



2019 Cost Allocation Model

EB-2018-0056

Sheet I6.1 Revenue Worksheet - Initial Submission

Total kWhs from Load Forecast	223,029,214
-------------------------------	-------------

Total kW from Load Forecast	275,370
-----------------------------	---------

Deficiency/sufficiency (RRWF 8. cell F51)	- 50,401
--	----------

Miscellaneous Revenue (RRWF 5. cell F48)	502,939
--	---------

			1	2	3	6	7	9
	ID	Total	Residential	GS <50	GS >50kW	Large User	Street Light	Unmetered Scattered Load
Billing Data								
Forecast kWh	CEN	223,029,214	73,998,981	41,877,513	82,705,771	23,308,825	886,616	251,508
Forecast kW	CDEM	275,370	-	-	212,896	60,000	2,475	-
Forecast kW, included in CDEM, of customers receiving line transformer allowance		79,797			19,797	60,000		
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-						
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	223,029,214	73,998,981	41,877,513	82,705,771	23,308,825	886,616	251,508
Existing Monthly Charge			\$26.86	\$39.41	\$281.65	\$281.65	\$7.85	\$21.20
Existing Distribution kWh Rate			\$0.0040	\$0.0130	\$0.0000	\$0.0000	\$0.0000	\$0.0069
Existing Distribution kW Rate			\$0.0000	\$0.0000	\$2.5709	\$2.5709	\$30.6934	\$0.0000
Existing TOA Rate					\$0.56	\$0.56		
Additional Charges								
Distribution Revenue from Rates		\$5,538,709	\$2,923,669	\$1,177,017	\$990,087	\$157,634	\$281,952	\$8,350
Transformer Ownership Allowance		\$44,686	\$0	\$0	\$11,086	\$33,600	\$0	\$0
Net Class Revenue	CREV	\$5,494,023	\$2,923,669	\$1,177,017	\$979,001	\$124,034	\$281,952	\$8,350

2019 Cost Allocation Model

EB-2018-0056

Sheet 16.2 Customer Data Worksheet - Initial Submission

			1	2	3	6	7	9
	ID	Total	Residential	GS <50	GS >50kW	Large User	Street Light	Unmetered Scattered Load
Billing Data								
Bad Debt 3 Year Historical Average	BDHA	\$36,754	\$13,848	\$22,898	\$8	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$41,605	18,943.10	9,306.19	13,294.17	\$0	28.59	33.06
Number of Bills	CNB	115,837	97,829	16,052	1,572	12	60	312
Number of Devices	CDEV		8,152	1,338	131	1	2,187	26
Number of Connections (Unmetered)	CCON	11,835	8,152	1,338	131	1	2,187	26
Total Number of Customers	CCA	9,653	8,152	1,338	131	1	5	26
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	9,760	8,152	1,338	131	1	112	26
Line Transformer Customer Base	CCLT	9,741	8,152	1,338	112	1	112	26
Secondary Customer Base	CCS	9,653	8,152	1,338	131	1	5	26
Weighted - Services	CWCS	9,223	8,152	1,060	10	-	-	-
Weighted Meter -Capital	CWMC	4,986,263	3,286,777	950,151	743,226	6,108	-	-
Weighted Meter Reading	CWMR	17,495	8,152	1,338	7,674	59	272	-
Weighted Bills	CWNB	115,665	97,829	16,052	1,473	11	56	245

Bad Debt Data

Historic Year:	2015	27,718	19,575	8,127	16			
Historic Year:	2016	64,754	8,893	55,861	-			
Historic Year:	2017	17,789	13,075	4,705	9			
Three-year average		36,754	13,848	22,898	8	-	-	-

Street Lighting Adjustment Factors

NCP Test Results	4 NCP
------------------	-------

Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	8,152	59,754	8,152	59,754
Street Light	2,187	820	2,187	820

Street Lighting Adjustment Factors	
Primary	19.5442
Line Transformer	19.5442



2019 Cost Allocation Model

EB-2018-0056

Sheet 18 Demand Data Worksheet - Initial Submission

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	6	7	9
		Residential	GS <50	GS >50kW	Large User	Street Light	Unmetered Scattered Load
CP							
CP Sanity Check		Pass	Check 4CP	Pass	Check 4CP and 12CP	Check 12CP	Check 12CP
CO-INCIDENT PEAK							
1 CP							
Transformation CP	TCP1	41,778	13,833	11,810	15,338	769	- 27
Bulk Delivery CP	BCP1	41,778	13,833	11,810	15,338	769	- 27
Total Sytem CP	DCP1	41,778	13,833	11,810	15,338	769	- 27
4 CP							
Transformation CP	TCP4	163,108	47,985	50,468	56,216	8,333	- 106
Bulk Delivery CP	BCP4	163,108	47,985	50,468	56,216	8,333	- 106
Total Sytem CP	DCP4	163,108	47,985	50,468	56,216	8,333	- 106
12 CP							
Transformation CP	TCP12	420,616	132,805	113,209	135,028	38,333	904 337
Bulk Delivery CP	BCP12	420,616	132,805	113,209	135,028	38,333	904 337
Total Sytem CP	DCP12	420,616	132,805	113,209	135,028	38,333	904 337
NON CO-INCIDENT PEAK							
1 NCP		NCP Sanity Check	Pass	Pass	Pass	Pass	Pass
Classification NCP from Load Data Provider							
	DNCP1	53,528	15,899	14,878	16,103	6,410	207 31
	PNCP1	53,528	15,899	14,878	16,103	6,410	207 31
	LTNCP1	53,528	15,899	14,878	16,103	6,410	207 31
	SNCP1	53,528	15,899	14,878	16,103	6,410	207 31
4 NCP							
Classification NCP from Load Data Provider							
	DNCP4	190,284	59,754	55,447	59,781	14,359	820 123
	PNCP4	190,284	59,754	55,447	59,781	14,359	820 123
	LTNCP4	190,284	59,754	55,447	59,781	14,359	820 123
	SNCP4	190,284	59,754	55,447	59,781	14,359	820 123
12 NCP							
Classification NCP from Load Data Provider							
	DNCP12	493,194	161,381	124,161	144,840	60,000	2,443 369
	PNCP12	493,194	161,381	124,161	144,840	60,000	2,443 369
	LTNCP12	493,194	161,381	124,161	144,840	60,000	2,443 369
	SNCP12	493,194	161,381	124,161	144,840	60,000	2,443 369

2019 Cost Allocation Model

EB-2018-0056

Sheet 01 Revenue to Cost Summary Worksheet - Initial Submission

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	6	7	9
		Residential	GS -50	GS >50kW	Large User	Street Light	Unmetered Scattered Load
Rate Base Assets	Total						
crev	Distribution Revenue at Existing Rates	\$5,494,023	\$2,923,669	\$1,177,017	\$979,001	\$124,034	\$8,350
mi	Miscellaneous Revenue (mi)	\$502,939	\$318,103	\$90,078	\$67,283	\$9,026	\$785
		Miscellaneous Revenue Input equals Output					
Total Revenue at Existing Rates		\$5,996,962	\$3,241,772	\$1,267,095	\$1,046,284	\$133,060	\$9,135
Factor required to recover deficiency (1 + D)		1.0692					
	Distribution Revenue at Status Quo Rates	\$5,844,424	\$2,950,491	\$1,187,815	\$987,982	\$125,172	\$8,426
	Miscellaneous Revenue (mi)	\$502,939	\$318,103	\$90,078	\$67,283	\$9,026	\$785
Total Revenue at Status Quo Rates		\$6,047,363	\$3,268,594	\$1,277,893	\$1,055,266	\$134,198	\$9,211
Expenses							
di	Distribution Costs (di)	\$935,999	\$561,549	\$180,126	\$128,011	\$30,513	\$1,350
cu	Customer Related Costs (cu)	\$862,631	\$630,325	\$122,774	\$81,048	\$627	\$1,302
ad	General and Administration (ad)	\$1,210,510	\$794,899	\$208,244	\$144,323	\$22,509	\$1,771
dep	Depreciation and Amortization (dep)	\$1,157,365	\$643,378	\$238,851	\$198,481	\$44,739	\$1,309
INPUT	PIUs (INPUT)	\$109,828	\$57,240	\$23,516	\$20,651	\$5,156	\$135
INT	Interest	\$665,901	\$347,053	\$142,580	\$125,209	\$31,260	\$819
Total Expenses		\$4,942,235	\$3,034,444	\$914,091	\$697,723	\$134,804	\$6,686
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,105,128	\$575,968	\$236,626	\$207,797	\$51,878	\$1,358
Revenue Requirement (includes NI)		\$6,047,363	\$3,610,412	\$1,150,717	\$905,520	\$186,682	\$8,044
		Revenue Requirement Input equals Output					
Rate Base Calculation							
Net Assets							
dp	Distribution Plant - Gross	\$61,405,288	\$34,625,432	\$12,463,801	\$9,896,411	\$2,348,648	\$80,308
gp	General Plant - Gross	\$7,546,093	\$4,190,537	\$1,547,862	\$1,268,074	\$311,827	\$9,296
accum dep	Accumulated Depreciation	(\$27,607,193)	(\$15,554,895)	(\$5,609,513)	(\$4,394,826)	(\$1,002,178)	(\$38,519)
co	Capital Contribution	(\$12,818,539)	(\$8,330,651)	(\$2,311,071)	(\$1,443,146)	(\$329,660)	(\$16,015)
Total Net Plant		\$28,525,658	\$14,930,423	\$6,091,079	\$5,326,514	\$1,328,638	\$35,070
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$25,955,675	\$8,646,549	\$4,870,537	\$9,600,719	\$2,705,754	\$29,196
	OM&A Expenses	\$3,009,141	\$1,986,773	\$509,144	\$353,382	\$53,649	\$4,423
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$28,964,816	\$10,633,322	\$5,379,680	\$9,954,101	\$2,759,403	\$33,619
Working Capital		\$2,172,361	\$797,499	\$403,476	\$746,558	\$206,955	\$2,521
Total Rate Base		\$30,638,011	\$15,727,922	\$6,494,555	\$6,073,071	\$1,535,593	\$37,591
		Rate Base Input equals Output					
Equity Component of Rate Base		\$12,279,204	\$6,291,169	\$2,597,822	\$2,429,229	\$614,237	\$15,036
Net Income on Allocated Assets		\$1,105,128	\$234,150	\$363,802	\$357,543	(\$606)	\$2,526
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$1,105,128	\$234,150	\$363,802	\$357,543	(\$606)	\$2,526
RATIOS ANALYSIS							
REVENUE TO EXPENSES STATUS QUO%		100.00%	90.53%	111.05%	116.54%	71.89%	114.51%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$50,401)	(\$368,639)	\$116,378	\$140,764	(\$53,622)	\$1,091
		Deficiency Input equals Output					
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	(\$341,818)	\$127,176	\$149,746	(\$52,484)	\$1,167
RETURN ON EQUITY COMPONENT OF RATE BASE		9.00%	3.72%	14.00%	14.72%	-0.10%	16.80%



2019 Cost Allocation Model

EB-2018-0056

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Initial Submission

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Existing Approved Fixed Charge

	1	2	3	6	7	9
	Residential	GS <50	GS >50kW	Large User	Street Light	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.02	\$8.15	\$60.74	\$64.05	\$1.00	\$3.57
Customer Unit Cost per month - Directly Related	\$10.99	\$12.60	\$97.02	\$102.57	\$1.68	\$6.07
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$29.20	\$31.42	\$111.93	\$117.33	\$6.87	\$20.15
Existing Approved Fixed Charge	\$26.86	\$39.41	\$281.65	\$281.65	\$7.85	\$21.20

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP12		
1805-2	Land Station <50 kV		dp	DCP	DCP12		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12		

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					Demand	Customer	Joint
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator			
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					Demand	Customer	Joint
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator			
2005	Property Under Capital Leases	Other Distribution Assets	gp				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	
3046	Balance Transferred From Income	Equity	NI				
	blank row						
4080	Distribution Services Revenue	Distribution Services Revenue	CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				
4086	SSS Admin Charge	Other Distribution Revenue	mi				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				
4205	Interdepartmental Rents	Other Distribution Revenue	mi				
4210	Rent from Electric Property	Other Distribution Revenue	mi				
4215	Other Utility Operating Income	Other Distribution Revenue	mi				
4220	Other Electric Revenues	Other Distribution Revenue	mi				
4225	Late Payment Charges	Late Payment Charges	mi				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi				
4235-1	Account Set Up Charges	Specific Service Charges	mi				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				
4305	Regulatory Debits	Other Income & Deductions	mi				
4310	Regulatory Credits	Other Income & Deductions	mi				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					Demand	Customer	Joint
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator			
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			4751 C	
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x
5096	Other Rent	Operation (Working Capital)	di				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					USoA Account #	Accounts	Explanations
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWNR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad				
5420	Community Safety Program	Community Relations (Working Capital)	ad				
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad				
5505	Supervision	Other Distribution Expenses	ad				
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad				
5515	Advertising Expense	Advertising Expenses	ad				
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad				
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad				
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad				
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad				
5635	Property Insurance	Insurance Expense (Working Capital)	ad				
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad				
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad				
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad				
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad				
5660	General Advertising Expenses	Advertising Expenses	ad				
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad				
5670	Rent	Administrative and General Expenses (Working Capital)	ad				
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					USoA Account #	Accounts	Explanations
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad				
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop				
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep				
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep				
5740	Amortization of Deferred Charges	Amortization of Assets	dep				
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT				
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad				
6110	Income Taxes	Income Tax Expense - Unclassified	Input				
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				
6225	Other Deductions	Other Distribution Expenses	ad				