Memorandum

TO: Public Service Commission

FROM: Division of Public Utilities
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Energy Section
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DATE: June 12, 2014

SUBJECT: Home Electric Lifeline Program, Calendar Year 2012 Report

In accordance with the Commission's order in Docket No. 99-035-10, the subsequent Joint Stipulation developed by various interested parties and adopted by the Commission in Docket No. 00-035-T07, and the Order in Docket Nos. 03-035-01 and 04-035-21, the Division of Public Utilities hereby submits its Calendar Year 2012 report of the Home Electric Lifeline Program (HELP). It contains the Division's Calendar Year 2012 audit of the program, evaluation of the measures adopted by the Division, and the Division's conclusions and recommendations.

The HELP Report

<u>H</u>OME <u>E</u>LECTRIC <u>L</u>ifeline <u>P</u>ROGRAM

2012 ANNUAL REPORT

TO THE

UTAH PUBLIC SERVICE COMMISSION

FROM THE

UTAH DIVISION OF PUBLIC UTILITIES

June 12, 2014

HELP
2012 ANNUAL REPORT

EXCECUTIVE SUMMARY

This report constitutes the Division's evaluation of the Home Electric Lifeline Program, HELP, for Calendar Year 2012. The results of the evaluation show that of the eleven measures adopted by the Division to evaluate HELP, eight have met or exceeded their associated standards (Program Cap, Administrative Costs, Process of Granting Credit, Process of Collecting Surcharge, Penetration Rate, Recoveries per Customer, Ending Account Balance, and Terminations per Customer). Among these measures that meet their respective standards were all of the measures considered as being useful in determining the success of HELP. Three measures failed to meet their associated standards (Write-Offs, Balance in Arrears, and Accounts sent to Collection Agencies). These three measures are among the group of measures the Division considers as having limited value in determining the success of HELP.

Regarding the atainment of the goals the program was designed to attain, the results show mixed results. The program met five of the eight goals. These include: 1) Complying With Ordered Procedures, 2) Capping Collection at or Near $4,566,048 Million, 3) Providing Benefits to Low-Income Recipients, 4) Administratively Simple and Easy to Administer, and 5) Not Overly Burden Other Customers. The program did not meet the remaining goals which include providing benefits to PacifiCorp, provide benefits to ratepayers in general, and positive impacts outweigh negative impacts

Eligibility of applicants and the funds collected and disbursed appear to be in accordance with Utah Public Service Commission order in Docket No. 00-035-T07. Therefore, based on its evaluation and audit of the HELP program, the Division concludes that the program is being administered in a reasonable fashion. However, the Division believes that the use of the cost of debt from the year 2000 is not a reasonable carrying charge for the 2014 Lifeline Account. Therefore, the Division recommends that the Company accrue interest on the Lifeline balance at the Commission approved cost of debt as ordered in the most current general rate case. The current Commission approved cost of debt from the 2012 Rocky Mountain Power rate case is 5.37%.

BACKGROUND

The Salt Lake Community Action Program (SLCAP) and the Cross Roads Urban Center (CUC) initially proposed the Home Electric Lifeline Program (HELP) in Docket No. 97-035-01. In this Docket the Commission set up a Low-Income Task Force to further study the program. On December 17, 1999, the Task force submitted its report containing its findings to the Commission.

In Docket No. 99-035-10, the Commission ordered the implementation of the electric lifeline program, which consisted of a lifeline tariff, Schedule No. 3, and a lifeline tariff rider, Schedule No. 91.

The mechanics of the program established by a stipulation in 2000, which was approved by the commission in its August 30, 2000 Report and Order in Docket No. 00-035-T07. This Stipulation tasked the Division with,

1. Developing a set of standards and measures against which to evaluate the lifeline program;
2. Evaluating the effectiveness and success of the program against the determined measures and standards; and
3. Monitoring and auditing the program, and submitting, at a minimum, annual reports to the Commission and other interested parties with a comprehensive review after the end of Year 3.

On February 11, 2005 and February 23, 2005, respectfully, Light and Truth intervened in Docket Nos. 03-035-01 and 04-035-21 and requested agency action by a formal hearing, re-evaluation and elimination of the HELP program.

On August 4, 2005, the Company filed a motion for approval of a Stipulation regarding HELP. On October 23, 2005 a hearing was held. On November, 23, 2005, the Commission issued its Report and Order (Docket Nos. 03-035-01 and 04-035-21) in which it approved certain parts of the Stipulation. In its Report and Order, the Commission required the Division "…to report annually to the Commission on its review, financial audit, cost-benefit analysis and recommendations regarding HELP.

On November 12, 2013, the Commission issued an Action Request with due date of December 12, 2013, which was later extended to June 12, 2014, to the Utah Division of Public Utilities ("Division") requesting an explanation and statement of issues to be addressed. In its Action Request, the Commission noted that it was not receiving the Division's annual review of the HELP program as was required in the Commission Order in Docket Nos. 03-035-01 and 04-035-21.

This report constitutes the Division's response to the Commission's Action Request and contains the evaluation of Calendar Year 2012 of HELP and the Division's audit report Calendar Year 2012.

Program Goals

To help establish a set of Measures and Standards, the Division reviewed the Commission's orders in Dockets 97-035-01, 99-035-10, and 00-035-T07. Based upon this review, the Division concludes that the Commission's intended goals are as follows: To be successful, the HELP program will

A. Provide benefits to utility customers in general;

B. Provide benefits to the low-income program recipients;

C. Cap collections at or near $4,566,048 per year;

D. Not overly burden other customers;

E. Provide benefits that offset negative impacts;

F. Be administratively simple and inexpensive to administer;

G. Provide benefits to PacifiCorp in the form of lower overhead costs;

H. Comply with ordered procedures on Tariffs, Certification and Administrative charges.

The Division, with the help of R.W. Beck and the HELP work group, identified 26 potential measures and defined their standards. In the first annual report to the Commission, the Division placed these measures into three categories: measures that are useful, measures that have a limited value and measures that are not useful in evaluating the success and effectiveness of the HELP program[1]. The following table depicts the 26 measures and their respective categories.

Table 1. Categories of the Measures Adopted by the Division.

Measure	Category
Process Granting Credit to Recipients	Useful
Administrative Costs	Useful
Process Collecting Surcharge from Ratepayers	Useful
Ending Account Balance	Useful
Program Cap	Useful
Balance in Arrears	Limited Value
Terminations per Customer	Limited Value
Accounts Sent to Collection Agencies	Limited Value
Write-offs per Customer	Limited Value
Recoveries per Customer	Limited Value
Penetration	Limited Value
Benefit to Recipients	Not Useful
Benefit to PacifiCorp	Not Useful
Cost to Ratepayers in General	Not Useful
Cost to Other Parties	Not Useful
Reconnections	Not Useful
Energy Consumption Trend	Not Useful
Donor’s Missed Investment Opportunities	Not Useful
Donor’s After Tax Contribution Compared to Pre-tax	Not Useful
Constitutional Measures	Not Useful
Broad-Based Macroeconomic Benefits	Not Useful
Accrued Interest	Not Useful
Recipient and Donor Perspectives and Attitudes	Not Useful

[1] For a more detailed discussion of the measure classification see the Division’s first annual HELP report to the Commission, December 2003. Pages 17-30.

Program Stability	Not Useful
Returned Checks	Not Useful
Average Electricity Energy Burden	Not Useful

For the purpose of evaluating the effectiveness of the HELP program, the Division decided to use only those measures that are in the categories of measures that are useful and measures that have a limited value.

DIVISION AUDIT REPORT OF HELP

On January 6, 2014, Brenda Salter, Division auditor, of the Division of Public Utilities (Division) spoke with Dave Taylor, Becky Eberle, Barb Coughlin, and Michael Zimmerman of PacifiCorp and discussed Lifeline program administration, account balances, funds collected, program costs, interest, etc., associated with the administration of the Home Electric Lifeline Program (HELP).

On February 4, 2014, Brenda Salter of the Division met with Susan Koltholf and Rhonda Wilkinson, Program Administrators of the Home Energy Assistance Target (HEAT) Program located in the Department of Workforce Services (DWS), to discuss the overall administration of the HEAT Program. Applicants who qualify for the HEAT program automatically qualify for the HELP monthly credit of $11.00 on their Rocky Mountain Power (Company or RMP) bills. The Division auditor, after completing the DWS "Accessing Confidential Information" training, was given access to review case files in the DWS SEALWorks Program pertaining to households that applied for HEAT and therefore received HELP assistance based on satisfying the eligibility requirements as ordered by the Utah Public Service Commission (Commission) in Docket No. 00-035-T07.

Danny Jasperson with Salt Lake Community Action Program (SLCAP) administers the HELP Program and is contracted with the State to send letters to past applicants advising them that they must recertify to continue to receive the HELP benefit. SLCAP accepts HELP applications throughout the year whereas application offices for the HEAT Program accept applications during the heating season or until HEAT funding is exhausted for the program year.

The Division's procedures and findings in connection with its audit of the HELP program are as follows:

- Reviewed the applicable orders, tariffs and stipulations establishing the program.
- Discussed the HEAT audits conducted by DWS with Ms. Rhonda Wilkinson. Households eligible for HEAT also qualify for HELP. DWS has approximately 41 offices, under contract, that handle HEAT applications statewide. HELP is available year round whereas the HEAT Program may run out of funding and not be available year round. Approximately 300 - 400 case files (generally about one percent of total case load) are audited internally each year. All offices are audited once a year by selecting a sample of case files for review. The audits generally find minor errors that must be corrected and each office submits a report to DWS describing the actions taken to correct the errors. The Division auditor reviewed the audit reports and noted that even though errors may have been detected the recipients still qualified for HEAT and HELP assistance.
- Reviewed a total of 312[2] HEAT approved applications submitted to both the HEAT and HELP Programs for the 2012 program period. Reviewed a total of 17[3] HELP applications approved by SLCAP for the HELP Program. The purpose of the review was to determine if applicants satisfied the eligibility requirements as ordered by the Commission. The Division auditor reviewed the HEAT electronic applications along with HELP paper applications and confirmed, on the basis of the information provided, that applicants were approved in accordance with Commission eligibility requirements[4].

[2] Approximately 26,150 HEAT applications approved for the 2012 heating season.
[3] Approximately 995 HELP applications approved for the 2012 heating season.
[4] DWS SEALWorks Program is a web based application program that was in its infancy during the 2012 heating season. Of the 312 applications reviewed by the Division auditor approximately 100 applications did not have supporting documentation scanned and attached. DWS stated the supporting documentation could be retrieved from archives and provided by the various application offices. All applications approved for the HEAT program are input into SEALWorks by an intake worker and then approved by an editor who verified the supporting paper documentation. During the review of the 2012 HEAT applications, the Division auditor reviewed a portion of 2013 HEAT applications to see if the appropriate supporting documentation was included for the 2013 heating season. The result of the review showed a more complete application for the 2013 year. The Division will be completing a 2013 HELP Audit this year and will verify that the application documentation is more complete for the 2013 heating season.

- DWS provides the Company with an updated list of eligible HEAT/HELP participants every Wednesday.
- Determined, on the basis of discussions that the Company gives applicants the appropriate monthly credit on a timely basis and that participants who are not re-certified are promptly removed from the HELP program.
- Reviewed a random sample of 30 bills, selected from a list of eligible Utah customers, to verify that the Low Income Lifeline Credit (Schedule 3) of $11.00 appears on the bills of eligible customers as a separate line item. The Division also verified that the Low Income Funding Surcharge (Schedule 91) was properly excluded from the bills of eligible customers for the lifeline rate. No exceptions were noted.
- Reviewed a random sample of 18 bills, selected from all Utah customers (excluding HELP eligible customers), to verify that the Low Income Funding Surcharge (Schedule 91) was appropriately included on Utah power bills. No exceptions were noted.
- Reviewed Rocky Mountain Power's report for the quarter ended December 31, 2012 which shows the monthly activity for the HELP program from its inception (September, 2000 through December 31, 2012). The Commission's order in Docket No. 11-035-T07 states that the Company should design the Low Income Funding Surcharge to collect no more than $4,566,048 annually, including a payment of up to $30,000 to DWS. Based on the Company's report, the amount collected for the 12 months ending December 31, 2011 and December 31, 2012 was $4,048,491 and $4,446,780 respectively. The current credit amount of $11.00 was approved by the Commission in Docket No. 08-035-38. Credits granted in 2011 and 2012 totaled $4,163,658 and $4,053,139 respectively. The Lifeline account beginning balance on January 1, 2013 was $450,628. Participation in the program increased in 2009, 2010 and 2011 but decrease by approximately 2% in the 2012 year.

- Reviewed the HELP program's administrative costs charged by the Company and DWS for the year 2012. The charges from the Company and DWS were $4,412 and $28,560 respectively, well below the maximum annual amounts allowed by the Commission ($10,000 for the Company and $40,000 for DWS).
- Reviewed and checked the interest calculation on the Lifeline Account balance to ensure that it meets Commission requirements. In accordance with the Commission's order, the Company's weighted cost of debt of 7.231 percent, is being applied to the account balance. As a result of test checking the interest calculations on monthly balances, the Division determined that the recorded interest is consistent with the Commission's order in that it is the Company's cost of debt as determined in Docket 99-035-10. The Division believes the use of the cost of debt from the year 2000 is not a reasonable carrying charge for the 2014 Lifeline Account. Considering the low level of risk associated with the revenue stream of the HELP program, the 7.231 percent carrying charge rate is relatively high. The Commission ordered cost of debt from the last five rate cases is shown below.

Cost of Debt					
Commission Order					**William's Testimony**
Docket No. 07-035-93	Docket No. 08-035-38	Docket No. 09-035-23	Docket No. 10-035-124	Docket No. 11-035-200	Docket No. 13-035-184
6.27%	6.23%	5.98%	5.71%	5.37%	5.28%

Company Witness Mr. Williams has requested a cost of debt of 5.28% in the 2014 rate case with a rate effective period of September 2014. The Division recommends the Lifeline Account carrying charge should follow the current Commission approved cost of debt.

Audit Conclusion

Based on its audit of the HELP program, the Division concludes that the program is being administered in a reasonable fashion. Eligibility of applicants and the funds collected and disbursed appear to be in accordance with Utah Public Service Commission order (Docket No. 00-035-T07). However, the Division recommends that the Company accrue interest on the Lifeline balance at the Commission approved cost of debt as ordered in the most current general rate case. The current Commission approved cost of debt from the 2012 Rocky Mountain Power rate case is 5.37%.

DATA COLLECTION

All of the data used by the Division to develop this report was provided by PacifiCorp.

EVALUATION OF HELP

The evaluation of the HELP program for Calendar Year 2012 is exclusively based on those measures that were categorized as either useful or having a limited value in evaluating the performance of the HELP program. However, given the HELP program's small size relative to the state and national economy, the impact that the HELP program may have on these measures are dwarfed by the general macroeconomic conditions of the state and the nation. Therefore, any changes in these measures cannot be easily attributed to the HELP program. The Division, with the help of Quantec, attempted to isolate the impact of the HELP on these measures. This proved to be data intensive and therefore expensive and did not appropriately isolate the impact of the HELP program on these measures. Therefore, this report will not attempt to resolve the attribution problem. Rather, it will evaluate the impact of the HELP program on these measures based on the agreed upon standards.

1. Program Cap

The measure is simply the total annual amount collected under Schedule 91. The standard developed for this measure was that actual collections should be within five percent of the program's cap, $4,566,048. As indicated above under the Division Audit Report of HELP, the actual amount of money collected under Schedule 91 in Calendar Year 2012 was $4,446,780, which is within the five percent standard. Therefore, we conclude that this measure meets its standard.

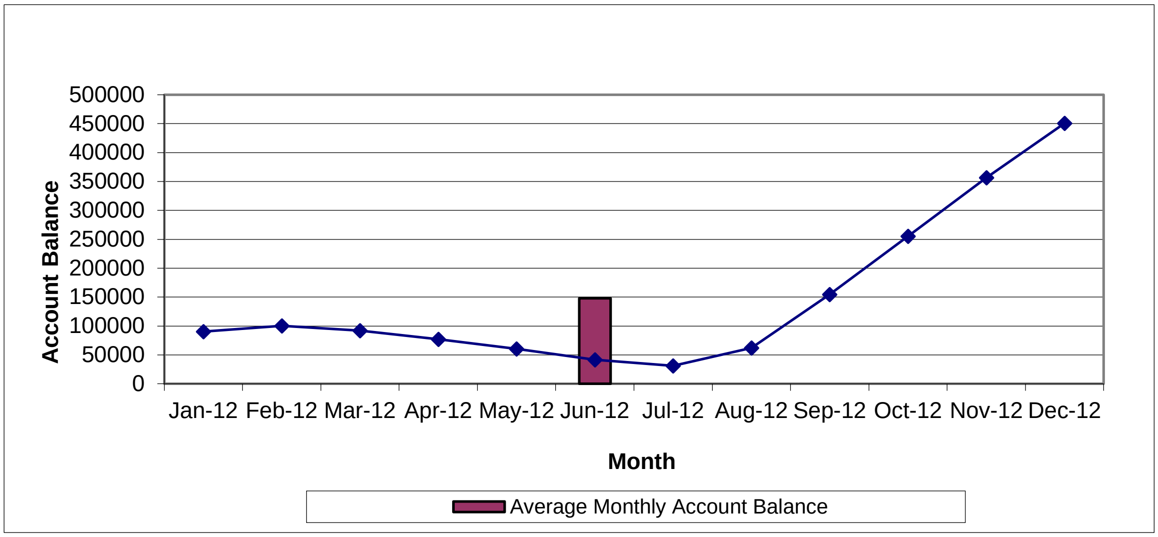
2. Administrative Costs

The Commission allowed DECD (now DWS) and PacifiCorp to charge their ongoing direct administrative costs of up to $40,000 and $10,000, respectively. The Division Audit Report shows that PacifiCorp has charged $28,560 and DWS has charged $4,412 for the Calendar Year 2012. Both Charges are well below the amount authorized by the Commission for administrative cost. Therefore, we conclude that this measure meets its standard.

3. Ending Account Balance

The measure is the amount in the account at the end of the annual period under consideration – in this case December 2012. The standard for this measure is set by the Commission in its November 23, 2005 Report and Order in Docket Nos. 03-035-01 and 04-035-21 as approximately three months worth of surcharge collections, which was estimated at the time of the Order as $450,000. The ending account balance for Calendar Year 2012 was $450,629. Therefore, this measure meets its standard. However, the monthly account balance for the Calendar Year 2012 was generally slightly declining until July, but was steeply increasing after that (Figure 1). The Division does not know what accounts for this sharp increase. The Division will keep monitoring the monthly ending account balance for consistence with the standard.

Figure 1. Monthly Ending Account Balance For Calendar Year 2012.



The ending account balances for the prior years were also consistent with the standard (Table 2).

Table 2. Annual Ending Account Balances for HELP

Year	Ending Account Balance
2006	-8,486
2007	40,653
2008	400,025
2009	413,855
2010	203,362
2011	60,539
2012	450,629

4. Process Granting Credit

The Division's Auditor determined that PacifiCorp gives HELP recipients the appropriate monthly credit on a timely basis and that participants who are not re-certified are promptly removed from the HELP program. The auditor also determined that the Low Income Lifeline Credit (Schedule 3) of $11.00 appears on the bills of eligible customers as a separate line item. Therefore, we conclude that this measure meets its standard.

The Division also verified that the Low Income Funding Surcharge (Schedule 91) was properly excluded from the bills of eligible customers for the lifeline rate. No exceptions were noted.

5. Process Collecting Surcharge from Ratepayers

The Division's Auditor has verified that the Low Income Funding Surcharge (Schedule 91) was appropriately included on Utah Power bills. Therefore, we conclude that this measure meets its standard.

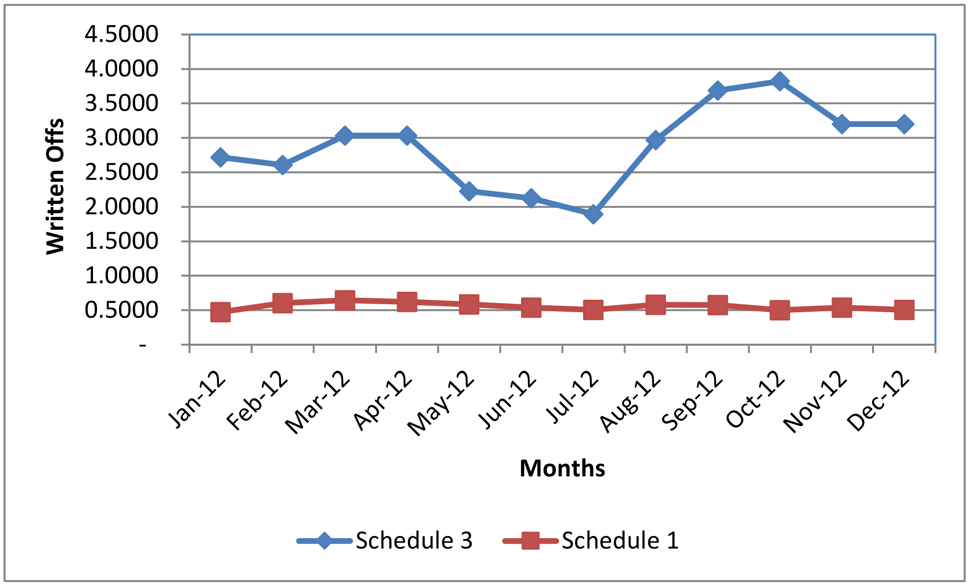
6. Penetration Rate

The measure is the proportion of eligible households receiving a credit under HELP. The standard for this measure is 42% of the eligible households. The average number of households participating in this program was 31,065 per month. If there were 45,000 eligible households in Utah, a figure estimated by Salt Lake CAP, then the penetration rate would be approximately 69.03%. If we assume that the number of eligible households in Utah estimated by the SLCAP is correct, then, based on the available data, we conclude that this measure meets its standard.

7. Write-Offs

The measure is the number of recipient accounts written-off and the associated dollar per customer amount. While the standard is a reduction in these two figures, for Schedule 3, write-offs per customer initially trended down to a low of $1.89 in July 2012. In August 2012, write-offs per customer ramped up to a high of $3.82 in October 2012 (Figure 2). This is high compared to the dollar amounts of write-offs per customer for the Schedule 1 customers which was stable throughout the year and averaged $0.56. Though the dollar amount of write-offs per customer is generally increasing for Schedule 3 customers, it is difficult to tell how much of this increase is due to the general macro-economic conditions. However, since Schedule 1 customers have seen little or no change in the dollar amount of write-offs per customer, we cannot find evidence that the HELP program has helped to reduce the dollar amount of write-offs per customer. Therefore we conclude that this measure fails to meet its standard.

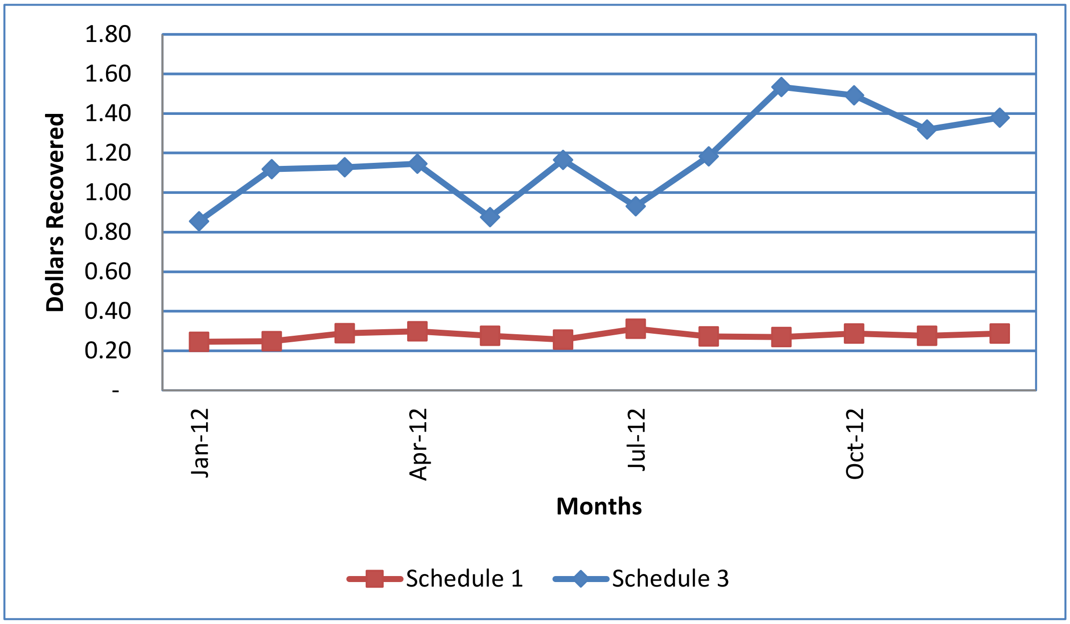
Figure 2. Write Offs ($ per Customer)



8. Recoveries Per Customer

The measure is the dollar amount per customer being recovered from schedule 3 customers whose arrearages have been sent to a collection agency. The associated standard is an increase in the amount recovered per customer. For Schedule 3 customers, monthly recoveries per customer have generally increased over the year from a low of $0.86 per customer in January 2012 to a high of $1.38 per customer in December 2012. In contrast, the monthly recoveries per customer for Schedule 1 customer has been relatively steady throughout the year (Figure 3). Thus recoveries appear to be improving and therefore, we conclude that this measure meets its standard. In addition, on an annual basis, the average recoveries per customer remained the same ($0.63) from 2006 to 2010 and increased to $0.64 (3%) in 2011 and $0.66 (5%) in 2012. This indicates that the average recoveries per customer have been improving for the last two years.

Figure 3. Recoveries ($ per Customer)



9. Terminations

The standard for this measure is a reduction in the number of monthly termination notices and service terminations per customer. The number of termination notices per customer for Schedule 3, though fluctuating, has declined from a high of 0.24 in January to a low of 0.18 in December 2012 (Figure 4). Hence we conclude that this part of this measure meets its standard.

The number of actual terminations per customer for Schedule 3 customers in Calendar Year 2012, though slightly increasing up until October 2012, experienced a sharp decline in November and December 2012 to a low of 0.001 actual terminations per customer. In contrast the termination notices for the customers in Schedule 1 were relative stable and much lower than those of Schedule 3 over the Calendar Year 2012 (Figure 5). Hence, we conclude that this part of this measure meets its standard.

Figure 4. Number of Termination Notices

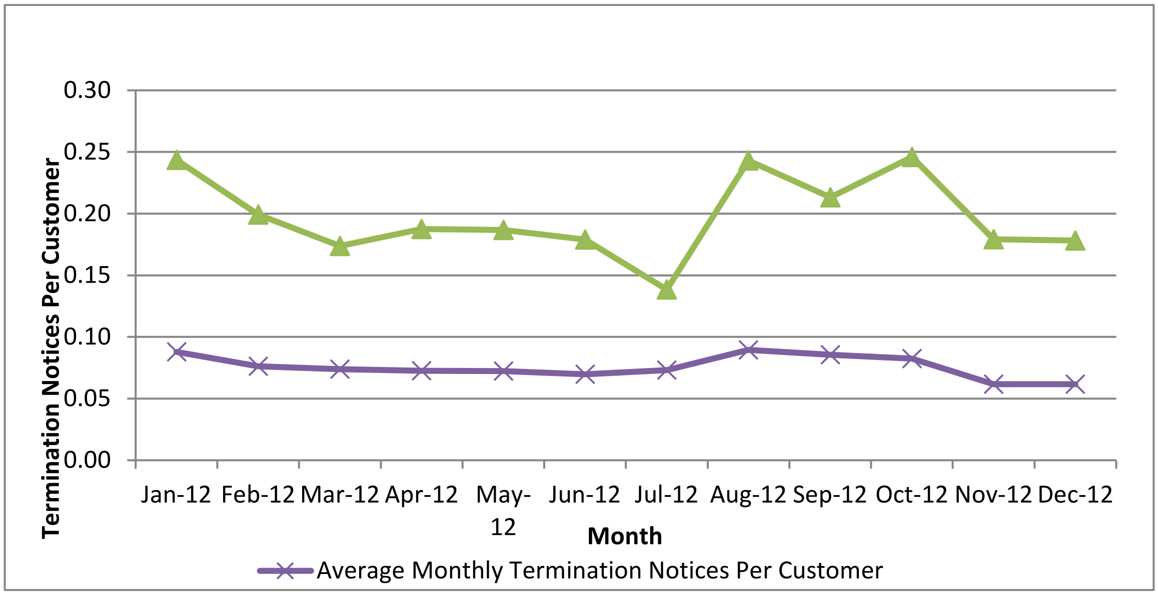
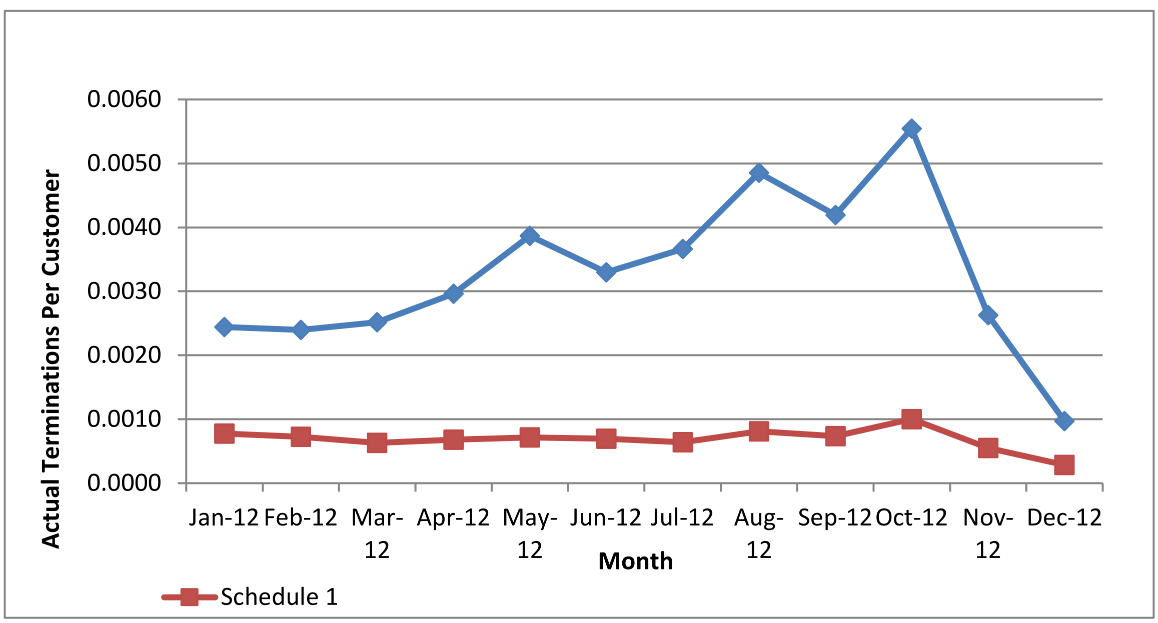


Figure 5. Actual Termination per Customer



10. Balance in Arrears

The standard for this measure is a reduction in the balance in arrears. Over the Calendar Year 2012 of the program, as the arrears for Schedule 1, the arrears per customer for Schedule 3 depicted an upward trend and were more than twice as high as those for Schedule 1 (Figure 6). Similarly, on an annual basis, the average annual outstanding arrears per customer was increasing consistently for Schedule 3 (Table 3). Therefore, the Division found no evidence to support a reduction in this measure, hence, concludes that the measure failed to meet its standard.

Figure 6. Monthly Outstanding Arrears Per Customer for Calendar Year 2012.

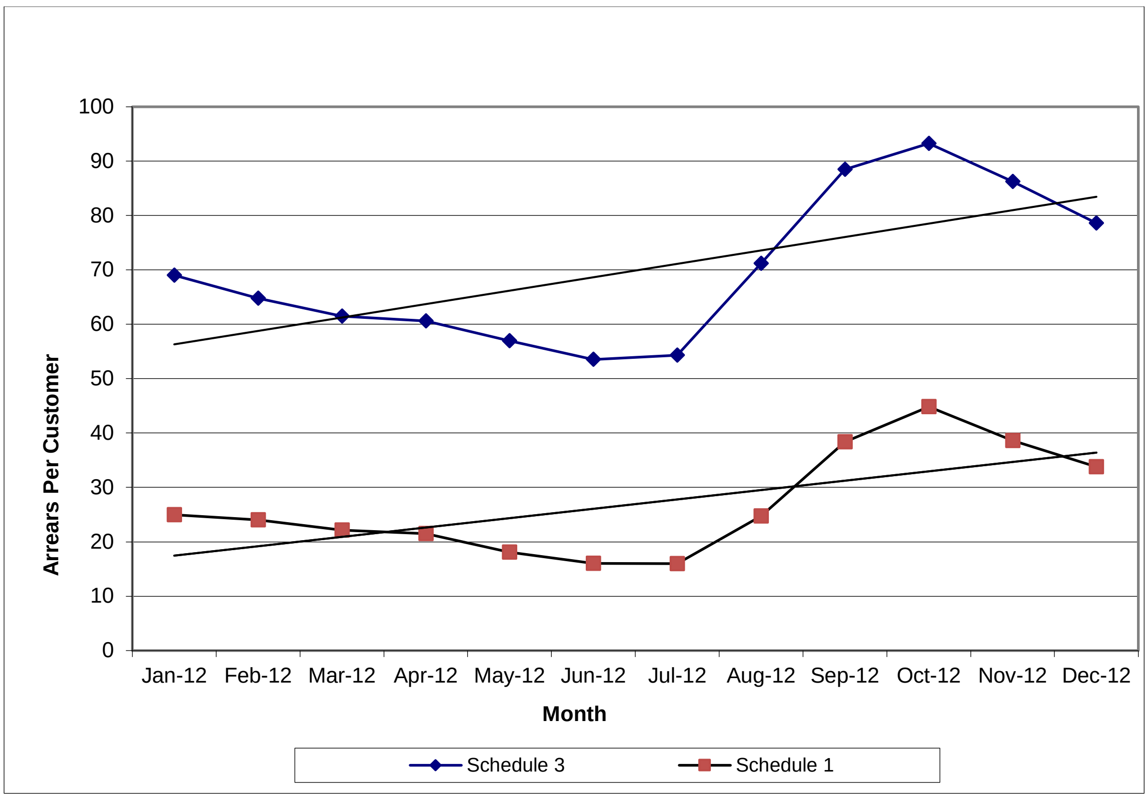


Table 3. Monthly Average Arrears by Calendar Year 2012

	Average Arrears*	
Year	Schedule 3	Schedule 1
2006	19.68	24.85
2007	52.75	20.48
2008	58.91	21.94
2009	60.35	21.75
2010	63.24	23.91
2011	63.45	22.72
2012	69.87	26.92

- The average monthly arrears for calendar year 2006 is calculated only for the months of June through September.

11. Accounts sent to Collection Agencies

The standard for this measure is a reduction in the number of the recipient accounts and account balances sent to collection agencies. In Calendar Year 2012, the number of recipient accounts (customers) sent to collection agencies initially increased from 330 in January 2012 to 517 in October after which it declined to 338 in December. The account balance per customer sent to collection increased from $1.5 per customer in January to $3.6 in August after which it declined to $2.60 per customer in December. The number of accounts sent to collection agencies for Schedule 1 and their balances per customer were relatively stable over the same period. We did not find evidence to suggest that HELP has reduced the number of accounts sent to collection agencies and their balances per customer for Schedule 3 customers. Therefore, we conclude that this measure fails to meet its standard.

EVALUATION SUMMARY

The evaluation of the measures yielded mixed results. Of the eleven measures adopted by the Division, eight met their standards (all of the five measures in the category of the measures that are useful and three of the measures in the category of limited value in determining the effectiveness and success of the program) and three failed to meet their standards (all of them are among those measures categorized as having a limited value in determining the effectiveness of the HELP program. Table 4 shows the measure evaluation summary.

Table 4. Measure Evaluation Summary.

Measure Number	Measure Description	Outcome of Evaluation Meets or Exceeds Standard
1	Program Cap	Yes
2	Administrative Costs	Yes
4	Process Granting Credit	Yes
5	Process Collecting Surcharge	Yes
6	Ending Account Balance	Yes
8	Penetration Rate	Yes
3	Terminations	Yes
7	Recoveries Per Customer	Yes
10	Write-Offs	No
11	Balance in Arrears	No
9	Accounts Sent to Collection Agencies	No

ACHIEVING COMMISSION GOALS

The measures' outcomes discussed above indicate that of the eight goals below only five are achieved by the HELP program. The achievement of the remaining three goals of the HELP program was inconclusive. Table 5 shows the goals of the HELP program and their respective achievement status.

Table 5. Evaluation of HELP's Goals

Goal	Goal Achieved
Comply With Ordered Procedures	Yes
Cap Collection at or Near $450,000 Million	Yes
Provide Benefits to Low-Income Recipients	Yes
Administratively Simple and Easy to Administer	Yes
Not Overly Burden Other Customers	Yes
Provide Benefits to PacifiCorp	No
Provide Benefits to Ratepayers in General	No
Positive Impacts Outweigh Negative Impacts	No

CONCLUSION AND RECOMMENDATIONS

The HELP program was implemented to achieve certain goals, namely, 1) to provide benefits to the low-income program recipients, PacifiCorp, and utility customers in general while not overly burdening non-recipient customers. Furthermore, the benefits that the HELP program provides should offset the negative impacts of the program, 2) to be administratively simple and comply with Commission ordered procedures on tariffs, certification and administrative charges.

Of the eleven measures the Division used to evaluate the HELP program, eight have met or exceeded their associated standards, three measures failed to meet their associated standards (Write-Offs, Balance in Arrears, and Accounts sent to Collection Agencies) all of which among the group of measured categorized as having limited value in determining the effectiveness of the HELP program.

Over Calendar Year 2012 of the program, HELP provided benefits to the recipients in the amount of $4,053,139. However, the Division has been unable to find demonstrable benefits accruing to either PacifiCorp or ratepayers in general. Without stronger evidence, the Division must conclude that the evaluation of the above listed goals is inconclusive.

Though HELP collected $4,466,780 from non-recipients, the average monthly residential bill is $75.95 per month and the monthly residential customer charge under Schedule 91 is $0.12. This indicates that the non-recipient monthly customer charge represents 0.16% of the average monthly residential bill. Based on this it appears that the amount of money collected from the non-recipient customers under Schedule 91 is not overly burdensome. Finally, the ending account balance for Calendar Year 2012 was $450,629 which is approximately the same as the allowed ending account balance.

Therefore, the Division concludes that the program is administered well and the recipients are benefiting without overly burdening either the ratepayers or the Company. However, the Division recommends that the Company accrue interest on the Lifeline balance at the Commission approved cost of debt as ordered in the most current general rate case. The current Commission approved cost of debt from the 2012 Rocky Mountain Power rate case is 5.37%.