	704.07
163160	Worker's Comp	-	-	-	-	-
170025	Accrued Vacation	21,764.00	843.00	(3,499.00)	8,851.00	(9,691.70)
511220	Tort Claims	-	-	-	-	-
801010	Tx to OSC-FICA Svgs	-	-	-	-	-
	Total Salaries	784,939.31	565,840.85	493,287.20	505,444.84	470,305.84
211020	Legal Services	-	-	3,497.76	-	-
218105	Food	-	-	-	-	-
218310	Laboratory Service	-	-	-	-	-
219320	Contracted Towing Service	-	-	-	-	-
219910	Misc Contracted Service	14,530.18	34,555.87	18,391.21	16,779.09	9,475.82

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Western Carolina University						
Electric Resale Worksheet						
Income Statement - UC Reporting						
June 30, 2019						
		June 30,2019	June 30,2018	June 30,2017	June 30,2016	June 30,2015
Object	Description	Operating Account	Operating Account	Operating Account	Operating Account	Operating Account
219915	Misc Contracted Service	-	104.00	249.92	1,632.13	1,471.47
	Total Contracted services	14,530.18	34,659.87	22,138.89	18,411.22	10,947.29
543010	Depreciation	233,761.25	224,441.45	201,286.65	177,024.36	165,455.98
532610	Amortization			-	-	-
	Repairs and Maint					
324xxx	Repair Supplies	210,965.07	(73,646.65)	69,429.74	72,700.63	25,287.24
326010	Sand, Gravel, Concrete	-	-	-	-	-
328010	Road Signs and Signal	-	-	-	-	-
329015	Other Fac & Hardware	-	-	-	-	-
33xxxx	Motor Vehicle Suppl	16,425.62	7,834.02	10,609.96	8,650.59	11,772.60
23xxxx	Repairs and Maint	53,796.04	54,402.26	59,890.54	52,644.07	46,921.57
284040	Freight/Delivery	2,053.00	-	167.80	297.10	2,522.74
451,452,453xxx	Other Equipment	17,864.00	17,295.00	6,595.42	2,840.22	18,000.00
	Total Repairs	301,103.73	5,884.63	146,693.46	137,132.61	104,504.15

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Western Carolina University
Electric Resale Worksheet
Income Statement - UC Reporting
June 30, 2019

Object	Description	June 30,2019 Operating Account	June 30,2018 Operating Account	June 30,2017 Operating Account	June 30,2016 Operating Account	June 30,2015 Operating Account
Billing and Collection						
311010	Office Supplies	389.43	206.90	262.24	460.55	59.48
319010	Other Admin Supplies	35.31	-	1,135.96	61.39	14.55
221020	Data Processing Suppl	-	-	-	-	-
244xxx	Maint Agreement Software	8,965.86	8,870.63	8,522.77	11,106.18	5,908.56
27xxxx	Travel	122.06	80.70	-	-	447.26
284010	Postage	8,823.03	9,943.25	9,277.93	8,786.42	10,001.32
285010	Printing and Binding	6,331.43	9,532.87	7,234.16	5,612.54	5,030.27
285015	PawPrint Printing/Copying	4,151.20	3,810.56	4,348.35	3,655.10	3,177.70
286010	Advertising	615.00	-	345.60	547.26	166.80
219910 & 219914	Other Current Service	-	-	-	-	-
432110	Consultants	-	-	-	-	-
453410 & 453415	PC & Printer Purchase	-	-	-	-	-
471310	PC Software Purchase	-	-	-	2,500.00	5,125.00
532510	Other Interest	-	-	-	-	-
532405	Interest on Cust Dep	15,851.86	(2,109.50)	17,618.39	19,913.21	21,419.38
561000	Receivables Write/Off	4,721.85	5,363.19	5,926.78	8,311.93	4,420.39
594010	Collection Costs	-	-	40.54	12.99	29.47
596010	Bank Charges	14,927.84	18,175.95	18,321.68	12,747.07	10,905.97
	Total Billing and Coll	64,934.87	53,874.55	73,034.40	73,714.64	66,706.15
Miscellaneous						
216220	Medical Serv No Hosp	-	-	-	-	-
281110	Telephone Services	2,368.59	1,538.59	1,521.84	1,271.59	-
293054	Registration Fees	-	-	-	-	-
321010	Household Supplies	-	-	-	31.26	-
351010	Clothing and Uniforms	21,343.10	6,421.12	20,157.80	9,796.48	7,049.20
315010	Security/Safety	-	-	-	372.74	-
259010	Rental -Other Equip	-	-	-	-	-
24xxxx	Maintenance Contracts	-	-	-	-	-
291xxx	Insurance & bonding	12,116.65	11,770.01	17,229.28	59,735.59	37,912.11
511110	Legal Settlements	-	1,156.96	-	-	-
512010	License & Permit Cost	320.00	200.00	-	75.00	-
58xxxx	Fixed Charges	912.00	27.00	-	843.00	795.00
454xxx	Motor Vehicles	-	-	-	-	-
860013	Intra Transfers for OH	200,187.00	189,861.00	185,891.00	195,528.00	179,802.00
565010	Loss on Disposal	-	-	-	(958.65)	-
	Total Miscellaneous	237,242.34	210,994.68	224,799.92	266,695.01	225,558.31

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Western Carolina University						
Electric Resale Worksheet						
Income Statement - UC Reporting						
June 30, 2019						
Object	Description	June 30,2019	June 30,2018	June 30,2017	June 30,2016	June 30,2015
		Operating Account	Operating Account	Operating Account	Operating Account	Operating Account
	TOTAL EXPENSES	4,795,703.45	4,151,178.74	4,094,917.57	4,061,823.40	4,219,874.55
	NET INCOME	(345,682.99)	322,117.54	(32,727.89)	(78,004.65)	(19,556.25)
	Beg Retained Earnings	641,071.18	318,953.64	351,681.53	429,686.18	449,242.43
860019	Transfers to Endowment	-	-	-	-	
R08400	Transfers from University	-	-	-	-	-
	ENDING RET EARNINGS	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18

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Western Carolina University
Electric Resale Worksheet
Income Statement - WCU Reporting
June 30, 2019

Object	Description	Inv In Plant	Operating Account	WCU Contribution	Cost Free Capital	Capital	Total
R01700	Activity Fee						-
R02600	Private Gifts			125,836.15			125,836.15
R04130	Electric Resale Rev		4,399,757.97				4,399,757.97
R07060	Damage Recoveries						-
R07070	Other License/Fees		36,387.81				36,387.81
R07091	Pcard Rebate		23.15				23.15
R07100	Recovery of Bad Debts		620.88				620.88
R07210	Investment Income		-				-
R07270	STIF Interest Income		5,490.97				5,490.97
R07400	Surplus Property Sales						-
R07630	Late Fees		7,739.68				7,739.68
R04310	Vending						-
R09600	Nonexpendable refund						
	TOTAL INCOME	-	4,450,020.46	125,836.15	-	-	4,575,856.61
	Purchases for Resale						
380010	Purchase for Resale		2,882,977.03				2,882,977.03
	Coal Ash Surcharge		276,214.74				276,214.74
	Total Purchases for Resale		3,159,191.77				3,159,191.77
	Salaries and Fringes						
121010	SPA Reg Salaries		547,901.79				547,901.79
131010	Non-student Reg						-
141020	SPA Overtime		83.15				83.15
141025	Overtime Pay -- Straight Time		376.77				
142020	SPA Holiday Prem		261.09				261.09
143011	SPA Shift Premium		-				-
144050	SPA Other Prem		6,050.00				6,050.00
146010	SPA Longevity		8,049.84				8,049.84
147010	Bonus Incen Wages		-				-
151010	Social Security		36,237.40				36,237.40
152020	State Retirement		96,882.26				96,882.26
156030	Medical Insurance		66,612.12				66,612.12
157600	Flex Spending Acct		720.89				720.89
157700	Unemployment Ins Res		-				-
163160	Worker's Comp						-

Western Carolina University
 Electric Resale Worksheet
 Income Statement - WCU Reporting
 June 30, 2019

Object	Description	Inv In Plant	Operating Account	WCU Contribution	Cost Free Capital	Capital	Total
170025	Accrued Vacation		21,764.00				21,764.00
511220	Tort Claims						-
801010	Tx to OSC-FICA Svgs						-
	Total Salaries		784,939.31				784,939.31
211020	Legal Services		-				-
213220	Medical Ser No Hospi		-				-
218105	Food		-				-
218310	Laboratory Service		-				-
219320	Contracted Towing Service		-				-
219910	Misc Contracted Service		14,530.18				14,530.18
219915	Misc Contracted Service		-				-
	Total Contracted services		14,530.18				14,530.18
543010	Depreciation		218,700.27		18,437.17		237,137.44
	Repairs and Maint						
324xxx	Repair Supplies		210,965.07				210,965.07
326010	Sand Gravel Concrete						-
328010	Road signs & signal						-
329015	Other fac & Hardware						-
33xxxx	Motor Vehicle Suppl		16,425.62				16,425.62
23xxxx	Repairs and Maint		53,796.04				53,796.04
284040	Freight/Delivery		2,053.00				2,053.00
451,452,453xxx	Other Equipment		17,864.00				17,864.00
	Total Repairs		301,103.73				301,103.73
	Equipment	All reclassified to most appropriate category of expenditures; balances were amounts less than capitalization threshold					
	Total Equipment		-				-

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Western Carolina University
Electric Resale Worksheet
Income Statement - WCU Reporting
June 30, 2019

Object	Description	Inv In Plant	Operating Account	WCU Contribution	Cost Free Capital	Capital	Total
	Billing and Collection						
311010	Office Supplies		389.43				389.43
319010	Other Admin Supplies		35.31				35.31
372010	Misc supplies						-
244XXX	Maint Agreement Software						-
27xxxx	Travel		122.06				122.06
284010	Postage		8,823.03				8,823.03
285010	Printing and Binding		6,331.43				6,331.43
285015	PawPrint Printing/Copying		4,151.20				4,151.20
286010	Advertising		615.00				615.00
219910 & 219914	Other Current Service						-
432110	Consultants						-
453810 & 453930	PC & Printer Purchase						-
471310	PC Software Purchase						-
532510	Other Interest						-
532405	Interest on Cust Dep		15,851.86				15,851.86
594010	Collection Cost		-				-
561000	Receivables Write/Off		4,721.85				4,721.85
596010	Bank Charges		14,927.84				14,927.84
	Total Billing and Coll		55,969.01				55,969.01
	Miscellaneous						
216220	Medical Serv No Hosp						-
281110	Telephone Services		2,368.59				2,368.59
293054	Registration Fees						-
321010	Household Supplies						-
351010	Clothing and Uniforms		21,343.10				21,343.10
315010	Security/Safety						-
259010	Rental -Other Equip	-					-
24xxxx	Maintenance Contracts		8,965.86				8,965.86
291210+ 291310	Insurance & bonding		12,116.65				12,116.65
511110+ 511220	Legal Settlements						-
512010	License & Permit Cost		320.00				320.00
58xxxx	Fixed Charges		912.00				912.00
454xxx	Motor Vehicles						-
860013	Intra Transfers for OH		421,074.00				421,074.00

Western Carolina University							
Electric Resale Worksheet							
Income Statement - WCU Reporting							
June 30, 2019							
Object	Description	Inv In Plant	Operating Account	WCU Contribution	Cost Free Capital	Capital	Total
565010	Loss on Disposal						-
	Total Miscellaneous		467,100.20				467,100.20
	TOTAL EXPENSES	-	5,001,534.47	-	18,437.17	-	5,019,971.64
	NET INCOME	-	(551,514.01)	125,836.15	(18,437.17)	-	(444,115.03)
	Beg Retained Earnings	101,295.00	282,738.92	3,226,462.01	194,375.14	30,217.78	3,835,088.85
R08400	Transfers from University	-	220,892.00	-	-	-	220,892.00
	ENDING RET EARNINGS	101,295.00	(47,883.09)	3,352,298.16	175,937.97	30,217.78	3,611,865.82

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3. Provide the balance in each total company current asset account and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities, and net current position (current assets less current liabilities) by months and average (13 months) for the test year. Provide a reconciliation of total company current assets, current liabilities, and net current position as shown on the total company balance sheet for each month of the test year.

Response: See attached.

Western Carolina University - Resale Electric					
UC Reporting					
Balance Sheet - WCU					
	For the Fiscal Year Ending June 30,				
	2019	2018	2017	2016	2015
Assets					
Current Assets:					
Cash	229,872.73	444,657.84	20,242.28	128,048.79	410,092.82
Accrued Interest Receivable				-	-
Accounts Receivable	593,356.33	594,487.90	571,770.65	529,118.46	567,463.20
Other Receivables	620.88	84.47	1,280.04	148,787.57	183.40
Supplies and Material Inventory	313,580.41	383,499.43	305,900.91	322,044.34	357,287.17
Prepaid Postage	-	-	-	-	-
Total Current Assets	1,137,430.35	1,422,729.64	899,193.88	1,127,999.16	1,335,026.59
Long Term Assets					
Utility Plant in Serve	6,937,255.18	6,616,652.90	6,472,438.38	5,953,467.90	5,525,212.50
Utility Plant in Service-Cost Free Capital	670,442.71	670,442.71	670,442.71	670,442.71	670,442.71
Construction in Progress-Cost Free Capital	-	-	-	-	-
Construction in Progress-Investment In Plant	-	-	-	-	-
Less: Accumulated Depreciation	(3,865,490.67)	(3,631,729.43)	(3,407,287.98)	(3,213,739.33)	(3,088,353.62)
Less: Accumulated Depreciation-Cost Free Capital	(494,504.87)	(476,067.69)	(457,630.52)	(439,193.34)	(420,756.17)
Total Long Term Assets	3,247,702.35	3,179,298.49	3,277,962.59	2,970,977.94	2,686,545.42
TOTAL ASSETS	4,385,132.70	4,602,028.13	4,177,156.47	4,098,977.10	4,021,572.01
Liabilities & Equity					
Current Liabilities:					
Salaries & Wages Payable					
Accounts Payable	7,560.89	18,906.31	4,617.80	28,571.87	4,862.60
Deposits Payable	276,766.58	265,796.58	283,915.21	284,498.63	290,296.73
Accumulated Leave Payable	78,084.00	56,320.00	55,477.00	58,976.00	50,125.00
Total Current Liabilities	362,411.47	341,022.89	344,010.01	372,046.50	345,284.33
Total Liabilities	362,411.47	341,022.89	344,010.01	372,046.50	345,284.33
Equity					
Retained Earnings	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18
Capital	30,217.78	30,217.78	30,217.78	30,217.78	30,217.78
Contributions from WCU	3,419,882.29	3,294,046.14	3,169,867.73	3,012,486.81	2,865,402.07
Cost Free Capital	175,937.97	194,375.14	212,812.31	231,249.48	249,686.65
Investment In Plant	101,295.00	101,295.00	101,295.00	101,295.00	101,295.00
Total Equity	4,022,721.23	4,261,005.24	3,833,146.46	3,726,930.60	3,676,287.68
TOTAL LIABILITIES & EQUITY	4,385,132.70	4,602,028.13	4,177,156.47	4,098,977.10	4,021,572.01
	-	-	-	-	-

WCU Electric Resale (UC)
Balance Sheet
As of June 30, 2019

	<u>Jun 30, 19</u>	<u>Jun 30, 18</u>
ASSETS		
Current Assets		
Checking/Savings		
G11005 · Claim On Cash	229,872.73	444,657.84
Total Checking/Savings	<u>229,872.73</u>	<u>444,657.84</u>
Accounts Receivable		
G13020 · AR-Electric	593,356.33	594,487.90
Total Accounts Receivable	<u>593,356.33</u>	<u>594,487.90</u>
Other Current Assets		
G13090 · Other Receivable	620.88	84.47
G15090 · Inventory-Heat/Utility Supplies	313,580.41	383,499.43
Total Other Current Assets	<u>314,201.29</u>	<u>383,583.90</u>
Total Current Assets	<u>1,137,430.35</u>	<u>1,422,729.64</u>
Fixed Assets		
G17250 · Motor Vehicles	567,051.54	375,659.54
G17530 · Utility Systems	6,340,703.64	6,240,993.36
G17540 · Utility Asset-Cost Free	670,442.71	670,442.71
G17550 · Buildings	29,500.00	0.00
G17740 · Accum Deprec-Vehicles	-423,507.54	-375,659.54
G17750 · Accum Deprec Buildings	-5,900.00	0.00
G17860 · Accum Deprec-Utility System	-3,436,083.14	-3,256,069.89
G17870 · Accum Depr-Utility Cost Free	-494,504.86	-476,067.69
Total Fixed Assets	<u>3,247,702.35</u>	<u>3,179,298.49</u>
TOTAL ASSETS	<u><u>4,385,132.70</u></u>	<u><u>4,602,028.13</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
G20160 · NC Accrued Vacation	78,084.00	56,320.00
G21000 · Accounts Payable	7,560.89	18,906.31
G26015 · UTILITY DEPOSITS	276,766.58	265,796.58
Total Other Current Liabilities	<u>362,411.47</u>	<u>341,022.89</u>

WCU Electric Resale (UC)
Balance Sheet
As of June 30, 2019

	<u>Jun 30, 19</u>	<u>Jun 30, 18</u>
Total Current Liabilities	<u>362,411.47</u>	<u>341,022.89</u>
Total Liabilities	362,411.47	341,022.89
Equity		
32000 · Retained Earnings	641,071.18	318,953.64
33100 · Capital	30,217.78	30,217.78
33200 · Contributions from WCU	3,419,882.29	3,294,046.14
33300 · Cost Free Capital	175,937.97	194,375.14
33400 · Investment in Plant	101,295.00	101,295.00
Net Income	-345,682.99	322,117.54
Total Equity	<u>4,022,721.23</u>	<u>4,261,005.24</u>
TOTAL LIABILITIES & EQUITY	<u>4,385,132.70</u>	<u>4,602,028.13</u>

4. Provide a schedule of common investment, reserves, and associated expense amounts, by account, allocated to system electric operations for the twelve-month test period. Show the ultimate factor(s) used to allocate total company amounts to system electric amounts. Also, provide a brief description of the basis of allocation. To be performed by companies utilizing common investment, for electric and non-electric operations. See format 4.

Response: WCU had the following common expense items: billing office support; mail services; and telephone charges. The list below shows the amounts expensed to the resale department in FY 2007-2008. WCU has since made adjustments to this expense item that are noted in the application.

• <i>Transfer to Controllers Office</i>	<i>\$428.00</i>
<i>(For billing office support expenses, etc.)</i>	
• <i>Transfer to General Utility Line</i>	<i>\$1,975.00</i>
<i>(For Mail Services support).</i>	
• <i>Transfer to Telecommunications</i>	<i><u>\$7,731.00</u></i>
<i>(For telephone charges).</i>	
<i>Total =</i>	<i>\$10,134.00</i>

5. Provide the following total company electric monthly balances for the test year operations:
- a. Construction work in progress, the allowance for funds used during construction, and the related contra allowance for funds used during construction (if these items are sought to be included in the applicant's rate base).
Response: WCU has no CWIP.
 - b. The unamortized balance for each plant acquisition adjustment, the amount amortized to test year operations and the account charged.
Response: WCU has not unamortized balance for plant acquisition adjustment.
 - c. Materials and supplies (omit this item if the pertinent information is provided in Item 3a).
Response: See attached.
 - d. Balance in accounts payable applicable to materials and supplies*.
Response: WCU does not record this material on a monthly basis.
 - e. Provide information pertaining to nuclear fuel plant accounts as shown in Format 5-e.
Response: WCU has no nuclear fuel
 - f. Balance in accounts payable applicable to nuclear fuel balances reflected in Item 5-e.
Response: None
 - g. Balance in accounts payable applicable to electric plant in service*.
Response: WCU does not record this item on a monthly basis.
 - h. Balance in accounts payable applicable to amounts included in plant under construction*.
Response: WCU does not record AP on a monthly basis for plant under construction.
 - i. Short-term borrowings and interest expense on short term borrowings.
Response: WCU has no short-term borrowings.

*If the actual figure is unavailable, provide a reasonable estimate.

Western Carolina University - Resale Electric					
UC Reporting					
Balance Sheet - WCU					
	For the Fiscal Year Ending June 30,				
	2019	2018	2017	2016	2015
Assets					
Current Assets:					
Cash	229,872.73	444,657.84	20,242.28	128,048.79	410,092.82
Accrued Interest Receivable				-	-
Accounts Receivable	593,356.33	594,487.90	571,770.65	529,118.46	567,463.20
Other Receivables	620.88	84.47	1,280.04	148,787.57	183.40
Supplies and Material Inventory	313,580.41	383,499.43	305,900.91	322,044.34	357,287.17
Prepaid Postage	-	-	-	-	-
Total Current Assets	1,137,430.35	1,422,729.64	899,193.88	1,127,999.16	1,335,026.59
Long Term Assets					
Utility Plant in Serve	6,937,255.18	6,616,652.90	6,472,438.38	5,953,467.90	5,525,212.50
Utility Plant in Service-Cost Free Capital	670,442.71	670,442.71	670,442.71	670,442.71	670,442.71
Construction in Progress-Cost Free Capital	-	-	-	-	-
Construction in Progress-Investment In Plant	-	-	-	-	-
Less: Accumulated Depreciation	(3,865,490.67)	(3,631,729.43)	(3,407,287.98)	(3,213,739.33)	(3,088,353.62)
Less: Accumulated Depreciation-Cost Free Capital	(494,504.87)	(476,067.69)	(457,630.52)	(439,193.34)	(420,756.17)
Total Long Term Assets	3,247,702.35	3,179,298.49	3,277,962.59	2,970,977.94	2,686,545.42
TOTAL ASSETS	4,385,132.70	4,602,028.13	4,177,156.47	4,098,977.10	4,021,572.01
Liabilities & Equity					
Current Liabilities:					
Salaries & Wages Payable					
Accounts Payable	7,560.89	18,906.31	4,617.80	28,571.87	4,862.60
Deposits Payable	276,766.58	265,796.58	283,915.21	284,498.63	290,296.73
Accumulated Leave Payable	78,084.00	56,320.00	55,477.00	58,976.00	50,125.00
Total Current Liabilities	362,411.47	341,022.89	344,010.01	372,046.50	345,284.33
Total Liabilities	362,411.47	341,022.89	344,010.01	372,046.50	345,284.33
Equity					
Retained Earnings	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18
Capital	30,217.78	30,217.78	30,217.78	30,217.78	30,217.78
Contributions from WCU	3,419,882.29	3,294,046.14	3,169,867.73	3,012,486.81	2,865,402.07
Cost Free Capital	175,937.97	194,375.14	212,812.31	231,249.48	249,686.65
Investment In Plant	101,295.00	101,295.00	101,295.00	101,295.00	101,295.00
Total Equity	4,022,721.23	4,261,005.24	3,833,146.46	3,726,930.60	3,676,287.68
TOTAL LIABILITIES & EQUITY	4,385,132.70	4,602,028.13	4,177,156.47	4,098,977.10	4,021,572.01
	-	-	-	-	-

Year End Inventory Count FW*

*Note that rows are hidden in the table below for presentational purposes

07/01/2019 14:28

Bin Label	Part Code	Description	Warehouse - Quantity	Last Unit Price	Extended Price
BK-01	RE01778	LED FARM LIGHTS; CARETAKER 48W LED WITH 24" ARM. NOTE: Old farm lights RE01405 have been discontinued.	9	150.85	1357.65
YARD	RE01780	POLE; CLASS 3; 40 FT.	27	331.86	8960.22
YARD	RE01781	POLE; CLASS 3; 45 FT.	21	379.99	7979.79
YARD	RE01783	POLE; CLASS 3; 55 FT.	5	507	2535
YARD	RE01784	POLE; CLASS 3; 60 FT.	2	848	1696
YARD	RE01785	POLE; CLASS 3; 35 FT.	10	275.14	2751.4
YARD	RE01786	POLE; CLASS 4; 30 FT.	9	195.92	1763.28
FDC-21-01	RE01787	FIRE ANT KILLER - GRANULAR 2LB SHAKER	2	28.5	57
PB-06	RE01789	3/8 X 5 CARRIAGE BOLT (USED - CROSS ARMS)	213	0.76	161.88
Resale shelf	RE01790	PIPE CONDUIT 3" PVC SLIP CONNECTOR COUPLING	5	23	115
Yard	RE01791	PIPE CONDUIT 3" PVC 45 ELBOW	6	6	36
RE CABINET	RE01792	RAINBOW POWERSOLV - HIGH VOLTAGE CONTACT CLEANER 20 OZ CAN	20	4.4358	88.716
	RE01793	CHIPPER BLADES AND BOLTS FOR DC1217 CHPPER; SIMMONDS INDUSTRY.	3	338.6967	1016.0901
YARD	RE07733	3" PVC SCH 40 CONDUIT (10' LENGTHS) W/BELL ENDS (BUNDLE OF 88 RODS) ***Issue by Stick***	169	1.45	245.05

Total					\$	313,580
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6. A. Provide a schedule by bank by months showing the negotiated line of credit, the average daily usage of credit, the compensating bank balance requirement, and the monthly average daily cash balance calculated from the bank statement(s) for each bank having a compensating balance requirement, and the monthly average daily cash balance calculated from the bank statement(s) for each bank having a compensating balance requirement as requested in Format 6-a. Also, have available for review during field engagements copies of the commitment letters from reach bank which has extended a line of credit outlining the terms of the negotiated line of credit.

Response: WCU has no lines of credit.

- b. If a required compensating balance is provided by a related company, provide an explanation of the arrangement.

Response: WCU has not compensating balance.

- c. Provide a summary of customer deposits as requested in Format 6-c. Also, provide a description of the method and frequency of computing and recording interest on customer deposits and the method and frequency of refunding customer deposits.

Response: WCU compounds interest daily at a rate of 8%. One adjustment is made per year. See attached for balance information.

7. Provide the following information for each item of electric property held for future use at the end of the test year:
 - a. A description of property,
 - b. Its location,
 - c. Date purchased,
 - d. Cost,
 - e. Estimated date to be placed in service, and
 - f. A brief description of intended use.

Response: WCU has no property held for future use.

8. A. Provide schedules in comparative form showing by months for the test year the total company balance in each electric plant and reserve account, or subaccount included in the applicant's chart of accounts as shown in Format 8a.
- b. Provide a statement of electric plant in service per company books for the test year. See Format 8b.

Response: See attached monthly plant additions.

Western Carolina University - Resale Electric					
UC Reporting					
Balance Sheet - WCU					
	For the Fiscal Year Ending June 30,				
	2019	2018	2017	2016	2015
Assets					
Current Assets:					
Cash	229,872.73	444,657.84	20,242.28	128,048.79	410,092.82
Accrued Interest Receivable				-	-
Accounts Receivable	593,356.33	594,487.90	571,770.65	529,118.46	567,463.20
Other Receivables	620.88	84.47	1,280.04	148,787.57	183.40
Supplies and Material Inventory	313,580.41	383,499.43	305,900.91	322,044.34	357,287.17
Prepaid Postage	-	-	-	-	-
Total Current Assets	1,137,430.35	1,422,729.64	899,193.88	1,127,999.16	1,335,026.59
Long Term Assets					
Utility Plant in Serve	6,937,255.18	6,616,652.90	6,472,438.38	5,953,467.90	5,525,212.50
Utility Plant in Service-Cost Free Capital	670,442.71	670,442.71	670,442.71	670,442.71	670,442.71
Construction in Progress-Cost Free Capital	-	-	-	-	-
Construction in Progress-Investment In Plant	-	-	-	-	-
Less: Accumulated Depreciation	(3,865,490.67)	(3,631,729.43)	(3,407,287.98)	(3,213,739.33)	(3,088,353.62)
Less: Accumulated Depreciation-Cost Free Capital	(494,504.87)	(476,067.69)	(457,630.52)	(439,193.34)	(420,756.17)
Total Long Term Assets	3,247,702.35	3,179,298.49	3,277,962.59	2,970,977.94	2,686,545.42
TOTAL ASSETS	4,385,132.70	4,602,028.13	4,177,156.47	4,098,977.10	4,021,572.01
Liabilities & Equity					
Current Liabilities:					
Salaries & Wages Payable					
Accounts Payable	7,560.89	18,906.31	4,617.80	28,571.87	4,862.60
Deposits Payable	276,766.58	265,796.58	283,915.21	284,498.63	290,296.73
Accumulated Leave Payable	78,084.00	56,320.00	55,477.00	58,976.00	50,125.00
Total Current Liabilities	362,411.47	341,022.89	344,010.01	372,046.50	345,284.33
Total Liabilities	362,411.47	341,022.89	344,010.01	372,046.50	345,284.33
Equity					
Retained Earnings	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18
Capital	30,217.78	30,217.78	30,217.78	30,217.78	30,217.78
Contributions from WCU	3,419,882.29	3,294,046.14	3,169,867.73	3,012,486.81	2,865,402.07
Cost Free Capital	175,937.97	194,375.14	212,812.31	231,249.48	249,686.65
Investment In Plant	101,295.00	101,295.00	101,295.00	101,295.00	101,295.00
Total Equity	4,022,721.23	4,261,005.24	3,833,146.46	3,726,930.60	3,676,287.68
TOTAL LIABILITIES & EQUITY	4,385,132.70	4,602,028.13	4,177,156.47	4,098,977.10	4,021,572.01
	-	-	-	-	-

**Electric Resale
Depreciation Worksheet
6/30/2019 - UC Depr**

Category	Acct	Rate	Balances at July 1, 2018			2019 Additions	Deletions	Current Year Depreciation	June 30 Depreciation Value	Balances at June 30, 2019		
			Fixed Assets	Accumulated Depreciation	Net Value					Fixed Assets	Accumulated Depreciation	
Land			6,440.00	0.00	6,440.00		0.00	6,440.00	0.00	6,440.00	0.00	
Structures & Improvements	361	2.00%	6,234.08	6,192.80	41.28		41.28	0.00	124.68	6,234.08	6,234.08	
Station Equipment	362	3.00%	11,339.95	11,339.95	0.00		0.00	0.00	0.00	11,339.95	11,339.95	
Poles, Towers & Fixtures	364	3.50%	1,159,695.70	865,393.32	294,302.38	22,388.95	41,372.96	275,318.37	41,372.96	1,182,084.65	906,766.28	
Overhead Conductors	365	2.60%	647,178.14	411,243.83	235,934.31	4,836.34	16,952.38	223,818.27	16,952.38	652,014.48	428,196.21	
Underground Conductors	366	2.05%	85.75	77.07	8.68		1.76	6.93	1.76	85.75	78.82	
Underground Conductors	367	2.45%	732,182.54	189,081.31	543,101.23	3,497.52	18,024.16	528,574.59	18,024.16	735,680.06	207,105.47	
Line Transformers	368	2.95%	1,204,440.13	827,258.24	377,181.89	15,822.78	35,997.76	357,006.91	35,997.76	1,220,262.91	863,256.00	
Services	369	2.60%	972,706.90	342,149.65	630,557.25	43,819.05	26,429.67	647,946.62	26,429.67	1,016,525.95	368,579.33	
Meters	370	3.25%	228,531.81	202,474.05	26,057.76	3,493.15	7,540.81	22,010.10	7,540.81	232,024.96	210,014.86	
Installation on Customer Prem	371	3.00%	349,436.22	123,664.50	225,771.72	5,852.49	10,658.66	220,965.55	10,658.66	355,288.71	134,323.16	
Total Utility Land/Structures			5,318,271.22	2,978,874.72	2,339,396.50	99,710.28		157,019.45	2,282,087.34	5,417,981.50	3,135,894.16	
Line Upgrades		2.75%	613,050.00	43,373.00	569,677.00		16,858.88	552,818.13	16,858.88	613,050.00	60,231.88	
Capital Improvement 49029		2.75%	223,088.28	147,238.30	75,849.98	0.00	6,134.93	69,715.05	6,134.93	223,088.28	153,373.23	
Other Structures	390	20.00%	581.99	581.99	0.00		0.00	0.00	0.00	581.99	581.99	
2019 Additions		20.00%	0.00	0.00		29,500.00	5,900.00	23,600.00	5,900.00	29,500.00	5,900.00	
Office Equipment									0.00			
Prior Years		10.00%	22,366.68	22,366.68	0.00		0.00	0.00	0.00	22,366.68	22,366.68	
2019 Additions		10.00%	0.00	0.00			0.00	0.00	0.00	0.00	0.00	
Transportation Equipment									0.00			
Prior Years	392	25.00%	375,659.54	375,659.54	0.00		0.00	0.00	0.00	375,659.54	375,659.54	
2019 Deletions			0.00	0.00					0.00	0.00	0.00	
2019 Additions		25.00%	0.00	0.00	0.00	191,392.00	47,848.00	143,544.00	47,848.00	191,392.00	47,848.00	
Stores Equipment	393	10.00%	4,044.28	4,044.28	0.00		0.00	0.00	0.00	4,044.28	4,044.28	
Tools, Shop & Garage									0.00			
Prior Years	394	20.00%	11,185.87	11,185.87	0.00		0.00	0.00	0.00	11,185.87	11,185.87	
2019 Additions		20.00%					0.00		0.00			
Lab Equipment	395	20.00%	3,369.43	3,369.43	0.00		0.00	0.00	0.00	3,369.43	3,369.43	
Power Operated Equipment									0.00			
Prior Years	396	20.00%	36,685.56	36,685.56	0.00		0.00	0.00	0.00	36,685.56	36,685.56	
2019 Additions		20.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Communication Equipment	397	20.00%	8,350.05	8,350.05	0.00	0.00	0.00	0.00	0.00	8,350.05	8,350.05	
Total Other Structures/Equip			462,243.40	462,243.40	0.00	220,892.00	0.00	53,748.00	167,144.00	0.00	683,135.40	515,991.40
Totals (excluding Cost-Free Capital)			6,616,652.90	3,631,729.42	2,984,923.48	320,602.28	0.00	233,761.25	3,071,764.51	0.00	6,937,255.18	3,865,490.67
Cost Free Capital - 778704		2.75%	406,976.39	302,179.95	104,796.44	0.00	11,191.85	93,604.59	11,191.85	406,976.39	313,371.80	
Cost Free Capital - 49029		2.75%	263,466.32	173,887.74	89,578.58	0.00	7,245.32	82,333.25	7,245.32	263,466.32	181,133.07	
Total-Cost Free Capital			670,442.71	476,067.69	194,375.02	0.00	18,437.17	175,937.84	0.00	670,442.71	494,504.87	
Grand Totals			7,287,095.61	4,107,797.12	3,179,298.49	320,602.28	0.00	252,198.42	3,247,702.35	0.00	7,607,697.89	4,359,995.54

9. A. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the end of the test period in the last rate case. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of electric plant, the amortization period, and the unamortized balance at the end of the test year.
- b. Provide a brief explanation of plant acquisition adjustments currently being amortized to electric operations.

Response: WCU did not acquire any plant by purchase, merger, consolidation, or liquidation.

10. Provide the detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment, and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment, including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

Response: See attached.

WESTERN CAROLINA UNIVERSITY
Docket No. E-35, Sub 51
NET OPERATING INCOME FOR A RETURN
For the Test Year Ended June 30, 2019

Item 10

Line No.	Item	Present Rates					Proposed Rates		
		Per Books	Adjustment	Adj. #	Adjustment	Adj. #	Per Application	Rate Increase	Subsequent to Rate Increase
		(a)							
	Operating revenues:								
1	Electric sales revenues	4,399,758	35,747	[1]	(58,748)	[4]	4,376,757	637,500	5,014,257
3	Other Licenses and Fees	36,411					36,411		36,411
4	Pcard Rebate	-					0		0
5	Recovery of Bad Debts	621					621		621
6	STIF Interest	-					0		0
7	Sales of Surplus Prop	-					0		0
8	Late Fees	7,740					7,740		7,740
9	Investment Income	5,491	(5,491)	[2]			0		0
10	Total operating revenues (sum of Lines 2-9)	\$ 4,450,021					\$ 4,421,529		\$ 5,059,029
	Operating revenue deductions:								
11	O&M expenses:								
12	Purchases for resale	3,159,192	(42,183)	[4]			3,117,008		3,117,008
13	Salaries and fringe benefits	784,939					784,939		784,939
14	Contracted services	14,530					14,530		14,530
	Depreciation	233,761					233,761		233,761
15	Repairs and maintenance	283,240					283,240		283,240
16	Billing and collection expense	82,799					82,799		82,799
17	Insurance expense	-					0		0
18	Misc expense	237,242					237,242		237,242
19	Tree Trimming	-					0		0
20	Rate Case Expenses	-	8,333	[3]			8,333		8,333
21	Total O&M expenses (Total Lines 12-21)	\$ 4,795,703					\$ 4,761,853		\$ 4,761,853
22	Earnings Before Income Taxes								297,176
23	Federal Taxes								62,407
24	State Taxes								7,043
25	Total operating revenue deductions (Total Line 21) -	\$ 4,795,703					\$ 4,761,853		\$ 4,761,853
26	Net operating income for return (Line 10 - 25)	\$ (345,682)					\$ (340,324)		\$ 227,726
27	Rate Base	3,402,808					3,402,808		3,402,808
28	Rate of Return	-10.16%					-10.00%		6.69%

- [1] Reverse of university accrual of \$35,747
- [2] Elimination of investment income
- [3] Annual Rate Case Expense Amortization
- [4] Weather normalization

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11. A. Provide a schedule showing a comparison of the total company balance in other electric revenue accounts for each month's activity for the test year and the twelve months preceding the test year for each account and subaccount in the applicant's chart of accounts that requires allocation to North Carolina retail operations. See Format 12a.

Response: See attached.

Western Carolina University - Resale Electric Income Statements - Utility Comm Reporting					
	2019	2018	2017	2016	2015
Operating Income:					
Electric Sales Revenue	4407497.65	4,437,902.33	4,015,057.36	3,939,394.38	4,151,637.96
Investment Income	5490.97	1,757.12	1,136.48	1,522.69	1,001.36
Other Licenses/ Fees	36410.96	32,381.74	43,351.38	42,802.72	43,584.50
Recovery of Bad Debts	620.88	1,255.09	2,644.46	123.13	470.23
Sale of Surplus Property	-	-	-	(24.17)	3,624.25
Damage Recoveries	-	-	-	-	-
Total Operating Income	4,450,020.46	4,473,296.28	4,062,189.68	3,983,818.75	4,200,318.30
Operating Expenses:					
Purchases for Resale	3,159,191.77	3,055,482.71	2,933,677.05	2,883,400.72	3,176,396.83
Salaries and Fringe Benefits	784,939.31	565,840.85	493,287.20	505,444.84	470,305.84
Contracted Services	14,530.18	34,659.87	22,138.89	18,411.22	10,947.29
Depreciation of Equipment	233,761.25	224,441.45	201,286.65	177,024.36	165,455.98
Repairs & Maintenance	301,103.73	5,884.63	146,693.46	137,132.61	104,504.15
Billing & Collection Expense	64,934.87	53,874.55	73,034.40	73,714.64	66,706.15
Miscellaneous Expense	237,242.34	210,994.68	224,799.92	266,695.01	225,558.31
Total Operating Expenses	4,795,703.45	4,151,178.74	4,094,917.57	4,061,823.40	4,219,874.55
Net Operating Income	(345,682.99)	322,117.54	(32,727.89)	(78,004.65)	(19,556.25)
Retained Earnings - Beginning of Year	641,071.18	318,953.64	351,681.53	429,686.18	449,242.43
Transfers to Endowment Fund		-	-	-	-
Transfers from the University				-	-
Retained Earnings - End of Year	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18

12. A. Provide a schedule showing a comparison of the balance in the total company electric operating expense accounts for each month's activity for the test year to the same month of the preceding year for each account and subaccount included in the applicant's chart of accounts. See Format 12a.
- b. Provide a schedule in comparative form showing the total company operating expense account balances for the test year and each of the five years preceding the test year for each account included in the applicant's annual report (FERC Form 1., Pages 320-326). If the test year is a noncalendar year, monthly data for the preceding year should match each month of the test year for comparison purposes. Show the percentage of increase of each year over the prior year.
- c. Provide a schedule of total company salaries and wages for the test year and each of the preceding five calendar years. Also, provide the total number of electric employees by month for the test year. See Format 12c.

Response: See attached.

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	<u>Jul 18</u>	<u>Jul 17</u>	<u>Aug 18</u>	<u>Aug 17</u>	<u>Sep 18</u>	<u>Sep 17</u>	<u>Oct 18</u>
Ordinary Income/Expense							
Income							
R04130 · Electric System Rev	327,239.19	302,136.14	319,664.73	296,959.42	372,065.98	319,360.70	329,042.38
R07070 · Other licenses/fees/permits	4,711.33	3,625.00	11,119.68	3,837.44	1,250.00	1,300.00	925.00
R07091 · Procurement Card Rebates	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R07100 · Bad Receivables Collected	0.00	0.00	0.00	0.00	0.00	601.74	0.00
R07270 · Stif Interest Income	0.00	0.00	503.87	14.82	487.29	24.55	402.00
R07630 · Late Fees AR/NR	358.15	379.76	416.44	678.82	620.84	578.05	492.10
Total Income	<u>332,308.67</u>	<u>306,140.90</u>	<u>331,704.72</u>	<u>301,490.50</u>	<u>374,424.11</u>	<u>321,865.04</u>	<u>330,861.48</u>
Expense							
0x · Cost of Goods							
380010 · Purchase For Resale	226,938.98	223,972.32	245,117.54	239,246.14	245,770.58	242,858.79	254,658.01
380030 · Coal Ash Surcharge	28,036.31	0.00	21,871.78	23,582.30	21,871.78	23,582.30	21,871.78
Total 0x · Cost of Goods	<u>254,975.29</u>	<u>223,972.32</u>	<u>266,989.32</u>	<u>262,828.44</u>	<u>267,642.36</u>	<u>266,441.09</u>	<u>276,529.79</u>
1x · Salaries and Fringes							
121010 · SHRA Regular Salary	29,892.56	29,532.87	31,088.25	29,533.15	30,490.42	29,532.81	30,490.41
141020 · Overtime Pay-1.5x	0.00	3.90	0.00	22.43	0.00	0.00	0.00
141025 · Overtime Pay--Straight Time	0.00	0.00	168.42	0.00	0.00	0.00	0.00
142020 · Holiday Premium Pay	0.00	0.00	0.00	0.00	0.00	0.00	46.05
144050 · On Call Premium Pay	502.00	428.00	472.00	459.00	366.00	370.00	476.00
146010 · Longevity Pay	0.00	0.00	0.00	0.00	0.00	0.00	2,023.68
151010 · Social Security	2,130.82	2,110.84	2,232.92	2,090.63	2,166.13	2,082.08	2,332.95
152020 · State Retirement	5,732.42	5,132.96	5,984.03	5,141.50	5,819.51	5,122.35	6,230.60
156030 · Medical Insurance	4,018.25	3,863.54	4,018.26	3,863.55	4,018.26	3,863.55	4,018.26
157600 · Flex Spending Acct Savings	0.00	0.00	45.41	78.96	0.00	0.00	90.82
170025 · Chg Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 1x · Salaries and Fringes	<u>42,276.05</u>	<u>41,072.11</u>	<u>44,009.29</u>	<u>41,189.22</u>	<u>42,860.32</u>	<u>40,970.79</u>	<u>45,708.77</u>
2x · Contracted Services							
219910 · Other Contracted Ser	5,926.71	4,500.00	0.00	0.00	0.00	0.00	4,984.85
219915 · Misc Contractual Ser	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2x · Contracted Services	<u>5,926.71</u>	<u>4,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,984.85</u>
3x · Depreciation and Amortization							

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	<u>Jul 18</u>	<u>Jul 17</u>	<u>Aug 18</u>	<u>Aug 17</u>	<u>Sep 18</u>	<u>Sep 17</u>	<u>Oct 18</u>
543010 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 3x · Depreciation and Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4x · Repairs and Maintenance							
233110 · Repairs-Motor Vehicl	0.00	0.00	6,906.90	0.00	1,169.19	245.00	0.00
239010 · Repairs-Other	6,890.52	0.00	8,353.24	1,064.74	0.00	0.00	1,472.40
284040 · Freight/Delivery Ser	1,967.16	0.00	40.75	0.00	0.00	0.00	0.00
324020 · Repair Supplies	35,717.97	11,624.44	8,127.45	2,363.09	32,677.46	6,318.01	12,751.05
331010 · Gasoline	669.05	621.59	775.32	125.17	936.42	650.20	518.66
334010 · Tires/Tubes	0.00	0.00	617.45	0.00	0.00	0.00	704.26
335010 · Motor Vehicle Supply	0.00	0.00	173.26	0.00	0.00	144.54	0.00
335020 · Motor Veh Rep Parts	0.00	0.00	0.00	0.00	24.56	0.00	63.15
453930 · Other Equipment LT 5000	0.00	0.00	17,864.00	0.00	0.00	0.00	0.00
454910 · Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4x · Repairs and Maintenance	45,244.70	12,246.03	42,858.37	3,553.00	34,807.63	7,357.75	15,509.52
5x · Billing and Collection							
244110 · Maint Agree Oth Soft	3,565.83	2,930.04	0.00	1,016.86	1,047.36	508.43	0.00
271420 · In-State Trans-Groun	0.00	0.00	0.00	0.00	0.00	0.00	81.18
271522 · Out of State Trans Ground	0.00	0.00	0.00	0.00	0.00	0.00	0.00
284010 · Postage	0.00	0.00	0.00	0.00	0.00	2,353.66	2,679.17
285010 · Printing And Binding	0.00	0.00	0.00	1,450.88	0.00	1,780.00	0.00
285015 · PawPrint Printing/Copying	0.00	0.00	664.91	579.10	436.32	318.75	316.75
286010 · Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311010 · Office Supplies	0.00	0.00	42.53	71.87	44.80	21.06	0.00
319010 · Other Admin Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532405 · Int On Util Cust Dep	1,269.46	1,134.49	1,888.37	2,136.10	378.81	695.88	252.96
561000 · Accounts Receivable Writeoff	1,543.61	1,087.77	853.94	708.00	249.62	153.63	0.00
596010 · Bank Card Service Charges	1,721.03	1,322.73	809.41	994.59	1,912.21	63.40	1,478.37
Total 5x · Billing and Collection	8,099.93	6,475.03	4,259.16	6,957.40	4,069.12	5,894.81	4,808.43
6x · Miscellaneous							
251320 · Room Rental Conference	0.00	0.00	0.00	0.00	0.00	0.00	0.00
281120 · Telephone Services	0.00	16.75	33.50	16.75	0.00	16.75	16.75
291210 · Insurance Mtr Vehicl	3,289.00	3,039.00	0.00	0.00	0.00	0.00	0.00

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	Jul 18	Jul 17	Aug 18	Aug 17	Sep 18	Sep 17	Oct 18
291310 · Insurance Liability	0.00	30.60	0.00	0.00	0.00	0.00	0.00
351010 · Clothing & Uniforms	2,382.54	650.92	0.00	488.19	2,500.79	325.46	2,562.21
511220 · Tort Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512010 · License & Permit Cos	0.00	0.00	100.00	0.00	0.00	100.00	100.00
583010 · Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
583020 · Membership Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
860013 · Other Intra-Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 6x · Miscellaneous	5,671.54	3,737.27	133.50	504.94	2,500.79	442.21	2,678.96
Total Expense	362,194.22	292,002.76	358,249.64	315,033.00	351,880.22	321,106.65	350,220.32
Net Ordinary Income	-29,885.55	14,138.14	-26,544.92	-13,542.50	22,543.89	758.39	-19,358.84
Other Income/Expense							
Other Expense							
80000 · Ask My Accountant	-29,885.55	0.00	-26,544.92	0.00	22,543.89	0.00	-19,358.84
Total Other Expense	-29,885.55	0.00	-26,544.92	0.00	22,543.89	0.00	-19,358.84
Net Other Income	29,885.55	0.00	26,544.92	0.00	-22,543.89	0.00	19,358.84
Net Income	0.00	14,138.14	0.00	-13,542.50	0.00	758.39	0.00

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	<u>Oct 17</u>	<u>Nov 18</u>	<u>Nov 17</u>	<u>Dec 18</u>	<u>Dec 17</u>	<u>Jan 19</u>	<u>Jan 18</u>
Ordinary Income/Expense							
Income							
R04130 · Electric System Rev	312,680.93	349,954.39	324,885.59	449,525.65	370,344.95	472,084.73	530,421.46
R07070 · Other licenses/fees/permits	7,695.84	975.00	1,650.00	995.80	950.00	1,683.00	1,475.00
R07091 · Procurement Card Rebates	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R07100 · Bad Receivables Collected	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R07270 · Stif Interest Income	0.00	561.01	33.09	578.67	0.00	449.71	0.00
R07630 · Late Fees AR/NR	559.67	394.37	544.83	590.72	389.50	1,070.10	687.48
Total Income	320,936.44	351,884.77	327,113.51	451,690.84	371,684.45	475,287.54	532,583.94
Expense							
0x · Cost of Goods							
380010 · Purchase For Resale	234,663.64	249,687.58	239,863.71	272,801.41	250,696.10	283,990.72	262,737.33
380030 · Coal Ash Surcharge	23,582.30	21,871.78	23,582.30	21,871.78	23,582.30	21,871.78	23,582.30
Total 0x · Cost of Goods	258,245.94	271,559.36	263,446.01	294,673.19	274,278.40	305,862.50	286,319.63
1x · Salaries and Fringes							
121010 · SHRA Regular Salary	30,252.37	35,415.02	29,892.56	47,913.32	29,892.56	48,964.69	29,941.47
141020 · Overtime Pay-1.5x	3.90	0.00	0.00	0.00	0.00	73.54	4,428.69
141025 · Overtime Pay--Straight Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142020 · Holiday Premium Pay	0.00	0.00	0.00	24.51	0.00	171.28	56.62
144050 · On Call Premium Pay	416.00	354.00	468.00	544.00	582.00	956.00	900.00
146010 · Longevity Pay	1,395.19	119.56	117.22	880.78	735.94	0.00	0.00
151010 · Social Security	2,247.67	2,547.98	2,126.08	3,509.33	2,156.84	3,569.06	2,462.36
152020 · State Retirement	5,493.13	6,768.58	5,220.85	8,220.95	5,346.37	10,550.08	6,051.47
156030 · Medical Insurance	3,863.55	4,305.83	3,863.55	6,752.34	4,018.26	6,772.30	4,018.27
157600 · Flex Spending Acct Savings	39.48	45.41	39.48	0.00	39.48	102.28	39.48
170025 · Chg Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 1x · Salaries and Fringes	43,711.29	49,556.38	41,727.74	67,845.23	42,771.45	71,159.23	47,898.36
2x · Contracted Services							
219910 · Other Contracted Ser	4,640.84	0.00	0.00	0.00	0.00	5,045.33	4,910.38
219915 · Misc Contractual Ser	104.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2x · Contracted Services	4,744.84	0.00	0.00	0.00	0.00	5,045.33	4,910.38
3x · Depreciation and Amortization							

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	<u>Oct 17</u>	<u>Nov 18</u>	<u>Nov 17</u>	<u>Dec 18</u>	<u>Dec 17</u>	<u>Jan 19</u>	<u>Jan 18</u>
543010 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 3x · Depreciation and Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4x · Repairs and Maintenance							
233110 · Repairs-Motor Vehicl	0.00	0.00	23,087.78	0.00	245.00	0.00	5,405.95
239010 · Repairs-Other	580.88	4,100.00	835.99	121.16	19,650.24	0.00	25.04
284040 · Freight/Delivery Ser	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324020 · Repair Supplies	4,392.35	31,335.48	3,371.90	2,279.00	5,131.37	10,790.88	2,806.64
331010 · Gasoline	673.64	582.64	226.97	556.81	459.55	0.00	879.54
334010 · Tires/Tubes	0.00	1,419.00	0.00	610.15	0.00	0.00	0.00
335010 · Motor Vehicle Supply	74.48	-17.20	0.00	0.00	164.58	0.00	0.00
335020 · Motor Veh Rep Parts	0.00	391.09	0.00	15.54	0.00	158.27	184.92
453930 · Other Equipment LT 5000	0.00	0.00	17,295.00	0.00	0.00	0.00	0.00
454910 · Motor Vehicles	0.00	0.00	0.00	0.00	0.00	2,006.00	0.00
Total 4x · Repairs and Maintenance	5,721.35	37,811.01	44,817.64	3,582.66	25,650.74	12,955.15	9,302.09
5x · Billing and Collection							
244110 · Maint Agree Oth Soft	508.43	523.68	508.43	523.68	508.43	1,047.36	0.00
271420 · In-State Trans-Groun	0.00	0.00	0.00	0.00	0.00	0.00	0.00
271522 · Out of State Trans Ground	0.00	0.00	80.70	0.00	0.00	0.00	0.00
284010 · Postage	0.00	0.00	0.00	839.61	2,478.07	841.65	799.54
285010 · Printing And Binding	1,350.00	1,846.00	0.00	183.51	0.00	195.24	1,780.00
285015 · PawPrint Printing/Copying	300.50	291.54	282.25	308.77	293.05	291.25	271.45
286010 · Advertising	0.00	0.00	0.00	615.00	0.00	0.00	0.00
311010 · Office Supplies	0.00	28.09	113.97	0.00	0.00	53.35	0.00
319010 · Other Admin Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532405 · Int On Util Cust Dep	1,377.81	688.59	482.48	1,885.17	0.00	1,277.95	1,506.55
561000 · Accounts Receivable Writeoff	716.84	0.00	0.00	0.00	0.00	0.00	416.21
596010 · Bank Card Service Charges	1,711.55	1,161.66	1,032.70	1,154.56	1,763.02	1,236.67	62.92
Total 5x · Billing and Collection	5,965.13	4,539.56	2,500.53	5,510.30	5,042.57	4,943.47	4,836.67
6x · Miscellaneous							
251320 · Room Rental Conference	0.00	0.00	0.00	0.00	0.00	0.00	0.00
281120 · Telephone Services	16.75	16.75	0.00	16.75	0.00	33.50	33.50
291210 · Insurance Mtr Vehicl	0.00	0.00	0.00	0.00	0.00	0.00	0.00

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	<u>Oct 17</u>	<u>Nov 18</u>	<u>Nov 17</u>	<u>Dec 18</u>	<u>Dec 17</u>	<u>Jan 19</u>	<u>Jan 18</u>
291310 · Insurance Liability	0.00	0.00	0.00	0.00	0.00	8,836.20	8,127.28
351010 · Clothing & Uniforms	48.05	713.98	162.73	735.94	0.00	1,841.02	407.35
511220 · Tort Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512010 · License & Permit Cos	0.00	0.00	0.00	0.00	100.00	0.00	0.00
583010 · Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	27.00
583020 · Membership Dues	0.00	0.00	0.00	0.00	0.00	912.00	0.00
860013 · Other Intra-Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 6x · Miscellaneous	<u>64.80</u>	<u>730.73</u>	<u>162.73</u>	<u>752.69</u>	<u>100.00</u>	<u>11,622.72</u>	<u>8,595.13</u>
Total Expense	<u>318,453.35</u>	<u>364,197.04</u>	<u>352,654.65</u>	<u>372,364.07</u>	<u>347,843.16</u>	<u>411,588.40</u>	<u>361,862.26</u>
Net Ordinary Income	2,483.09	-12,312.27	-25,541.14	79,326.77	23,841.29	63,699.14	170,721.68
Other Income/Expense							
Other Expense							
80000 · Ask My Accountant	0.00	-12,312.27	0.00	79,326.77	0.00	63,699.14	0.00
Total Other Expense	<u>0.00</u>	<u>-12,312.27</u>	<u>0.00</u>	<u>79,326.77</u>	<u>0.00</u>	<u>63,699.14</u>	<u>0.00</u>
Net Other Income	0.00	12,312.27	0.00	-79,326.77	0.00	-63,699.14	0.00
Net Income	<u><u>2,483.09</u></u>	<u><u>0.00</u></u>	<u><u>-25,541.14</u></u>	<u><u>0.00</u></u>	<u><u>23,841.29</u></u>	<u><u>0.00</u></u>	<u><u>170,721.68</u></u>

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	<u>Feb 19</u>	<u>Feb 18</u>	<u>Mar 19</u>	<u>Mar 18</u>	<u>Apr 19</u>	<u>Apr 18</u>	<u>May 19</u>
Ordinary Income/Expense							
Income							
R04130 · Electric System Rev	502,837.06	545,603.04	378,854.13	365,522.70	340,174.41	417,874.04	298,665.84
R07070 · Other licenses/fees/permits	1,400.00	600.00	900.00	4,594.00	1,550.00	1,300.00	1,733.00
R07091 · Procurement Card Rebates	0.00	0.00	0.00	0.00	23.15	0.00	0.00
R07100 · Bad Receivables Collected	0.00	590.22	0.00	0.00	0.00	0.00	0.00
R07270 · Stif Interest Income	574.46	0.00	524.13	0.00	0.00	137.40	1,021.14
R07630 · Late Fees AR/NR	769.43	798.35	954.59	826.51	818.92	721.58	721.28
Total Income	<u>505,580.95</u>	<u>547,591.61</u>	<u>381,232.85</u>	<u>370,943.21</u>	<u>342,566.48</u>	<u>420,033.02</u>	<u>302,141.26</u>
Expense							
0x · Cost of Goods							
380010 · Purchase For Resale	175,376.98	300,235.97	254,059.36	243,685.37	257,655.05	73,746.10	177,600.74
380030 · Coal Ash Surcharge	23,389.55	28,036.31	23,389.55	28,036.31	23,389.55	28,036.31	23,389.55
Total 0x · Cost of Goods	<u>198,766.53</u>	<u>328,272.28</u>	<u>277,448.91</u>	<u>271,721.68</u>	<u>281,044.60</u>	<u>101,782.41</u>	<u>200,990.29</u>
1x · Salaries and Fringes							
121010 · SHRA Regular Salary	49,611.34	29,892.56	46,867.12	29,892.56	51,575.31	29,892.56	46,805.35
141020 · Overtime Pay-1.5x	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141025 · Overtime Pay--Straight Time	208.35	0.00	0.00	0.00	0.00	0.00	0.00
142020 · Holiday Premium Pay	0.00	21.56	0.00	0.00	0.00	37.74	19.25
144050 · On Call Premium Pay	364.00	512.00	466.00	478.00	488.00	508.00	692.00
146010 · Longevity Pay	1,820.82	1,616.81	0.00	0.00	119.76	0.00	0.00
151010 · Social Security	3,691.44	2,242.90	3,346.37	2,118.44	3,725.35	2,123.63	3,248.66
152020 · State Retirement	9,808.07	5,488.96	8,927.04	5,202.48	9,841.73	5,214.07	8,961.65
156030 · Medical Insurance	6,772.30	4,018.27	6,253.65	4,018.26	6,138.08	4,018.27	6,772.29
157600 · Flex Spending Acct Savings	60.58	97.70	0.00	0.00	219.99	45.41	78.20
170025 · Chg Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 1x · Salaries and Fringes	<u>72,336.90</u>	<u>43,890.76</u>	<u>65,860.18</u>	<u>41,709.74</u>	<u>72,108.22</u>	<u>41,839.68</u>	<u>66,577.40</u>
2x · Contracted Services							
219910 · Other Contracted Ser	0.00	-4,500.00	0.00	0.00	4,500.00	14,577.94	0.00
219915 · Misc Contractual Ser	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2x · Contracted Services	<u>0.00</u>	<u>-4,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,500.00</u>	<u>14,577.94</u>	<u>0.00</u>
3x · Depreciation and Amortization							

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	<u>Feb 19</u>	<u>Feb 18</u>	<u>Mar 19</u>	<u>Mar 18</u>	<u>Apr 19</u>	<u>Apr 18</u>	<u>May 19</u>
543010 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 3x · Depreciation and Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4x · Repairs and Maintenance							
233110 · Repairs-Motor Vehicl	4,003.93	548.83	0.00	0.00	0.00	0.00	0.00
239010 · Repairs-Other	7,600.16	0.00	1,206.44	516.54	4,027.02	20.87	2,131.75
284040 · Freight/Delivery Ser	37.24	0.00	0.00	0.00	0.00	0.00	0.00
324020 · Repair Supplies	8,616.57	885.20	2,057.35	5,136.08	6,632.96	3,279.81	11,844.61
331010 · Gasoline	1,102.15	429.27	1,005.26	554.77	1,269.40	772.35	1,094.72
334010 · Tires/Tubes	0.00	0.00	916.21	0.00	0.00	0.00	0.00
335010 · Motor Vehicle Supply	111.35	0.00	0.00	0.00	0.00	0.00	0.00
335020 · Motor Veh Rep Parts	305.36	0.00	183.44	61.65	0.00	115.53	598.23
453930 · Other Equipment LT 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454910 · Motor Vehicles	189,386.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4x · Repairs and Maintenance	211,162.76	1,863.30	5,368.70	6,269.04	11,929.38	4,188.56	15,669.31
5x · Billing and Collection							
244110 · Maint Agree Oth Soft	0.00	1,206.86	523.68	0.00	523.68	1,047.36	523.68
271420 · In-State Trans-Groun	0.00	0.00	0.00	0.00	40.88	0.00	0.00
271522 · Out of State Trans Ground	0.00	0.00	0.00	0.00	0.00	0.00	0.00
284010 · Postage	0.00	825.84	1,726.45	56.14	900.70	841.23	940.40
285010 · Printing And Binding	0.00	0.00	1,780.00	41.99	325.88	1,350.00	0.00
285015 · PawPrint Printing/Copying	338.02	352.52	344.16	388.25	376.47	286.78	342.64
286010 · Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311010 · Office Supplies	0.00	0.00	0.00	0.00	37.99	0.00	120.83
319010 · Other Admin Supplies	0.00	0.00	0.00	0.00	35.31	0.00	0.00
532405 · Int On Util Cust Dep	0.00	3,164.61	1,293.30	5,831.50	519.66	1,401.41	1,056.52
561000 · Accounts Receivable Writeoff	0.00	80.01	0.00	0.00	278.25	416.58	861.04
596010 · Bank Card Service Charges	1,436.58	1,607.01	1,240.56	1,042.21	1,573.86	3,617.49	61.43
Total 5x · Billing and Collection	1,774.60	7,236.85	6,908.15	7,360.09	4,612.68	8,960.85	3,906.54
6x · Miscellaneous							
251320 · Room Rental Conference	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00
281120 · Telephone Services	2,167.59	33.50	16.75	16.75	16.75	1,337.59	33.50
291210 · Insurance Mtr Vehicl	0.00	0.00	0.00	0.00	0.00	0.00	0.00

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	Feb 19	Feb 18	Mar 19	Mar 18	Apr 19	Apr 18	May 19
291310 · Insurance Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351010 · Clothing & Uniforms	4,945.41	2,637.00	1,415.13	419.38	2,488.64	67.50	0.00
511220 · Tort Claims	0.00	0.00	0.00	1,156.96	0.00	0.00	0.00
512010 · License & Permit Cos	0.00	0.00	120.00	0.00	0.00	0.00	0.00
583010 · Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
583020 · Membership Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
860013 · Other Intra-Transfer	200,182.00	189,881.00	0.00	0.00	0.00	0.00	0.00
Total 6x · Miscellaneous	207,295.00	197,051.50	1,551.88	1,593.09	2,505.39	1,405.09	33.50
Total Expense	691,335.79	573,814.69	357,137.82	328,653.64	376,700.27	172,754.53	287,177.04
Net Ordinary Income	-185,754.84	-26,223.08	24,095.03	42,289.57	-34,133.79	247,278.49	14,964.22
Other Income/Expense							
Other Expense							
80000 · Ask My Accountant	-185,754.84	0.00	24,095.03	0.00	-34,133.79	0.00	14,964.22
Total Other Expense	-185,754.84	0.00	24,095.03	0.00	-34,133.79	0.00	14,964.22
Net Other Income	185,754.84	0.00	-24,095.03	0.00	34,133.79	0.00	-14,964.22
Net Income	0.00	-26,223.08	0.00	42,289.57	0.00	247,278.49	0.00

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WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	TOTAL				
	May 18	Jun 19	Jun 18	Jul '18 - Jun 19	Jul '17 - Jun 18
Ordinary Income/Expense					
Income					
R04130 · Electric System Rev	324,633.82	259,649.48	320,000.87	4,399,757.97	4,430,423.66
R07070 · Other licenses/fees/permits	2,200.00	9,145.00	3,131.00	36,387.81	32,358.28
R07091 · Procurement Card Rebates	23.46	0.00	0.00	23.15	23.46
R07100 · Bad Receivables Collected	0.00	620.88	63.13	620.88	1,255.09
R07270 · Stif Interest Income	411.88	388.69	1,135.38	5,490.97	1,757.12
R07630 · Late Fees AR/NR	840.92	532.74	473.20	7,739.68	7,478.67
Total Income	328,110.08	270,336.79	324,803.58	4,450,020.46	4,473,296.28
Expense					
0x · Cost of Goods					
380010 · Purchase For Resale	233,573.43	239,320.08	228,528.46	2,882,977.03	2,773,807.36
380030 · Coal Ash Surcharge	28,036.31	23,389.55	28,036.31	276,214.74	281,675.35
Total 0x · Cost of Goods	261,609.74	262,709.63	256,564.77	3,159,191.77	3,055,482.71
1x · Salaries and Fringes					
121010 · SHRA Regular Salary	29,892.56	98,788.00	81,369.56	547,901.79	409,517.59
141020 · Overtime Pay-1.5x	0.00	9.61	0.00	83.15	4,458.92
141025 · Overtime Pay--Straight Time	0.00	0.00	0.00	376.77	0.00
142020 · Holiday Premium Pay	0.00	0.00	0.00	261.09	115.92
144050 · On Call Premium Pay	558.00	370.00	360.00	6,050.00	6,039.00
146010 · Longevity Pay	0.00	3,085.24	2,572.83	8,049.84	6,437.99
151010 · Social Security	2,135.10	3,736.39	2,316.71	36,237.40	26,213.28
152020 · State Retirement	5,216.19	10,037.60	5,622.99	96,882.26	64,253.32
156030 · Medical Insurance	4,018.27	6,772.30	4,018.27	66,612.12	47,445.61
157600 · Flex Spending Acct Savings	45.41	78.20	90.82	720.89	516.22
170025 · Chg Accrued Vacation	0.00	21,764.00	843.00	21,764.00	843.00
Total 1x · Salaries and Fringes	41,865.53	144,641.34	97,194.18	784,939.31	565,840.85
2x · Contracted Services					
219910 · Other Contracted Ser	0.00	-5,926.71	10,426.71	14,530.18	34,555.87
219915 · Misc Contractual Ser	0.00	0.00	0.00	0.00	104.00
Total 2x · Contracted Services	0.00	-5,926.71	10,426.71	14,530.18	34,659.87
3x · Depreciation and Amortization					

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	TOTAL				
	May 18	Jun 19	Jun 18	Jul '18 - Jun 19	Jul '17 - Jun 18
543010 · Depreciation Expense	0.00	233,761.25	224,441.45	233,761.25	224,441.45
Total 3x · Depreciation and Amortization	0.00	233,761.25	224,441.45	233,761.25	224,441.45
4x · Repairs and Maintenance					
233110 · Repairs-Motor Vehicl	0.00	0.00	0.00	12,080.02	29,532.56
239010 · Repairs-Other	0.00	5,813.33	2,175.40	41,716.02	24,869.70
284040 · Freight/Delivery Ser	0.00	7.85	0.00	2,053.00	0.00
324020 · Repair Supplies	18,914.91	48,134.29	-137,870.45	210,965.07	-73,646.65
331010 · Gasoline	772.35	1,490.11	794.19	10,000.54	6,959.59
334010 · Tires/Tubes	0.00	0.00	0.00	4,267.07	0.00
335010 · Motor Vehicle Supply	0.00	0.00	0.00	267.41	383.60
335020 · Motor Veh Rep Parts	0.00	150.96	128.73	1,890.60	490.83
453930 · Other Equipment LT 5000	0.00	0.00	0.00	17,864.00	17,295.00
454910 · Motor Vehicles	0.00	-191,392.00	0.00	0.00	0.00
Total 4x · Repairs and Maintenance	19,687.26	-135,795.46	-134,772.13	301,103.73	5,884.63
5x · Billing and Collection					
244110 · Maint Agree Oth Soft	523.68	686.91	112.11	8,965.86	8,870.63
271420 · In-State Trans-Groun	0.00	0.00	0.00	122.06	0.00
271522 · Out of State Trans Ground	0.00	0.00	0.00	0.00	80.70
284010 · Postage	1,752.51	895.05	836.26	8,823.03	9,943.25
285010 · Printing And Binding	0.00	2,000.80	1,780.00	6,331.43	9,532.87
285015 · PawPrint Printing/Copying	350.70	440.37	387.21	4,151.20	3,810.56
286010 · Advertising	0.00	0.00	0.00	615.00	0.00
311010 · Office Supplies	0.00	61.84	0.00	389.43	206.90
319010 · Other Admin Supplies	0.00	0.00	0.00	35.31	0.00
532405 · Int On Util Cust Dep	1,675.61	5,341.07	-21,515.94	15,851.86	-2,109.50
561000 · Accounts Receivable Writeoff	251.74	935.39	1,532.41	4,721.85	5,363.19
596010 · Bank Card Service Charges	4,401.48	1,141.50	556.85	14,927.84	18,175.95
Total 5x · Billing and Collection	8,955.72	11,502.93	-16,311.10	64,934.87	53,874.55
6x · Miscellaneous					
251320 · Room Rental Conference	0.00	0.00	-4,500.00	0.00	0.00
281120 · Telephone Services	0.00	16.75	50.25	2,368.59	1,538.59
291210 · Insurance Mtr Vehicl	0.00	0.00	0.00	3,289.00	3,039.00

WCU Electric Resale (UC)
Profit & Loss Prev Year Comparison
 July 2018 through June 2019

	TOTAL				
	May 18	Jun 19	Jun 18	Jul '18 - Jun 19	Jul '17 - Jun 18
291310 · Insurance Liability	603.73	-8.55	-30.60	8,827.65	8,731.01
351010 · Clothing & Uniforms	0.00	1,757.44	1,214.54	21,343.10	6,421.12
511220 · Tort Claims	0.00	0.00	0.00	0.00	1,156.96
512010 · License & Permit Cos	0.00	0.00	0.00	320.00	200.00
583010 · Subscriptions	0.00	0.00	0.00	0.00	27.00
583020 · Membership Dues	0.00	0.00	0.00	912.00	0.00
860013 · Other Intra-Transfer	0.00	0.00	0.00	200,182.00	189,881.00
Total 6x · Miscellaneous	603.73	1,765.64	-3,265.81	237,242.34	210,994.68
Total Expense	332,721.98	512,658.62	434,278.07	4,795,703.45	4,151,178.74
Net Ordinary Income	-4,611.90	-242,321.83	-109,474.49	-345,682.99	322,117.54
Other Income/Expense					
Other Expense					
80000 · Ask My Accountant	0.00	103,361.16	0.00	0.00	0.00
Total Other Expense	0.00	103,361.16	0.00	0.00	0.00
Net Other Income	0.00	-103,361.16	0.00	0.00	0.00
Net Income	-4,611.90	-345,682.99	-109,474.49	-345,682.99	322,117.54

Western Carolina University - Resale Electric Income Statements - Utility Comm Reporting					
	2019	2018	2017	2016	2015
Operating Income:					
Electric Sales Revenue	4407497.65	4,437,902.33	4,015,057.36	3,939,394.38	4,151,637.96
Investment Income	5490.97	1,757.12	1,136.48	1,522.69	1,001.36
Other Licenses/ Fees	36410.96	32,381.74	43,351.38	42,802.72	43,584.50
Recovery of Bad Debts	620.88	1,255.09	2,644.46	123.13	470.23
Sale of Surplus Property	-	-	-	(24.17)	3,624.25
Damage Recoveries	-	-	-	-	-
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Total Operating Income	4,450,020.46	4,473,296.28	4,062,189.68	3,983,818.75	4,200,318.30
Operating Expenses:					
Purchases for Resale	3,159,191.77	3,055,482.71	2,933,677.05	2,883,400.72	3,176,396.83
Salaries and Fringe Benefits	784,939.31	565,840.85	493,287.20	505,444.84	470,305.84
Contracted Services	14,530.18	34,659.87	22,138.89	18,411.22	10,947.29
Depreciation of Equipment	233,761.25	224,441.45	201,286.65	177,024.36	165,455.98
Repairs & Maintenance	301,103.73	5,884.63	146,693.46	137,132.61	104,504.15
Billing & Collection Expense	64,934.87	53,874.55	73,034.40	73,714.64	66,706.15
Miscellaneous Expense	237,242.34	210,994.68	224,799.92	266,695.01	225,558.31
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Total Operating Expenses	4,795,703.45	4,151,178.74	4,094,917.57	4,061,823.40	4,219,874.55
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Net Operating Income	(345,682.99)	322,117.54	(32,727.89)	(78,004.65)	(19,556.25)
Retained Earnings - Beginning of Year	641,071.18	318,953.64	351,681.53	429,686.18	449,242.43
Transfers to Endowment Fund		-	-	-	-
Transfers from the University				-	-
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Retained Earnings - End of Year	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18
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WESTERN CAROLINA UNIVERSITY RESALE ELECTRIC DEPARTMENT STATEMENT OF INDIRECT LABOR AND OVERHEAD FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019										
Payroll Reference Numbers	Position-Title Employee Name	Annual Salary & Longevity	Fringe Benefits	Salary & Fringe Benefits	% Charged to Elec. Dept.	Amount Charged To Electric	Percent Pro-Rated To Operation	Percent Pro-Rated To Capitalization	Charged To Operation & Repairs	Charged To Capitalized Expenditures
DEPT. POS.										
7	Business Officer Amanda Murchie	80,580.00	27,205.73	107,785.73	3%	3,233.57	60%	40%	1,940.14	1,293.43
3004	Associate VC Joe Walker	131,135.04	40,625.32	171,760.36	5%	8,588.02	20%	80%	1,717.60	6,870.41
3008	Engineer Billy L. Smith	99,300.00	32,411.37	131,711.37	15%	19,756.71	60%	40%	11,854.02	7,902.68
3377	Support Svcs Supervisor Kelly Berding	32,656.01	14,504.04	47,160.05	10%	4,716.01	80%	20%	3,772.80	943.20
3228	Purchasing Specialist Harold D. Gibbs	53,317.95	20,235.55	73,553.50	10%	7,355.35	80%	20%	5,884.28	1,471.07
3127	Support Svcs Associate John Hamm	32,831.98	14,795.05	47,627.03	10%	4,762.70	80%	20%	3,810.16	952.54
3009	Admin Support Specialist Jean Andrei	35,464.14	15,487.76	50,951.90	10%	5,095.19	80%	20%	4,076.15	1,019.04
3204	Support Svcs Supervisor T Gibson	40,788.95	10,813.27	51,602.22	10%	5,160.22	80%	20%	4,128.18	1,032.04
3129	Support Svcs Associate Brandon Bennett/Kevin Stephens	32,831.98	14,634.62	47,466.60	10%	4,746.66	80%	20%	3,797.33	949.33
3012	Facilities Maint Supervisor Roy Kevin Cope	64,662.90	22,987.38	87,650.28	10%	8,765.03	80%	20%	7,012.02	1,753.01
20	Admin Support Specialist Leann Wheatley	35,054.04	15,376.45	50,430.49	25%	12,607.62	98%	2%	12,355.47	252.15
3005	Engineering Technician Christopher Ray	63,954.00	23,055.13	87,009.13	2%	1,740.18	60%	40%	1,044.11	696.07
3024	Vehicle/Equip Repair Tech Michael V. Shuler	41,938.88	17,202.64	59,141.52	2%	1,182.83	100%	0%	1,182.83	0.00
3023	Vehicle/Equip Repair Tech James T. Frady	36,572.05	15,974.52	52,546.57	2%	1,050.93	100%	0%	1,050.93	0.00
4	VC for Admin & Finance Michael Byers	229,500.00	47,898.13	277,398.13	2%	5,547.96	75%	25%	4,160.97	1,386.99
1482	Legal Counsel Lochner / Browning	180,560.04	40,639.00	221,199.04	2%	4,423.98	90%	10%	3,981.58	442.40
Non-Utility Dept.	Sub Totals	1,191,147.96	373,845.96	1,564,993.92		98,732.96	100%		71,768.59	26,964.37
200	Accountant Angie Johnson	56,708.12	20,877.22	77,585.34	100%	77,585.34	85%	15%	65,947.54	11,637.80
187	Admin Support Specialist Judy Frizzell/Rosa Gunnels	32,851.85	14,636.00	47,487.85	100%	47,487.85	85%	15%	40,364.67	7,123.18
3140	High Voltage Dist Supervisor Jeff Gunter	59,634.02	23,788.12	83,422.14	40%	33,368.86	75%	25%	25,026.64	8,342.21
Totals		1,340,341.95	433,147.30	1,773,489.25					203,107.45	54,067.56

WESTERN CAROLINA UNIVERSITY RESALE ELECTRIC DEPARTMENT STATEMENT OF INDIRECT LABOR AND OVERHEAD FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018										
Payroll Reference Numbers	Position-Title Employee Name	Annual Salary & Longevity	Fringe Benefits	Salary & Fringe Benefits	% Charged to Elec. Dept.	Amount Charged To Electric	Percent Pro-Rated To Operation	Percent Pro-Rated To Capitalization	Charged To Operation & Repairs	Charged To Capitalized Expenditures
DEPT. POS.										
7	Business Officer Amanda Murchie	75,666.69	24,342.80	100,009.49	3%	3,000.28	60%	40%	1,800.17	1,200.11
3004	Associate VC Joe Walker	129,535.03	37,168.58	166,703.61	5%	8,335.18	20%	80%	1,667.04	6,668.14
3008	Engineer Billy L. Smith	95,960.65	29,673.55	125,634.20	15%	18,845.13	60%	40%	11,307.08	7,538.05
3377	Support Svcs Supervisor Kelly Berding	30,647.94	12,450.24	43,098.18	10%	4,309.82	80%	20%	3,447.85	861.96
3228	Purchasing Specialist Harold D. Gibbs	51,049.26	18,511.64	69,560.90	10%	6,956.09	80%	20%	5,564.87	1,391.22
3127	Support Svcs Associate John Hamm	32,187.96	13,832.82	46,020.78	10%	4,602.08	80%	20%	3,681.66	920.42
3009	Admin Support Specialist Jean Andrei	34,768.78	14,465.63	49,234.41	10%	4,923.44	80%	20%	3,938.75	984.69
3204	Support Svcs Supervisor T Gibson	39,989.04	9,898.77	49,887.81	10%	4,988.78	80%	20%	3,991.02	997.76
3129	Support Svcs Associate Brandon Bennett/Kevin Stephens	29,172.95	12,414.98	41,587.93	10%	4,158.79	80%	20%	3,327.03	831.76
3012	Facilities Maint Supervisor Roy Kevin Cope	61,312.44	20,785.80	82,098.24	10%	8,209.82	80%	20%	6,567.86	1,641.96
20	Admin Support Specialist Kay Benson/Leann Wheatley	49,572.81	18,989.60	68,562.41	25%	17,140.60	98%	2%	16,797.79	342.81
3005	Engineering Technician Christopher Ray	60,054.20	20,740.67	80,794.87	2%	1,615.90	60%	40%	969.54	646.36
3024	Vehicle/Equip Repair Tech Michael V. Shuler	41,116.77	16,035.73	57,152.50	2%	1,143.05	100%	0%	1,143.05	0.00
3023	Vehicle/Equip Repair Tech James T. Frady	35,855.04	14,733.20	50,588.24	2%	1,011.76	100%	0%	1,011.76	0.00
4	VC for Admin & Finance Michael Byers	230,251.29	46,537.51	276,788.80	2%	5,535.78	75%	25%	4,151.83	1,383.94
1482	Legal Counsel Lochner / Browning	177,852.98	40,000.88	217,853.86	2%	4,357.08	90%	10%	3,921.37	435.71
Non-Utility Dept. Sub Totals		1,174,993.83	350,582.40	1,525,576.23		99,133.59	100%		73,288.69	25,844.90
200	Accountant Angie Johnson	49,798.90	17,935.04	67,733.94	100%	67,733.94	85%	15%	57,573.85	10,160.09
187	Admin Support Specialist Judy Frizzell	31,780.67	13,720.33	45,501.00	100%	45,501.00	85%	15%	38,675.85	6,825.15
3140	High Voltage Dist Supervisor Jeff Gunter	58,464.96	22,130.86	80,595.82	40%	32,238.33	75%	25%	24,178.75	8,059.58
Totals		1,315,038.36	404,368.63	1,719,406.99					193,717.14	50,889.72

WESTERN CAROLINA UNIVERSITY RESALE ELECTRIC DEPARTMENT STATEMENT OF INDIRECT LABOR AND OVERHEAD FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017										
Payroll Reference Numbers	Position-Title Employee Name	Annual Salary & Longevity	Fringe Benefits	Salary & Fringe Benefits	% Charged to Elec. Dept.	Amount Charged To Electric	Percent Pro-Rated To Operation	Percent Pro-Rated To Capitalization	Charged To Operation & Repairs	Charged To Capitalized Expenditures
DEPT. POS.										
7	Business Officer Amanda Murchie	73,115.94	22,744.72	95,860.66	3%	2,875.82	60%	40%	1,725.49	1,150.33
3004	Associate VC Joe Walker	141,933.06	38,834.20	180,767.26	5%	9,038.36	20%	80%	1,807.67	7,230.69
3008	Engineer Billy L. Smith	94,783.43	28,197.80	122,981.23	15%	18,447.18	60%	40%	11,068.31	7,378.87
3377	Support Svcs Supervisor Kelly Berding	34,120.34	13,696.38	47,816.72	10%	4,781.67	80%	20%	3,825.34	956.33
3228	Purchasing Specialist Harold D. Gibbs	49,588.40	17,435.50	67,023.90	10%	6,702.39	80%	20%	5,361.91	1,340.48
3127	Support Svcs Associate T Gibson/ John Hamm	29,444.93	7,874.01	37,318.94	10%	3,731.89	80%	20%	2,985.52	746.38
3009	Admin Support Specialist Jean Andrei	34,620.14	13,813.57	48,433.71	10%	4,843.37	80%	20%	3,874.70	968.67
3204	Support Svcs Supervisor Sylvia Pulte/T Gibson	40,531.71	13,203.11	53,734.82	10%	5,373.48	80%	20%	4,298.79	1,074.70
3129	Support Svcs Associate Brandon Bennett	32,043.93	13,175.01	45,218.94	10%	4,521.89	80%	20%	3,617.52	904.38
3012	Facilities Maint Supervisor Roy Kevin Cope	60,521.12	19,722.14	80,243.26	10%	8,024.33	80%	20%	6,419.46	1,604.87
3140	High Voltage Dist Supervisor Jeff Gunter	62,530.19	20,179.44	82,709.63	40%	33,083.85	75%	25%	24,812.89	8,270.96
20	Admin Support Specialist Kay Benson	35,690.47	14,065.15	49,755.62	50%	24,877.81	98%	2%	24,380.25	497.56
3005	Engineering Technician Christopher Ray	59,316.21	19,729.05	79,045.26	2%	1,580.91	60%	40%	948.54	632.36
3024	Vehicle/Equip Repair Tech Michael V. Shuler	40,990.41	15,334.28	56,324.69	2%	1,126.49	100%	0%	1,126.49	0.00
3023	Vehicle/Equip Repair Tech James T. Frady	35,504.26	14,059.06	49,563.32	2%	991.27	100%	0%	991.27	0.00
4	VC for Admin & Finance Michael Byers	226,469.87	46,933.72	273,403.59	2%	5,468.07	75%	25%	4,101.05	1,367.02
1482	Legal Counsel Lochner / Browning	218,766.74	45,967.25	264,733.99	2%	5,294.68	90%	10%	4,765.21	529.47
Non-Utility Dept. Sub Totals		<u>1,269,971.15</u>	<u>364,964.39</u>	<u>1,634,935.54</u>		<u>140,763.48</u>	100%		<u>106,110.41</u>	<u>34,653.07</u>
200	Accountant Angie Johnson	49,724.28	17,154.25	66,878.53	100%	66,878.53	85%	15%	56,846.75	10,031.78
187	Admin Support Specialist Judy Frizzell	30,937.59	12,966.86	43,904.45	100%	43,904.45	85%	15%	37,318.78	6,585.67
Totals		<u>1,350,633.02</u>	<u>395,085.50</u>	<u>1,745,718.52</u>					<u>200,275.94</u>	<u>51,270.51</u>

WESTERN CAROLINA UNIVERSITY RESALE ELECTRIC DEPARTMENT STATEMENT OF INDIRECT LABOR AND OVERHEAD FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016										
Payroll Reference Numbers	Position-Title Employee Name	Annual Salary & Longevity	Fringe Benefits	Salary & Fringe Benefits	% Charged to Elec. Dept.	Amount Charged To Electric	Percent Pro-Rated To Operation	Percent Pro-Rated To Capitalization	Charged To Operation & Repairs	Charged To Capitalized Expenditures
DEPT. POS.										
7	Business Officer Amanda Murchie	66,842.04	20,431.16	87,273.20	3%	2,618.20	60%	40%	1,570.92	1,047.28
3004	Associate VC Joe Walker	122,201.28	32,566.72	154,768.00	5%	7,738.40	20%	80%	1,547.68	6,190.72
3008	Engineer Billy L. Smith	92,509.67	26,154.16	118,663.83	15%	17,799.57	60%	40%	10,679.74	7,119.83
3377	Support Svcs Supervisor Kelly Berding	33,458.68	13,011.93	46,470.61	10%	4,647.06	80%	20%	3,717.65	929.41
3228	Purchasing Specialist Harold D. Gibbs	48,379.32	16,463.30	64,842.62	10%	6,484.26	80%	20%	5,187.41	1,296.85
3127	Support Svcs Associate Taryn Gibson	31,426.32	7,059.44	38,485.76	10%	3,848.58	80%	20%	3,078.86	769.72
3009	Admin Support Specialist Jean Andrei	33,948.32	13,014.70	46,963.02	10%	4,696.30	80%	20%	3,757.04	939.26
3204	Support Svcs Supervisor Sylvia Pulte	39,099.32	14,153.64	53,252.96	10%	5,325.30	80%	20%	4,260.24	1,065.06
3129	Support Svcs Associate Brandon Bennett	31,426.32	12,521.84	43,948.16	10%	4,394.82	80%	20%	3,515.85	878.96
3012	Facilities Maint Supervisor Roy Kevin Cope	59,211.28	18,668.74	77,880.02	10%	7,788.00	80%	20%	6,230.40	1,557.60
3140	High Voltage Dist Supervisor Terry Watson	54,398.27	17,410.31	71,808.58	40%	28,723.43	75%	25%	21,542.57	7,180.86
20	Admin Support Specialist Kay Benson	34,746.12	13,328.95	48,075.07	50%	24,037.54	98%	2%	23,556.78	480.75
3005	Engineering Technician Christopher Ray	58,224.96	18,730.97	76,955.93	2%	1,539.12	60%	40%	923.47	615.65
3024	Vehicle/Equip Repair Tech Michael V. Shuler	40,124.61	14,540.76	54,665.37	2%	1,093.31	100%	0%	1,093.31	0.00
3023	Vehicle/Equip Repair Tech James T. Frady	34,161.74	13,181.19	47,342.93	2%	946.86	100%	0%	946.86	0.00
4	VC for Admin & Finance Michael Byers	197,050.00	40,962.00	238,012.00	2%	4,760.24	75%	25%	3,570.18	1,190.06
1482	Legal Counsel Mary Ann Lochner	190,521.62	40,678.00	231,199.62	2%	4,623.99	90%	10%	4,161.59	462.40
Non-Utility Dept. Sub Totals		<u>1,167,729.87</u>	<u>332,877.81</u>	<u>1,500,607.68</u>		<u>131,064.97</u>	100%		<u>99,340.56</u>	<u>31,724.41</u>
200	Accountant Angie Johnson	47,946.64	16,022.67	63,969.31	100%	63,969.31	85%	15%	54,373.91	9,595.40
187	Admin Support Specialist Judy Frizzell	30,514.32	12,314.85	42,829.17	100%	42,829.17	85%	15%	36,404.79	6,424.38
Totals		<u>1,246,190.83</u>	<u>361,215.33</u>	<u>1,607,406.16</u>					<u>190,119.27</u>	<u>47,744.18</u>

WESTERN CAROLINA UNIVERSITY
 RESALE ELECTRIC DEPARTMENT
 STATEMENT OF INDIRECT LABOR AND OVERHEAD
 FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Payroll Reference Numbers	Position-Title Employee Name	Annual Salary & Longevity	Fringe Benefits	Salary & Fringe Benefits	% Charged to Elec. Dept.	Amount Charged To Electric	Percent Pro-Rated To Operation	Percent Pro-Rated To Capitalization	Charged To Operation & Repairs	Charged To Capitalized Expenditures
DEPT. POS.										
7	Business Officer Amanda Murchie	62,609.50	19,624.69	82,234.19	3%	2,467.03	60%	40%	1,480.22	986.81
3004	Associate VC Joe Walker	118,659.92	32,233.50	150,893.42	5%	7,544.67	20%	80%	1,508.93	6,035.74
3008	Engineer Billy L. Smith	91,455.00	25,824.13	117,279.13	15%	17,591.87	60%	40%	10,555.12	7,036.75
3377	Support Svcs Supervisor Kelly Berding	31,819.50	12,608.23	44,427.73	10%	4,442.77	80%	20%	3,554.22	888.55
3228	Purchasing Specialist Harold D. Gibbs	46,274.46	15,929.28	62,203.74	10%	6,220.37	80%	20%	4,976.30	1,244.07
3127	Support Svcs Associate Taryn Gibson	27,686.67	6,289.61	33,976.28	10%	3,397.63	80%	20%	2,718.10	679.53
3042	Admin Support Associate Available	0.00	0.00	0.00	10%	0.00	80%	20%	0.00	0.00
3009	Admin Support Specialist Jean Andrei	34,536.18	13,573.38	48,109.56	10%	4,810.96	80%	20%	3,848.76	962.19
3204	Support Svcs Supervisor Sylvia Pulte	32,652.14	12,378.67	45,030.81	10%	4,503.08	80%	20%	3,602.46	900.62
3129	Support Svcs Associate Brandon Bennett	27,686.67	11,554.26	39,240.93	10%	3,924.09	80%	20%	3,139.27	784.82
3012	Facilities Maint Supervisor Roy Kevin Cope	57,999.09	18,362.23	76,361.32	10%	7,636.13	80%	20%	6,108.91	1,527.23
3140	High Voltage Dist Supervisor Terry Watson	57,617.83	17,604.66	75,222.49	40%	30,089.00	75%	25%	22,566.75	7,522.25
20	Admin Support Specialist Kay Benson	33,884.76	13,102.05	46,986.81	50%	23,493.41	98%	2%	23,023.54	469.87
3005	Engineering Technician Christopher Ray	57,474.96	18,505.25	75,980.21	2%	1,519.60	60%	40%	911.76	607.84
3014	Mechanic Supervisor Available	0.00	0.00	0.00	2%	0.00	100%	0%	0.00	0.00
3024	Vehicle/Equip Repair Tech Michael V. Shuler	36,850.83	13,758.15	50,608.98	2%	1,012.18	100%	0%	1,012.18	0.00
3023	Vehicle/Equip Repair Tech Charles L. Wilkes	29,253.66	9,256.65	38,510.31	2%	770.21	100%	0%	770.21	0.00
4	VC for Admin & Finance Michael Byers	110,217.39	25,593.32	135,810.71	2%	2,716.21	75%	25%	2,037.16	679.05
4	Robert Edwards	128,151.41	25,897.43	154,048.84	2%	3,080.98	75%	25%	2,310.73	770.24
1482	Legal Counsel Rich Kucharski	0.00	0.00	0.00	2%	0.00	90%	10%	0.00	0.00
1482	Mary Ann Lochner	159,451.41	35,962.23	195,413.64	2%	3,908.27	90%	10%	3,517.45	390.83
Non-Utility Dept. Sub Totals		<u>1,144,281.38</u>	<u>328,057.72</u>	<u>1,472,339.10</u>		<u>129,128.46</u>	100%		<u>97,642.07</u>	<u>31,486.39</u>
200	Accountant Angie Johnson; 01/07	46,767.99	15,713.39	62,481.38	100%	62,481.38	85%	15%	53,109.17	9,372.21
187	Admin Support Specialist Judy Frizzell	29,530.28	12,064.04	41,594.32	100%	41,594.32	85%	15%	35,355.17	6,239.15
Totals		<u>1,220,579.65</u>	<u>355,835.15</u>	<u>1,576,414.80</u>					<u>186,106.42</u>	<u>47,097.74</u>

13.

- a. Income taxes:
 1. Federal operating income taxes deferred – accelerated tax depreciation.
 2. Federal operating income taxes deferred – other (explain)
 3. Federal income taxes – operating
 4. Income credits resulting from prior deferrals of federal income taxes
 5. Investment tax credit net
 - i. Investment credit realized
 - ii. Investment credit amortized – Pre-Revenue Act of 1971
 - iii. Investment credit amortized – Revenue Act of 1971
 6. Provide the information in item 13.a (1) through 13.a (4) for state income taxes
 7. Reconciliation of book to taxable income as shown in Format 13a (7) attached and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.
 8. A copy of federal and state income tax returns including supporting schedules for the taxable year ended during the test year.
 9. The quarterly gross receipts tax returns for each quarter during the test year.
- b. An analysis of North Carolina’s other operating taxes. See Format 13-b.
- c. Provide the calculation of deferred income tax expense for the test year. See Format 13-c.
- d. Provide a reconciliation of beginning and ending test year accumulated deferred income tax. See format 13-d.
- e. Provide the calculation of investment tax credits for the test year.
- f. Provide a reconciliation of beginning and ending test year unamortized investment tax credits. See Format 13-d columnar hearings.

Response: WCU does not pay income taxes. The university does pay Unrelated Business Income Taxes (UBIT) that is explained in the prefiled testimony of Kevin O'Donnell

14. Prepare a complete detailed lead-lag study for the test year for total company electric, North Carolina retail, other retail jurisdictions, and FERC wholesale including all workpapers in support thereof.

Response: N/A

15. None

16.

- a. Provide an analysis of Account 930 – Miscellaneous General Expenses, Account 913 – Advertising Expenses, and Account 426 – Other Income Deductions for the test year. This data should be presented as shown in Format 16 attached. Provide detailed workpapers in support of the analyses. As a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.) dollar amount and brief description of each expenditure. With regard to Account 913, Advertising Expense, the purpose of each expenditure should be shown. Detailed analyses of Accounts 930, 913, and 426 are not required for amounts of less than \$1,000 provide the items are grouped by classes as shown in Format 16 attached.
- b. With regard to association dues charged to Account 930 – Miscellaneous General Expense provide the following:
 1. Justification for inclusion of said dues in the company’s cost of service.
 2. Explanation of the use of said dues by the association receiving the dues.
 3. Explanation of purpose and objectives of the association receiving dues from the company.
 4. Current annual budget of the association receiving dues from the company by major category of activity, e.g., research, education, administration, lobbying, etc.
- c. List all dues and contributions charged to operating and/or nonoperating expense accounts during the test year which have not been specifically identified elsewhere herein.

Response: See attached.

Western Carolina University - Resale Electric Income Statements - Utility Comm Reporting					
	2019	2018	2017	2016	2015
Operating Income:					
Electric Sales Revenue	4407497.65	4,437,902.33	4,015,057.36	3,939,394.38	4,151,637.96
Investment Income	5490.97	1,757.12	1,136.48	1,522.69	1,001.36
Other Licenses/ Fees	36410.96	32,381.74	43,351.38	42,802.72	43,584.50
Recovery of Bad Debts	620.88	1,255.09	2,644.46	123.13	470.23
Sale of Surplus Property	-	-	-	(24.17)	3,624.25
Damage Recoveries	-	-	-	-	-
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Total Operating Income	4,450,020.46	4,473,296.28	4,062,189.68	3,983,818.75	4,200,318.30
Operating Expenses:					
Purchases for Resale	3,159,191.77	3,055,482.71	2,933,677.05	2,883,400.72	3,176,396.83
Salaries and Fringe Benefits	784,939.31	565,840.85	493,287.20	505,444.84	470,305.84
Contracted Services	14,530.18	34,659.87	22,138.89	18,411.22	10,947.29
Depreciation of Equipment	233,761.25	224,441.45	201,286.65	177,024.36	165,455.98
Repairs & Maintenance	301,103.73	5,884.63	146,693.46	137,132.61	104,504.15
Billing & Collection Expense	64,934.87	53,874.55	73,034.40	73,714.64	66,706.15
Miscellaneous Expense	237,242.34	210,994.68	224,799.92	266,695.01	225,558.31
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Total Operating Expenses	4,795,703.45	4,151,178.74	4,094,917.57	4,061,823.40	4,219,874.55
	-----	-----	-----	-----	-----
Net Operating Income	(345,682.99)	322,117.54	(32,727.89)	(78,004.65)	(19,556.25)
Retained Earnings - Beginning of Year	641,071.18	318,953.64	351,681.53	429,686.18	449,242.43
Transfers to Endowment Fund		-	-	-	-
Transfers from the University				-	-
	-----	-----	-----	-----	-----
Retained Earnings - End of Year	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18
	=====	=====	=====	=====	=====

WCU Electric Resale (UC)
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	TOTAL												
	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul '18 - Jun 19
Ordinary Income/Expense													
6x · Miscellaneous													
281120 · Telephone Services	0.00	33.50	0.00	16.75	16.75	16.75	33.50	2,167.59	16.75	16.75	33.50	16.75	2,368.59
291210 · Insurance Mtr Vehicl	3,289.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,289.00
291310 · Insurance Liability	0.00	0.00	0.00	0.00	0.00	0.00	8,836.20	0.00	0.00	0.00	0.00	-8.55	8,827.65
351010 · Clothing & Uniforms	2,382.54	0.00	2,500.79	2,562.21	713.98	735.94	1,841.02	4,945.41	1,415.13	2,488.64	0.00	1,757.44	21,343.10
512010 · License & Permit Cos	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	320.00
583020 · Membership Dues	0.00	0.00	0.00	0.00	0.00	0.00	912.00	0.00	0.00	0.00	0.00	0.00	912.00
860013 · Other Intra-Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,182.00	0.00	0.00	0.00	0.00	200,182.00
Total 6x · Miscellaneous	5,671.54	133.50	2,500.79	2,678.96	730.73	752.69	11,622.72	207,295.00	1,551.88	2,505.39	33.50	1,765.64	237,242.34
Total Expense	362,194.22	358,249.64	351,880.22	350,220.32	364,197.04	372,364.07	411,588.40	691,335.79	357,137.82	376,700.27	287,177.04	512,658.62	4,795,703.45
Net Ordinary Income	-29,885.55	-26,544.92	22,543.89	-19,358.84	-12,312.27	79,326.77	63,699.14	-185,754.84	24,095.03	-34,133.79	14,964.22	-242,321.83	-345,682.99
Other Income/Expense													
Other Expense													
Net Other Income	29,885.55	26,544.92	-22,543.89	19,358.84	12,312.27	-79,326.77	-63,699.14	185,754.84	-24,095.03	34,133.79	-14,964.22	-103,361.16	0.00
Net Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-345,682.99	-345,682.99

17. The amount of contributions for political purposes (in cash or services) if any.

Response: None

18.

- a. A statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, and all company-paid or reimbursed expenses or allowances and the account charged for all personnel whose principal function is that of lobbying, whether it be lobbying on the local, state, or national level. The total expenses of registered lobbyist should show the portions allocated both above and below the line.
- b. A schedule showing the following information regarding the applicant's investments in subsidiaries and joint ventures for the test year and the year preceding the test year with each year shown separately:
 1. Name of subsidiary or joint venture
 2. Date of initial investment
 3. Amount and type of investment made for each of the two (2) years included in this report.
 4. Balance sheet and income statement for the test year and the year preceding the test year. (Where only internal statements are prepared, furnish copies of these.)
 5. Show on a separate schedule all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the two (2) year report periods and indicate how this income is reflected in the stockholder reports.
 6. Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicated the position each officer holds with the applicant and the compensation received from the applicant.

Response: WCU electric resale has no lobbying activities

19. None

20. Provide the following information with regard to uncollectible accounts for the test year and the five preceding calendar years (taxable year acceptable) for electric operations only:
- a. Reserve account balance at the beginning of year.
 - b. Charges to reserve account (accounts charged off).
 - c. Credits to reserve account.
 - d. Current year provision.
 - e. Reserve account balance at the end of the year.
 - f. Percent of provision to total revenue.
 - g. An explanation of the method used to calculate the annual uncollectible provision.

Response: WCU does not have a reserve account balance for bad debts. WCU expenses uncollectibles throughout each year. For the test year, WCU proposes to expense \$2,788.73 in bad debt expense as this figure is consistent with prior year expenses.

See attached for WCU bad debts during the test year. WCU cannot provide the bad debts details for the preceding calendar years in this publicly filed E-1 as, in those years, the material was in a DOS-based file format that contains personally identifying information. WCU will share this information with the Public Staff on-campus after a confidentiality agreement has been reached.

21. Provide the most recent annual report to stockholders, latest 10 year statistical supplement (if available), and subsequent quarterly reports to stockholders, or all such reports since the last general rate case filing.

Response: None available.

22. None

- 23.
- a. Provide the financial forecast for the next three (3) years (may be two (2) years if first year in forecast is test year and a more recent forecast does not exist). Include major data and assumptions necessary to arrive at forecast (except earned return and net income). The forecast should include the following information:
 1. Capital requirements:
 - a. Construction costs:
 - i. Production facilities
 - ii. Transmission facilities
 - iii. Distribution facilities
 - iv. General facilities
 - b. Nuclear fuel costs
 - c. Equity component of AFUDC
 - d. Net change in working capital
 - e. Maturities, sinking funds and other requirements
 2. Sources of Capital:
 - a. Internal cash generation – please categorize by major source if possible
 - b. Outside financing program:
 - i. Long-term debt
 - ii. Preferred stock
 - iii. Common stock, and
 - iv. Net change in short-term debt
 3. Capital structure
 4. Monthly operating budgets

Note: Nantahala may omit 23a.

- b. Provide a three year annual construction budget (according to the format shown under 23-1a above) for the test year and the next three (3) years after the test year if not included in Item 23a.

Response: Attached is the FY 08-09 budget for WCU electric resale. WCU has no further financial forecasts. WCU also does not have an annual construction budget.

WCU Electric Resale (UC)
Profit & Loss Budget vs. Actual
July 2018 through June 2019

2020-2021 Budget Forecast	TOTAL												
	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul '20 - Jun 21
Ordinary Income/Expense													
Income													
R04130 · Electric System Rev	375,079.37	375,079.37	375,079.37	375,079.37	375,079.37	375,079.37	375,079.37	375,079.37	375,079.37	375,079.37	375,079.37	375,079.37	4,500,952.40
R07070 · Other licenses/fees/permits	3,102.06	3,102.06	3,102.06	3,102.06	3,102.06	3,102.06	3,102.06	3,102.06	3,102.06	3,102.06	3,102.06	3,102.06	37,224.73
R07091 · Procurement Card Rebates	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	23.68
R07100 · Bad Receivables Collected	52.93	52.93	52.93	52.93	52.93	52.93	52.93	52.93	52.93	52.93	52.93	52.93	635.16
R07270 · Stif Interest Income	468.11	468.11	468.11	468.11	468.11	468.11	468.11	468.11	468.11	468.11	468.11	468.11	5,617.26
R07630 · Late Fees AR/NR	659.81	659.81	659.81	659.81	659.81	659.81	659.81	659.81	659.81	659.81	659.81	659.81	7,917.69
Total Income	379,364.24	379,364.24	379,364.24	379,364.24	379,364.24	379,364.24	379,364.24	379,364.24	379,364.24	379,364.24	379,364.24	379,364.24	4,552,370.93
Expense													
0x · Cost of Goods													
380010 · Purchase For Resale	245,773.79	245,773.79	245,773.79	245,773.79	245,773.79	245,773.79	245,773.79	245,773.79	245,773.79	245,773.79	245,773.79	245,773.79	2,949,285.50
380030 · Coal Ash Surcharge	23,547.31	23,547.31	23,547.31	23,547.31	23,547.31	23,547.31	23,547.31	23,547.31	23,547.31	23,547.31	23,547.31	23,547.31	282,567.68
Total 0x · Cost of Goods	269,321.10	269,321.10	269,321.10	269,321.10	269,321.10	269,321.10	269,321.10	269,321.10	269,321.10	269,321.10	269,321.10	269,321.10	3,231,853.18
1x · Salaries and Fringes													
121010 · SHRA Regular Salary	46,708.63	46,708.63	46,708.63	46,708.63	46,708.63	46,708.63	46,708.63	46,708.63	46,708.63	46,708.63	46,708.63	46,708.63	560,503.53
141020 · Overtime Pay-1.5x	7.09	7.09	7.09	7.09	7.09	7.09	7.09	7.09	7.09	7.09	7.09	7.09	85.06
141025 · Overtime Pay--Straight Time	32.12	32.12	32.12	32.12	32.12	32.12	32.12	32.12	32.12	32.12	32.12	32.12	385.44
142020 · Holiday Premium Pay	22.26	22.26	22.26	22.26	22.26	22.26	22.26	22.26	22.26	22.26	22.26	22.26	267.10
144050 · On Call Premium Pay	515.76	515.76	515.76	515.76	515.76	515.76	515.76	515.76	515.76	515.76	515.76	515.76	6,189.15
146010 · Longevity Pay	686.25	686.25	686.25	686.25	686.25	686.25	686.25	686.25	686.25	686.25	686.25	686.25	8,234.99
151010 · Social Security	3,089.24	3,089.24	3,089.24	3,089.24	3,089.24	3,089.24	3,089.24	3,089.24	3,089.24	3,089.24	3,089.24	3,089.24	37,070.86
152020 · State Retirement	8,259.21	8,259.21	8,259.21	8,259.21	8,259.21	8,259.21	8,259.21	8,259.21	8,259.21	8,259.21	8,259.21	8,259.21	99,110.55
156030 · Medical Insurance	5,678.68	5,678.68	5,678.68	5,678.68	5,678.68	5,678.68	5,678.68	5,678.68	5,678.68	5,678.68	5,678.68	5,678.68	68,144.20
157600 · Flex Spending Acct Savings	61.46	61.46	61.46	61.46	61.46	61.46	61.46	61.46	61.46	61.46	61.46	61.46	737.47
170025 · Chg Accrued Vacation	1,855.38	1,855.38	1,855.38	1,855.38	1,855.38	1,855.38	1,855.38	1,855.38	1,855.38	1,855.38	1,855.38	1,855.38	22,264.57
Total 1x · Salaries and Fringes	66,916.08	66,916.08	66,916.08	66,916.08	66,916.08	66,916.08	66,916.08	66,916.08	66,916.08	66,916.08	66,916.08	66,916.08	802,992.91
2x · Contracted Services													
219910 · Other Contracted Ser	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	14,864.37
Total 2x · Contracted Services	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	1,238.70	14,864.37
3x · Depreciation and Amortization													
543010 · Depreciation Expense	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	239,137.76
Total 3x · Depreciation and Amortization	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	19,928.15	239,137.76

WCU Electric Resale (UC)
Profit & Loss Budget vs. Actual
July 2018 through June 2019

2020-2021 Budget Forecast	TOTAL												
	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul '20 - Jun 21
4x · Repairs and Maintenance													
233110 · Repairs-Motor Vehicl	1,029.82	1,029.82	1,029.82	1,029.82	1,029.82	1,029.82	1,029.82	1,029.82	1,029.82	1,029.82	1,029.82	1,029.82	12,357.86
239010 · Repairs-Other	3,556.29	3,556.29	3,556.29	3,556.29	3,556.29	3,556.29	3,556.29	3,556.29	3,556.29	3,556.29	3,556.29	3,556.29	42,675.49
284040 · Freight/Delivery Ser	175.02	175.02	175.02	175.02	175.02	175.02	175.02	175.02	175.02	175.02	175.02	175.02	2,100.22
324020 · Repair Supplies	17,984.77	17,984.77	17,984.77	17,984.77	17,984.77	17,984.77	17,984.77	17,984.77	17,984.77	17,984.77	17,984.77	17,984.77	215,817.27
331010 · Gasoline	852.55	852.55	852.55	852.55	852.55	852.55	852.55	852.55	852.55	852.55	852.55	852.55	10,230.55
334010 · Tires/Tubes	363.77	363.77	363.77	363.77	363.77	363.77	363.77	363.77	363.77	363.77	363.77	363.77	4,365.21
335010 · Motor Vehicle Supply	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	273.56
335020 · Motor Veh Rep Parts	161.17	161.17	161.17	161.17	161.17	161.17	161.17	161.17	161.17	161.17	161.17	161.17	1,934.08
454910 · Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4x · Repairs and Maintenance	24,146.19	24,146.19	24,146.19	24,146.19	24,146.19	24,146.19	24,146.19	24,146.19	24,146.19	24,146.19	24,146.19	24,146.19	289,754.24
5x · Billing and Collection													
244110 · Maint Agree Oth Soft	764.34	764.34	764.34	764.34	764.34	764.34	764.34	764.34	764.34	764.34	764.34	764.34	9,172.07
271420 · In-State Trans-Groun	10.41	10.41	10.41	10.41	10.41	10.41	10.41	10.41	10.41	10.41	10.41	10.41	124.87
284010 · Postage	752.16	752.16	752.16	752.16	752.16	752.16	752.16	752.16	752.16	752.16	752.16	752.16	9,025.96
285010 · Printing And Binding	539.75	539.75	539.75	539.75	539.75	539.75	539.75	539.75	539.75	539.75	539.75	539.75	6,477.05
285015 · PawPrint Printing/Copying	353.89	353.89	353.89	353.89	353.89	353.89	353.89	353.89	353.89	353.89	353.89	353.89	4,246.68
286010 · Advertising	52.43	52.43	52.43	52.43	52.43	52.43	52.43	52.43	52.43	52.43	52.43	52.43	629.15
311010 · Office Supplies	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	398.39
319010 · Other Admin Supplies	3.01	3.01	3.01	3.01	3.01	3.01	3.01	3.01	3.01	3.01	3.01	3.01	36.12
453410 · PC & Printer Purchase	1,522.91	1,522.91	1,522.91	1,522.91	1,522.91	1,522.91	1,522.91	1,522.91	1,522.91	1,522.91	1,522.91	1,522.91	18,274.87
532405 · Int On Util Cust Dep	1,351.37	1,351.37	1,351.37	1,351.37	1,351.37	1,351.37	1,351.37	1,351.37	1,351.37	1,351.37	1,351.37	1,351.37	16,216.45
561000 · Accounts Receivable Writeoff	402.54	402.54	402.54	402.54	402.54	402.54	402.54	402.54	402.54	402.54	402.54	402.54	4,830.45
596010 · Bank Card Service Charges	1,272.60	1,272.60	1,272.60	1,272.60	1,272.60	1,272.60	1,272.60	1,272.60	1,272.60	1,272.60	1,272.60	1,272.60	15,271.18
Total 5x · Billing and Collection	7,058.60	7,058.60	7,058.60	7,058.60	7,058.60	7,058.60	7,058.60	7,058.60	7,058.60	7,058.60	7,058.60	7,058.60	84,703.24
6x · Miscellaneous													
281120 · Telephone Services	201.92	201.92	201.92	201.92	201.92	201.92	201.92	201.92	201.92	201.92	201.92	201.92	2,423.07
291210 · Insurance Mtr Vehicl	280.39	280.39	280.39	280.39	280.39	280.39	280.39	280.39	280.39	280.39	280.39	280.39	3,364.65
291310 · Insurance Liability	752.56	752.56	752.56	752.56	752.56	752.56	752.56	752.56	752.56	752.56	752.56	752.56	9,030.69
351010 · Clothing & Uniforms	1,819.50	1,819.50	1,819.50	1,819.50	1,819.50	1,819.50	1,819.50	1,819.50	1,819.50	1,819.50	1,819.50	1,819.50	21,833.99
512010 · License & Permit Cos	27.28	27.28	27.28	27.28	27.28	27.28	27.28	27.28	27.28	27.28	27.28	27.28	327.36
583020 · Membership Dues	77.75	77.75	77.75	77.75	77.75	77.75	77.75	77.75	77.75	77.75	77.75	77.75	932.98
860013 · Other Intra-Transfer	17,065.52	17,065.52	17,065.52	17,065.52	17,065.52	17,065.52	17,065.52	17,065.52	17,065.52	17,065.52	17,065.52	17,065.52	204,786.19
Total 6x · Miscellaneous	20,224.91	20,224.91	20,224.91	20,224.91	20,224.91	20,224.91	20,224.91	20,224.91	20,224.91	20,224.91	20,224.91	20,224.91	242,698.91
Total Expense	408,833.72	408,833.72	408,833.72	408,833.72	408,833.72	408,833.72	408,833.72	408,833.72	408,833.72	408,833.72	408,833.72	408,833.72	4,906,004.63
Net Ordinary Income	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-353,633.70
Other Income/Expense													
Other Expense													
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-29,469.47	-353,633.70

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2021-2022 Budget Forecast												TOTAL	
	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul '21 - Jun 22
Ordinary Income/Expense													
Income													
R04130 · Electric System Rev	382,580.95	382,580.95	382,580.95	382,580.95	382,580.95	382,580.95	382,580.95	382,580.95	382,580.95	382,580.95	382,580.95	382,580.95	4,590,971.45
R07070 · Other licenses/fees/permits	3,164.10	3,164.10	3,164.10	3,164.10	3,164.10	3,164.10	3,164.10	3,164.10	3,164.10	3,164.10	3,164.10	3,164.10	37,969.22
R07091 · Procurement Card Rebates	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	24.16
R07100 · Bad Receivables Collected	53.99	53.99	53.99	53.99	53.99	53.99	53.99	53.99	53.99	53.99	53.99	53.99	647.86
R07270 · Stif Interest Income	477.47	477.47	477.47	477.47	477.47	477.47	477.47	477.47	477.47	477.47	477.47	477.47	5,729.61
R07630 · Late Fees AR/NR	673.00	673.00	673.00	673.00	673.00	673.00	673.00	673.00	673.00	673.00	673.00	673.00	8,076.05
Total Income	386,951.53	386,951.53	386,951.53	386,951.53	386,951.53	386,951.53	386,951.53	386,951.53	386,951.53	386,951.53	386,951.53	386,951.53	4,643,418.35
Expense													
0x · Cost of Goods													
380010 · Purchase For Resale	250,689.27	250,689.27	250,689.27	250,689.27	250,689.27	250,689.27	250,689.27	250,689.27	250,689.27	250,689.27	250,689.27	250,689.27	3,008,271.21
380030 · Coal Ash Surcharge	24,018.25	24,018.25	24,018.25	24,018.25	24,018.25	24,018.25	24,018.25	24,018.25	24,018.25	24,018.25	24,018.25	24,018.25	288,219.03
Total 0x · Cost of Goods	274,707.52	274,707.52	274,707.52	274,707.52	274,707.52	274,707.52	274,707.52	274,707.52	274,707.52	274,707.52	274,707.52	274,707.52	3,296,490.24
1x · Salaries and Fringes													
121010 · SHRA Regular Salary	47,642.80	47,642.80	47,642.80	47,642.80	47,642.80	47,642.80	47,642.80	47,642.80	47,642.80	47,642.80	47,642.80	47,642.80	571,713.60
141020 · Overtime Pay-1.5x	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	86.76
141025 · Overtime Pay--Straight Time	32.76	32.76	32.76	32.76	32.76	32.76	32.76	32.76	32.76	32.76	32.76	32.76	393.14
142020 · Holiday Premium Pay	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	272.44
144050 · On Call Premium Pay	526.08	526.08	526.08	526.08	526.08	526.08	526.08	526.08	526.08	526.08	526.08	526.08	6,312.93
146010 · Longevity Pay	699.97	699.97	699.97	699.97	699.97	699.97	699.97	699.97	699.97	699.97	699.97	699.97	8,399.69
151010 · Social Security	3,151.02	3,151.02	3,151.02	3,151.02	3,151.02	3,151.02	3,151.02	3,151.02	3,151.02	3,151.02	3,151.02	3,151.02	37,812.28
152020 · State Retirement	8,424.40	8,424.40	8,424.40	8,424.40	8,424.40	8,424.40	8,424.40	8,424.40	8,424.40	8,424.40	8,424.40	8,424.40	101,092.76
156030 · Medical Insurance	5,792.26	5,792.26	5,792.26	5,792.26	5,792.26	5,792.26	5,792.26	5,792.26	5,792.26	5,792.26	5,792.26	5,792.26	69,507.08
157600 · Flex Spending Acct Savings	62.68	62.68	62.68	62.68	62.68	62.68	62.68	62.68	62.68	62.68	62.68	62.68	752.22
170025 · Chg Accrued Vacation	1,892.49	1,892.49	1,892.49	1,892.49	1,892.49	1,892.49	1,892.49	1,892.49	1,892.49	1,892.49	1,892.49	1,892.49	22,709.86
Total 1x · Salaries and Fringes	68,254.40	68,254.40	68,254.40	68,254.40	68,254.40	68,254.40	68,254.40	68,254.40	68,254.40	68,254.40	68,254.40	68,254.40	819,052.77
2x · Contracted Services													
219910 · Other Contracted Ser	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	15,161.66
Total 2x · Contracted Services	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	1,263.47	15,161.66
3x · Depreciation and Amortization													
543010 · Depreciation Expense	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	243,920.51
Total 3x · Depreciation and Amortization	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	20,326.71	243,920.51
4x · Repairs and Maintenance													
233110 · Repairs-Motor Vehicl	1,050.42	1,050.42	1,050.42	1,050.42	1,050.42	1,050.42	1,050.42	1,050.42	1,050.42	1,050.42	1,050.42	1,050.42	12,605.02
239010 · Repairs-Other	3,627.42	3,627.42	3,627.42	3,627.42	3,627.42	3,627.42	3,627.42	3,627.42	3,627.42	3,627.42	3,627.42	3,627.42	43,529.00
284040 · Freight/Delivery Ser	178.52	178.52	178.52	178.52	178.52	178.52	178.52	178.52	178.52	178.52	178.52	178.52	2,142.22
324020 · Repair Supplies	18,344.47	18,344.47	18,344.47	18,344.47	18,344.47	18,344.47	18,344.47	18,344.47	18,344.47	18,344.47	18,344.47	18,344.47	220,133.61
331010 · Gasoline	869.60	869.60	869.60	869.60	869.60	869.60	869.60	869.60	869.60	869.60	869.60	869.60	10,435.16
334010 · Tires/Tubes	371.04	371.04	371.04	371.04	371.04	371.04	371.04	371.04	371.04	371.04	371.04	371.04	4,452.52
335010 · Motor Vehicle Supply	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	279.03
335020 · Motor Veh Rep Parts	164.40	164.40	164.40	164.40	164.40	164.40	164.40	164.40	164.40	164.40	164.40	164.40	1,972.77
454910 · Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4x · Repairs and Maintenance	24,629.11	24,629.11	24,629.11	24,629.11	24,629.11	24,629.11	24,629.11	24,629.11	24,629.11	24,629.11	24,629.11	24,629.11	295,549.33
5x · Billing and Collection													
244110 · Maint Agree Oth Soft	779.63	779.63	779.63	779.63	779.63	779.63	779.63	779.63	779.63	779.63	779.63	779.63	9,355.52

271420 · In-State Trans-Groun	10.61	10.61	10.61	10.61	10.61	10.61	10.61	10.61	10.61	10.61	10.61	10.61	10.61	127.36
284010 · Postage	767.21	767.21	767.21	767.21	767.21	767.21	767.21	767.21	767.21	767.21	767.21	767.21	767.21	9,206.48
285010 · Printing And Binding	550.55	550.55	550.55	550.55	550.55	550.55	550.55	550.55	550.55	550.55	550.55	550.55	550.55	6,606.59
285015 · PawPrint Printing/Copying	360.97	360.97	360.97	360.97	360.97	360.97	360.97	360.97	360.97	360.97	360.97	360.97	360.97	4,331.61
286010 · Advertising	53.48	53.48	53.48	53.48	53.48	53.48	53.48	53.48	53.48	53.48	53.48	53.48	53.48	641.73
311010 · Office Supplies	33.86	33.86	33.86	33.86	33.86	33.86	33.86	33.86	33.86	33.86	33.86	33.86	33.86	406.35
319010 · Other Admin Supplies	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	36.84
453410 · PC & Printer Purchase	1,553.36	1,553.36	1,553.36	1,553.36	1,553.36	1,553.36	1,553.36	1,553.36	1,553.36	1,553.36	1,553.36	1,553.36	1,553.36	18,640.37
532405 · Int On Util Cust Dep	1,378.40	1,378.40	1,378.40	1,378.40	1,378.40	1,378.40	1,378.40	1,378.40	1,378.40	1,378.40	1,378.40	1,378.40	1,378.40	16,540.78
561000 · Accounts Receivable Writeoff	410.59	410.59	410.59	410.59	410.59	410.59	410.59	410.59	410.59	410.59	410.59	410.59	410.59	4,927.06
596010 · Bank Card Service Charges	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	15,576.60
Total 5x · Billing and Collection	7,199.78	7,199.78	7,199.78	7,199.78	7,199.78	7,199.78	7,199.78	7,199.78	7,199.78	7,199.78	7,199.78	7,199.78	7,199.78	86,397.31
6x · Miscellaneous														
281120 · Telephone Services	205.96	205.96	205.96	205.96	205.96	205.96	205.96	205.96	205.96	205.96	205.96	205.96	205.96	2,471.53
291210 · Insurance Mtr Vehicl	285.99	285.99	285.99	285.99	285.99	285.99	285.99	285.99	285.99	285.99	285.99	285.99	285.99	3,431.94
291310 · Insurance Liability	767.61	767.61	767.61	767.61	767.61	767.61	767.61	767.61	767.61	767.61	767.61	767.61	767.61	9,211.30
351010 · Clothing & Uniforms	1,855.89	1,855.89	1,855.89	1,855.89	1,855.89	1,855.89	1,855.89	1,855.89	1,855.89	1,855.89	1,855.89	1,855.89	1,855.89	22,270.67
512010 · License & Permit Cos	27.83	27.83	27.83	27.83	27.83	27.83	27.83	27.83	27.83	27.83	27.83	27.83	27.83	333.91
583020 · Membership Dues	79.30	79.30	79.30	79.30	79.30	79.30	79.30	79.30	79.30	79.30	79.30	79.30	79.30	951.64
860013 · Other Intra-Transfer	17,406.83	17,406.83	17,406.83	17,406.83	17,406.83	17,406.83	17,406.83	17,406.83	17,406.83	17,406.83	17,406.83	17,406.83	17,406.83	208,881.91
Total 6x · Miscellaneous	20,629.41	20,629.41	20,629.41	20,629.41	20,629.41	20,629.41	20,629.41	20,629.41	20,629.41	20,629.41	20,629.41	20,629.41	20,629.41	247,552.89
Total Expense	417,010.39	417,010.39	417,010.39	417,010.39	417,010.39	417,010.39	417,010.39	417,010.39	417,010.39	417,010.39	417,010.39	417,010.39	417,010.39	5,004,124.72
Net Ordinary Income	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-360,706.37
Other Income/Expense														
Other Expense														
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-30,058.86	-360,706.37

2022-2023 Budget Forecast

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL Jul '22 - Jun 23
Ordinary Income/Expense													
Income													
R04130 · Electric System Rev	390,232.57	390,232.57	390,232.57	390,232.57	390,232.57	390,232.57	390,232.57	390,232.57	390,232.57	390,232.57	390,232.57	390,232.57	4,682,790.88
R07070 · Other licenses/fees/permits	3,227.38	3,227.38	3,227.38	3,227.38	3,227.38	3,227.38	3,227.38	3,227.38	3,227.38	3,227.38	3,227.38	3,227.38	38,728.61
R07091 · Procurement Card Rebates	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	24.64
R07100 · Bad Receivables Collected	55.07	55.07	55.07	55.07	55.07	55.07	55.07	55.07	55.07	55.07	55.07	55.07	660.82
R07270 · Stif Interest Income	487.02	487.02	487.02	487.02	487.02	487.02	487.02	487.02	487.02	487.02	487.02	487.02	5,844.20
R07630 · Late Fees AR/NR	686.46	686.46	686.46	686.46	686.46	686.46	686.46	686.46	686.46	686.46	686.46	686.46	8,237.57
Total Income	394,690.56	394,690.56	394,690.56	394,690.56	394,690.56	394,690.56	394,690.56	394,690.56	394,690.56	394,690.56	394,690.56	394,690.56	4,736,286.72
Expense													
0x · Cost of Goods													
380010 · Purchase For Resale	255,703.05	255,703.05	255,703.05	255,703.05	255,703.05	255,703.05	255,703.05	255,703.05	255,703.05	255,703.05	255,703.05	255,703.05	3,068,436.64
380030 · Coal Ash Surcharge	24,498.62	24,498.62	24,498.62	24,498.62	24,498.62	24,498.62	24,498.62	24,498.62	24,498.62	24,498.62	24,498.62	24,498.62	293,983.41
Total 0x · Cost of Goods	280,201.67	280,201.67	280,201.67	280,201.67	280,201.67	280,201.67	280,201.67	280,201.67	280,201.67	280,201.67	280,201.67	280,201.67	3,362,420.05
1x · Salaries and Fringes													
121010 · SHRA Regular Salary	48,595.66	48,595.66	48,595.66	48,595.66	48,595.66	48,595.66	48,595.66	48,595.66	48,595.66	48,595.66	48,595.66	48,595.66	583,147.87
141020 · Overtime Pay-1.5x	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	88.50
141025 · Overtime Pay--Straight Time	33.42	33.42	33.42	33.42	33.42	33.42	33.42	33.42	33.42	33.42	33.42	33.42	401.01
142020 · Holiday Premium Pay	23.16	23.16	23.16	23.16	23.16	23.16	23.16	23.16	23.16	23.16	23.16	23.16	277.89
144050 · On Call Premium Pay	536.60	536.60	536.60	536.60	536.60	536.60	536.60	536.60	536.60	536.60	536.60	536.60	6,439.19
146010 · Longevity Pay	713.97	713.97	713.97	713.97	713.97	713.97	713.97	713.97	713.97	713.97	713.97	713.97	8,567.68
151010 · Social Security	3,214.04	3,214.04	3,214.04	3,214.04	3,214.04	3,214.04	3,214.04	3,214.04	3,214.04	3,214.04	3,214.04	3,214.04	38,568.52
152020 · State Retirement	8,592.88	8,592.88	8,592.88	8,592.88	8,592.88	8,592.88	8,592.88	8,592.88	8,592.88	8,592.88	8,592.88	8,592.88	103,114.62
156030 · Medical Insurance	5,908.10	5,908.10	5,908.10	5,908.10	5,908.10	5,908.10	5,908.10	5,908.10	5,908.10	5,908.10	5,908.10	5,908.10	70,897.22
157600 · Flex Spending Acct Savings	63.94	63.94	63.94	63.94	63.94	63.94	63.94	63.94	63.94	63.94	63.94	63.94	767.26
170025 · Chg Accrued Vacation	1,930.34	1,930.34	1,930.34	1,930.34	1,930.34	1,930.34	1,930.34	1,930.34	1,930.34	1,930.34	1,930.34	1,930.34	23,164.06
Total 1x · Salaries and Fringes	69,619.49	69,619.49	69,619.49	69,619.49	69,619.49	69,619.49	69,619.49	69,619.49	69,619.49	69,619.49	69,619.49	69,619.49	835,433.83
2x · Contracted Services													
219910 · Other Contracted Ser	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	15,464.89
Total 2x · Contracted Services	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	1,288.74	15,464.89
3x · Depreciation and Amortization													
543010 · Depreciation Expense	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	248,798.92
Total 3x · Depreciation and Amortization	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	20,733.24	248,798.92
4x · Repairs and Maintenance													
233110 · Repairs-Motor Vehicl	1,071.43	1,071.43	1,071.43	1,071.43	1,071.43	1,071.43	1,071.43	1,071.43	1,071.43	1,071.43	1,071.43	1,071.43	12,857.12
239010 · Repairs-Other	3,699.96	3,699.96	3,699.96	3,699.96	3,699.96	3,699.96	3,699.96	3,699.96	3,699.96	3,699.96	3,699.96	3,699.96	44,399.58
284040 · Freight/Delivery Ser	182.09	182.09	182.09	182.09	182.09	182.09	182.09	182.09	182.09	182.09	182.09	182.09	2,185.07
324020 · Repair Supplies	18,711.36	18,711.36	18,711.36	18,711.36	18,711.36	18,711.36	18,711.36	18,711.36	18,711.36	18,711.36	18,711.36	18,711.36	224,536.28
331010 · Gasoline	886.99	886.99	886.99	886.99	886.99	886.99	886.99	886.99	886.99	886.99	886.99	886.99	10,643.87
334010 · Tires/Tubes	378.46	378.46	378.46	378.46	378.46	378.46	378.46	378.46	378.46	378.46	378.46	378.46	4,541.57
335010 · Motor Vehicle Supply	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	284.61
335020 · Motor Veh Rep Parts	167.69	167.69	167.69	167.69	167.69	167.69	167.69	167.69	167.69	167.69	167.69	167.69	2,012.22
454910 · Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4x · Repairs and Maintenance	25,121.69	25,121.69	25,121.69	25,121.69	25,121.69	25,121.69	25,121.69	25,121.69	25,121.69	25,121.69	25,121.69	25,121.69	301,460.32
5x · Billing and Collection													
244110 · Maint Agree Oth Soft	795.22	795.22	795.22	795.22	795.22	795.22	795.22	795.22	795.22	795.22	795.22	795.22	9,542.63
271420 · In-State Trans-Groun	10.83	10.83	10.83	10.83	10.83	10.83	10.83	10.83	10.83	10.83	10.83	10.83	129.91
284010 · Postage	782.55	782.55	782.55	782.55	782.55	782.55	782.55	782.55	782.55	782.55	782.55	782.55	9,390.61
285010 · Printing And Binding	561.56	561.56	561.56	561.56	561.56	561.56	561.56	561.56	561.56	561.56	561.56	561.56	6,738.73
285015 · PawPrint Printing/Copying	368.19	368.19	368.19	368.19	368.19	368.19	368.19	368.19	368.19	368.19	368.19	368.19	4,418.24
286010 · Advertising	54.55	54.55	54.55	54.55	54.55	54.55	54.55	54.55	54.55	54.55	54.55	54.55	654.56

311010 · Office Supplies	34.54	34.54	34.54	34.54	34.54	34.54	34.54	34.54	34.54	34.54	34.54	34.54	414.48
319010 · Other Admin Supplies	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	37.58
453410 · PC & Printer Purchase	1,584.43	1,584.43	1,584.43	1,584.43	1,584.43	1,584.43	1,584.43	1,584.43	1,584.43	1,584.43	1,584.43	1,584.43	19,013.18
532405 · Int On Util Cust Dep	1,405.97	1,405.97	1,405.97	1,405.97	1,405.97	1,405.97	1,405.97	1,405.97	1,405.97	1,405.97	1,405.97	1,405.97	16,871.60
561000 · Accounts Receivable Writeoff	418.80	418.80	418.80	418.80	418.80	418.80	418.80	418.80	418.80	418.80	418.80	418.80	5,025.60
596010 · Bank Card Service Charges	1,324.01	1,324.01	1,324.01	1,324.01	1,324.01	1,324.01	1,324.01	1,324.01	1,324.01	1,324.01	1,324.01	1,324.01	15,888.14
Total 5x · Billing and Collection	7,343.77	7,343.77	7,343.77	7,343.77	7,343.77	7,343.77	7,343.77	7,343.77	7,343.77	7,343.77	7,343.77	7,343.77	88,125.26
6x · Miscellaneous													
281120 · Telephone Services	210.08	210.08	210.08	210.08	210.08	210.08	210.08	210.08	210.08	210.08	210.08	210.08	2,520.96
291210 · Insurance Mtr Vehicl	291.71	291.71	291.71	291.71	291.71	291.71	291.71	291.71	291.71	291.71	291.71	291.71	3,500.58
291310 · Insurance Liability	782.96	782.96	782.96	782.96	782.96	782.96	782.96	782.96	782.96	782.96	782.96	782.96	9,395.53
351010 · Clothing & Uniforms	1,893.01	1,893.01	1,893.01	1,893.01	1,893.01	1,893.01	1,893.01	1,893.01	1,893.01	1,893.01	1,893.01	1,893.01	22,716.08
512010 · License & Permit Cos	28.38	28.38	28.38	28.38	28.38	28.38	28.38	28.38	28.38	28.38	28.38	28.38	340.59
583020 · Membership Dues	80.89	80.89	80.89	80.89	80.89	80.89	80.89	80.89	80.89	80.89	80.89	80.89	970.67
860013 · Other Intra-Transfer	17,754.96	17,754.96	17,754.96	17,754.96	17,754.96	17,754.96	17,754.96	17,754.96	17,754.96	17,754.96	17,754.96	17,754.96	213,059.55
Total 6x · Miscellaneous	21,042.00	21,042.00	21,042.00	21,042.00	21,042.00	21,042.00	21,042.00	21,042.00	21,042.00	21,042.00	21,042.00	21,042.00	252,503.95
Total Expense	425,350.60	425,350.60	425,350.60	425,350.60	425,350.60	425,350.60	425,350.60	425,350.60	425,350.60	425,350.60	425,350.60	425,350.60	5,104,207.22
Net Ordinary Income	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-367,920.50
Other Income/Expense													
Other Expense													
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-30,660.04	-367,920.50

Annual Construction Budget Forecast		
FY 18-19	\$	283,240
FY 19-20	\$	176,850
FY 20-21	\$	266,350
FY 21-22	\$	288,000
FY 22-23	\$	349,000
FY 23-24	\$	246,000

Future Projects:	Estimated Cost	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	More than 5+ Years
Major New Services:							
Prospect Speedwell	\$	11,500					
The Landing - Phase 2	\$	13,750	\$ 3,750				
Millennial/Husk	\$	39,500	\$ 19,500				
The Bellamy at WCU	\$	18,000	\$ 9,000				
The Prospect of Forest Hills	\$	16,250	\$ 6,250				
New Cullowhee Fire Department	\$	20,200	\$ 10,100				
Future Years				\$ 30,000	\$ 30,000	\$ 30,000	
Line Upgrades:							
3-PH from DP #7 to C. Mtn/Tilley Creek Split	\$	200,000			\$ 100,000	\$ 100,000	
3 Coldwater Creek	\$	33,000		\$ 15,000	\$ 18,000		
3 Upper Pressley Creek	\$	72,000		\$ 36,000	\$ 36,000		
4 Upper Tilley Creek	\$	36,000				\$ 36,000	
8 Garland Ashe Road	\$	59,000					\$ 59,000
7 Wake Robin	\$	88,000					\$ 88,000
1 South Painter/Ledbetter	\$	54,000	\$ 54,000				
5 South Wayehutta	\$	26,000					\$ 26,000
6 Misty Point	\$	77,000					\$ 77,000
10 McGuire's	\$	111,000					\$ 111,000
2 Gudger Hill	\$	97,000		\$ 97,000			
9 Possom Holler	\$	64,000					\$ 64,000
Sectionalizing:							
1 Replace 3- 100 Amp Reclosures with Electronic Three-Phase Reclosure on Speedwell Road	\$	110,000	\$ 110,000				
2 Add 2 - 70 Amp Reclosures at Cullowhee Mountain	\$	80,000	\$ 80,000				
Add 50 Amp Reclosure at Fall Cliff Church	\$	35,000					\$ 35,000
3 Add 2- 70 Amp Reclosures at Tilley Creek at David Ward's	\$	80,000	\$ 80,000				
Add 50 Amp Reclosure on Pressley Creek	\$	35,000					\$ 35,000
Add 2 - 70 Amp Reclosures on Cane Creek	\$	80,000				\$ 80,000	
5 Add 3 - 100 Amp Reclosures Towards Ledbetter Road off of main 3-Phase	\$	165,000			\$ 165,000		
4 Replace 3 Reclosures with Electronic Three-Phase Reclosure at Delivery Point #5	\$	110,000		\$ 110,000			
		\$ 176,850	\$ 266,350	\$ 288,000	\$ 349,000	\$ 246,000	\$ 495,000

24.

- a. Provide a calculation of the rate or rates used to capitalize the allowance for funds used during construction (AFUDC) for the test year and the two (2) preceding calendar years. Provide a brief description of each item entering into the calculation of this rate.
- b. Provide an explanation of the mechanics of the AFUDC accrual procedures, including the items to which the rate is applied.

Response: WCU has no AFUDC

25. The information, as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the prefiled testimony.

Response: WCU is discussing with Duke Energy the possibility of bringing the campus system onto the WCU resale system. At the present time, we are waiting on cost figures from Duke Energy. Once the university has those cost figures, we will examine the financial aspects of changing suppliers for the campus. As soon as that decision has been made, WCU will contact the Public Staff and the NCUC.

26. None

27. None

28. None

29. None

30. None

31. None

32. None

33.

- a. Capital structure at end of each calendar year for the previous ten (10) years if not included in the statistical supplement in Item 21
- b. Capital structure at end of latest available quarter
- c. Provide the balances in long-term debt, preferred stock, and common equity capital for each month of the test year. See Format 33c.
- d. Capital structure forecasted 12 and 24 months beyond latest available year end (include all data and assumptions necessary to arrive at forecast). This may be omitted if the information is included in Item 23.

Items 33 a-d should include the following information:

1. Class of capital
2. Amount of each class (\$)
3. Ratio of each class to total
4. Total capitalization (\$)

Response: WCU is 100% equity and has had no debt for at least 10 years.

34.

- a. List all outstanding issues of long-term debt as end of the latest calendar year and at the end of the test period in accordance with format 34-a.
- b. Provide calculations of embedded cost of long-term debt at the end of each of the previous (2) years. Also, provide this calculation for the end of the test period. Provide underlying details supporting the calculations.
- c. Project expected issues of long-term debt for the 12-month period beyond most recently available year end data, also provide approximate dates and amounts of planned issues.

Response: WCU has no debt

35.

- a. List all outstanding issues of preferred stock as of end of the latest calendar year and at the end of the test period in accordance with Format 35a.
- b. Provide calculations of embedded cost of preferred stock at the end of each of the previous two (2) years. Also, provide this calculation for the test period. Provide underlying details supporting the calculations.
- c. List expected issues of preferred stock in the 12 and 24 month periods beyond most recent available year end data. Also, provide approximate dates and amounts of planned issues.

Response: WCU has no preferred stock.

36.

- a. Provide a listing of all issues of common stock in the primary market during the most recent five (5) year period.

For Item 36a provide the following information:

1. Date of issue
 2. Number of shares issued
 3. Date of announcement and registration
 4. Price per share (net to company) (\$)
 5. Book value per share at time of issue (\$)
 6. Selling expenses as % of gross issue amount
 7. Net proceeds to company
 8. Price per share to public
- b. Forecast expected issues of common stock during the 24 month period beyond the most recent year end. Provide the expected dates and amounts (\$ and number of shares).
 - c. Provide the following information on a quarterly and yearly basis for the most recent ten (10) year period available through the latest available quarter. (Items (5) through (6) refer to yearly figures only.)
 1. Average number of shares of common outstanding
 2. Book value at end of quarter (year)
 3. Quarterly (yearly) earnings per share
 4. Declared quarterly (yearly) dividend rate per share
 5. Rate of return on average common equity
 6. Rate of return on year-end common equity
 - d. Provide monthly market price figures for common stock for each month during the most recent five (5) year period. Include the following:
 1. Monthly high price
 2. Monthly low price
 3. Monthly closing price
 4. Note all stock splits by date and type

Response: WCU has not issued any common stock.

37.

- a. Provide figures showing computation of fixed charge coverage ratio (SEC Method, PRETAX, including Short Term Debt payments) at the end of each of the five (5) most recent years.
- b. Make projections of expected coverage ratios during the next 12 and 24 month periods assuming:
 1. Current rates remain in effect
 2. Proposed rates are put into effect at the end of the 6-month waiting period and allowed to stand

Response: Not applicable since WCU has no debt.

38. Provide a capital budgeting forecast for five (5) year period beginning after the end of the most recent year.

Response: See attached.

Annual Capital Budget Forecast	
FY 18-19	
FY 19-20	\$ -
FY 20-21	\$ 205,000
FY 21-22	\$ 189,000
FY 22-23	\$ 177,375
FY 23-24	\$ 165,000

Items:	Estimated Cost	FY 19-20	2.50% FY 20-21	5% FY 21-22	7.50% FY 22-23	10% FY 23-24	More than 5+ Years
Vehicle Replacements:							
	#	Year	Make	Model	Salvage		
	153	1988	Chevrolet	1 Ton			
	225	2004	Ford	F250 Super	\$ 55,000	\$ 59,125	
	226	2016	Ford	F-150	\$ 30,000		
	250	2007	Ford	F-150	\$ 30,000		
	251	2005	International	Ton Bucket	\$ 120,000		\$ 33,000
	252	2006	International	Little Bucket	\$ 150,000	\$ 157,500	\$ 132,000
	254	2001	Dodge	1 Ton	\$ 65,000		\$ 69,875
	255	2004	International	Auger Truck	\$ 200,000	\$ 205,000	
	288	2012	Chevrolet	2500	\$ 55,000		
	345	2018	Freightliner	Bucket Truck	\$ 200,000		
	355	2006	Ford	F-150	\$ 30,000	\$ 32,250	
	450	2019	Ford	F-550	\$ 65,000		
New Equipment:							
			Pick-up Truck for Sprayer, etc.		\$ 30,000	\$ 31,500	
			Wire Trailer for Underground		\$ 15,000	\$ 16,125	
Land Purchase: NA							
Buildings: NA							
					\$ -	\$ 205,000	\$ 189,000
						\$ 177,375	\$ 165,000

39. A statement showing by cross-outs and italicized inserts all new rates and proposed changes in rates, charges, terms and conditions, and Service Rules and Regulations, as well as percentage increases (decreases) for each rate or charge, if not included in the application.
- a. Include summary statements of new rates and proposed changes and reasons for each change.
 - b. Include all new rates, changes, terms, conditions and Service Rules and Regulations as well as changes in existing rates, charges, terms, conditions and Service Rules and Regulations.
 - c. Include workpapers showing derivation of rates by rate schedule. (May be combined with item 42c if desired)

Response: See attached.

Current and Proposed Rates
 Western Carolina University
 Docket No. E-35, Sub 51

Item 39

Residential

Customers
 Energy

1st 750 kWh
 All over 750 kWh

Commercial

Customers
 Demand
 Energy

1st 750 kWh
 Next 750 kWh
 All Over 1500 kWh

Area Lights

	Existing Rates	Proposed Rates	Rate Changes \$
	\$8.89	\$12.00	\$3.11
	\$0.10279	\$0.11729	\$0.01450
	\$0.09279	\$0.10729	\$0.01450
	\$10.00	\$12.00	\$2.00
	\$4.40	\$5.20	\$0.80
	\$0.10279	\$0.11729	\$0.01450
	\$0.09279	\$0.10729	\$0.01450
	\$0.07501	\$0.07016	-\$0.00485
	\$8.85	\$10.00	\$1.15

40. An estimate of marginal costs (customer, demand and energy) for each rate schedule whenever marginal costs are used in the utility's rate design for any rate schedule.

Response: Marginal costs not used in WCU rate design.

41. A list of generation units completed or under construction during the test year. This list should include the capacity, actual or estimated total cost, type of fuel to be utilized, and the in-service or estimated completion date for each unit.

Response: WCU has no generation units.

42.

- a. If not included in Item 45, file test year revenues from sale of electricity for each N.C. Retail rate schedule base on:
 1. Per book revenues
 2. Present rates annualized
 3. Proposed rates annualizedFor each rate schedule in 42a(1) through 42a(3) above, show separate amounts for:
 - a. Basic rate revenues, b. Other revenues from sales of electricity (facilities charges, etc.)

- b. If not shown separately in item 45, file test year operating revenues from sources other than sales of electricity based on:
 1. Per book revenues
 2. Present rate annualized
 3. Proposed rates annualizedShow separate amounts for each operating revenue account included in 42b(1) through 42b(3) above.

- c. Provide detailed workpapers showing the calculation of revenues for each N.C. retail rate schedule in 42a and 42b above. Where applicable, show the number of billing units used in the calculations, such as the kWh usage or the kW billing demand, as appropriate, in each rate block (May be combined with Item 39c if desired).

Response: See attached.

Western Carolina University - Resale Electric Income Statements - Utility Comm Reporting					
	2019	2018	2017	2016	2015
Operating Income:					
Electric Sales Revenue	4407497.65	4,437,902.33	4,015,057.36	3,939,394.38	4,151,637.96
Investment Income	5490.97	1,757.12	1,136.48	1,522.69	1,001.36
Other Licenses/ Fees	36410.96	32,381.74	43,351.38	42,802.72	43,584.50
Recovery of Bad Debts	620.88	1,255.09	2,644.46	123.13	470.23
Sale of Surplus Property	-	-	-	(24.17)	3,624.25
Damage Recoveries	-	-	-	-	-
Total Operating Income	4,450,020.46	4,473,296.28	4,062,189.68	3,983,818.75	4,200,318.30
Operating Expenses:					
Purchases for Resale	3,159,191.77	3,055,482.71	2,933,677.05	2,883,400.72	3,176,396.83
Salaries and Fringe Benefits	784,939.31	565,840.85	493,287.20	505,444.84	470,305.84
Contracted Services	14,530.18	34,659.87	22,138.89	18,411.22	10,947.29
Depreciation of Equipment	233,761.25	224,441.45	201,286.65	177,024.36	165,455.98
Repairs & Maintenance	301,103.73	5,884.63	146,693.46	137,132.61	104,504.15
Billing & Collection Expense	64,934.87	53,874.55	73,034.40	73,714.64	66,706.15
Miscellaneous Expense	237,242.34	210,994.68	224,799.92	266,695.01	225,558.31
Total Operating Expenses	4,795,703.45	4,151,178.74	4,094,917.57	4,061,823.40	4,219,874.55
Net Operating Income	(345,682.99)	322,117.54	(32,727.89)	(78,004.65)	(19,556.25)
Retained Earnings - Beginning of Year	641,071.18	318,953.64	351,681.53	429,686.18	449,242.43
Transfers to Endowment Fund		-	-	-	-
Transfers from the University				-	-
Retained Earnings - End of Year	295,388.19	641,071.18	318,953.64	351,681.53	429,686.18

Rate Determinant Sheet
 Western Carolina University
 Docket No. E-35, Sub 51

Residential

Customers
 Energy
 1st 750 kWhs
 All over 750 kWhs
 PPA - July - Dec 2018
 PPA - Jan - June 2019
 Total Calculated 2015 Res. Revenues

Commercial

Customers
 Demand
 Energy
 1st 750 kWhs
 Next 750 kWhs
 All Over 1500 kWhs
 PPA - July - Dec 2018
 PPA - Jan - June 2019
 Total Calculated 2019 Com. Revenues

Area Lights

Billing Units	Existing Rates [1]	Existing Revenues \$	Proposed Rates	Proposed Revenues \$	Rate Changes	
30,730,341						
Customers 38,033	\$8.89	\$338,113	\$12.00	\$456,396	\$3.11000	
Energy 1st 750 kWhs	\$0.10279	\$2,110,423	\$0.11729	\$2,408,129	\$0.01450	
All over 750 kWhs	\$0.09279	\$946,359	\$0.10729	\$1,094,244	\$0.01450	
PPA - July - Dec 2018	\$0.00155	\$27,396	\$0.00155	\$27,396	\$0.00000	
PPA - Jan - June 2019	-\$0.00474	<u>-\$61,884</u>	<u>-\$0.00474</u>	<u>-\$61,884</u>	\$0.00000	
		\$3,360,408		\$3,924,280		\$563,873 16.8%
Customers 2,731	\$10.00	\$27,310	\$12.00	\$32,772	\$2.00000	
Demand 31,721	\$4.40	\$139,572	\$5.20	\$164,949	\$0.80000	
Energy 1st 750 kWhs	\$0.10279	\$112,958	\$0.11729	\$128,892	\$0.01450	
Next 750 kWhs	\$0.09279	\$59,692	\$0.10729	\$69,020	\$0.01450	
All Over 1500 kWhs	\$0.07501	\$709,746	\$0.07016	\$663,855	-\$0.00485	
PPA - July - Dec 2018	\$0.00155	\$10,042	\$0.00155	\$10,042	\$0.00000	
PPA - Jan - June 2019	-\$0.00474	<u>-\$22,400</u>	<u>-\$0.00474</u>	<u>-\$22,400</u>	\$0.00000	
		\$1,036,920		\$1,047,130		\$10,210 1.0%
Area Lights 4,282	\$8.85	\$37,896	\$10.00	\$42,820	\$1.15000	\$4,924 13.0%

43.

- a. Provide most recently approved long-range utility load forecast. This forecast should include as a minimum summer/winter peak loads, reserve margins, yearly energy forecasts and anticipated capacity sources.
- b. If not included in Item 43, provide detailed yearly breakdown of load management/energy conservation forecasts by major rate class (residential, commercial, industrial, and wholesale) by program type.

Response: See attached.

WCU	
Year	Load Forecast
2020	42,567,235
2021	43,257,196
2022	43,947,157
2023	44,637,118
2024	45,327,079
2025	46,017,040
2026	46,707,001
2027	47,396,962
2028	48,086,923
2029	48,776,884
2030	49,466,844
2031	50,156,805
2032	50,846,766
2033	51,536,727
2034	52,226,688
2035	52,916,649
2036	53,606,610
2037	54,296,571
2038	54,986,532
2039	55,676,493
2040	56,366,454

WCU has no load management

44. For the 24 months ending the last month of the test year, submit the following data:
- a. kWh sales for each rate schedule (system*, N.C. retail, other jurisdictional retail, and wholesale).
 - b. Rate revenues for each rate schedule (for the N.C. retail jurisdiction and test period only).
 - c. Number of bills rendered for each rate schedule (system*, N.C. retail, other jurisdictional retail, and wholesale).
- *System means all sales and bills.)

Response: See attached.

	Bills						Total
	Demand	Commercial	Total Commercial	Residential	Solar Credit Back	Night Light	
July 2017	56	217	273	3,117	3	244	3,637
August 2017	56	219	275	3,149	3	242	3,669
September 2017	56	221	277	3,118	3	245	3,643
October 2017	56	221	277	3,112	3	245	3,637
November 2017	57	222	279	3,114	3	245	3,641
December 2017	55	221	276	3,105	3	247	3,631
January 2018	55	222	277	3,105	3	247	3,632
February 2018	55	222	277	3,114	3	249	3,643
March 2018	55	222	277	3,109	3	248	3,637
April 2018	55	222	277	3,111	3	248	3,639
May 2018	55	222	277	3,116	3	247	3,643
June 2018	55	223	278	3,123	3	247	3,651
July 2018	55	223	278	3,113	3	246	3,640
August 2018	55	223	278	3,176	3	247	3,704
September 2018	55	224	279	3,193	3	246	3,721
October 2018	54	224	278	3,181	3	248	3,710
November 2018	54	223	277	3,176	3	251	3,707
December 2018	54	224	278	3,173	3	249	3,703
January 2019	55	227	282	3,174	3	249	3,708
February 2019	55	228	283	3,172	3	249	3,707
March 2019	55	229	284	3,175	3	250	3,712
April 2019	55	231	286	3,172	3	250	3,711
May 2019	55	238	293	3,163	3	249	3,708
June 2019	55	238	293	3,164	3	249	3,709
Totals			6,709	75,425	72	5,937	

	kWh Usage						Total
	Demand	Commercial	Total Commercial	Residential	Solar Credit Back	Night Light	
July 2017	2,547	963,184	965,731	1,991,981	1,558	-	2,959,270
August 2017	2,762	934,322	937,084	2,007,254	693	-	2,945,031
September 2017	3,265	984,191	987,456	2,108,412	995	-	3,096,863
October 2017	3,230	900,332	903,562	2,098,845	926	-	3,003,333
November 2017	3,418	890,167	893,585	2,231,255	760	-	3,125,600
December 2017	3,262	895,416	898,678	2,743,837	678	-	3,643,193
January 2018	3,254	1,059,035	1,062,289	4,410,772	651	-	5,473,712
February 2018	4,671	1,307,744	1,312,415	3,924,735	676	-	5,237,826
March 2018	3,723	943,383	947,106	2,389,485	839	-	3,337,430
April 2018	3,759	988,445	992,204	2,907,069	849	-	3,900,122
May 2018	3,470	876,565	880,035	2,035,787	1,158	-	2,916,980
June 2018	3,395	904,005	907,400	1,726,305	1,058	-	2,634,763
July 2018	2,675	854,802	857,477	2,121,495	1,184	-	2,980,156
August 2018	2,188	881,025	883,213	2,040,252	991	-	2,924,456
September 2018	2,722	957,895	960,617	2,477,574	1,214	-	3,439,405
October 2018	2,932	955,904	958,836	2,033,596	934	-	2,993,366
November 2018	3,506	880,892	884,398	2,278,171	888	-	3,163,457
December 2018	3,770	967,017	970,787	3,230,700	817	-	4,202,304
January 2019	3,060	980,940	984,000	3,492,903	811	-	4,477,714
February 2019	3,481	1,165,709	1,169,190	3,973,399	880	-	5,143,469
March 2019	3,214	924,847	928,061	2,794,184	936	-	3,723,181
April 2019	3,679	949,126	952,805	2,329,218	1,020	-	3,283,043
May 2019	3,149	834,940	838,089	1,988,495	968	-	2,827,552
June 2019	2,688	946,975	949,663	1,970,354	1,009	-	2,921,026
Totals			23,024,680	61,306,078	22,493	-	

	Rate Revenues						Total
	Demand	Commercial	Total Commercial	Residential	Solar Credit Back	Night Light	
July 2017	\$ 9,230	\$ 73,045	\$ 82,276	\$ 217,742	\$ (11)	\$ 3,009	\$ 303,016
August 2017	\$ 10,181	\$ 71,107	\$ 81,288	\$ 219,490	\$ 9	\$ 2,991	\$ 303,778
September 2017	\$ 12,358	\$ 74,532	\$ 86,890	\$ 229,442	\$ 2	\$ 3,027	\$ 319,361
October 2017	\$ 12,219	\$ 68,696	\$ 80,915	\$ 228,727	\$ 3	\$ 3,036	\$ 312,681
November 2017	\$ 13,051	\$ 68,178	\$ 81,229	\$ 240,587	\$ 7	\$ 3,062	\$ 324,886
December 2017	\$ 12,372	\$ 68,614	\$ 80,985	\$ 286,271	\$ 9	\$ 3,080	\$ 370,345
January 2018	\$ 12,301	\$ 80,536	\$ 92,837	\$ 434,574	\$ 10	\$ 3,080	\$ 530,501
February 2018	\$ 18,501	\$ 106,378	\$ 124,878	\$ 417,606	\$ 9	\$ 3,124	\$ 545,618
March 2018	\$ 14,317	\$ 78,076	\$ 92,392	\$ 270,010	\$ 5	\$ 3,115	\$ 365,523
April 2018	\$ 14,482	\$ 81,698	\$ 96,180	\$ 319,987	\$ 5	\$ 3,115	\$ 419,287
May 2018	\$ 13,249	\$ 72,739	\$ 85,988	\$ 235,684	\$ (2)	\$ 3,106	\$ 324,776
June 2018	\$ 12,889	\$ 74,609	\$ 87,498	\$ 204,555	\$ 0	\$ 3,115	\$ 295,169
July 2018	\$ 9,881	\$ 70,951	\$ 80,832	\$ 243,033	\$ (3)	\$ 3,106	\$ 326,968
August 2018	\$ 7,680	\$ 72,929	\$ 80,609	\$ 235,930	\$ 2	\$ 3,124	\$ 319,665
September 2018	\$ 10,002	\$ 78,922	\$ 88,924	\$ 280,042	\$ (6)	\$ 3,106	\$ 372,066
October 2018	\$ 10,928	\$ 78,576	\$ 89,505	\$ 236,413	\$ 1	\$ 3,124	\$ 329,042
November 2018	\$ 13,474	\$ 73,097	\$ 86,571	\$ 260,251	\$ 2	\$ 3,195	\$ 350,019
December 2018	\$ 14,662	\$ 79,922	\$ 94,584	\$ 351,761	\$ 4	\$ 3,177	\$ 449,526
January 2019	\$ 11,507	\$ 81,287	\$ 92,794	\$ 376,109	\$ 4	\$ 3,177	\$ 472,085
February 2019	\$ 13,355	\$ 88,208	\$ 101,563	\$ 398,094	\$ 2	\$ 3,177	\$ 502,837
March 2019	\$ 12,173	\$ 70,962	\$ 83,135	\$ 292,532	\$ 1	\$ 3,186	\$ 378,854
April 2019	\$ 14,197	\$ 72,591	\$ 86,788	\$ 250,202	\$ (1)	\$ 3,186	\$ 340,174
May 2019	\$ 11,893	\$ 64,396	\$ 76,289	\$ 219,208	\$ 0	\$ 3,168	\$ 298,666
June 2019	\$ 9,888	\$ 72,286	\$ 82,174	\$ 216,825	\$ 1	\$ 3,168	\$ 302,168
Totals			\$ 2,117,123	\$ 6,665,077	\$ 54	\$ 74,756	

45. Fully distributed cost of service studies for the test year based on the following:
- a. Per books
 - b. Rates in effect at the time of the application annualized for the test year
 - c. Rates proposed in the application annualized for the test year
 - d. For studies noted in b and c above, supply customer, demand, and energy-related 1) deductions for electric operating revenues and 2) rate base for each rate schedule. Include all applicable workpapers including derivation of allocation factors.
 - e. For studies noted in b and c above, supply customer, demand, energy, and combined demand and energy-related unit cost based on billing units and equalized rate of return.
 - f. If not shown as a part of items 45a through e above, provide the jurisdictional allocation study showing each jurisdiction including the calculation of energy and demand allocation factors and all applicable work papers.

Response: See attached.

Western Carolina Electric Resale
Cost of Service Study as of June 30, 2019
(Current)

Proforma Results of Operations

Line	Description	Allocation	Total System	Residential	Commercial	Area Lighting				
Revenues from Current Base Rates			Rx							
1.01	Energy Charges		\$ 3,930,227	\$ 3,022,294	\$ 870,037	\$ 37,896				
1.02	Demand Charges		139,572	-	139,572	-				
1.03	Customer Charges		365,423	338,113	27,310					
1.04	Total Revenues from Current Base Rates		\$ 4,435,223	\$ 3,360,408	\$ 1,036,920	\$ 37,896				
			Rx →							
			Other Income							
2.01	Other License/Fees	2.02	36,411	\$ 26,683	\$ 9,728	\$ -				
2.02	PC Card Rebate	DA	23	\$ 23						
2.03	Late Fees	DA	7,740	\$ 7,740						
2.04	Recovery of Bad Debts	DA	621	\$ 621	\$ -	\$ -				
2.05	Investment Income	2.01	-	\$ -	\$ -	\$ -				
2.06	Total Other Income	Sum	\$ 44,795	\$ 35,066	\$ 9,728	\$ -				
2.07	Net Revenue Requirement		\$ 4,480,018	\$ 3,395,474	\$ 1,046,648	\$ 37,896				
3.01	Calculated Return on Rate Base		-9.54%	-19.49%	18.56%	26.78%				
1	2	3	4	5	6	7	8	9	10	11
			Purchased Power							
4.00	Purchased Power Energy Expense	2.01	\$ 1,098,992	\$ 799,635	\$ 291,546	\$ 7,811				
4.01	Purchased Power Demand Expense	3.01	\$ 2,060,658	\$ 1,554,393	\$ 485,768	\$ 20,497				
4.02	Total Purchased Power Expense	Sum	\$ 3,159,650	\$ 2,354,028	\$ 777,314	\$ 28,308				
			Gross Income							
5.0	Revenues less Pu		\$ 1,320,368	\$ 1,041,446	\$ 269,334	\$ 9,588				
Electric Operating & Maintenance Expenses										
<u>Electric Labor:</u>										
6.00	SPA Reg Salaries	5.02	\$ 547,902	\$ 511,195	\$ 36,707	\$ -				
6.01	SPA Overtime	5.02	\$ 460	\$ 429	\$ 31	\$ -				
6.02	SPA Holiday Premium	5.02	\$ 261	\$ 244	\$ 17	\$ -				
6.03	SPA Shift Premium	5.02	\$ -	\$ -	\$ -	\$ -				
6.04	SPA Other Premium	5.02	\$ 6,050	\$ 5,645	\$ 405	\$ -				
6.05	SPA Longevity	5.02	\$ 8,050	\$ 7,511	\$ 539	\$ -				
6.06	Non-Student Reg	5.02	\$ -	\$ -	\$ -	\$ -				
6.07	Flex Spending Account	5.02	\$ 721	\$ 673	\$ 48	\$ -				
6.08	Social Security	5.02	\$ 36,237	\$ 33,810	\$ 2,428	\$ -				
6.09	State Retirement	5.02	\$ 96,882	\$ 90,392	\$ 6,491	\$ -				
6.10	Accrued Vacation	5.02	\$ 21,764	\$ 20,306	\$ 1,458	\$ -				
6.11	Medical Insurance	5.02	\$ 66,612	\$ 62,149	\$ 4,463	\$ -				
6.12	Employee on Loan	5.02	\$ -	\$ -	\$ -	\$ -				
6.13	Tort Claims	5.02	\$ -	\$ -	\$ -	\$ -				
6.14	Tx to OSC-FICA Svgs	5.02	\$ -	\$ -	\$ -	\$ -				

**Western Carolina Electric Resale
Cost of Service Study as of June 30, 2019**

6.15	Total Labor	Sum	\$ 784,939	\$ 732,352	\$ 52,587	\$ -	
	<u>Repairs and Maint</u>						
7.00	Repair Supplies	5.02	\$ 210,965	\$ 196,831	\$ 14,134	\$ -	
7.01	Motor Vehicle Supp	5.02	\$ 16,426	\$ 15,325	\$ 1,100	\$ -	
7.02	Repairs and Maint	5.02	\$ 53,796	\$ 50,192	\$ 3,604	\$ -	
7.03	Freight/Delivery	5.02	\$ 2,053	\$ 1,915	\$ 138	\$ -	
			\$ 283,240	\$ 264,264	\$ 18,976	\$ -	
	<u>O&M - Billing & Collection:</u>						
8.00	Office Supplies	5.02	\$ 389	\$ 363	\$ 26	\$ -	
8.01	Other Admin Supplies	5.02	\$ 35	\$ 33	\$ 2	\$ -	
8.02	Data Processing Supplies	5.02	\$ -	\$ -	\$ -	\$ -	
8.03	Maint Agreement Softwar	5.02	\$ 8,966	\$ 8,365	\$ 601	\$ -	
8.04	Travel	5.02	\$ 122	\$ 114	\$ 8	\$ -	
8.05	Postage	5.02	\$ 8,823	\$ 8,232	\$ 591	\$ -	
8.06	Printing and Binding	5.02	\$ 6,331	\$ 5,907	\$ 424	\$ -	
8.07	PawPrint Copying	5.02	\$ 4,151	\$ 3,873	\$ 278	\$ -	
8.08	Advertising	5.02	\$ 615	\$ 574	\$ 41	\$ -	
8.09	Other Current Service	5.02	\$ -	\$ -	\$ -	\$ -	
8.10	PC & Printer Purchase	5.02	\$ 17,864	\$ 16,667	\$ 1,197	\$ -	
8.11	PC Software Purchase	5.02	\$ -	\$ -	\$ -	\$ -	
8.12	Receivables Write-Off	5.02	\$ 4,722	\$ 4,406	\$ 316	\$ -	
8.13	Bank Charges	5.02	\$ 14,928	\$ 13,928	\$ 1,000	\$ -	
8.14	Other Interest	5.02	\$ -	\$ -	\$ -	\$ -	
8.15	Interest on Cust Dep	5.01	\$ 15,852	\$ 14,790	\$ 1,062	\$ -	
8.16	Subtotal O&M - Distribution Related	Sum	\$ 82,799	\$ 77,252	\$ 5,547	\$ -	
	<u>Administration - Other</u>						
9.00	Repair Supplies	10.03	\$ -	\$ -	\$ -	\$ -	
9.01	Motor Vehicle Supplies	10.03	\$ -	\$ -	\$ -	\$ -	
9.02	Repairs and Maint.	10.03	\$ -	\$ -	\$ -	\$ -	
9.03	Freight/Delivery	10.03	\$ -	\$ -	\$ -	\$ -	
9.04	Other Equipment	10.03	\$ -	\$ -	\$ -	\$ -	
9.05	Receivables Write-Off	10.03	\$ -	\$ -	\$ -	\$ -	
9.06	Annual Consulting Contra	10.03	\$ 14,530	\$ 11,609	\$ 2,812	\$ 108	
9.07	Total Administrative-Other		\$ 14,530	\$ 11,609	\$ 2,812	\$ 108	
13.01	Depreciation	5.02	\$ 233,761	\$ 218,100	\$ 15,661	\$ -	
	<u>Other O&M:</u>						
9.01	Laboratory Service	5.02	\$ -	\$ -	\$ -	\$ -	
9.02	Misc. Contracted Service	5.02	\$ -	\$ -	\$ -	\$ -	
9.03	Medical Serv. No Hosp	5.01	\$ -	\$ -	\$ -	\$ -	
9.04	Telephone Services	5.01	\$ 2,369	\$ 2,210	\$ 159	\$ -	
9.05	Registration Fees	5.01	\$ -	\$ -	\$ -	\$ -	
9.06	Clothing & Uniforms	5.02	\$ 21,343	\$ 19,913	\$ 1,430	\$ -	

**Western Carolina Electric Resale
Cost of Service Study as of June 30, 2019**

9.07	Security/Safety	5.02	\$ -	\$ -	\$ -	\$ -
9.08	Rental-Other Equip	5.02	\$ -	\$ -	\$ -	\$ -
9.09	Maintenance Contracts	5.02	\$ -	\$ -	\$ -	\$ -
9.10	Insurance and Bonding	5.02	\$ 12,117	\$ 11,305	\$ 812	\$ -
9.11	License & Permit Cost	5.02	\$ 320	\$ 299	\$ 21	\$ -
9.12	Fixed Charges	5.02	\$ 912	\$ 851	\$ 61	\$ -
9.13	Rate Case Expenses	5.02	\$ 8,333	\$ 7,775	\$ 558	\$ -
9.14	Intra Transfers for OH	5.02	\$ 200,182	\$ 186,771	\$ 13,411	\$ -
9.15	Motor Vehicles	5.02	\$ -	\$ -	\$ -	\$ -
9.16	Total Other Operating Expenses	Sum	\$ 245,575	\$ 229,123	\$ 16,452	\$ -
10.00	Subtotal Production, Transmission & I		\$ 4,804,495	\$ 3,886,729	\$ 889,350	\$ 28,416
11.00	Net Income		\$ (324,477)	\$ (491,255)	\$ 157,298	\$ 9,480
				151.40%	-48.48%	-2.92%
	Federal Taxes		\$ -	\$ -	\$ -	\$ -
	State Taxes		\$ -	\$ -	\$ -	\$ -
	Rate Base					
12.00	Plant In Service	3.01	\$ 6,937,255	\$ 5,232,901	\$ 1,635,350	\$ 69,004
12.01	Supplies and Materials Inventory	3.01	\$ 313,580	\$ 236,540	\$ 73,922	\$ 3,119
12.02	LESS: Accumulated Depreciation	3.01	\$ (3,865,491)	\$ (2,915,812)	\$ (911,229)	\$ (38,449)
12.03	Total NET Plant in Service	Sum	\$ 3,385,345	\$ 2,553,629	\$ 798,042	\$ 33,674
13.00	Total Working Capital	2.01	\$ 242,753	\$ 176,629	\$ 64,399	\$ 1,725
14.00	Customer Deposits	5.01	\$ (225,289)	\$ (210,196)	\$ (15,093)	\$ -
15.00	Total Rate Base	Calc	\$ 3,402,808	\$ 2,520,062	\$ 847,348	\$ 35,399
16.00	Return on Rate Base		-9.54%	-19.49%	18.56%	26.78%

	Total System	Residential	Commercial	Area Lighting
Rate of Return	-9.54%	-19.49%	18.56%	26.78%

Allocation Factors						
Line	Description	Allocation	Total System	Residential	Commercial	Area Lighting
<u>SPECIFIC ALLOCATOR:</u>						
1.01	Residential		1.000000	1.000000	0.000000	0.000000
1.02	Commercial		1.000000	0.000000	1.000000	0.000000
1.04	Area Lighting		1.000000	0.000000	0.000000	1.000000
<u>ENERGY ALLOCATOR:</u>						
	Usage in kWh		42,234,747	30,730,341	11,204,238	300,168
2.01	Allocation %		100.00%	72.76%	26.53%	0.71%
	Base Energy					
	Res. And Commercial Usage Only		41,934,579	30,730,341	11,204,238	
2.02	Allocation %		100.00%	73.28%	26.72%	
<u>DEMAND ALLOCATORS</u>			<i>Load Factor</i>			
	Cumulative Monthly NCP Demand (kW) [1]		103,347	77,956	24,362	1,028
3.01	Allocation %		100.00%	75.43%	23.57%	0.99%
			<i>Load Factor</i>			
	CP Demand (kW) [2]		101,280	76,397	23,875	1,007
3.02	Allocation %		100.00%	75.43%	23.57%	0.99%
<u>CUSTOMER ALLOCATORS:</u>						
	Average Number of Customers w/o lighting adj		3,397	3,169	228	-
5.01	Allocation %		100.00%	93.30%	6.70%	0.00%
	Average Number of Customers w/ lighting adj (2)		3,398	3,169	228	1
5.02	Allocation %		100.00%	93.30%	6.70%	0.00%
5.03	Weighted Cust/Demand Allocation [3]		100.00%	88.50%	11.29%	0.21%
5.04	Weighted Cust/Demand Allocation [4]		100.00%	79.90%	19.35%	0.75%

Notes:

- [1] NCP Load Factors estimated

- [2] No CP research data available for these classes. Coincident Peak Demands are estimated using a 98% coincident factor on NCP. Security Lighting and Street Lighting are assumed to be off-peak, but are assigned 50% of peak demand to recognize the need for purchased capacity to serve their loads.

- [3] **Weighted Allocation:**

Demand	12.50%
Customer	75.00%
Energy	12.50%
Total	100.00%

- [4] **Weighted Allocation:**

Demand	75.00%
Customer	25.00%
Total	100.00%

**Western Carolina Electric Resale
Cost of Service Study Proposed**

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Proforma Results of Operations												
Line	Description	Allocation	Total System	Residential	Commercial	Area Lighting						
Revenues from Proposed Base Rates			Rx									
1.01	Energy Charges		\$ 4,360,113	\$ 3,467,884	\$ 849,409	\$ 42,820						
1.02	Demand Charges		164,949	-	164,949	-						
1.03	Customer Charges		489,168	456,396	32,772	-						
1.04	Total Revenues from Proposed Base Rates		\$ 5,014,230	\$ 3,924,280	\$ 1,047,130	\$ 42,820						
			Rx →									
Other Income												
2.01	Other License/Fees	2.02	36,411	\$ 26,683	\$ 9,728	\$ -						
2.02	PC Card Rebate	DA	23	\$ 23								
2.03	Late Fees	DA	7,740	\$ 7,740								
2.04	Recovery of Bad Debts	DA	621	\$ 621	\$ -	\$ -						
2.05	Investment Income	2.01	-	\$ -	\$ -	\$ -						
2.06	Total Other Income	Sum	\$ 44,795	\$ 35,066	\$ 9,728	\$ -						
2.07	Net Revenue Requirement		\$ 5,059,025	\$ 3,959,347	\$ 1,056,858	\$ 42,820						
3.01	Calculated Return on Rate Base		6.69%	3.17%	16.10%	32.01%						
1	2	3	4	5	6	7	8	9	10	11		
Purchased Power												
4.00	Purchased Power Energy Expense	2.01	\$ 1,084,160	\$ 788,844	\$ 287,611	\$ 7,705						
4.01	Purchased Power Demand Expense	3.01	\$ 2,032,848	\$ 1,533,415	\$ 479,212	\$ 20,220						
4.02	Total Purchased Power Expense	Sum	\$ 3,117,008	\$ 2,322,259	\$ 766,823	\$ 27,926						
Gross Income												
5.0	Revenues less Pu		\$ 1,942,017	\$ 1,637,088	\$ 290,035	\$ 14,894						

Electric Operating & Maintenance Expenses

<u>Electric Labor:</u>										
6.00	SPA Reg Salaries	5.02	\$ 547,902	\$ 511,195	\$ 36,707	\$ -				
6.01	SPA Overtime	5.02	\$ 460	\$ 429	\$ 31	\$ -				
6.02	SPA Holiday Premium	5.02	\$ 261	\$ 244	\$ 17	\$ -				
6.03	SPA Shift Premium	5.02	\$ -	\$ -	\$ -	\$ -				
6.04	SPA Other Premium	5.02	\$ 6,050	\$ 5,645	\$ 405	\$ -				
6.05	SPA Longevity	5.02	\$ 8,050	\$ 7,511	\$ 539	\$ -				
6.06	Non-Student Reg	5.02	\$ -	\$ -	\$ -	\$ -				
6.07	Flex Spending Account	5.02	\$ 721	\$ 673	\$ 48	\$ -				
6.08	Social Security	5.02	\$ 36,237	\$ 33,810	\$ 2,428	\$ -				
6.09	State Retirement	5.02	\$ 96,882	\$ 90,392	\$ 6,491	\$ -				
6.10	Accrued Vacation	5.02	\$ 21,764	\$ 20,306	\$ 1,458	\$ -				
6.11	Medical Insurance	5.02	\$ 66,612	\$ 62,149	\$ 4,463	\$ -				
6.12	Employee on Loan	5.02	\$ -	\$ -	\$ -	\$ -				
6.13	Tort Claims	5.02	\$ -	\$ -	\$ -	\$ -				
6.14	Tx to OSC-FICA Svgs	5.02	\$ -	\$ -	\$ -	\$ -				

**Western Carolina Electric Resale
Cost of Service Study as of June 30, 2019**

Proforma Results of Operations

Line	Description	Allocation	Total System	Residential	Commercial	Area Lighting
6.15	Total Labor	Sum	\$ 784,939	\$ 732,352	\$ 52,587	\$ -
	<u>Repairs and Maint</u>					
7.00	Repair Supplies	5.02	\$ 210,965	\$ 196,831	\$ 14,134	\$ -
7.01	Motor Vehicle Supp	5.02	\$ 16,426	\$ 15,325	\$ 1,100	\$ -
7.02	Repairs and Maint	5.02	\$ 53,796	\$ 50,192	\$ 3,604	\$ -
7.03	Freight/Delivery	5.02	\$ 2,053	\$ 1,915	\$ 138	\$ -
			\$ 283,240	\$ 264,264	\$ 18,976	\$ -
	<u>O&M - Billing & Collection:</u>					
8.00	Office Supplies	5.02	\$ 389	\$ 363	\$ 26	\$ -
8.01	Other Admin Supplies	5.02	\$ 35	\$ 33	\$ 2	\$ -
8.02	Data Processing Supplies	5.02	\$ -	\$ -	\$ -	\$ -
8.03	Maint Agreement Softwar	5.02	\$ 8,966	\$ 8,365	\$ 601	\$ -
8.04	Travel	5.02	\$ 122	\$ 114	\$ 8	\$ -
8.05	Postage	5.02	\$ 8,823	\$ 8,232	\$ 591	\$ -
8.06	Printing and Binding	5.02	\$ 6,331	\$ 5,907	\$ 424	\$ -
8.07	PawPrint Copying	5.02	\$ 4,151	\$ 3,873	\$ 278	\$ -
8.08	Advertising	5.02	\$ 615	\$ 574	\$ 41	\$ -
8.09	Other Current Service	5.02	\$ -	\$ -	\$ -	\$ -
8.10	PC & Printer Purchase	5.02	\$ 17,864	\$ 16,667	\$ 1,197	\$ -
8.11	PC Software Purchase	5.02	\$ -	\$ -	\$ -	\$ -
8.12	Receivables Write-Off	5.02	\$ 4,722	\$ 4,406	\$ 316	\$ -
8.13	Bank Charges	5.02	\$ 14,928	\$ 13,928	\$ 1,000	\$ -
8.14	Other Interest	5.02	\$ -	\$ -	\$ -	\$ -
8.15	Interest on Cust Dep	5.01	\$ 15,852	\$ 14,790	\$ 1,062	\$ -
8.16	Subtotal O&M - Distribution Related	Sum	\$ 82,799	\$ 77,252	\$ 5,547	\$ -
	<u>Administration - Other</u>					
9.00	Repair Supplies	10.03		\$ -	\$ -	\$ -
9.01	Motor Vehicle Supplies	10.03		\$ -	\$ -	\$ -
9.02	Repairs and Maint.	10.03		\$ -	\$ -	\$ -
9.03	Freight/Delivery	10.03		\$ -	\$ -	\$ -
9.04	Other Equipment	10.03		\$ -	\$ -	\$ -
9.05	Receivables Write-Off	10.03		\$ -	\$ -	\$ -
9.06	Annual Consulting Contra	10.03	\$ 14,530	\$ 11,609	\$ 2,812	\$ 108
9.07	Total Administrative-Other		\$ 14,530	\$ 11,609	\$ 2,812	\$ 108
13.01	Depreciation	5.02	\$ 233,761	\$ 218,100	\$ 15,661	\$ -
	<u>Other O&M:</u>					
9.01	Laboratory Service	5.02	\$ -	\$ -	\$ -	\$ -
9.02	Misc. Contracted Service	5.02	\$ -	\$ -	\$ -	\$ -
9.03	Medical Serv. No Hosp	5.01	\$ -	\$ -	\$ -	\$ -
9.04	Telephone Services	5.01	\$ 2,369	\$ 2,210	\$ 159	\$ -
9.05	Registration Fees	5.01	\$ -	\$ -	\$ -	\$ -

**Western Carolina Electric Resale
Cost of Service Study as of June 30, 2019**

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Proforma Results of Operations						
Line	Description	Allocation	Total System	Residential	Commercial	Area Lighting
9.06	Clothing & Uniforms	5.02	\$ 21,343	\$ 19,913	\$ 1,430	\$ -
9.07	Security/Safety	5.02	\$ -	\$ -	\$ -	\$ -
9.08	Rental-Other Equip	5.02	\$ -	\$ -	\$ -	\$ -
9.09	Maintenance Contracts	5.02	\$ -	\$ -	\$ -	\$ -
9.10	Insurance and Bonding	5.02	\$ 12,117	\$ 11,305	\$ 812	\$ -
9.11	License & Permit Cost	5.02	\$ 320	\$ 299	\$ 21	\$ -
9.12	Fixed Charges	5.02	\$ 912	\$ 851	\$ 61	\$ -
9.13	Rate Case Exp	5.02	\$ 8,333	\$ 7,775	\$ 558	\$ -
9.14	Intra Transfers for OH	5.02	\$ 200,182	\$ 186,771	\$ 13,411	\$ -
9.15	Motor Vehicles	5.02	\$ -	\$ -	\$ -	\$ -
9.16	Total Other Operating Expenses	Sum	\$ 245,575	\$ 229,123	\$ 16,452	\$ -
10.00	Subtotal Production, Transmission & I		\$ 4,761,853	\$ 3,854,959	\$ 878,859	\$ 28,034
11.00	Pre-Tax Income		\$ 297,172	\$ 104,388	\$ 177,999	\$ 14,786
	Tax Allocation Factors			35.13%	59.90%	4.98%
	Federal Taxes		\$ 62,406	\$ 21,921	\$ 37,380	\$ 3,105
	State Taxes		\$ 7,043	\$ 2,474	\$ 4,219	\$ 350
	Net Income		\$ 227,723	\$ 79,992	\$ 136,401	\$ 11,330
	Rate Base					
12.00	Plant In Service	3.01	\$ 6,937,255	\$ 5,232,901	\$ 1,635,350	\$ 69,004
12.01	Supplies and Materials Inventory	3.01	\$ 313,580	\$ 236,540	\$ 73,922	\$ 3,119
12.02	LESS: Accumulated Depreciation	3.01	\$ (3,865,491)	\$ (2,915,812)	\$ (911,229)	\$ (38,449)
12.03	Total NET Plant in Service	Sum	\$ 3,385,345	\$ 2,553,629	\$ 798,042	\$ 33,674
13.00	Total Working Capital	2.01	\$ 242,753	\$ 176,629	\$ 64,399	\$ 1,725
14.00	Customer Deposits	5.01	\$ (225,289)	\$ (210,196)	\$ (15,093)	\$ -
15.00	Total Rate Base	Calc	\$ 3,402,808	\$ 2,520,062	\$ 847,348	\$ 35,399
16.00	Return on Rate Base		6.69%	3.17%	16.10%	32.01%

	Total System	Residential	Commercial	Area Lighting
Rate of Return	6.69%	3.17%	16.10%	32.01%

Allocation Factors						
Line	Description	Allocation	Total System	Residential	Commercial	Area Lighting
<u>SPECIFIC ALLOCATOR:</u>						
1.01	Residential		1.000000	1.000000	0.000000	0.000000
1.02	Commercial		1.000000	0.000000	1.000000	0.000000
1.04	Area Lighting		1.000000	0.000000	0.000000	1.000000
<u>ENERGY ALLOCATOR:</u>						
	Usage in kWh		42,234,747	30,730,341	11,204,238	300,168
2.01	Allocation %		100.00%	72.76%	26.53%	0.71%
	Base Energy					
	Res. And Commercial Usage Only		41,934,579	30,730,341	11,204,238	
2.02	Allocation %		100.00%	73.28%	26.72%	
<u>DEMAND ALLOCATORS</u>						
			<i>Load Factor</i>	<i>54.00%</i>	<i>63.00%</i>	<i>40.00%</i>
	Cumulative Monthly NCP Demand (kW) [1]		103,347	77,956	24,362	1,028
3.01	Allocation %		100.00%	75.43%	23.57%	0.99%
			<i>Load Factor</i>	<i>55.10%</i>	<i>64.29%</i>	<i>40.82%</i>
	CP Demand (kW) [2]		101,280	76,397	23,875	1,007
3.02	Allocation %		100.00%	75.43%	23.57%	0.99%
<u>CUSTOMER ALLOCATORS:</u>						
	Average Number of Customers w/o lighting adj		3,397	3,169	228	-
5.01	Allocation %		100.00%	93.30%	6.70%	0.00%
	Average Number of Customers w/ lighting adj (2)		3,398	3,169	228	1
5.02	Allocation %		100.00%	93.30%	6.70%	0.00%
5.03	Weighted Cust/Demand Allocation [3]		100.00%	88.50%	11.29%	0.21%
5.04	Weighted Cust/Demand Allocation [4]		100.00%	79.90%	19.35%	0.75%

Notes:

- [1] NCP Load Factors estimated
- [2] No CP research data available for these classes. Coincident Peak Demands are estimated using a 98% coincident factor on NCP. Security Lighting and Street Lighting are assumed to be off-peak, but are assigned 50% of peak demand to recognize the need for purchased capacity to serve their loads.
- [3] **Weighted Allocation:**

Demand	12.50%
Customer	75.00%
Energy	12.50%
Total	100.00%
- [4] **Weighted Allocation:**

Demand	75.00%
Customer	25.00%
Total	100.00%

46. Provide following information pertaining to fuel costs and usage:
- a. Monthly Base Load Power Plant Performance Report filed in accordance with NCUS Rule R8-53 covering the last month in the test period.
 - b. Monthly Fuel Report filed in accordance with NCUC Rule R8-52 covering the last month in the test period.
 - c. File Schedules 7 and 9 from Monthly Fuel Report covering each month filed during the test period indicating affiliated purchases with an asterisk.
 - d. A calculation showing the average (13 month) number of days' supply of coal on hand for the test year and each of the five (5) years preceding the test year (include a copy of all workpapers). Also, include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.
 - e. Show the derivation of daily burn rates (tons of coal per day) as used in developing the company's proposed working capital allowance.
 - f. Actual and projected fuel costs for the two (2) calendar years succeeding the test year. The costs should be given in total dollars, cents per kWh generated, and cents per MBTU for each type of fuel. Data should also be supplied on the actual amount of each type of fuel used, the numbers of BTU's obtained for each type of fuel and the kWh generated by each type of fuel.

Response: WCU is a full-requirements customer of Duke Energy. We have no fuel costs other than what is required by Duke Energy as part of wholesale requirements.