

APPENDIX B-4
CASE 4
 COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH
IMPACTS
 (000s)

LEVELIZED RESULTS	
<u>RATE IMPACT</u>	
STANDALONE	12.64 cents/KWh
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH	11.66 cents/KWh
% CHANGE	<u>-7.72%</u>
<u>ANNUAL (SAVINGS) INCREASE (000s \$)</u>	<u>\$ (205,910)</u>
<u>ANNUAL RETAIL (SAVINGS) INCREASE (000s \$/Year)</u>	<u>\$ (17,159)</u>
<u>ASSESSMENTS - (000s \$/Year)</u>	
STANDALONE	5,119
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH	5,119
CHANGE	<u>-</u>
<u>DIVIDENDS - (000s \$/Year)</u>	
STANDALONE	4,670
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH	-
CHANGE	<u>4,670</u>
<u>RETURN</u>	
STANDALONE	53,684
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH	29,245
CHANGE	<u>(24,439)</u>
<u>OPERATIONAL COST SAVINGS</u>	
STANDALONE	29,505
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH	18,932
CHANGE	<u>(10,573)</u>
<u>WHOLESALE REVENUES</u>	
STANDALONE	50,352
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH	50,471
CHANGE	<u>119</u>
<u>ANNUAL NET CASH FLOW IN (OUT)</u>	<u>298</u>

FINANCIAL METRICS	
AVERAGE DEBT/EQUITY RATIO OVER STUDY PERIOD	19.80
AVERAGE TIMES INTEREST EARNED RATIO (TIER)	0.67
AVERAGE DEBT SERVICE COVERAGE	1.35
WEIGHTED AVERAGE COST OF CAPITAL OVER PERIOD	5.10%
END OF STUDY PERIOD (2020) CASH BALANCE	43,468
ACQUISITION COST TO NET ASSETS RATIO	1.02
<u>ACQUISITION PAYMENT METHOD</u>	
BONDS/DEBT TO DEFEASE EXISTING DEBT	543,558
NEW DEBT FOR EQUITY/PATRONAGE CAPITAL	325,257
TOTAL DEBT	<u>868,815</u>
TOTAL CASH/EQUITY CONTRIBUTION	-
TOTAL ACQUISITION PAYMENT	<u>868,815</u>

APPENDIX B-4
CASE 4
 COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH
LOAD RESOURCE BALANCE

Line	Description (A)	2008 (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)	2013 (G)	2014 (H)	2015 (I)	2016 (J)	2017 (K)	2018 (L)	2019 (M)	2020 (N)
1	<u>COMBINED CASE</u>													
2	Peak Demand	661.84	671.77	676.71	686.65	695.59	704.54	633.49	464.45	468.41	472.38	475.35	478.33	482.31
3	Existing Generation	905.06	905.06	905.06	905.06	1,162.06	1,162.06	1,162.06	1,155.06	1,155.06	1,155.06	1,155.06	1,155.06	1,155.06
4	Plus Purchased Power	109.00	109.00	109.00	109.00	109.00	109.00	53.00	37.00	37.00	37.00	37.00	37.00	37.00
5	(Less) Retirements	-	-	-	-	(65.80)	(65.80)	(186.80)	(186.80)	(186.80)	(186.80)	(186.80)	(186.80)	(186.80)
6	Available Resources	1,014.06	1,014.06	1,014.06	1,014.06	1,205.26	1,205.26	1,028.26	1,005.26	1,005.26	1,005.26	1,005.26	1,005.26	1,005.26
7	RESERVE MARGIN	53.22%	50.95%	49.85%	47.68%	73.27%	71.07%	62.32%	116.44%	114.61%	112.81%	111.48%	110.16%	108.43%
8	Retail Sales	2,371,324	2,393,372	2,408,809	2,428,718	2,448,641	2,468,578	2,487,528	2,505,492	2,523,131	2,540,789	2,557,466	2,573,163	2,587,974
9	Wholesale Sales	1,247,471	1,322,000	1,325,000	1,353,000	1,380,000	1,411,000	962,000	70,000	70,000	71,000	72,000	73,000	73,000
10	Economy Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL SALES	3,618,795	3,715,372	3,733,809	3,781,718	3,828,641	3,879,578	3,449,528	2,575,492	2,593,131	2,611,789	2,629,466	2,646,163	2,660,974
12	TOTAL REQUIREMENTS	3,755,533	3,850,219	3,869,521	3,919,151	3,967,765	4,020,514	3,577,829	2,677,820	2,696,220	2,715,670	2,734,091	2,751,485	2,766,920

APPENDIX B-4
CASE 4
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH
STATEMENT OF OPERATIONS
(000s)

Line	Description (A)	2008 (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)	2013 (G)	2014 (H)	2015 (I)	2016 (J)	2017 (K)	2018 (L)	2019 (M)	2020 (N)
1	ELECTRIC REVENUES [2]													
2	Retail Revenues		272,139	268,627	260,231	270,165	278,069	270,431	302,108	308,679	316,857	325,919	323,742	329,905
3	Adjusted Retail Revenues		272,139	268,627	260,231	270,165	278,069	270,431	302,108	308,679	316,857	325,919	323,742	329,905
4	Wholesale Revenues		115,840	118,726	118,906	119,547	129,994	92,414	7,869	7,970	8,208	8,452	8,698	8,850
5	Other Revenues		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
6	Total - Electric Revenues		<u>392,979</u>	<u>392,353</u>	<u>384,137</u>	<u>394,712</u>	<u>413,062</u>	<u>367,846</u>	<u>314,977</u>	<u>321,649</u>	<u>330,065</u>	<u>339,371</u>	<u>337,440</u>	<u>343,756</u>
7	ELECTRIC EXPENSES													
8	Fuel Costs		174,372	173,787	159,125	155,503	163,327	135,996	85,956	87,429	90,692	94,529	86,910	87,587
9	Purchased Power Costs		31,818	31,920	31,757	32,118	32,690	10,780	8,517	8,614	8,714	8,815	8,919	9,025
10	Operations and Maintenance Expenses		59,912	61,410	62,945	66,367	68,087	66,982	63,509	65,088	66,705	68,352	70,030	71,725
11	General and Administrative Expenses		35,651	30,988	22,469	23,031	23,607	24,197	24,802	25,422	26,058	26,709	27,377	28,061
12	Assessments in Lieu of Taxes		4,521	4,951	5,165	5,527	6,605	8,939	9,109	9,108	9,133	9,253	9,298	9,252
13	Depreciation and Amortization		47,165	48,941	50,912	62,903	80,613	83,078	85,294	87,623	89,997	92,360	94,909	97,531
14	Total Electric Expenses		<u>353,439</u>	<u>351,996</u>	<u>332,373</u>	<u>345,450</u>	<u>374,929</u>	<u>329,972</u>	<u>277,187</u>	<u>283,284</u>	<u>291,299</u>	<u>300,018</u>	<u>297,443</u>	<u>303,181</u>
15	Net Income		39,540	40,357	51,764	49,262	38,133	37,874	37,789	38,365	38,766	39,353	39,997	40,574

NOTES

[1] Revenues for retail, wholesale and other set equal to Revenue Requirements.

APPENDIX B-4
CASE 4
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH
FINANCIAL RATIOS
(000s)

Line	Description (A)	2008 (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)	2013 (G)	2014 (H)	2015 (I)	2016 (J)	2017 (K)	2018 (L)	2019 (M)	2020 (N)
1	Net Income		39,540	40,357	51,764	49,262	38,133	37,874	37,789	38,365	38,766	39,353	39,997	40,574
2	Plus Other Non Operating Revenues		-	-	-	-	-	-	-	-	-	-	-	-
3	Plus: Depreciation and Amortization		47,165	48,941	50,912	62,903	80,613	83,078	85,294	87,623	89,997	92,360	94,909	97,531
4	Cash Available For Debt Service		<u>86,705</u>	<u>89,297</u>	<u>102,676</u>	<u>112,165</u>	<u>118,746</u>	<u>120,951</u>	<u>123,084</u>	<u>125,987</u>	<u>128,763</u>	<u>131,713</u>	<u>134,906</u>	<u>138,106</u>
5	Interest on Long Term Debt		48,182	54,025	59,756	62,717	64,563	64,642	64,672	65,000	65,164	65,333	65,539	65,641
6	Principal Payments		16,044	12,121	16,300	20,368	23,397	24,952	26,501	28,324	30,216	32,232	34,391	36,659
7	Times Interest Earned Ratio		0.82	0.75	0.87	0.79	0.59	0.59	0.58	0.59	0.59	0.60	0.61	0.62
8	Debt Service Coverage Ratio		1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35
9	% Debt - Actual		99%	97%	97%	96%	96%	95%	95%	94%	94%	94%	93%	92%
10	% Equity - Actual		1%	3%	3%	4%	4%	5%	5%	6%	6%	6%	7%	8%

APPENDIX B-4
CASE 4
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH
STATEMENT OF CASH FLOWS
(000s)

Line	Description (A)	2008 (D)	2009 (E)	2010 (F)	2011 (G)	2012 (H)	2013 (I)	2014 (J)	2015 (K)	2016 (L)	2017 (M)	2018 (N)	2019 (O)	2020 (P)
1	Beginning Balance		38,821	37,689	33,174	38,823	47,105	49,560	43,989	40,193	40,442	42,839	44,054	43,379
2														
3	Plus Cash From Operations													
4	Net Income		39,540	40,357	51,764	49,262	38,133	37,874	37,789	38,365	38,766	39,353	39,997	40,574
5	Plus Depreciation and Amortization		<u>47,165</u>	<u>48,941</u>	<u>50,912</u>	<u>62,903</u>	<u>80,613</u>	<u>83,078</u>	<u>85,294</u>	<u>87,623</u>	<u>89,997</u>	<u>92,360</u>	<u>94,909</u>	<u>97,531</u>
6	Total Cash From Operations		<u>86,705</u>	<u>89,297</u>	<u>102,676</u>	<u>112,165</u>	<u>118,746</u>	<u>120,951</u>	<u>123,084</u>	<u>125,987</u>	<u>128,763</u>	<u>131,713</u>	<u>134,906</u>	<u>138,106</u>
7	Plus Proceeds from Financing		473,425	114,957	175,475	220,843	42,496	24,620	23,804	32,414	30,986	32,932	35,651	35,716
8	Plus Non-Operating Revenue		-	-	-	-	-	-	-	-	-	-	-	-
9	(Less) Const. Expenditures - Other Capital Projects		(47,222)	(55,333)	(52,426)	(69,327)	(70,826)	(61,549)	(59,510)	(64,829)	(61,973)	(65,864)	(71,303)	(71,431)
10	(Less) Const. Expenditures - New Generation		(130,935)	(87,290)	(72,742)	-	-	-	-	-	-	-	-	-
11	(Less) Principal Payments		(16,044)	(12,121)	(16,300)	(20,368)	(23,397)	(24,952)	(26,501)	(28,324)	(30,216)	(32,232)	(34,391)	(36,659)
12	(Less) Interest Payments		(48,182)	(54,025)	(59,756)	(62,717)	(64,563)	(64,642)	(64,672)	(65,000)	(65,164)	(65,333)	(65,539)	(65,641)
13	(Less) Retirement of Patronage Capital and Retained Earnings		(318,879)	-	-	-	-	-	-	-	-	-	-	-
14	(Less) Retirement of Taxable Bullet Loans		-	-	(71,278)	(172,314)	-	-	-	-	-	-	-	-
15	(Less) Dividend Payments		-	-	-	-	-	-	-	-	-	-	-	-
16	Ending Balance	<u>38,821</u>	<u>37,689</u>	<u>33,174</u>	<u>38,823</u>	<u>47,105</u>	<u>49,560</u>	<u>43,989</u>	<u>40,193</u>	<u>40,442</u>	<u>42,839</u>	<u>44,054</u>	<u>43,379</u>	<u>43,468</u>

APPENDIX B-4
CASE 4
COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH
CONSOLIDATED BALANCE SHEET
(000s)

Line	Description	(A)	2008 (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)	2013 (G)	2014 (H)	2015 (I)	2016 (J)	2017 (K)	2018 (L)	2019 (M)	2020 (N)
1	Assets														
2	Plant in Service														
3	Production		389,202	396,912	412,612	432,430	765,059	794,539	815,324	836,101	862,716	884,482	908,634	935,707	
4	Transmission		324,207	334,362	345,278	351,956	364,021	375,501	386,986	397,034	406,644	417,320	428,563	441,375	
5	Distribution		452,846	476,307	500,450	522,096	546,727	572,570	597,675	622,082	646,300	671,336	697,197	723,893	
6	General and Intangible		135,145	141,041	145,615	149,899	155,705	159,728	163,902	168,180	172,566	177,061	181,668	186,390	
7	Subtotal		1,301,400	1,348,622	1,403,955	1,456,381	1,831,512	1,902,338	1,963,887	2,023,397	2,088,226	2,150,199	2,216,063	2,287,366	
8	Plus CWIP TO Plant in Service		-	-	-	-	-	-	-	-	-	-	-	-	
9	Production		7,710	15,700	19,818	26,825	29,480	20,785	20,777	26,615	21,766	24,152	27,073	23,671	
10	New Generation		-	-	-	305,804	-	-	-	-	-	-	-	-	
11	Transmission		10,155	10,916	6,679	12,065	11,480	11,485	10,047	9,611	10,676	11,243	12,812	13,882	
12	Distribution		23,461	24,143	21,645	24,631	25,843	25,105	24,408	24,218	25,036	25,862	26,696	29,038	
13	General and Intangible		5,896	4,574	4,284	5,806	4,023	4,174	4,278	4,385	4,495	4,607	4,722	4,841	
14	Subtotal		47,222	55,333	52,426	375,131	70,826	61,549	59,510	64,829	61,973	65,864	71,303	71,431	
15	Gross Plant in Service		-	-	-	-	-	-	-	-	-	-	-	-	
16	Production		396,912	412,612	432,430	765,059	794,539	815,324	836,101	862,716	884,482	908,634	935,707	959,378	
17	Transmission		334,362	345,278	351,956	364,021	375,501	386,986	397,034	406,644	417,320	428,563	441,375	455,257	
18	Distribution		476,307	500,450	522,096	546,727	572,570	597,675	622,082	646,300	671,336	697,197	723,893	752,931	
19	General and Intangible		141,041	145,615	149,899	155,705	159,728	163,902	168,180	172,566	177,061	181,668	186,390	191,231	
20	Subtotal		1,348,622	1,403,955	1,456,381	1,831,512	1,902,338	1,963,887	2,023,397	2,088,226	2,150,199	2,216,063	2,287,366	2,358,797	
21	(Less) Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-	-	-	
22	Production		(226,474)	(246,412)	(267,225)	(298,886)	(346,998)	(396,347)	(446,720)	(498,260)	(550,992)	(604,855)	(659,979)	(716,354)	
23	Transmission		(148,074)	(156,112)	(164,359)	(172,827)	(181,574)	(190,592)	(199,865)	(209,371)	(219,116)	(229,121)	(239,410)	(250,015)	
24	Distribution		(193,361)	(208,445)	(224,237)	(240,744)	(258,030)	(276,103)	(294,940)	(314,529)	(334,878)	(356,013)	(377,960)	(400,768)	
25	General and Intangible		(87,071)	(92,950)	(99,011)	(105,278)	(111,747)	(118,385)	(125,195)	(132,183)	(139,354)	(146,711)	(154,259)	(162,004)	
26	Subtotal		(654,979)	(703,920)	(754,832)	(817,735)	(898,349)	(981,427)	(1,066,721)	(1,154,343)	(1,244,340)	(1,336,700)	(1,431,609)	(1,529,141)	
27	Net Plant in Service		693,643	700,035	701,549	1,013,777	1,003,989	982,461	956,676	933,883	905,859	879,363	855,756	829,656	
28	Plus CWIP - Generation		130,935	218,225	290,967	-	-	-	-	-	-	-	-	-	
29	IDC and AFUDC		6,890	11,004	14,837	-	-	-	-	-	-	-	-	-	
30	Plus Working Capital		37,202	36,753	34,064	34,153	35,471	29,337	22,535	23,000	23,692	24,461	23,824	24,213	
31	Total Assets		868,470	966,017	1,041,417	1,047,930	1,039,461	1,011,798	979,211	956,882	929,551	903,823	879,580	853,870	
32	Liabilities														
33	Long-Term Debt		1,017,305	1,125,380	1,218,303	1,250,880	1,270,829	1,270,990	1,268,768	1,273,507	1,274,897	1,276,255	1,278,228	1,277,999	
34	Retained Earnings/Patronage Capital		14,969	28,968	41,946	49,288	51,188	61,349	70,173	75,952	80,541	87,493	97,602	108,251	
35	Current Liabilities		(163,804)	(188,331)	(218,831)	(252,239)	(282,557)	(320,541)	(359,730)	(392,577)	(425,887)	(459,925)	(496,251)	(532,380)	
36	Total Liabilities		868,470	966,017	1,041,417	1,047,930	1,039,461	1,011,798	979,211	956,882	929,551	903,823	879,580	853,870	
	Ratios														
	Long-Term Debt		99%	97%	97%	96%	96%	95%	95%	94%	94%	94%	93%	92%	
	Retained Earnings/Patronage Capital		1%	3%	3%	4%	4%	5%	5%	6%	6%	6%	7%	8%	

APPENDIX B-4

CASE 4

COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH

DEFEASANCE FUND CALCULATIONS

(000s)

		532,900												
<u>Proceeds from Defeasance Bond</u>		3.00%												
<u>Interest Rate for Earnings on EOY Balances in Defeasance Fund</u>														
Line	Description (A)	2008 (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)	2013 (G)	2014 (H)	2015 (I)	2016 (J)	2017 (K)	2018 (L)	2019 (M)	2020 (N)
1	BEGINNING BALANCE IN DEFEASANCE FUND		532,900	494,426	456,120	274,883	125,023	102,659	79,444	55,603	42,967	32,737	22,189	11,261
2	(LESS) CEA DEBT SERVICE PAYMENTS													
3	Cobank 2		(2,133)	(1,528)	-	-	-	-	-	-	-	-	-	-
4	Cobank 3		(1,945)	(1,956)	(1,968)	(1,982)	(1,996)	(2,012)	(2,030)	(2,049)	(744)	(744)	(744)	(744)
5	Cobank 4		(2,139)	(2,153)	(2,167)	(2,183)	(2,201)	(2,220)	(2,241)	(2,264)	(813)	(813)	(813)	(813)
6	Cobank 5		(1,207)	(1,137)	(1,067)	(507)	-	-	-	-	-	-	-	-
7	Series 2001A		(9,825)	(9,825)	(151,638)	-	-	-	-	-	-	-	-	-
8	Series 2002A		(7,440)	(7,440)	(7,440)	(120,620)	-	-	-	-	-	-	-	-
9	Series 2002B		(7,909)	(7,892)	(7,851)	(9,559)	-	-	-	-	-	-	-	-
10	Series 1993A		(5,728)	(5,755)	(5,791)	-	-	-	-	-	-	-	-	-
11	Series 1996A		(5,507)	(5,482)	(5,446)	(5,395)	(7,745)	(11,802)	(11,798)	-	-	-	-	-
12	Series 1996B		-	-	-	-	-	-	-	-	-	-	-	-
13	Series 1999A		-	-	-	-	-	-	-	-	-	-	-	-
14	Series 2005A - Electric		(3,188)	(3,187)	(3,181)	(8,764)	(6,401)	(2,725)	(2,729)	(2,724)	(2,718)	(2,716)	(2,714)	(2,706)
15	Inter-fund Loan (LM2500+ Hank Nikkels Plant 1)		(1,877)	(1,877)	(1,877)	(1,877)	(1,877)	(1,877)	(1,876)	(1,876)	(1,876)	(1,875)	(1,875)	(1,875)
16	2008 Ongoing CIP Bond		(2,684)	(2,684)	(2,684)	(4,329)	(5,277)	(5,277)	(5,277)	(5,277)	(5,277)	(5,277)	(5,277)	(5,277)
16	Unamortized Premiums, Discounts, and Losses		(2,073)	(1,438)	(930)	(553)	(231)	6	114	96	80	65	-	-
17	TOTAL		(53,656)	(52,354)	(192,040)	(155,770)	(25,728)	(25,906)	(25,837)	(14,093)	(11,348)	(11,360)	(11,423)	(11,415)
18	BEGINNING BALANCE LESS DEBT SERVICE PAYMENTS		479,244	442,072	264,080	119,113	99,295	76,753	53,607	41,510	31,618	21,377	10,766	(154)
19	PLUS INTEREST EARNINGS		15,182	14,047	10,803	5,910	3,365	2,691	1,996	1,457	1,119	812	494	167
20	ENDING BALANCE INCLUDING INTEREST [1]		494,426	456,120	274,883	125,023	102,659	79,444	55,603	42,967	32,737	22,189	11,261	12

NOTES

[1] Note that ending balance in 2020 is such that funds available are sufficient to retire outstanding debt debt service payments in 2020

APPENDIX B-4
CASE 4
 COMBINATION CASE - GOVERNMENTAL ENTITY ACQUIRES BOTH
OPERATIONS AND MAINTENANCE SAVINGS - LABOR, CONTRACTED SERVICES, AND NON LABOR
 (000s)

Line	Description (A)	Escalation For Inflation				2009 Dollars (F)	2008 (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)	2013 (G)	2014 (H)	2015 (I)	2016 (J)	2017 (K)	2018 (L)	2019 (M)	2020 (N)
		2007 Dollars (B)	2008 Dollars (C)	2008 Dollars (D)	2009 Dollars (E)														
1	LABOR AND BENEFITS																		
2	Direct Labor Savings	(2,712)	(4,705)	(2,780)	(4,823)	(4,943)		(2,849)	(7,987)	(8,187)	(8,391)	(8,601)	(8,816)	(9,037)	(9,263)	(9,494)	(9,732)	(9,975)	(10,224)
3	Benefit Savings	(1,356)	(2,353)	(1,390)	(2,411)	(2,472)		(1,425)	(3,994)	(4,093)	(4,196)	(4,301)	(4,408)	(4,518)	(4,631)	(4,747)	(4,866)	(4,987)	(5,112)
4	Total - Labor and Benefit Savings							(4,274)	(11,981)	(12,280)	(12,587)	(12,902)	(13,224)	(13,555)	(13,894)	(14,241)	(14,597)	(14,962)	(15,336)
5	CONTRACTED SERVICES																		
6	Financial Information Systems	(1,400)		(1,435)				(1,471)	(1,508)	(1,545)	(1,584)	(1,624)	(1,664)	(1,706)	(1,748)	(1,792)	(1,837)	(1,883)	(1,930)
7	Services Provided by Mayor's Office	(290)		(297)				(305)	(312)	(320)	(328)	(336)	(345)	(353)	(362)	(371)	(381)	(390)	(400)
8	Services Provided by Municipal Manager's Office	(145)		(149)				(152)	(156)	(160)	(164)	(168)	(172)	(177)	(181)	(186)	(190)	(195)	(200)
9	Purchasing Services	(180)		(185)				(189)	(194)	(199)	(204)	(209)	(214)	(219)	(225)	(230)	(236)	(242)	(248)
10	Accounts Payable	(80)		(82)				(84)	(86)	(88)	(91)	(93)	(95)	(97)	(100)	(102)	(105)	(108)	(110)
11	Emergency Management	(240)		(246)				(252)	(258)	(265)	(272)	(278)	(285)	(292)	(300)	(307)	(315)	(323)	(331)
12	Other InterGovernmental Charges	(390)		(400)				(410)	(420)	(430)	(441)	(452)	(464)	(475)	(487)	(499)	(512)	(525)	(538)
13	Total - Contract Savings							(2,863)	(2,935)	(3,008)	(3,083)	(3,160)	(3,239)	(3,320)	(3,403)	(3,488)	(3,575)	(3,665)	(3,756)
14	NON LABOR																		
15	Advertising	(150)		(154)				(158)	(162)	(166)	(170)	(174)	(178)	(183)	(187)	(192)	(197)	(202)	(207)
16	Office Supplies	(250)		(256)				(263)	(269)	(276)	(283)	(290)	(297)	(305)	(312)	(320)	(328)	(336)	(345)
17	General Materials	(200)		(205)				(210)	(215)	(221)	(226)	(232)	(238)	(244)	(250)	(256)	(262)	(269)	(276)
18	Building Expenses	(250)		(256)				(263)	(269)	(276)	(283)	(290)	(297)	(305)	(312)	(320)	(328)	(336)	(345)
19	Total - Non-Labor Cost Savings	(850)		(871)				(893)	(915)	(938)	(962)	(986)	(1,010)	(1,036)	(1,062)	(1,088)	(1,115)	(1,143)	(1,172)
20	TOTAL SAVINGS							(8,030)	(15,831)	(16,226)	(16,632)	(17,048)	(17,474)	(17,911)	(18,359)	(18,818)	(19,288)	(19,770)	(20,265)
21	PLUS COST TO ACHIEVE SAVINGS	2,712	4,705	2,780	4,823	4,943		2,849	5,067	-	-	-	-	-	-	-	-	-	-
22	IMPLEMENTATION COSTS							4,000	4,000	-	-	-	-	-	-	-	-	-	-
23	NET SAVINGS							\$ (1,181)	\$ (6,764)	\$ (16,226)	\$ (16,632)	\$ (17,048)	\$ (17,474)	\$ (17,911)	\$ (18,359)	\$ (18,818)	\$ (19,288)	\$ (19,770)	\$ (20,265)