

Cost of Service in Practice: From Analysis to Rate Design

Recommended CEUs 1.3/PDHs 13/CPEs 15.6

Field of Study: Finance

Tuesday, May 5, 2026

- 8:30 a.m. **Introductions, Agenda Items, Learning Outcomes** (*Overview and Expectations*)
- 8:45 a.m. **History of Electric and Basic COS Concepts**
- 10:15 a.m. **Break**
- 10:30 a.m. **Revenue Requirements**
- Noon **Lunch** (on your own)
- 1:30 p.m. **Functionalize, Classify, Allocate**
- 3 p.m. **Break**
- 3:15 p.m. **Rate Designs**
- 4:15 p.m. **Wrap up, Q&A**
- 4:30 p.m. **Adjourn for the Day**

Wednesday, May 6, 2026

- 8:30 a.m. **Introduction, Agenda Items, Learning Outcomes**
- Quick Review of Day 1 Concepts
 - PCA, Advance Rate Designs
- 10:15 a.m. **Break**
- 10:30 a.m. **Deep Dive into Rate Designs with Modeling**
- Noon **Lunch** (on your own)
- 1:30 p.m. **Prepare Material for Mock Rate Hearing**
- 3 p.m. **Break**
- 3:15 p.m. **Mock Rate Hearing**
- 4:15 p.m. **Wrap up, Q&A, Course Evaluation**
- 4:30 p.m. **Course Adjourns**

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Upon completion of this course, participants will be able to successfully:

1. Explain the role cost of service (COS) studies
2. Define common COS terminology
3. Develop and apply cost allocation factors
4. Identify methods used to collect load research data, and how to utilize utility load data to properly assign customer costs
5. Discuss how to implement rate adjustments based on cost of service study results
6. Utilize a functional cost of service model
7. Summarize study results for end user, board, commission or council