

surcharge rate is set to reduce the account balance, Schedule 91 will need to be evaluated based on current collections and customer participation to determine if a change to the collection rate is appropriate.

- Review the HELP program's administrative costs charged by the Company and DWS for the year 2016. The charges from the Company and DWS were \$3,624 and \$21,905 respectively, well below the maximum annual amounts allowed by the Commission (\$10,000 for the Company and \$40,000 for DWS). Included in the administrative cost category are the expired net metering credits for the annual year ending March 2016. The credit amount of \$39,850.53 was included in the 2016 Customer Owned Generation and Net Metering Annual Report in Docket No. 16-035-28.
- Review and verify the carrying charge on the HELP account balance to ensure that it meets Commission orders. The Division's review of the carrying charge noted the Company had inadvertently used the interest rate of 7.57 percent for the October 2014 through February 2016 period. It was also noted in Docket No. 17-035-T03, RMPs Proposed Tariff Revisions to Electric Service Schedule No. 91, Surcharge to Fund Low Income Residential Lifeline Program, that the interest rate was incorrect for the above period. The Company provided a revised version of the interest calculation in Docket No. 17-035-T03. The impact of the correction resulted in a decline in the account balance of approximately \$54,000 at the end of December 2016. The Company has since filed the 2017 1st Quarter Report of the Low Income Life Line in Docket No. 17-035-24 that includes the corrected interest rate of 4.45 percent for the above period.

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).