

June 11, 2009

Ms. Kirsten Walli Board Secretary Ontario Energy Board PO Box 2319 2300 Yonge St, 27th Floor Toronto ON M4P 1E4

Dear Ms. Walli:

Re: Dutton Hydro Limited EB-2009-0177

Dutton Hydro Limited is submitting 3 copies along with a CD containing an electronic copy of the 2006 EDR Model, OEB generator Model, Management Summary and Mitigation Plan.

If you have any questions or concerns, please do not hesitate to contact me.

Yours truly,

Cheryl Decaire Co-ordinator of Regulatory and Rates (519) 352-6300 ext 405 Email: cheryldecaire@ckenergy.com

CC: Dave Kenney, President of Middlesex Power Distribution Corporation Jim Hogan, Chief Financial and Regulatory Officer

Introduction

1. Application

Dutton Hydro Limited ("DHL") is submitting this application to the Ontario Energy

Board ("OEB") for a change in the rates. The rate changes being applied for in the 2006

EDR application are;

- Distribution Rates
- Regulatory asset rider
- Loss Factor
- Recovery of Low Voltage Charges

In the second model for the 2007 to 2009 IRM adjustments DHL is requesting:

• Smart meter rider

Proposing a \$1.00 rider, the proposal is to minimize the rate impact in 2010 after full deployment in 2010. DHL purchased by Middlesex Power Distribution Power ("MPDC") Merger, Amalgamation, Acquisition and Divestitures (MAAD) application EB-2008-0322, who is named in the regulation 427/06, and will be installing smart meter for DHL customers in 2010.

• Transmission and Connection

Uniform increase of 11.3% for the Network and 5.5% for Connection is not being applied, in order to keep the rates under the 10% threshold some adjustment are required. DHL is proposing to defer the increase in the rates as part of the rate mitigation plan. In the normal course of operation the variance between the revenue and expenses will be captured in a variance account.

• Remote Rural Rate

Increase from .10 to .13

The information in this application is based upon the guidance in the 2006 Electricity Distribution Rate Handbook (EDR) and the filing guidelines for Final Recovery of Regulatory Assets. DHL is also applying for the 2007, 2008 and 2009 2nd Generation Incentive Rate Mechanism ("IRM") with the assistance of the OEB staff a model was developed to take the 2006 EDR rates from the approved model and import rates into the second model to develop the final rates being proposed after the three IRM years.

In accordance with the decision on MAAD application (EB-2008-0332) with MPDC and DHL:

"Middlesex Power further stated that it believes a rate application for Dutton Hydro using the 2006 EDR model and then implementing the 2^{nd} generation IRM

Adjustments for 2007, 2008 and 2009, will provide the necessary financial underpinning to ensure that a safe and reliable distribution system is provided to the customers and the community".

As stated in the decision of the MAAD application (EB-2008-0332), Board has stated that this process will be beneficial in consolidation of the companies,

"The proposal by Middlesex Power is aimed at rationalizing Dutton Hydro's rates using the identical rate adjustment processes that were used by Middlesex Power and Newbury Power over the 2006 to 2009 period. This would bring Dutton Hydro to the same level as the other two service areas so that a rebasing of the consolidated entity would be possible in the future."

2. Effective Date

The rate change that is being applied for is to be effective October 1, 2009.

3. Tier 1 and 2 Adjustments

DHL will be applying for various Tier 1 adjustments in operating expenses and capital.

4. Customer Impacts

The customer impact includes all the above adjustment with the exclusion of the Transmission/Connection rates for the residential class with an average consumption of 1,000 kWh in the different service areas are;

Rate Class	Rate Change %	Impact per month	
Residential	29.5%	30.74	

The impacts to the small general service customers that consume 2,000 kWh per month

is;

Rate Class	Rate Change %	Impact per month
Small general service	27.5%	55.57

Rate Mitigation Plan

DHL has provided a Mitigation Plan since the current rate impact is greater than the 10% threshold for a rate increase. The Mitigation Plan (Schedule 1) is to defer the Low Voltage, the Regulatory Asset Recovery and the Uniformed Transmission Retail Adjustments to further Rate Applications. The customer impact with the Rate Mitigation Plan would be the following:

Residential Customers at an average consumption of 1,000 kWh;

Rate Class	Rate Change %	Impact per month
Residential	9.8 %	10.25

The impacts to the small general service customers that consume 2,000 kWh per month is;

Rate Class	Rate Change %	Impact per month
Small general service	7.5 %	15.22

Dutton Hydro Limited Licence # EB-2003-0025 File # RP-2005-0020, EB-Tab 2 Page 1 of 1

Components of the Application

1. Description of Dutton Hydro Limited ("DHL")

The application is being submitted from DHL which is the regulated local distribution company ("LDC") that serves the Village of Dutton.

2. Corporate Structure

DHL is owned 100% by Middlesex Power Distribution Corporation ("MPDC"), which purchased DHL on May 1, 2009 and was approved in EB-2008-0332.

3. Audited Financial Statements

The audited financial statements for 2002, 2003 and 2004 are provided as Schedule 2-3.

4. Compliance with Licence

DHL is in compliance will all codes and regulations with their licence ED-2003-0025.

5. Current Rate Schedules

DHL has provided the current rate schedule in Schedule 2-4.

Dutton Hydro Limited Licence # EB-2003-0025 File # RP-2005-0020, EB-Tab 2 Schedule 2-1 Page 1 of 1

Description of Dutton Hydro Limited

Name	Description of Dutton Hydro Limited
Licence Number	ED-2003-0025
Communities Served	1) Village of Dutton as of Dec 31, 2007
Customers	597
Adjacent Distributors	Hydro One Networks
Characteristics of Service Area	Urban
Direct Connect to Transmission	Village of Dutton
Embedded areas	All areas are embedded in Hydro One Networks area
Mailing Address	351 Frances Street Strathroy, Ontario N7G 2L7
Key Contacts	Jim Hogan, Chief Financial and Regulatory Officer Chatham-Kent Energy Inc. Phone 519-352-6300 (277) Fax 519-351-4059 Email jimhogan@ckenergy.com

Dutton Hydro Limited Licence # EB-2003-0025 File # RP-2005-0020, EB-Tab 2 Schedule 2-2 Page 1 of 2

Corporate Structure

1. Organization Chart

DHL received OEB approval on February 19, 2009 (EB-2008-0332) for MPDC seeking an order for leave to acquire DHL. MPDC completed the transaction on May 1, 2009 and DHL will be amalgamated into MPD by the end of June 2009.

MPDC, Chatham-Kent Hydro Inc. ("CK H") and Chatham-Kent Utility Services ("CK US") are wholly owned subsidiaries of Chatham-Kent Energy Inc ("CK E"). CK E is owned 90% by the Municipality of Chatham-Kent and 10% by Corix Utilities. These corporations (CKE, CKH and CKUS) were formed in September 2000 as part of the requirements in Bill 35.

MPDC is a local distribution company (LDC) that serves the former towns of Strathroy, Mount Brydges and Parkhill. CK US has been providing management, accounting and billing support services to MPDC since the summer of 2002.

2. Products and Services Provided

CK E provides management services to MPDC, CKH, and CK US,

Dutton Hydro Limited Licence # EB-2003-0025 File # RP-2005-0020, EB-Tab 2 Schedule 2-2 Page 2 of 2

CK US provides various services to CK H, MPDC and DHL for billing, collecting, settlement, management, financial reporting, information technology and human resources.

Dutton Hydro Limited Licence # EB-2003-0025 File # RP-2005-0020, EB-Tab 3 Page 1 of 2

Test Year and Adjustments

1. Test Year

DHL is using the historical test year with the prescribed Tier 1 adjustments for rate setting. The 2004 historical financial amounts are a reasonable approximation of the base operating costs for DHL.

The cost increases that are expected for DHL are the items outline as Tier 1 adjustments are required to meet the Ministry of Environment changes, update the structure of the system and ensuring the distribution system is safe and reliable to serve the customers.

2. Tier 1 Distribution Expense Adjustments

A summary of the Tier 1 adjustments are provide on Schedule 3-1 and 3-2.

a. <u>Other Standard Distribution Expense and Rate Base Adjustments</u>

There is an adjustment that falls into this category and is being applied for in this application, which are;

• Electricity Safety Authority fees

Dutton Hydro Limited Licence # EB-2003-0025 File # RP-2005-0020, EB-Tab 3 Page 2 of 2

Electricity Safety Authority fees

DHL is requesting for additional recovery of the ESA fees that are required to provide a safe and reliable system for the customers, and system structure. Currently the fees are not incorporated in the 2004 costs.

b. Rate Base Adjustments

The rate base adjustments are for the following items;

- PCB Elimination
- Pole Replacement

PCB Elimination

The majority of DHL's distribution transformers have not been tested for PCB levels. DHL needs to accelerate PCB testing and elimination to meet the Federal Environmental Protection Act and the Provincial Regulations 347 and 362 (PCB Waste Management).

Pole Replacement

Approximately -- poles in DHL distribution areas needs replacing in order to provide a system that is safe and reliable for the customers and distributor.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 3 Schedule 3-1 Page 1 of 1

<u>Tier 1 Adjustments- Distribution Expense</u>

1. Standard Distribution Expense Adjustments

There are no significant changes to the following expense categories;

OEB assessment fees

Pensions (there are no employees)

Insurance

2. Other Standard Distribution Expense and Rate Base Adjustments

Dutton Hydro Limited ("DHL") is applying for a Tier 1 non-routine adjustment

Operation and Maintenance,

• Electricity Safety Authority fees of \$3,500

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 3 Schedule 3-2 Page 1 of 1

<u> Tier 1 Adjustment – Rate Base</u>

DHL is applying for two adjustments in this application

- PCB for \$8,500
- Pole Replacement for \$40,000

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Tier 2 Adjustments

DHL is not applying for any Tier 2 Adjustments

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 4 Schedule 4-1 Page 1 of 1

Conservation and Demand Management Adjustments

DHL is not applying for any Conservation and Demand Management programs.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 4 Schedule 4-1 Page 1 of 2

Rate Base

1. Rate Base

The rate base (Sheet 3-1) that is calculated in this rate application is \$422,441 which is made up of the following items:

Net fixed assets	\$320,664
Working capital	\$678,513
Working capital allowance @ 15%	\$101,777
Total rate base	\$422,441

The net fixed assets include the Tier 1 capital adjustments of \$48,500. The Tier 1 adjustments are for;

• PCB	\$8,500
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• Pole Replacement \$40,000

2. Capital Investments

The 2004 capital investments are summarized on Schedule 4-1.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 4 Schedule 4-1 Page 2 of 2

3. Capitalized interest on deferral accounts and construction in progress

DHL charges interest on the deferral accounts at the rates prescribed by the OEB. DHL very seldom has capital projects that take longer than a month to construct, therefore capitalizing interest for work in progress does not happen very often. If we were to capitalize interest it would be at the OEB approved rates for rate setting purposes.

4. Capitalization Policy

DHL does not have a formal capitalization policy

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 5 Page 1 of 2

Cost of Capital

Return on Equity

DHL in the original rate application to the OEB requested and obtained approval for a return on equity (ROE) of 9.88%. The OEB had approved DHL to implement the rate increase over a three year period. The Provincial Government had passed legislation to freeze all LDCs rates.

DHL has been very concerned about the increased costs to the customers due to the significant changes in the deregulated electricity industry and therefore have not implemented the full rate changes. DHL has not been able to earn an ROE close to the maximum allowed and in most years since deregulation have experienced a net loss.

In this rate application DHL is applying for the maximum ROE of 9.00%.

Cost of Debt

DHL currently does not have a note payable and will be requesting approval of the deemed debt rate of 6.25% for calculating the deemed cost of debt.

Capital Structure

Based on the 2006EDR guidelines DHL has net fixed assets of less than \$100 M therefore they fall into a 50 / 50, debt / equity capital structure for rate setting purposes. In addition to the 2006EDR, DHL is requesting to increase the rates by the 2007, 2008

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 5 Page 2 of 2

and 2009 incentive rate mechanism ("IRM"). By incorporating the IRM calculations which includes a movement from a deemed capital structure of 50 / 50 to 56.7 / 43.3 debt / equity capital structure the capital structure being proposed in this application is 56.7% / 43.3%.

Cost of Capital

The cost of capital for this rate application is 7.50% (Schedule 3-2).

Working Capital Allowance

The working capital allowance is calculated on sheet 3-1 of the rate model. The total working capital calculated using the operating costs and cost of power in 2004 is \$320,664. With the allowed allowance of 15% of these costs the working capital allowance used in rate base is \$101,777.

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<u>Project</u>	<u>\$(000) Amount</u>	In Service Date
Intangible Plant		
Distribution Plant		
-Conservation & Demand	\$ 0.00	Dec.31, 2004
-Land and Land Rights	\$ 0.00	Dec.31, 2004
-Buildings & Fixtures	\$ 0.00	Dec.31, 2004
-Distribution Station Eqpt	\$ 0.00	Dec.31, 2004
-Poles, Towers, Fixtures	\$ 222,771	Dec.31, 2004
-Overhead Conductors	\$ 0.00	Dec.31, 2004
-Underground Conduit	\$ 127,204	Dec.31, 2004
-Underground Conductors	\$ 0.00	Dec.31, 2004
-Line Transformers	\$ 123,329	Dec.31. 2004
-Services	\$ 0.00	Dec.31, 2004
-Meters	\$ 65,632	Dec.31, 2004
General Plant		
-Land and Land Rights	\$ 0.00	Dec.31, 2004
-Buildings & Fixtures	\$ 0.00	Dec. 31, 2004
-Office Furniture & Eqpt	\$ 0.00	Dec.31, 2004
-Computer Eqpt - Hardware	\$ 2,126	Dec.31, 2004
-Computer Software	\$ 0.00	Dec.31, 2004
-Transportation Eqpt	\$ 0.00	Dec.31, 2004
-Store Equipment	\$ 0.00	Dec.31, 2004
-Tools	\$ 34,517	Dec.31, 2004
-Measure & Test Eqpt	\$ 0.00	Dec.31, 2004
-Communication Eqpt	\$ 0.00	Dec.31, 2004
-Sentinel Ltg Rental Unit	\$ 0.00	Dec.31, 2004
-Load Management Control	\$ 25,116	Dec.31, 2004

TOTAL CAPITAL EXPENDITURES \$600,695

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Weighted Debt Cost

DHL currently does not have any debt.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 5 Schedule 5-2 Page 1 of 1

Actual Capital Structure

•

Capital	\$	Actual %	Deemed %	Difference
Long term debt	0	0%		
Unfunded short term debt	0	0%		
Total debt		0%	56.7%	56.7%
Preferred shares	0	0%		
Common equity	475,885	100%		
Total equity	475,885	100%	43.3%	56.7%
Total rate base		100%		

DHL currently does not have any debt, with Municipality of Dunwich/Dutton. Based on the new regime to have the Capital Structure 60/40 in 2010. The Deemed Structure has been updated to the current ratio

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Cost of Capital

Cost of capital components			
Debt rate	6.25%		
Return on equity	9.00%		
<u>Debt / Equity Split</u>			
Debt	56.7%		
Equity	43.3%		
Cost of Capital	7.50%		

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 6 Page 1 of 1

Distribution Expenses

DHL has provided details of distribution expenses on the attached schedules;

• Outsource services Schedule 6-10

The following schedules are not provided since they do not apply to NPI:

- Insurance Schedule 6-1 (no change in costs)
- Bad debt Schedule 6-2
- Charitable donations Schedule 6-3
- Employee compensation Schedule 6-4
- Employee incentive plan expenses Schedule 6-5
- OMERS pension expense and post retirement benefits Schedule 6-6
- NON-OMERS pension expense and post retirement benefits Schedule 6-7
- Distribution expenses incurred through sharing services with affiliates Schedule
 - 6-9

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 6 Schedule 6-10 Page 1of 1

Outsourced Distribution Services

DHL will outsource some management, finance, billing and settlement services to CK

US. All detailed billing and collecting is done by staff at MPDC.

All outside line work is done by MPDC staff.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 7 Schedule 7-1 Page 1of 1

Sharing Loss Carry-Forwards

DHL does have loss carry forwards the amount is being verified by Ministry of Finance, in this application there will be no payment-in-lieu taxes ("PILs") incorporated in the revenue requirement to reflect the loss carry forwards.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 7 Schedule 7-2 Page 1of 1

FMV Adjustment

There was not a FMV adjustment for DHL.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB Tab 7 Schedule 7-3 Page 1of 1

Interest Expense

1. Deemed interest expense in 2006 EDR Model	0
2. Total Interest	
2004 RRR interest expense	0
Plus 2004 capitalized interest	0
2004 actual interest	0
Plus interest forecast for Tier 1 and Tier 2 adjustments	0
Total interest	0

- 3. Additional interest expense for 2006 OEB Tax Model0
- 4. Dutton Hydro Limited did not elect to capitalize interest incurred on CWIP for tax purposes in 2004 or prior years.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 8 Schedule 8-1 Page 1 of 1

Derivation of Base Revenue Requirement

Row	Revenue	\$	Source/Comments
	Requirement		
1	Service revenue		(Rate base X Cost
	Requirement	208,802	of Capital) +
		200,002	Distribution
			expenses +PILs
2	Less: revenue from		Schedule 11-3
	Specific service	8,135	
	charges and late	0,155	
	payment charges		
3	Less: revenue from		Details to be
	other Board-	13,362	provided below
	approved charges		
4	Less: Revenue from		Row 6 from
	sources other than		Schedule 8-2
	Board-approved		
	rates and charges		
5	Base Revenue	187,305	Row 1-2-3-4
	Requirement	107,303	

Reconciliation of (3) above;

Account	Amount
4082	9,312
4084	
4090	4,050
4235	
Total	13,362

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 8 Schedule 8-2 Page 1of 1

Revenue from Sources Other Than Board-Approved Rates and Charges

Row	Description of Revenue	2006 Revenue Offset	Comments
1	Other Operating Revenues	14,093	Accounts 4205 - 4245
2	Less: revenue from Late Payment Charges and Specific Charges	10,043	Accounts 4225, 4235
3	Net "Other Operating revenues"	4,050	Row 1 – Row 2
4	Other Income / Deductions		Accounts 4305 - 4398
5	Investment Income	333	Accounts 4405 - 4415
6	Total Revenue Offset 32	4,383	Rows 3 + 4 + 5 Transferred to Row 4 of Schedule 8-1

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 8 Schedule 8-3 Page 1of 1

Regulatory Asset Recovery

Class	2006 Rate Rider
Residential	0.0176 per kWh
General Service <	0.0176 per kWh
50 kw	
Sentinel Lighting	16.5798 per kW
Street Lighting	7.1540 per kW

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 9 Schedule 9-1 Page 1of 1

Customer Classification

Class	Current	Proposed
Residential -	Х	Х
Regular		
General Service <	Х	Х
50 kw		
Sentinel Lighting	Х	Х
Street Lighting	Х	Х

No change in the customer classification is being proposed.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 9 Schedule 9-2 Page 1of 1

Customer Eligibility Criteria

Residential

Customers in this class include:

- 1) All services supplied to single-family dwelling units for domestic or household purposes,
- 2) All multi-unit residential establishments such as apartments of 6 or less units.
- 3) If a service supplies a combination of residential and commercial load and wiring does not permit separate metering, the classification of this customer will be determined individually by Hydro.

General Service

This section pertains with services defined as follows:

- 1) Multi-unit residential establishments such as apartment buildings supplied through one service (bulk-metered),
- 2) All other services other than those classified as residential, street lighting, intermediate or large use.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 9 Schedule 9-3 Page1of 2

Allocation factors to Customer Classification

2002 Data

Class	2002 Customers	2002 kWh or kW	2002 per Customer
Residential	465	4,342,163 kWh	9,337.99
General Service <			
50 kW	82	3,721,153kWh	45,379.92
Sentinel Light	1	1 kw	1
Street Light	1	232 kw	232

2003 Data

Class	2003 Customers	2003 kWh or kW	2003 per Customer
Residential	478	4,526,949 kWh	9,470.61
General Service <			
50 kW	82	3,727,715 kWh	45,459.94
Sentinel Light	1	1 kw	1
Street Light	1	342 kw	342

2004 Data

Class	2004 Customers	2004 kWh or kW	2004 per Customer
Residential	484	4,641,323 kWh	9,589.51
General Service <			
50 kW	82	3,733,376 kWh	45,528.98
Sentinel Light	1	1 kw	1
Street Light	1	341 kw	341

Average Load Data

Class	2002 to 2004
Residential	4,581,560 kWh
General Service <	
50 kW	3,727,415 kWh
Sentinel Light	1 kw
Street Light	305 kw

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 9 Schedule 9-3 Page2of 2

The default methodology as outlined in Section 9.2 and incorporates in the Model is

acceptable. YES

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 9 Schedule 9-4 Page 1 of 1

Non-default Allocation Factors to Customers Classifications

This schedule is not applicable.
Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 10 Schedule 10-1 Page 1 of 1

Customer Classification

Class	Determined by Model Fixed	Determined by Model Variable
Residential - Regular	42.75%	57.25%
General Service < 50 kw	45.47%	54.53%
Sentinel Lighting	30.62%	69.38%
Street Lighting	99.16%	0.84%

Dutton Hydro Limited is proposing to use the fixed variable split as calculated in the

Model for rate setting purposes.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 10 Schedule 10-3 Page 1 of 2

Unmetered Scattered Loads

 Currently, the monthly service charge to unmetered scattered load customers having multiple unmetered points is on a per customer and not a per connection point basis and the level of the charge is equal to or less than the General service < 50 kW monthly service charge per customer.

Yes _____

No ____X____

2. Currently, there is an unique level of monthly service charge (s) payable by unmetered scattered loads.

Yes _____

No ____X____

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 10 Schedule 10-3 Page 2 of 2

Time of Use Distribution Rates

This distributor has a sub-classification (s) entitled "Time of Use".

Yes

No ____X____

This distributor proposes to retain the existing methodology to determine a separate set of distribution rates associated with the "Time of Use" sub-classification (s).

Yes

No ____X____

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 10 Schedule 10-4 Page 1 of 1

Transformer Ownership Allowance

DHL does have any customers that receive transformer allowance.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 10 Schedule 10-5 Page 1 of 1

Loss Adjustment Factor

	2007	2008
Wholesale kWh	8,874,073	8,828,399
Wholesale kWh for large User	-	-
Net Wholesale kWh	8,874,073	8,828,399
Retail kWh	8,087,650	8,078,028
Retail kWh for large user	-	-
Net Retail KWh	8,087,650	8,078,028
Loss Factor	9.72%	9.29%
Average over 2 years		9.51%

DHL has not done any upgrading to the infrastructure of the Distribution System over several years. The plan for DHL is to conduct some Distribution conversion to get the system to standard.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 10 Schedule 10-7 Page 1 of 1

Low Voltage Charges

DHL is applying for a low voltage charge in this application.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 11 Schedule 11-1 Page 1 of 1

Specific Service Charges: Standard Amounts

Rate Code	Standard Name	Std Amt / Proposed	Std Amt Y/N
		Amt	
11	Return cheque charge	\$15	Y
	(plus bank charges)		
13	Legal letter charge	\$15	Y
14	Account set up	\$30	Y
	charge/change of		
	occupancy charge		
15	Special meter reads	\$30	Y
30	Specific Charge for	\$22.35	Y
	Access to the Power		
	Poles \$ / pole/year		

Specific Service Charges – Summary

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 11 Schedule 11-2 Page 1 of 1

Specific Service Charges: Standard Formulas and Amounts

Not applicable because DHL is using all standard amounts.

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 11 Schedule 11-4 Page 1 of 2

Specific Service Charges: Revenue

Rate Code	Standard Name	Std Amt /	2002 Volume	2003 Volume	2004 Volume	3-Year Average	Revenue
		Proposed Amt					
11	Return cheque charge (plus bank charges)	\$15	5	6	8	6	95
13	Legal letter charge	\$15	21	25	30	25	380
14	Account set up charge/change of occupancy charge (plus credit agency cots if applicable)	\$30	12	19	21	17	520
15	Special meter reads	\$30	9	11	12	11	320
30	Specific Charge for Access to the Power Poles \$ / pole/year	\$22.35	175	175	175	175	3,911
	Total SSC Revenue						5,226
	Revenue from late payment charges						
	Total						5,226

Dutton Hydro Limited Licence # ED-2003-0025 File # RP-2005-0020, EB-Tab 11 Schedule 11-4 Page 2 of 2

Service Quality Indicators

Historical data is not available, current information is being tracked and will be updated through the RRR files in the future years.



EDR 2006 MODEL (ver. 1.1) Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

INTRODUCTION

This Sheet provides selected information to assist with the completion of the **EDR 2006 Model**.

General:

The various worksheets in this Excel file comprise the 2006 EDR Model ("the Model"). This sheet provides some introductory comments and basic instructions for using and navigating the Model. Please also see the detailed instructions.

Please refer to the 2006 Electricity Distribution Rates Handbook ("the Handbook") for authoritative information on filing requirements. **References to the Handbook** are provided throughout the Model and are **highlighted in pink**.

Navigation Buttons:

On any sheet use the **This Step** button before beginning to complete the sheet. Instructions/help with the sheet will be provided.

On any sheet use the **Next** button to move on to the next sheet. After performing selected verification of the current sheet, the new sheet will be activated with the THIS STEP automatically invoked.

On any sheet toggle the **Hide Top** (**Show Top**) button to hide (reveal) title rows at the top of the sheet to allow more data to be viewed on the screen.

Navigation Links:

In addition to the Navigation Buttons each sheet has <u>hyperlinks</u> which move between sections of the Model. The "Model Overview" sheet has a link to each sheet within the model and each sheet has a link back to the Overview.

Colour Coding:

Generally, the following colour coding has been used within the Model:

input (green background)

optional input (shaded and green background)

input with validation control (lime background)

Handbook reference (pink)

Warning message (orange)

Printing:

INTRO



EDR 2006 MODEL (ver. 1.1) Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

INTRODUCTION

This Sheet provides selected information to assist with the completion of the **EDR 2006 Model**.

Page setups have been established for most sheets to enable printing by simply using Print or Print-Preview commands in Excel. On some sheets you will find a **Print** button which will invoke a macro to properly print selected pages.

Customization:

To the extent possible, flexibility was built into the Model. Additional customization is not recommended.

<u>Please note, you must disclose the nature of any customization changes to the model.</u> This may impact the timeliness of file review by the OEB.

Detail Account Data May be Cleared Before Submitting Application

The Model uses account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application. Use Ctl-Shift-X to clear detail before submitting Application

Contact Information at the Ontario Energy Board:

Ontario Energy Board PO Box 2319 2300 Yonge Street 26th. Floor Toronto ON M4P 1E4 Telephone: (416) 481-1967 Facsimile: (416) 440-7656





2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

1. GENERAL

1-1 GENERAL (Input)

2. FINANCIAL DATA



EDR 2006 MODEL (ver. 1.1) Dutton Hydro Limited ED-2003-0025 (EB-2009-0117) June 11, 2009

2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet





Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

1-1 GENERAL (Input)

Enter general information related to the Application

Version:		1.1
Name of A	pplicant	Dutton Hydro Limited
License N	umber	ED-2003-0025
File Numb	er(s)	EB-2009-0117
Contact:		
	Name e-mail telephone	Cheryl Decaire cheryldecaire@ckenergy.com 519-352-6300 ext 405
Date of Ap	plication:	June 11, 2009

The following questions relate to the applicability of the EDR 2006 Model's components and will help define the Model Navigation. Although, the answers can be updated at any time it will be more efficient to determine the correct responses before proceeding to use the Model.

PLEASE ANSWER EACH QUESTION USING THE "INPUT" BUTTONS ON THE LEFT.





Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

ok

Account	Account Description	2002	2003	2004
Number		Total	Total	Total
		\$	\$	\$

DETAILED INPUT:

1005	Cash	12266.44	48,305.81	-10601.53
1010	Cash Advances and Working Funds	0	50.00	50
1020	Interest Special Deposits	0	0.00	0.00
1030	Dividend Special Deposits	0	0.00	0.00
1040	Other Special Deposits	0	0.00	0.00
1060	Term Deposits	0	0.00	0.00
1070	Current Investments	0	0.00	0.00
1100	Customer Accounts Receivable	93194.21	86,454.44	85620.45
1102	Accounts Receivable - Services	0	0.00	177.21
1104	Accounts Receivable - Recoverable Work	0	3,917.85	1548.34
1105	Accounts Receivable - Merchandise, Jobbing, etc.	137985.32	3,734.36	0.00
1110	Other Accounts Receivable	0	0.00	4377.57
1120	Accrued Utility Revenues	16880.9	35,418.00	34805
1130	Accumulated Provision for Uncollectible AccountsCredit	0	-1,200.00	-1200
1140	Interest and Dividends Receivable	0	0.00	0.00
1150	Rents Receivable	0	0.00	0.00
1170	Notes Receivable	0	0.00	0.00
1180	Prepayments	0	6,897.87	8943.52
1190	Miscellaneous Current and Accrued Assets	0	0.00	0.00
1200	Accounts Receivable from Associated Companies	0	28,497.67	16856.54
1210	Notes Receivable from Associated Companies	0	0.00	0.00
1305	Fuel Stock	0	0.00	0.00
1330	Plant Materials and Operating Supplies	0	0.00	0.00
1340	Merchandise	0	0.00	0.00
1350	Other Materials and Supplies	15986	18,486.00	15885
1405	Long Term Investments in Non-Associated Companies	0	0.00	0.00
1408	Long Term Receivable - Street Lighting Transfer	0	0.00	0.00
1410	Other Special or Collateral Funds	0	0.00	0.00
1415	Sinking Funds	0	0.00	0.00
1425	Unamortized Debt Expense	0	0.00	0.00
1445	Unamortized Discount on Long-Term DebtDebit	0	0.00	0.00
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0.00	0.00
1460	Other Non-Current Assets	0	0.00	0.00
1465	O.M.E.R.S. Past Service Costs	0	0.00	0.00
1470	Past Service Costs - Employee Future Benefits	Ő	0.00	0.00
1475	Past Service Costs - Other Pension Plans	Ő	0.00	0.00
1480	Portfolio Investments - Associated Companies	0	0.00	0.00
1485	Investment in Associated Companies - Significant Influence	0	0.00	0.00
1490	Investment in Subsidiary Companies	Ő	0.00	0.00
1505	Unrecovered Plant and Regulatory Study Costs	Ő	0.00	0.00
1508	Other Regulatory Assets	0	0.00	0.00
1510	Preliminary Survey and Investigation Charges	0	0.00	0.00
1515	Emission Allowance Inventory	0	0.00	0.00
1516	Emission Allowances Withheld	0	0.00	0.00
1518	RCVARetail	0	0.00	0.00
1520	Power Purchase Variance Account	0	0.00	0.00
1525	Miscellaneous Deferred Debits	0	0.00	0.00
1525	Deferred Losses from Disposition of Utility Plant	0	0.00	0.00
1530	Unamortized Loss on Reacquired Debt	0	0.00	0.00
1540	Development Charge Deposits/ Receivables	0	0.00	0.00
1545	RCVASTR	0	0.00	0.00
1040	NUVADIN	0	0.00	0.00



Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
1560	Deferred Development Costs	0	0.00	0.00
1562	Deferred Payments in Lieu of Taxes	0	0.00	0.00
1563	Account 1563 - Deffered PILs Contra Account	0	0.00	0.00
1565	1565-Conservation and Demand Management Expenditures and Recoveries	0	0.00	0.00
1570	Qualifying Transition Costs	0	0.00	0.00
1571	Pre-market Opening Energy Variance	0	0.00	0.00
1572	Extraordinary Event Costs	0	0.00	0.00
1574	Deferred Rate Impact Amounts	0	0.00	0.00
1580	RSVAWMS	0	0.00	-1434.26
1582	RSVAONE-TIME	0	0.00	-3070.8
1584	RSVANW	0	0.00	0.00
1586	RSVACN	0	0.00	0.00
1588	RSVAPOWER	0	0.00	1632.18
1590	1590-Recovery of regulatory asset balances	0	0.00	0.00
1605	Electric Plant in Service - Control Account	609364.64	615,730.04	616192.04
1606	Organization	0	0.00	0.00
1608	Franchises and Consents	0	0.00	0.00
1610	Miscellaneous Intangible Plant	0	0.00	0.00
1615	Land	0	0.00	0.00
1616	Land Rights	0	0.00	0.00
1620	Buildings and Fixtures	0	0.00	0.00
1630	Leasehold Improvements Boiler Plant Equipment	0	0.00	0.00
1635		0	0.00	0.00
1640	Engines and Engine-Driven Generators	0	0.00 0.00	0.00 0.00
1645 1650	Turbogenerator Units	0	0.00	0.00
1655	Reservoirs, Dams and Waterways Water Wheels, Turbines and Generators	0	0.00	0.00
1660	Roads, Railroads and Bridges	0	0.00	0.00
1665	Fuel Holders, Producers and Accessories	0	0.00	0.00
1670	Prime Movers	0	0.00	0.00
1675	Generators	0	0.00	0.00
1680	Accessory Electric Equipment	0	0.00	0.00
1685	Miscellaneous Power Plant Equipment	0	0.00	0.00
1705	Land	ů 0	0.00	0.00
1706	Land Rights	0	0.00	0.00
1708	Buildings and Fixtures	0	0.00	0.00
1710	Leasehold Improvements	0	0.00	0.00
1715	Station Equipment	0	0.00	0.00
1720	Towers and Fixtures	0	0.00	0.00
1725	Poles and Fixtures	0	0.00	0.00
1730	Overhead Conductors and Devices	0	0.00	0.00
1735	Underground Conduit	0	0.00	0.00
1740	Underground Conductors and Devices	0	0.00	0.00
1745	Roads and Trails	0	0.00	0.00
1805	Land	0	0.00	0.00
1806	Land Rights	0	0.00	0.00
1808	Buildings and Fixtures	0	0.00	0.00
1810	Leasehold Improvements	0	0.00	0.00
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0.00	0.00
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0.00	0.00
1825	Storage Battery Equipment	0	0.00	0.00
1830	Poles, Towers and Fixtures	221031.78	222,770.58	222770.58
1835	Overhead Conductors and Devices	0	0.00	0.00
1840	Underground Conduit	124562.27	127,204.01	127204.01
1845	Underground Conductors and Devices	0	0.00	0.00



Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

S S S 1855 Services 0.00 0.00 0.00 1860 Miters 0.310.05 123.221.19 123.221.19 1860 Miters 0.000 0.000 0.000 1865 Other Installations on Customer Premises 0 0.000 0.000 1875 Street Lighting and Signal Systems 0 0.000 0.000 1986 Land Rights 0 0.000 0.000 1998 Land Rights 0 0.000 0.000 1990 Lasschold Improvements 0 0.000 0.000 1991 Lasschold Improvements 0 0.000 0.000 1992 Transportation Equipment 0 0.000 0.000 1993 Transportation Equipment 34516.67 34,516.67 34,516.67 1994 Measurement and Testing Equipment 0 0.000 0.000 1995 Power Oparated Equipment 0 0.000 0.000 1995 Communicati	Account Number	Account Description	2002 Total	2003 Total	2004 Total
1950 Services 0 0.00 0.00 1860 Meters 6531.35 656.91.3 65531.3 1865 Other Installations on Customer Premises 0 0.000 0.001 1875 Steel Lighting and Signal Systems 0 0.000 0.001 1876 Land Rights 0 0.000 0.001 1806 Land Rights 0 0.000 0.001 1816 Cher Funitura and Eupinent 0 0.000 0.001 1820 Computer Eupinent 10.000 0.000 0.001 1820 Computer Eupinent 0 0.000 0.000 1830 Transportation Eupinent 0 0.000 0.000 1845 Measurement and Tesing Equipment 0 0.000 0.000 1845 Communication Equipment 0 0.000 0.000 1845 Communication Equipment 0 0.000 0.000 1845 Communication Equipment 0 0.000 0.000 <td< th=""><th></th><th></th><th>\$</th><th>\$</th><th>\$</th></td<>			\$	\$	\$
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1865 Other Installations on Customer Premises 0 0.00 0.00 1875 Street Lighting and Signal Systems 0 0.00 0.00 1876 Street Lighting and Signal Systems 0 0.00 0.00 1906 Land Rights 0 0.00 0.00 1907 Leasehold Improvements 0 0.00 0.00 1910 Leasehold Improvements 0 0.00 0.00 1920 Computer Equipment - Hardware 2,125,61 2,125,61 2,125,61 1935 Strees Equipment 0 0.00 0.00 1940 Toaks, Shop and Garage Equipment 34516,67 34516,67 34516,67 1945 Mesurement and Testing Equipment 0 0.00 0.00 0.00 1950 Power Operated Equipment 0 0.00 0.00 0.00 1960 Miscellancous Equipment 0 0.00 0.00 0.00 1970 Load Management Controls - Unity Premises 25116,29 251116,29 25116,29 </td <td>1855</td> <td>Services</td> <td>0</td> <td></td> <td>0.00</td>	1855	Services	0		0.00
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1965 Water Heater Reintal Units 15497.79 15.497.79 15497.79 1970 Load Management Controls - Customer Premises 25116.29 25,116.29 25,116.29 1975 Load Management Controls - Unity Premises 0 0.000 0.001 1980 System Supervisory Equipment 0 0.000 0.000 1985 Sentinel Lighting Rental Units 0 0.000 0.000 1995 Contributions and Grants - Credit 0 0.000 0.000 2005 Property Under Capital Leases 0 0.000 0.000 2010 Electric Plant Anclassified 0 0.000 0.000 2030 Electric Plant and Equipment Leased to Others 0 0.000 0.000 2040 Electric Plant Acquistition Adjustment 0 0.000 0.000 2055 Construction Nork in Progress-Electric 0 0.000 0.000 2056 Other Unity Plant 0 0.000 0.000 2057 Non-Utility Property Owned or Under Capital Leases 0 0					
1970 Load Management Controls - Customer Premises 25116.29 25116.29 1975 Load Management Controls - Utility Premises 0 0.00 1980 System Supervisory Equipment 0 0.00 0.00 1980 Sentinel Lighting Rental Units 0 0.00 0.00 1980 Controbiel Property 0 0.000 0.000 0050 Property Under Capital Leases 0 0.000 0.000 2005 Experimental Electric Plant Unchassified 0 0.000 0.000 2030 Electric Plant Held for Future Use 0 0.000 0.000 2050 Completed Construction Not Classified-Electric 0 0.000 0.000 2050 Construction Work in Progress-Electric 0 0.000 0.000 2055 Construction Vork in Progress-Electric 0 0.000 0.000 2056 Other Electric Plant Adjustment 0 0.000 0.000 2057 Non-Utility Property Owned or Under Capital Leases 0 0.000 0.000					
1975 Load Management Controls - Utility Premises 0 0.00 1980 System Supervisory Equipment 0 0.00 0.00 1980 Sentinel Lighting Rental Units 0 0.00 0.00 1985 Sentinel Lighting Rental Units 0 0.00 0.00 1995 Contributions and Grants - Credit 0 0.00 0.000 2005 Property Under Capital Leases 0 0.00 0.000 2010 Electric Plant Hurchased or Sold 0 0.000 0.000 2020 Experimental Electric Plant Luclassified 0 0.000 0.000 2030 Electric Plant and Equipment Leased to Others 0 0.000 0.000 2040 Electric Plant Acquisition Adjustment 0 0.000 0.000 2050 Construction Not Classified-Electric 0 0.000 0.000 2055 Construction Not Classified-Electric 0 0.000 0.000 2050 Other Electric Plant Acquisiton Adjustment 0 0.000 0.000					
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Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
2260	Current Portion of Long Term Debt	0	0.00	0.00
2262	Ontario Hydro Debt - Current Portion	0	0.00	0.00
2264	Pensions and Employee Benefits - Current Portion	0	0.00	0.00
2268	Accrued Interest on Long Term Debt	0	0.00	0.00
2270	Matured Long Term Debt	0	0.00	0.00
2272	Matured Interest on Long Term Debt	0	0.00	0.00
2285	Obligations Under Capital LeasesCurrent	0	0.00	0.00
2290	Commodity Taxes	0	0.00	0.00
2292	Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0.00	0.00
2294 2296	Future Income Taxes - Current	0	0.00 0.00	0.00 0.00
2290	Accumulated Provision for Injuries and Damages	0	0.00	0.00
2305	Employee Future Benefits	0	0.00	0.00
2308	Other Pensions - Past Service Liability	0	0.00	0.00
2310	Vested Sick Leave Liability	ů O	0.00	0.00
2315	Accumulated Provision for Rate Refunds	0 0	0.00	0.00
2320	Other Miscellaneous Non-Current Liabilities	0	0.00	0.00
2325	Obligations Under Capital LeaseNon-Current	0	0.00	0.00
2330	Development Charge Fund	0	0.00	0.00
2335	Long Term Customer Deposits	0	-13,424.68	-12550.3
2340	Collateral Funds Liability	0	0.00	0.00
2345	Unamortized Premium on Long Term Debt	0	0.00	0.00
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0	0.00	0.00
2350	Future Income Tax - Non-Current	0	0.00	0.00
2405	Other Regulatory Liabilities	0	0.00	0.00
2410	Deferred Gains from Disposition of Utility Plant	0	0.00	0.00
2415	Unamortized Gain on Reacquired Debt	0	0.00	0.00
2425	Other Deferred Credits	0	0.00	0.00
2435	Accrued Rate-Payer Benefit	0	0.00	0.00
2505 2510	Debentures Outstanding - Long Term Portion	0	0.00 0.00	0.00
2510	Debenture Advances Reacquired Bonds	0	0.00	0.00 0.00
2515	Other Long Term Debt	0	0.00	0.00
2525	Term Bank Loans - Long Term Portion	0	0.00	0.00
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Ő	0.00	0.00
2550	Advances from Associated Companies	0 0	0.00	0.00
3005	Common Shares Issued	-475885	-475,885.00	-475885
3008	Preference Shares Issued	0	0.00	0.00
3010	Contributed Surplus	0	0.00	0.00
3020	Donations Received	0	0.00	0.00
3022	Development Charges Transferred to Equity	0	0.00	0.00
3026	Capital Stock Held in Treasury	0	0.00	0.00
3030	Miscellaneous Paid-In Capital	0	0.00	0.00
3035	Installments Received on Capital Stock	0	0.00	0.00
3040	Appropriated Retained Earnings	0	0.00	0.00
3045	Unappropriated Retained Earnings	-58732.17	119,272.71	150494.9
3046	Balance Transferred From Income	-23861.18	31,222.19	35547.34
3047	Appropriations of Retained Earnings - Current Period	0	0.00	0.00
3048	Dividends Payable-Preference Shares	0	0.00	0.00
3049	Dividends Payable-Common Shares	0	0.00	0.00
3055	Adjustment to Retained Earnings	0	0.00	0.00
3065 4006	Unappropriated Undistributed Subsidiary Earnings Residential Energy Sales	-324478.26	0.00 -207,458.44	0.00 -247105.72
4006 4010	Commercial Energy Sales	-324478.26	-207,458.44	-247105.72
4010	Industrial Energy Sales	0	0.00	0.00
-010	nuustiai Eneryy Sales	0	0.00	0.00



Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
4020	Energy Sales to Large Users	0	0.00	0.00
4025	Street Lighting Energy Sales	-8757.9	-4,533.57	-1735.41
4030	Sentinel Lighting Energy Sales	-55.9	-27.08	-44.12
4035	General Energy Sales	-244781.86	-138,543.83	-167562.07
4040	Other Energy Sales to Public Authorities	0	0.00	0.00
4045	Energy Sales to Railroads and Railways	0	0.00	0.00
4050	Revenue Adjustment	0	-20,685.38	-45507.29
4055	Energy Sales for Resale	0	0.00	0.00
4060	Interdepartmental Energy Sales	0	0.00	0.00
4062	Billed WMS	0	-54,400.37	-52110.37
4064	4064-Billed One-Time	0	0.00	0.00
4066	Billed NW	0	-82,659.03	-86002.46
4068	Billed CN	0	0.00	0.00
4080	Distribution Services Revenue	0	-116,921.79	-114860.75
4082	Retail Services Revenues	0	-9,032.12	-9311.79
4084	Service Transaction Requests (STR) Revenues	Ő	0.00	0.00
4090	Electric Services Incidental to Energy Sales	Ő	0.00	0.00
4105	Transmission Charges Revenue	Ő	0.00	0.00
4103	Transmission Services Revenue	0	0.00	0.00
4205	Interdepartmental Rents	0	0.00	0.00
		0	0.00	
4210	Rent from Electric Property			0.00
4215	Other Utility Operating Income	0	0.00	-4049.95
4220	Other Electric Revenues	0	0.00	0.00
4225	Late Payment Charges	-2825.94	-867.50	-2908.84
4230	Sales of Water and Water Power	0	0.00	0.00
4235	Miscellaneous Service Revenues	-666.92	-5,449.97	-7134
4240	Provision for Rate Refunds	0	0.00	0.00
4245	Government Assistance Directly Credited to Income	0	0.00	0.00
4305	Regulatory Debits	0	0.00	0.00
4310	Regulatory Credits	0	0.00	0.00
4315	Revenues from Electric Plant Leased to Others	0	0.00	0.00
4320	Expenses of Electric Plant Leased to Others	0	0.00	0.00
4325	Revenues from Merchandise, Jobbing, Etc.	0	0.00	0.00
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0.00	0.00
4335	Profits and Losses from Financial Instrument Hedges	0	0.00	0.00
4340	Profits and Losses from Financial Instrument Investments	0	0.00	0.00
4345	Gains from Disposition of Future Use Utility Plant	0	0.00	0.00
4350	Losses from Disposition of Future Use Utility Plant	0	0.00	0.00
4355	Gain on Disposition of Utility and Other Property	0	0.00	0.00
4360	Loss on Disposition of Utility and Other Property	0	0.00	0.00
4365	Gains from Disposition of Allowances for Emission	0	0.00	0.00
4370	Losses from Disposition of Allowances for Emission	0	0.00	0.00
4375	Revenues from Non-Utility Operations	0	0.00	0.00
4380	Expenses of Non-Utility Operations	0	0.00	0.00
4385	Non-Utility Rental Income	0	0.00	0.00
4390	Miscellaneous Non-Operating Income	0	0.00	0.00
4395	Rate-Payer Benefit Including Interest	0	0.00	0.00
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0.00	0.00
4405	Interest and Dividend Income	0	0.00	-332.83
4415	Equity in Earnings of Subsidiary Companies	0	0.00	0.00
4505	Operation Supervision and Engineering	Ő	0.00	0.00
4510	Fuel	0	0.00	0.00
4515	Steam Expense	0	0.00	0.00
4520	Steam From Other Sources	0	0.00	0.00
4525	Steam TransferredCredit	0	0.00	0.00
1020	oloun Hundlohou Oroun	U	0.00	0.00



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2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
4530	Electric Expense	0	0.00	0.00
4535	Water For Power	0	0.00	0.00
4540	Water Power Taxes	0	0.00	0.00
4545	Hydraulic Expenses	0	0.00	0.00
4550	Generation Expense	0	0.00	0.00
4555	Miscellaneous Power Generation Expenses	0	0.00	0.00
4560 4565	Rents Allowances for Emissions	0	0.00 0.00	0.00 0.00
4505 4605	Maintenance Supervision and Engineering	0	0.00	0.00
4610	Maintenance of Structures	0	0.00	0.00
4615	Maintenance of Boiler Plant	ů 0	0.00	0.00
4620	Maintenance of Electric Plant	0	0.00	0.00
4625	Maintenance of Reservoirs, Dams and Waterways	0	0.00	0.00
4630	Maintenance of Water Wheels, Turbines and Generators	0	0.00	0.00
4635	Maintenance of Generating and Electric Plant	0	0.00	0.00
4640	Maintenance of Miscellaneous Power Generation Plant	0	0.00	0.00
4705	Power Purchased	438399.83	372,962.55	476716.33
4708	Charges-WMS	0	57,256.25	42778.3
4710	Cost of Power Adjustments	0	0.00	0.00
4712	Charges-One-Time	0	0.00	0.00
4714	Charges-NW	0	0.00	0.00
4715	System Control and Load Dispatching	0	0.00	0.00
4716	Charges-CN	0	0.00	0.00
4720	Other Expenses	1278.22	0.00	0.00
4725	Competition Transition Expense	0	0.00	0.00
4730	Rural Rate Assistance Expense	0	0.00	8662.52
4805	Operation Supervision and Engineering	0	0.00	0.00
4810	Load Dispatching	0	0.00	0.00
4815	Station Buildings and Fixtures Expenses	0	0.00	0.00
4820	Transformer Station Equipment - Operating Labour	0	0.00	0.00
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0.00	0.00
4830	Overhead Line Expenses	0	0.00	0.00
4835	Underground Line Expenses	0	0.00	0.00
4840	Transmission of Electricity by Others	0	0.00	0.00
4845	Miscellaneous Transmission Expense	0	0.00	0.00
4850	Rents	0	0.00	0.00
4905 4910	Maintenance Supervision and Engineering Maintenance of Transformer Station Buildings and Fixtures	0	0.00 0.00	0.00 0.00
4910	Maintenance of Transformer Station Equipment	0	0.00	0.00
4910	Maintenance of Towers. Poles and Fixtures	0	0.00	0.00
4935	Maintenance of Overhead Conductors and Devices	0	0.00	0.00
4940	Maintenance of Overhead Lines - Right of Way	ů 0	0.00	0.00
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	ů 0	0.00	0.00
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0.00	0.00
4960	Maintenance of Underground Lines	0	0.00	0.00
4965	Maintenance of Miscellaneous Transmission Plant	0	0.00	0.00
5005	Operation Supervision and Engineering	0	0.00	0.00
5010	Load Dispatching	0	0.00	0.00
5012	Station Buildings and Fixtures Expense	6402	0.00	0.00
5014	Transformer Station Equipment - Operation Labour	0	0.00	0.00
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0.00	0.00
5016	Distribution Station Equipment - Operation Labour	0	0.00	0.00
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0.00	0.00
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0.00	0.00
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	0	0.00	0.00



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2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
5030	Overhead Subtransmission Feeders - Operation	0	0.00	0.00
5035	Overhead Distribution Transformers- Operation	0	0.00	0.00
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0.00	0.00
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expense	0	0.00	0.00
5050	Underground Subtransmission Feeders - Operation	0	0.00	0.00
5055	Underground Distribution Transformers - Operation	0	0.00	0.00
5060	Street Lighting and Signal System Expense	0	0.00	0.00
5065	Meter Expense	0	0.00	0.00
5070	Customer Premises - Operation Labour	0	0.00	0.00
5075	Customer Premises - Materials and Expenses	0	0.00	0.00
5085	Miscellaneous Distribution Expense	0	0.00	0.00
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0.00	0.00
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0.00	0.00
5096	Other Rent	0	0.00	0.00
5105	Maintenance Supervision and Engineering	0	0.00	0.00
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0.00	0.00
5112	Maintenance of Transformer Station Equipment	0	0.00	0.00
5114	Maintenance of Distribution Station Equipment	0	0.00	0.00
5120	Maintenance of Poles, Towers and Fixtures	0	0.00	0.00
5125	Maintenance of Overhead Conductors and Devices	0	0.00	0.00
5130	Maintenance of Overhead Services	17937.02	22,990.56	13475.81
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0.00	0.00
5145	Maintenance of Underground Conduit	0	0.00	0.00
5150	Maintenance of Underground Conductors and Devices	0 236.38	0.00	0.00
5155	Maintenance of Underground Services	230.30	938.34	1390.28 411.47
5160 5165	Maintenance of Line Transformers	0	317.40 0.00	0.00
5170	Maintenance of Street Lighting and Signal Systems	0	0.00	0.00
5170	Sentinel Lights - Labour Sentinel Lights - Materials and Expenses	0	0.00	0.00
5172	Maintenance of Meters	1522.1	760.73	511.72
5178	Customer Installations Expenses- Leased Property	0	0.00	0.00
5185	Water Heater Rentals - Labour	31.15	0.00	2754.62
5186	Water Heater Rentals - Materials and Expenses	0	0.00	0.00
5190	Water Heater Controls - Labour	0	0.00	0.00
5192	Water Heater Controls - Materials and Expenses	0	0.00	0.00
5195	Maintenance of Other Installations on Customer Premises	0	0.00	0.00
5205	Purchase of Transmission and System Services	0	0.00	0.00
5210	Transmission Charges	0	85,005.39	84695.81
5215	Transmission Charges Recovered	0	0.00	0.00
5305	Supervision	0	0.00	27057.77
5310	Meter Reading Expense	16224.51	19,100.98	8520.6
5315	Customer Billing	41610.11	23,500.87	19881.39
5320	Collecting	667.5	9,348.90	944.12
5325	Collecting- Cash Over and Short	0	0.00	0.00
5330	Collection Charges	0	0.00	0.00
5335	Bad Debt Expense	0	-11.14	1660.45
5340	Miscellaneous Customer Accounts Expenses	0	0.00	0.00
5405	Supervision	0	0.00	0.00
5410	Community Relations - Sundry	0	0.00	0.00
5415	Energy Conservation	0	0.00	0.00
5420	Community Safety Program	0	0.00	0.00
5425	Miscellaneous Customer Service and Informational Expenses	0	0.00	0.00
5505	Supervision	0	0.00	0.00
5510	Demonstrating and Selling Expense	0	0.00	0.00
5515	Advertising Expense	0	0.00	0.00



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2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
5520	Miscellaneous Sales Expense	0	0.00	0.00
5605	Executive Salaries and Expenses	3750	3,750.00	3750
5610	Management Salaries and Expenses	6952.53	0.00	0.00
5615	General Administrative Salaries and Expenses	21921.71	18,828.64	20999.84
5620	Office Supplies and Expenses	772.54	0.00	10822.12
5625	Administrative Expense Transferred?Credit	0	0.00	0.00
5630	Outside Services Employed	0	3,500.00	5899.4
5635	Property Insurance	0	1,080.00	1000
5640	Injuries and Damages	0	0.00	0.00
5645	Employee Pensions and Benefits	0	0.00	0.00
5650	Franchise Requirements	0	0.00	0.00
5655	Regulatory Expenses	0	0.00	0.00
5660	General Advertising Expenses	0	0.00	0.00
5665	Miscellaneous General Expenses	0	6,879.23	4329.71
5670	Rent	0	3,000.00	3000
5675	Maintenance of General Plant	0	18,074.26	10412.9
5680	Electrical Safety Authority Fees	0	0.00	0.00
5685	Independent Market Operator Fees and Penalties	0	0.00	0.00
5705	Amortization Expense ? Property, Plant, and Equipment	0	24,518.31	24537.78
5710	Amortization of Limited Term Electric Plant	0	0.00	0.00
5715	Amortization of Intangibles and Other Electric Plant	0	0.00	0.00
5720	Amortization of Electric Plant Acquisition Adjustments	0	0.00	0.00
5725	Miscellaneous Amortization	0	0.00	0.00
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0.00	0.00
5735	Amortization of Deferred Development Costs	0	0.00	0.00
5740	Amortization of Deferred Charges	0	0.00	0.00
6005	Interest on Long Term Debt	0	0.00	0.00
6010	Amortization of Debt Discount and Expense	0	0.00	0.00
6015	Amortization of Premium on Debt?Credit	0	0.00	0.00
6020	Amortization of Loss on Reacquired Debt	0	0.00	0.00
6025	Amortization of Gain on Reacquired DebtCredit	0	0.00	0.00
6030	Interest on Debt to Associated Companies	0	0.00	0.00
6035	Other Interest Expense	0	0.00	0.00
6040	Allowance for Borrowed Funds Used During ConstructionCredit	0	0.00	0.00
6042	Allowance For Other Funds Used During Construction	0	0.00	0.00
6045	Interest Expense on Capital Lease Obligations	0	0.00	0.00
6105	Taxes Other Than Income Taxes	0	0.00	0.00
6110	Income Taxes	0	0.00	0.00
6115	Provision for Future Income Taxes	0	0.00	0.00
6205	Donations	0	0.00	0.00
6210	Life Insurance	0	0.00	0.00
6215	Penalties	0	0.00	0.00
6225	Other Deductions	0	0.00	0.00
6305	Extraordinary Income	0	0.00	0.00
6310	Extraordinary Deductions	0	0.00	0.00
6315	Income Taxes, Extraordinary Items	0	0.00	0.00
6405	Discontinues Operations - Income/ Gains	0	0.00	0.00
6410	Discontinued Operations - Deductions/ Losses	0	0.00	0.00
6415	Income Taxes, Discontinued Operations	0	0.00	0.00
	Total (\$) Value	585,503.46	646,952.23	651,739.38



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
DETAILE	ED ACCOUNTS:				
1005	Cash	12,266	12,266	0	0
1010	Cash Advances and Working Funds	0	0	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0		0
1070	Current Investments	0	0		0
1100	Customer Accounts Receivable	93,194	93,194		0
1102	Accounts Receivable - Services	0	0		0
1104	Accounts Receivable - Recoverable Work	0	0		0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	137,985	137,985		0
1110	Other Accounts Receivable	0	0		0
1120	Accrued Utility Revenues	16,881	16,881	0	0
1130	Accumulated Provision for Uncollectible AccountsCredit	0	0		0
1140	Interest and Dividends Receivable	0	0		0
1150	Rents Receivable	0	0		0
1170	Notes Receivable	0	0		0
1180	Prepayments	0	0		0
1190	Miscellaneous Current and Accrued Assets	0	0		0 0
1200 1210	Accounts Receivable from Associated Companies	0	0		0
1305	Notes Receivable from Associated Companies Fuel Stock	0	0		0
1305	Plant Materials and Operating Supplies	0	0		0
1340	Merchandise	0	0		0
1340	Other Materials and Supplies	15,986	15,986		0
1405	Long Term Investments in Non-Associated Companies	0	0		0
1403	Long Term Receivable - Street Lighting Transfer	0	0		0
1410	Other Special or Collateral Funds	0	0		0
1415	Sinking Funds	0	0		0
1425	Unamortized Debt Expense	0	0		0
1445	Unamortized Discount on Long-Term DebtDebit	0 0	0		0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0		0
1460	Other Non-Current Assets	0 0	0		0
1465	O.M.E.R.S. Past Service Costs	0	0		0
1470	Past Service Costs - Employee Future Benefits	0	0		0
1475	Past Service Costs - Other Pension Plans	0	0		0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0		0
1525	Miscellaneous Deferred Debits	0	0		0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0		0
1545	Development Charge Deposits/ Receivables	0	0		0
1548	RCVASTR	0	0		0
1560	Deferred Development Costs	0	0		0
1562	Deferred Payments in Lieu of Taxes	0	0		0
1563	Account 1563 - Deferred PILs Contra Account	0	0		0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0		0
1571	Pre-market Opening Energy Variance	0	0		0
1572	Extraordinary Event Costs	0	0		0
1574	Deferred Rate Impact Amounts	0	0		0
1580	RSVAWMS	0	0		0
1582	RSVAONE-TIME	0	0		0
1584 1586	RSVANW RSVACN	0	0		0 0
1588	RSVAPOWER	0	0		0
1500	Recovery of Regulatory Asset Balances	0	0		0
1605	Electric Plant in Service - Control Account	609,365	609,365		0
1606	Organization	003,005	000,000		0
1608	Franchises and Consents	0	0		0
1610	Miscellaneous Intangible Plant	0	0		0 0
1615	Land	0	0		0
1616	Land Rights	0	0		0 0
1620	Buildings and Fixtures	0	0		0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0		0
1670	Prime Movers	0	0		0
1675	Generators	0	0		0
1680	Accessory Electric Equipment	0	0		0
1685	Miscellaneous Power Plant Equipment	0	0		0
1705	Land	0	0		0
1706	Land Rights	0	0		0
1708	Buildings and Fixtures	0	0		0
1710 1715	Leasehold Improvements Station Equipment	0	0		0 0
1715	Towers and Fixtures	0	0		0
1720	Poles and Fixtures	0	0		0
1723	Overhead Conductors and Devices	0	0		0
1735	Underground Conduit	0	0		0
1740	Underground Conductors and Devices	0	0		0 0
1745	Roads and Trails	0	0		0
1805	Land	0	0		0 0
1806	Land Rights	0	0		0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	221,032	0	0	221,032
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	124,562	0		124,562
1845	Underground Conductors and Devices	0	0		0
1850	Line Transformers	123,329	0		123,329
1855	Services	0	0		0
1860	Meters	65,311	0		65,311
1865	Other Installations on Customer's Premises	0	0		0
1870	Leased Property on Customer Premises	0	0		0
1875	Street Lighting and Signal Systems	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1905	Land	0	C) 0	0
1906	Land Rights	0	C		0
1908	Buildings and Fixtures	0	C		0
1910	Leasehold Improvements	0	C		0
1915	Office Furniture and Equipment	0	C		0
1920	Computer Equipment - Hardware	0	C		0
1925	Computer Software	0	C		0
1930	Transportation Equipment	0	C		0
1935	Stores Equipment	0	0		0
1940	Tools, Shop and Garage Equipment	34,517	0		34,517
1945	Measurement and Testing Equipment	0	0		0
1950	Power Operated Equipment	0	0		0
1955	Communication Equipment	0	0		0
1960	Miscellaneous Equipment	0	0		0
1965	Water Heater Rental Units	15,498	0		0
1970	Load Management Controls - Customer Premises	25,116	0		25,116
1975	Load Management Controls - Utility Premises	0	(0
1980	System Supervisory Equipment	0	(0
1985	Sentinel Lighting Rental Units	0	(0
1990	Other Tangible Property Contributions and Grants - Credit	0	(0 0
1995 2005	Property Under Capital Leases	0	(0
2005	Electric Plant Purchased or Sold	0	(0
2010	Experimental Electric Plant Unclassified	0	(0
2020	Electric Plant and Equipment Leased to Others	0	(0
2030	Electric Plant Held for Future Use	0	(0
2050	Completed Construction Not ClassifiedElectric	0	(0
2055	Construction Work in ProgressElectric	0	(0
2060	Electric Plant Acquisition Adjustment	ů 0	(0
2065	Other Electric Plant Adjustment	ů 0	(0 0
2070	Other Utility Plant	0 0	(Ő
2075	Non-Utility Property Owned or Under Capital Leases	0	Ċ		0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-287,022	C		-287,022
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	C		0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	C) 0	0
2160	Accumulated Amortization of Other Utility Plant	0	C) 0	0
2180	Accumulated Amortization of Non-Utility Property	0	C) 0	0
2205	Accounts Payable	-35,271	-35,271	0	0
2208	Customer Credit Balances	-4,906	-4,906	6 0	0
2210	Current Portion of Customer Deposits	0	C) 0	0
2215	Dividends Declared	0	C) 0	0
2220	Miscellaneous Current and Accrued Liabilities	0	() 0	0
2225	Notes and Loans Payable	0	C	· · ·	0
2240	Accounts Payable to Associated Companies	0	C		0
2242	Notes Payable to Associated Companies	0	C		0
2250	Debt Retirement Charges(DRC) Payable	0	C		0
2252	Transmission Charges Payable	0	C		0
2254	Electrical Safety Authority Fees Payable	0	0		0
2256	Independent Market Operator Fees and Penalties Payable	0	0		0
2260	Current Portion of Long Term Debt	0	0		0
2262	Ontario Hydro Debt - Current Portion	0	0		0
2264	Pensions and Employee Benefits - Current Portion	0	0		0
2268	Accrued Interest on Long Term Debt	0	0		0
2270	Matured Long Term Debt	0	0		0
2272	Matured Interest on Long Term Debt	0	0		0
2285	Obligations Under Capital LeasesCurrent	0	(0
2290	Commodity Taxes	0	C	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	C	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	C	0	0
2296	Future Income Taxes - Current	0	C	0	0
2305	Accumulated Provision for Injuries and Damages	0	C	0	0
2306	Employee Future Benefits	0	C	0	0
2308	Other Pensions - Past Service Liability	0	C	0	0
2310	Vested Sick Leave Liability	0	C	0	0
2315	Accumulated Provision for Rate Refunds	0	C	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	C	0	0
2325	Obligations Under Capital LeaseNon-Current	0	C	0	0
2330	Development Charge Fund	0	C	0	0
2335	Long Term Customer Deposits	0	C	0	0
2340	Collateral Funds Liability	0	C	0	0
2345	Unamortized Premium on Long Term Debt	0	C	0	0
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0	C	0	0
2350	Future Income Tax - Non-Current	0	C	0	0
2405	Other Regulatory Liabilities	0	C	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	C	0	0
2415	Unamortized Gain on Reacquired Debt	0	C	0	0
2425	Other Deferred Credits	0	C	0	0
2435	Accrued Rate-Payer Benefit	0	C	0	0
2505	Debentures Outstanding - Long Term Portion	0	C	0	0
2510	Debenture Advances	0	C	0	0
2515	Reacquired Bonds	0	C	0	0
2520	Other Long Term Debt	0	C	0	0
2525	Term Bank Loans - Long Term Portion	0	C	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	C	0	0
2550	Advances from Associated Companies	0	C	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	C	0	0
3010	Contributed Surplus	0	C	0	0
3020	Donations Received	0	C	0	0
3022	Development Charges Transferred to Equity	0	C	0	0
3026	Capital Stock Held in Treasury	0	C	0	0
3030	Miscellaneous Paid-In Capital	0	C	0	0
3035	Installments Received on Capital Stock	0	C	0	0
3040	Appropriated Retained Earnings	0	C	0	0
3045	Unappropriated Retained Earnings	-58,732	-58,732	0	0
3046	Balance Transferred From Income	-23,861	-23,861	0	0
3047	Appropriations of Retained Earnings - Current Period	0	C	0	0
3048	Dividends Payable-Preference Shares	0	C		0
3049	Dividends Payable-Common Shares	0	C		0
3055	Adjustment to Retained Earnings	0	C	•	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	C		0
4006	Residential Energy Sales	-324,478	C		-324,478
4010	Commercial Energy Sales	0	C		0
4015	Industrial Energy Sales	0	C		0
4020	Energy Sales to Large Users	0	C		0
4025	Street Lighting Energy Sales	-8,758	C		-8,758
4030	Sentinel Lighting Energy Sales	-56	C		-56
4035	General Energy Sales	-244,782	C		-244,782
4040	Other Energy Sales to Public Authorities	0	C		0
4045	Energy Sales to Railroads and Railways	0	C		0
4050	Revenue Adjustment	0	C		0
4055	Energy Sales for Resale	0	C		0
4060	Interdepartmental Energy Sales	0	C		0
4062	Billed WMS	0	C	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	C		0
4066	Billed NW	0	C		0
4068	Billed CN	0	C	0	0
4080	Distribution Services Revenue	0	C	0	0
4082	Retail Services Revenues	0	C	0	0
4084	Service Transaction Requests (STR) Revenues	0	C	0	0
4090	Electric Services Incidental to Energy Sales	0	C	0	0
4105	Transmission Charges Revenue	0	C	0	0
4110	Transmission Services Revenue	0	C	0	0
4205	Interdepartmental Rents	0	C	0	0
4210	Rent from Electric Property	0	C	0	0
4215	Other Utility Operating Income	0	C	0	0
4220	Other Electric Revenues	0	C	0	0
4225	Late Payment Charges	-2,826	C	0	-2,826
4230	Sales of Water and Water Power	0	C	0	0
4235	Miscellaneous Service Revenues	-667	C	0	-667
4240	Provision for Rate Refunds	0	C		0
4245	Government Assistance Directly Credited to Income	0	C		0
4305	Regulatory Debits	0	C		0
4310	Regulatory Credits	ů 0	C		ů 0
4315	Revenues from Electric Plant Leased to Others	ů 0	C		ů 0
4320	Expenses of Electric Plant Leased to Others	0	C		0
4325	Revenues from Merchandise, Jobbing, Etc.	0	C		0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	C		0
4335	Profits and Losses from Financial Instrument Hedges	0	C		0
4335	Profits and Losses from Financial Instrument Investments	0	C		0
4340	Gains from Disposition of Future Use Utility Plant	0	C		0
4345		0	C		0
4350	Losses from Disposition of Future Use Utility Plant	0	C		0
	Gain on Disposition of Utility and Other Property	0			
4360 4365	Loss on Disposition of Utility and Other Property	0			0 0
	Gains from Disposition of Allowances for Emission	0			0
4370	Losses from Disposition of Allowances for Emission				
4375	Revenues from Non-Utility Operations	0	C		0
4380	Expenses of Non-Utility Operations	0	C		0
4385	Non-Utility Rental Income	0	C		0
4390	Miscellaneous Non-Operating Income	0	C		0
4395	Rate-Payer Benefit Including Interest	0	C		0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	C		0
4405	Interest and Dividend Income	0	C		0
4415	Equity in Earnings of Subsidiary Companies	0	C		0
4505	Operation Supervision and Engineering	0	C		0
4510	Fuel	0	C		0
4515	Steam Expense	0	C	U U	0
4520	Steam From Other Sources	0	C		0
4525	Steam TransferredCredit	0	C		0
4530	Electric Expense	0	C	0	0
4535	Water For Power	0	C	0	0
4540	Water Power Taxes	0	C	0	0
4545	Hydraulic Expenses	0	C	0	0
4550	Generation Expense	0	C	0	0
4555	Miscellaneous Power Generation Expenses	0	C	0	0
4560	Rents	0	C	0	0
4565	Allowances for Emissions	0	C	0	0
4605	Maintenance Supervision and Engineering	0	C	0	0
4610	Maintenance of Structures	0	C		0
4615	Maintenance of Boiler Plant	0	C	0	0
4620	Maintenance of Electric Plant	0	C		0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	C	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	C	0	0
4635	Maintenance of Generating and Electric Plant	0	C		0
4640	Maintenance of Miscellaneous Power Generation Plant	0	C		0
4705	Power Purchased	438,400	C		438,400
4708	Charges-WMS	0	C		0
4710	Cost of Power Adjustments	0	C		0
4712	Charges-One-Time	0	0		0
4714	Charges-NW	0	0		0
4715	System Control and Load Dispatching	0	0		0
4716	Charges-CN	0	0		0
4720	Other Expenses	1,278	1,278		0
4725 4730	Competition Transition Expense	0	0		0 0
4730	Rural Rate Assistance Expense	0	0		0
4805	Operation Supervision and Engineering Load Dispatching	0	0		0
4815	Station Buildings and Fixtures Expenses	0	0		0
4815	Transformer Station Equipment - Operating Labour	0	0		0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	C		0
4830	Overhead Line Expenses	0	C		0
4835	Underground Line Expenses	ů 0	C		0 0
4840	Transmission of Electricity by Others	0 0	C		0
4845	Miscellaneous Transmission Expense	0 0	C		0
4850	Rents	0	C		0
4905	Maintenance Supervision and Engineering	0	C	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	C	0	0
4916	Maintenance of Transformer Station Equipment	0	C	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	C	0	0
4935	Maintenance of Overhead Conductors and Devices	0	C	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	C	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	C	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	C	0	0
4960	Maintenance of Underground Lines	0	C	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	C		0
5005	Operation Supervision and Engineering	0	C		0
5010	Load Dispatching	0	C		0
5012	Station Buildings and Fixtures Expense	6,402	C		6,402
5014	Transformer Station Equipment - Operation Labour	0	C		0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	C		0
5016	Distribution Station Equipment - Operation Labour	0	0		0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0		0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0		0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0		0
5030 5035	Overhead Subtransmission Feeders - Operation	0 0	0		0
5035	Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour	0	0		0 0
5040 5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0		0
5045 5050	Underground Subtransmission Feeders - Operation	0	0		0
5055	Underground Distribution Transformers - Operation	0	0		0
5060	Street Lighting and Signal System Expense	0	C		0
5065	Meter Expense	0	C		0
5070	Customer Premises - Operation Labour	0	0		0
5075	Customer Premises - Materials and Expenses	0	0		0
5085	Miscellaneous Distribution Expense	0	C	-	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	C		0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	C		0
5096	Other Rent	0	C		0
		-	-	-	



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
5105	Maintenance Supervision and Engineering	0	C) 0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	C		0
5112	Maintenance of Transformer Station Equipment	0	C	-	0
5114	Maintenance of Distribution Station Equipment	0	C		0
5120	Maintenance of Poles, Towers and Fixtures	0	C		0
5125	Maintenance of Overhead Conductors and Devices	0	C		0
5130	Maintenance of Overhead Services	17,937	C		17,937
5135	Overhead Distribution Lines and Feeders - Right of Way	0	C		0
5145	Maintenance of Underground Conduit	0	0		0
5150	Maintenance of Underground Conductors and Devices	0	0		0
5155	Maintenance of Underground Services	236	0		236
5160	Maintenance of Line Transformers	0	0		0
5165	Maintenance of Street Lighting and Signal Systems	0	0		0
5170	Sentinel Lights - Labour	0	0		0
5172	Sentinel Lights - Materials and Expenses	0	0	-	0
5175	Maintenance of Meters	1,522	0		1,522
5178	Customer Installations Expenses- Leased Property	0	0		0
5185	Water Heater Rentals - Labour	31	(0
5186 5190	Water Heater Rentals - Materials and Expenses Water Heater Controls - Labour	0	(0 0
5190		0	(0
5192	Water Heater Controls - Materials and Expenses Maintenance of Other Installations on Customer Premises	0			0
5205	Purchase of Transmission and System Services	0	(-	0
5205	Transmission Charges	0	(0
5215	Transmission Charges Recovered	0	(0
5305	Supervision	0	(0
5310	Meter Reading Expense	16,225	(16,225
5315	Customer Billing	41,610	(41,610
5320	Collecting	668	(668
5325	Collecting- Cash Over and Short	000	(0
5330	Collection Charges	0	Ċ		0
5335	Bad Debt Expense	0	C) 0	0
5340	Miscellaneous Customer Accounts Expenses	0	C) 0	0
5405	Supervision	0	C) 0	0
5410	Community Relations - Sundry	0	C) 0	0
5415	Energy Conservation	0	C) 0	0
5420	Community Safety Program	0	C) 0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	C) 0	0
5505	Supervision	0	C) 0	0
5510	Demonstrating and Selling Expense	0	C) 0	0
5515	Advertising Expense	0	C) 0	0
5520	Miscellaneous Sales Expense	0	C) 0	0
5605	Executive Salaries and Expenses	3,750	C	-	3,750
5610	Management Salaries and Expenses	6,953	C		6,953
5615	General Administrative Salaries and Expenses	21,922	C		21,922
5620	Office Supplies and Expenses	773	C		773
5625	Administrative Expense Transferred Credit	0	C		0
5630	Outside Services Employed	0	0	-	0
5635	Property Insurance	0	0		0
5640	Injuries and Damages	0	0		0
5645	Employee Pensions and Benefits	0	0		0
5650	Franchise Requirements	0	0		0
5655	Regulatory Expenses	0	0	-	0
5660	General Advertising Expenses	0	0		0
5665	Miscellaneous General Expenses	0	0		0
5670	Rent Maintanance of Concret Plant	0	(0
5675	Maintenance of General Plant	0	C	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	C	0	0
5685	Independent Market Operator Fees and Penalties	0	C	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	C	0	0
5710	Amortization of Limited Term Electric Plant	0	C	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	C	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	C	0	0
5725	Miscellaneous Amortization	0	C	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	C	0	0
5735	Amortization of Deferred Development Costs	0	C	0	0
5740	Amortization of Deferred Charges	0	C	0	0
6005	Interest on Long Term Debt	0	C	0	0
6010	Amortization of Debt Discount and Expense	0	C	0	0
6015	Amortization of Premium on Debt Credit	0	C	0	0
6020	Amortization of Loss on Reacquired Debt	0	C	0	0
6025	Amortization of Gain on Reacquired DebtCredit	0	C	0	0
6030	Interest on Debt to Associated Companies	0	C	0	0
6035	Other Interest Expense	0	C	0	0
6040	Allowance for Borrowed Funds Used During ConstructionCredit	0	C	0	0
6042	Allowance For Other Funds Used During Construction	0	C	0	0
6045	Interest Expense on Capital Lease Obligations	0	C	0	0
6105	Taxes Other Than Income Taxes	0	C	0	0
6110	Income Taxes	0	C	0	0
6115	Provision for Future Income Taxes	0	C	0	0
6205	Donations	0	C	0	0
6210	Life Insurance	0	C	0	0
6215	Penalties	0	C	0	0
6225	Other Deductions	0	C	0	0
6305	Extraordinary Income	0	C	0	0
6310	Extraordinary Deductions	0	C	0	0
6315	Income Taxes, Extraordinary Items	0	C	0	0
6405	Discontinues Operations - Income/ Gains	0	C	0	0
6410	Discontinued Operations - Deductions/ Losses	0	C	0	0
6415	Income Taxes, Discontinued Operations	0	C	0	0
	Total (\$) Value	585,503	288,301	15,529	281,674
	ED INPUT FOR CALCULATIONS: m Reporting Requirement)		200,001	10,020	201,014

Land and Buildings	0	0	0	-(
TS Primary Above 50	0	0	0	-(
DS	0	0	0	-(
Poles, Wires	345,594	0	0	345,594
Line Transformers	123,329	0	0	123,329
Services and Meters	65,311	0	0	65,311
General Plant	0	0	0	-(
Equipment	34,517	0	0	34,517
IT Assets	0	0	0	-(
CDM Expenditures and Recoveries	0	0	0	-(
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-(
Accumulated Amortization	-287,022	0	0	-287,022
Non-Distribution Asset	15.498	0	15.498	-(



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2-2 UNADJUSTED ACCOUNTING DATA

Liability Equity Sales of Distributi Late Pay Specific S Other Dis Other Re	ified Asset	\$ 885,678 -40,177	\$ 885,678 -40,177		\$ -0
Liability Equity Sales of Distributi Late Pay Specific S Other Dis Other Re	ified Asset				-0
Equity Sales of Distribution Late Pay Specific S Other Dis Other Re		-40,177	-40,177		
Sales of Distributi Late Pay Specific S Other Dis Other Re				0	-0
Distributi Late Pay Specific Specific S Other Dis Other Re		-558,478	-558,478	0	-0
Late Pay Specific S Other Dis Other Re	Electricity	-578,074	0	0	-578,074
Specific S Other Dis Other Re	tion Services Revenue	0	0	0	-0
Other Dis Other Re	yment Charges	-2,826	0	0	-2,826
Other Re	Service Charges	-667	0		-667
	istribution Revenue	0	0		-0
	evenue - Unclassified acome & Deductions	0 0	0 0		-0 -0
Power S	Supply Expenses (Working Capital)	438,400	0	0	438,400
	ower Supply Expenses	1,278	1,278		-0
	on (Working Capital)	6,402	0	0	6,402
Maintena	nance (Working Capital)	19,696	0	0	19,695
Billing a	and Collection (Working Capital)	58,502	0	0	58,502
	inity Relations (Working Capital)	0	0		-0
Commur	nity Relations - CDM (Working Capital)	0	0	0	-0
Adminis	strative and General Expenses (Working Capital)	33,397	0	0	33,397
Insuranc	ce Expense (Working Capital)	0	0	0	-0
	bt Expense (Working Capital)	0	0	0	-0
	sing Expenses	0	0		-0
	ble Contributions	0	0		-0
	ration of Assets	0	0		-0
	mortization - Unclassified	0	0		-0
	Expense - Unclassifed	<u> </u>	<u> </u>		-0 -0
	Tax Expense - Unclassified	0	0		<u>-0</u> -0
	tribution Expenses	31	0		-0 -0
Unclassi					
	ified Expenses	0	0	0	-0



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2-2 UNADJUSTED ACCOUNTING DATA

\$ \$	02 stribution	2002 Distribution
(Before Adjustments) DISTRIBUTION ASSETS: Land and Buildings 0 0 TS Primary Above 50 0 DS 0 0 Poles, Wires 345,594 0 Line Transformers 122,329 0	\$	\$
DISTRIBUTION ASSETS: Land and Buildings 0 0 TS Primary Above 50 0 DS 0 0 Poles, Wires 345,594 0 Line Transformers 122,329 0		
DISTRIBUTION ASSETS: Land and Buildings 0 0 TS Primary Above 50 0 DS 0 0 Poles, Wires 345,594 0 Line Transformers 122,329 0		
Land and Buildings 0 0 TS Primary Above 50 0 0 DS 0 0 Poles, Wires 345,594 0 Line Transformers 123,329 0		
Land and Buildings 0 0 TS Primary Above 50 0 0 DS 0 0 Poles, Wires 345,594 0 Line Transformers 123,329 0		
TS Primary Above 50 0 0 DS 0 0 Poles, Wires 345,594 0 Line Transformers 123,329 0	0	-0
DS 0 0 Poles, Wires 345,594 0 Line Transformers 123,329 0	0	-0
Line Transformers 123,329 0	0	-0
Line Transformers 123,329 0	0	345,594
Services and Meters 65,311 0	0	123,329
	0	65,311
General Plant 0 0	0	-0
Equipment 34,517 0	0	34,517
IT Assets 0 0	0	-0
CDM Assets 0	0	-0
Other Distribution Assets 25,116 0	0	25,116
Contributions and Grants 0 0	0	-0
TOTAL DISTRIBUTION ASSETS 593,867 0	0	593,867
NET FIXED DISTRIBUTION ASSETS:		
Total Distribution Assets (as above) - LESS:		
Accumulated Amortization -287,022 0	0	-287,022
NET FIXED DISTRIBUTION ASSETS 306,844 0	0	306,844



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2-2 UNADJUSTED ACCOUNTING DATA

count Imber	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
NET	SALES REVENUE				
Sa	ales of Electricity	-578,074	C	0	-578,07
	ower Supply Expenses (Working Capital)	438,400	C	0	438,40
	ALES OF ELECTRICITY NET OF COST OF POWER	-139,674	C	0	-139,67
ודפום	RIBUTION REVENUE				
-	stribution Services Revenue	0	C	0	
	ate Payment Charges	-2,826	C C		-2,82
	pecific Service Charges	-667	C C		-2,02
•	ther Distribution Revenue	-007 0	0	-	
		0	U	0	
Т	OTAL DISTRIBUTION REVENUE	-3,493	0	0	-3,49
	RIBUTION EXPENSES (before PILS):	6.402	C	0	6,40
	aintenance (Working Capital)	19,696	C C		19,69
	lling and Collection (Working Capital)	58,502	C	0	58,50
	ommunity Relations (Working Capital)	0	C	0	
		0	C	0	
Co	ommunity Relations - CDM (Working Capital)			0	
	ommunity Relations - CDM (Working Capital) Iministrative and General Expenses (Working Capital)	33,397	C	· 0	33,3
Ad		33,397 0	0	-	· · · · · · · · · · · · · · · · · · ·
Ao In Ba	dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital)	· · · · · · · · · · · · · · · · · · ·	C	0 0	,
Ao In Ba Ao	dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses	0 0 0	0 0 0		
Ad In Ba Ad Cl	dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses haritable Contributions	0 0 0 0	0 0 0 0 0		
Ac In Ba Ac Cl Ar	dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses haritable Contributions mortization of Assets	0 0 0 0 0			33,39
Ad In Ba Ad Cl Ar O	dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses haritable Contributions	0 0 0 0	0 0 0 0 0		·



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
WOR	KING CAPITAL CALCULATION				
Cos	t of Power				
P	ower Supply Expenses (Working Capital)	438,400			
Т	OTAL COST OF POWER	438,400			
Exp	enses				
	peration (Working Capital)	6,402			
	aintenance (Working Capital)	19,696			
Bi	illing and Collection (Working Capital)	58,502			
C	ommunity Relations (Working Capital)	0			
	ommunity Relations - CDM (Working Capital)	0			
	dministrative and General Expenses (Working Capital)	33,397			
In	surance Expense (Working Capital)	0			
Ba	ad Debt Expense (Working Capital)	0			
A	dvertising Expenses	0			
C	haritable Contributions	0			
0	ther Distribution Expenses	0			
Т	OTAL EXPENSES	117,996			
т	OTAL FOR WORKING CAPITAL CALCULATION	556,396			



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution			
		\$	\$	\$	\$			
DETAILE	DETAILED ACCOUNTS:							
1005	Cash	48,306	48,306	0	0			
1010	Cash Advances and Working Funds	50	50	0	0			
1020	Interest Special Deposits	0	0	0	0			
1030	Dividend Special Deposits	0	0	0	0			
1040	Other Special Deposits	0	0	0	0			
1060	Term Deposits	0	0	0	0			
1070	Current Investments	0	0	0	0			
1100	Customer Accounts Receivable	86,454	86,454	0	0			
1102	Accounts Receivable - Services	0	0	0	0			
1104	Accounts Receivable - Recoverable Work	3,918	3,918	0	0			
1105	Accounts Receivable - Merchandise, Jobbing, etc.	3,734	3,734	0	0			
1110	Other Accounts Receivable	0	0	0	0			
1120	Accrued Utility Revenues	35,418	35,418	0	0			
1130	Accumulated Provision for Uncollectible AccountsCredit	-1,200	-1,200	0	0			
1140	Interest and Dividends Receivable	0	0		0			
1150	Rents Receivable	0	0	0	0			
1170	Notes Receivable	0	0	0 0	0			
1180 1190	Prepayments Miscellaneous Current and Accrued Assets	6,898 0	6,898 0	0	0 0			
1200	Accounts Receivable from Associated Companies	28,498	28,498	0	0			
1200	Notes Receivable from Associated Companies	20,400	20,430	0	0			
1305	Fuel Stock	0	0		0			
1330	Plant Materials and Operating Supplies	0	0	0	0			
1340	Merchandise	0	0	0	0			
1350	Other Materials and Supplies	18,486	18,486	0	0			
1405	Long Term Investments in Non-Associated Companies	0	0	0	0			
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0			
1410	Other Special or Collateral Funds	0	0	0	0			
1415	Sinking Funds	0	0	0	0			
1425	Unamortized Debt Expense	0	0	0	0			
1445	Unamortized Discount on Long-Term DebtDebit	0	0	0	0			
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0			
1460	Other Non-Current Assets	0	0	0	0			
1465	O.M.E.R.S. Past Service Costs	0	0	0	0			
1470	Past Service Costs - Employee Future Benefits	0	0	0	0			
1475	Past Service Costs - Other Pension Plans	0	0	0	0			
1480	Portfolio Investments - Associated Companies	0	0	0	0			
1485	Investment in Associated Companies - Significant Influence	0	0	0	0			
1490	Investment in Subsidiary Companies	0	0	0	0			
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0			
1508	Other Regulatory Assets	0	0		0			
1510	Preliminary Survey and Investigation Charges	0	0		0			
1515	Emission Allowance Inventory Emission Allowances Withheld	0	0		0			
1516 1518	RCVARetail	0	0		0 0			
1518	Power Purchase Variance Account	0	0		0			
1520	Miscellaneous Deferred Debits	0	0		0			
1525	Deferred Losses from Disposition of Utility Plant	0	0		0			
1530	Unamortized Loss on Reacquired Debt	0	0		0			
1545	Development Charge Deposits/ Receivables	0	0		0			
1548	RCVASTR	0	0		0			
1560	Deferred Development Costs	0	0		0			
1562	Deferred Payments in Lieu of Taxes	0	0		0			
1563	Account 1563 - Deferred PILs Contra Account	0	0		0			
1565	Conservation and Demand Management Expenditures and Recoveries	0	0		0			
			•	•				


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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0		0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	615,730	615,730	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0		0
1620	Buildings and Fixtures	0	0		0
1630	Leasehold Improvements	0	0		0
1635	Boiler Plant Equipment	0	0		0
1640	Engines and Engine-Driven Generators	0	0		0
1645	Turbogenerator Units	0	0		0
1650	Reservoirs, Dams and Waterways	0	0		ů 0
1655	Water Wheels, Turbines and Generators	0	0		ů 0
1660	Roads, Railroads and Bridges	0	0		0
1665	Fuel Holders, Producers and Accessories	0	0		0
1670	Prime Movers	0	0		0
1675	Generators	0	0		0
1680		0	0		0
	Accessory Electric Equipment		0		0
1685	Miscellaneous Power Plant Equipment	0			
1705	Land Dishte	0	0		0
1706	Land Rights	0	0		0
1708	Buildings and Fixtures	0	0		0
1710	Leasehold Improvements	0	0		0
1715	Station Equipment	0	0		0
1720	Towers and Fixtures	0	0		0
1725	Poles and Fixtures	0	0		0
1730	Overhead Conductors and Devices	0	0		0
1735	Underground Conduit	0	0		0
1740	Underground Conductors and Devices	0	0		0
1745	Roads and Trails	0	0		0
1805	Land	0	0		0
1806	Land Rights	0	0		0
1808	Buildings and Fixtures	0	0		0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	222,771	0	0	222,771
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	127,204	0	0	127,204
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	123,329	0	0	123,329
1855	Services	0	0	0	0
1860	Meters	65,170	0	0	65,170
1865	Other Installations on Customer's Premises	0	0		0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0		0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
1905	Land	0	C		0
1906	Land Rights	0	C		0
1908	Buildings and Fixtures	0	C		0
1910	Leasehold Improvements	0	C		0
1915	Office Furniture and Equipment	0	C		0
1920	Computer Equipment - Hardware	2,126	C		2,126
1925	Computer Software	0	C		0
1930	Transportation Equipment	0	C		0
1935	Stores Equipment	0	C		0
1940	Tools, Shop and Garage Equipment	34,517	C		34,517
1945	Measurement and Testing Equipment	0	C		0
1950	Power Operated Equipment	0	C		0
1955	Communication Equipment	0	C		0
1960	Miscellaneous Equipment	0	C		0
1965	Water Heater Rental Units	15,498	C	-,	0
1970	Load Management Controls - Customer Premises	25,116	C		25,116
1975	Load Management Controls - Utility Premises	0	0		0
1980	System Supervisory Equipment	0	C		0
1985	Sentinel Lighting Rental Units	0	C		0
1990	Other Tangible Property	0	C		0
1995	Contributions and Grants - Credit	0	C		0
2005	Property Under Capital Leases	0	C		0
2010	Electric Plant Purchased or Sold	0	0		0
2020	Experimental Electric Plant Unclassified	0	C		0
2030 2040	Electric Plant and Equipment Leased to Others Electric Plant Held for Future Use	0			0
		0	C		0 0
2050	Completed Construction Not ClassifiedElectric	0 0	C		0
2055 2060	Construction Work in ProgressElectric	0			0
2060	Electric Plant Acquisition Adjustment Other Electric Plant Adjustment	0	C		0
2003	Other Utility Plant	0	C		0
2070	Non-Utility Property Owned or Under Capital Leases	0	C		0
2075	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-294,177	C		-294,177
2100	Accumulated Amortization of Electric Utility Plant - Intangibles	-234,177	C		-234,177
2120	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	C		0
2140	Accumulated Amortization of Other Utility Plant	-65,768	C		0
2180	Accumulated Amortization of Non-Utility Property	00,100	C		0
2205	Accounts Payable	-147,533	-147,533		0
2208	Customer Credit Balances	0	C		0
2210	Current Portion of Customer Deposits	0	C		0
2215	Dividends Declared	0	C		0
2220	Miscellaneous Current and Accrued Liabilities	0	C	0	0
2225	Notes and Loans Payable	0	C	0	0
2240	Accounts Payable to Associated Companies	0	C	0	0
2242	Notes Payable to Associated Companies	0	C	0	0
2250	Debt Retirement Charges(DRC) Payable	0	C	0	0
2252	Transmission Charges Payable	0	C	0	0
2254	Electrical Safety Authority Fees Payable	0	C	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	C	0	0
2260	Current Portion of Long Term Debt	0	C	0	0
2262	Ontario Hydro Debt - Current Portion	0	C	0	0
2264	Pensions and Employee Benefits - Current Portion	0	C	0	0
2268	Accrued Interest on Long Term Debt	0	C	0	0
2270	Matured Long Term Debt	0	C	0	0
2272	Matured Interest on Long Term Debt	0	C	0	0
2285	Obligations Under Capital LeasesCurrent	0	C		0
2290	Commodity Taxes	0	C	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0		0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0		0
2296	Future Income Taxes - Current	0	0		0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0		0
2308	Other Pensions - Past Service Liability	0	0		0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0		0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital LeaseNon-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	-13,425	-13,425	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	119,273	119,273	0	0
3046	Balance Transferred From Income	31,222	31,222	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-207,458	0	0	-207,458
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	-4,534	0	0	-4,534
4030	Sentinel Lighting Energy Sales	-27	0	0	-27
4035	General Energy Sales	-138,544	0	0	-138,544
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	-20,685	0	0	-20,685
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	-54,400	0	0	-54,400



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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	C		0
4066	Billed NW	-82,659	C		-82,659
4068	Billed CN	0	C		0
4080	Distribution Services Revenue	-116,922	C		-116,922
4082	Retail Services Revenues	-9,032	C		-9,032
4084	Service Transaction Requests (STR) Revenues	0	C		0
4090	Electric Services Incidental to Energy Sales	0	C		0
4105	Transmission Charges Revenue	0	C		0
4110	Transmission Services Revenue	0	C		0
4205	Interdepartmental Rents	0	C		0
4210	Rent from Electric Property	0	C		0
4215	Other Utility Operating Income	0	C		0
4220	Other Electric Revenues	0	C		0
4225	Late Payment Charges	-868	C		-868
4230	Sales of Water and Water Power	0	C		0
4235	Miscellaneous Service Revenues	-5,450	C		-5,450
4240	Provision for Rate Refunds	0	C		0
4245	Government Assistance Directly Credited to Income	0	C		0
4305	Regulatory Debits	0	C		0
4310	Regulatory Credits	0	C		0
4315	Revenues from Electric Plant Leased to Others	0	C		0
4320	Expenses of Electric Plant Leased to Others	0	C		0
4325	Revenues from Merchandise, Jobbing, Etc.	0	C		0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	C		0
4335	Profits and Losses from Financial Instrument Hedges	0	C		0
4340	Profits and Losses from Financial Instrument Investments	0	C		0
4345	Gains from Disposition of Future Use Utility Plant	0	C		0
4350	Losses from Disposition of Future Use Utility Plant	0			0
4355	Gain on Disposition of Utility and Other Property	0	C		0
4360 4365	Loss on Disposition of Utility and Other Property	0	C		0 0
4365 4370	Gains from Disposition of Allowances for Emission	0	C		0
4370	Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations	0	C		0
4375	Expenses of Non-Utility Operations	0	C		0
4385	Non-Utility Rental Income	0	C		0
4305	Miscellaneous Non-Operating Income	0	C		0
4395	Rate-Payer Benefit Including Interest	0	C		0
4395	Foreign Exchange Gains and Losses, Including Amortization	0	C		0
4398	Interest and Dividend Income	0	C		0
4405	Equity in Earnings of Subsidiary Companies	0	C		0
4505	Operation Supervision and Engineering	0	C		0
4510	Fuel	ů 0	C		0
4515	Steam Expense	ů 0	C C		0
4520	Steam From Other Sources	0	C	Ŭ	0
4525	Steam TransferredCredit	0	C		ů 0
4530	Electric Expense	ů 0	C		ů 0
4535	Water For Power	0	C		0
4540	Water Power Taxes	ů 0	C		0 0
4545	Hydraulic Expenses	ů 0	C	-	0
4550	Generation Expense	0	C		0
4555	Miscellaneous Power Generation Expenses	0	C		0
4560	Rents	ů 0	C		0
4565	Allowances for Emissions	ů 0	C		0 0
4605	Maintenance Supervision and Engineering	0	C		0
4610	Maintenance of Structures	ů 0	C		0 0
4615	Maintenance of Boiler Plant	0	C		0
4620	Maintenance of Electric Plant	0	C		0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	() 0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	() 0	0
4635	Maintenance of Generating and Electric Plant	0	() 0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	(0
4705	Power Purchased	372,963	(372,963
4708	Charges-WMS	57,256	(57,256
4710	Cost of Power Adjustments	0	(0
4712	Charges-One-Time	0	(0
4714	Charges-NW	0	(0
4715	System Control and Load Dispatching	0	(0
4716	Charges-CN	0	(0
4720	Other Expenses	0	(0
4725	Competition Transition Expense	0	(0 0
4730 4805	Rural Rate Assistance Expense	0	(0
4805 4810	Operation Supervision and Engineering Load Dispatching	0	(0
4815	Station Buildings and Fixtures Expenses	0	(0
4813	Transformer Station Equipment - Operating Labour	0	(0
4825	Transformer Station Equipment - Operating Labour	0	(0
4830	Overhead Line Expenses	0	(0
4835	Underground Line Expenses	0	(0 0
4840	Transmission of Electricity by Others	0	(0
4845	Miscellaneous Transmission Expense	0	(0
4850	Rents	0	(0
4905	Maintenance Supervision and Engineering	0	() 0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	() 0	0
4916	Maintenance of Transformer Station Equipment	0	() 0	0
4930	Maintenance of Towers, Poles and Fixtures	0	() 0	0
4935	Maintenance of Overhead Conductors and Devices	0	() 0	0
4940	Maintenance of Overhead Lines - Right of Way	0	() 0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	(0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	(0
4960	Maintenance of Underground Lines	0	(0
4965	Maintenance of Miscellaneous Transmission Plant	0	(0
5005	Operation Supervision and Engineering	0	(0
5010	Load Dispatching	0	(0
5012	Station Buildings and Fixtures Expense	0	(0
5014	Transformer Station Equipment - Operation Labour	0	(0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	(0
5016 5017	Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses	0	(0 0
5017		0	(0
5020 5025	Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	(0
5025	Overhead Subtransmission Feeders - Operation	0	(-	0
5035	Overhead Distribution Transformers- Operation	0	(0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	(0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	(0
5050	Underground Subtransmission Feeders - Operation	0	(0
5055	Underground Distribution Transformers - Operation	0	(0
5060	Street Lighting and Signal System Expense	0	(0
5065	Meter Expense	0	() 0	0
5070	Customer Premises - Operation Labour	0	(0
5075	Customer Premises - Materials and Expenses	0	() 0	0
5085	Miscellaneous Distribution Expense	0	(0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	(0 0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	() 0	0
5096	Other Rent	0	(0	0



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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
5105	Maintenance Supervision and Engineering	0	0		0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	22,991	0	0	22,991
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	938	0	0	938
5160	Maintenance of Line Transformers	317	0		317
5165	Maintenance of Street Lighting and Signal Systems	0	0		0
5170	Sentinel Lights - Labour	0	0		0
5172	Sentinel Lights - Materials and Expenses	0	0		0
5175	Maintenance of Meters	761	0		761
5178	Customer Installations Expenses- Leased Property	0	0		0
5185	Water Heater Rentals - Labour	0	0		0
5186	Water Heater Rentals - Materials and Expenses	0	0		0
5190	Water Heater Controls - Labour	0	0		0
5190	Water Heater Controls - Labour	0	0		0
5192	Maintenance of Other Installations on Customer Premises	0	0		0
5205		0	0		0
	Purchase of Transmission and System Services				0
5210	Transmission Charges	85,005	85,005		
5215	Transmission Charges Recovered	0	0		0
5305	Supervision	0	0		0
5310	Meter Reading Expense	19,101	0		19,101
5315	Customer Billing	23,501	0		23,501
5320	Collecting	9,349	0		9,349
5325	Collecting- Cash Over and Short	0	0		0
5330	Collection Charges	0	0		0
5335	Bad Debt Expense	-11	0		-11
5340	Miscellaneous Customer Accounts Expenses	0	0		0
5405	Supervision	0	0		0
5410	Community Relations - Sundry	0	0		0
5415	Energy Conservation	0	0		0
5420	Community Safety Program	0	0		0
5425	Miscellaneous Customer Service and Informational Expenses	0	0		0
5505	Supervision	0	0		0
5510	Demonstrating and Selling Expense	0	0		0
5515	Advertising Expense	0	0		0
5520	Miscellaneous Sales Expense	0	0		0
5605	Executive Salaries and Expenses	3,750	0	°,	3,750
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	18,829	0	0	18,829
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	3,500	0	0	3,500
5635	Property Insurance	1,080	0	0	1,080
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0		0
5665	Miscellaneous General Expenses	6,879	0		6,879
5670	Rent	3,000	0		3,000
5675	Maintenance of General Plant	18,074	0		18,074
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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	() 0	0
5685	Independent Market Operator Fees and Penalties	0	() 0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,518	() 0	24,518
5710	Amortization of Limited Term Electric Plant	0	() 0	0
5715	Amortization of Intangibles and Other Electric Plant	0	() 0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	() 0	0
5725	Miscellaneous Amortization	0	(0 0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	() 0	0
5735	Amortization of Deferred Development Costs	0	() 0	0
5740	Amortization of Deferred Charges	0	() 0	0
6005	Interest on Long Term Debt	0	() 0	0
6010	Amortization of Debt Discount and Expense	0	() 0	0
6015	Amortization of Premium on Debt Credit	0	() 0	0
6020	Amortization of Loss on Reacquired Debt	0	() 0	0
6025	Amortization of Gain on Reacquired DebtCredit	0	(0 (0
6030	Interest on Debt to Associated Companies	0	() 0	0
6035	Other Interest Expense	0	() 0	0
6040	Allowance for Borrowed Funds Used During ConstructionCredit	0	() 0	0
6042	Allowance For Other Funds Used During Construction	0	() 0	0
6045	Interest Expense on Capital Lease Obligations	0	() 0	0
6105	Taxes Other Than Income Taxes	0	() 0	0
6110	Income Taxes	0	() 0	0
6115	Provision for Future Income Taxes	0	() 0	0
6205	Donations	0	() 0	0
6210	Life Insurance	0	() 0	0
6215	Penalties	0	() 0	0
6225	Other Deductions	0	() 0	0
6305	Extraordinary Income	0	() 0	0
6310	Extraordinary Deductions	0	() 0	0
6315	Income Taxes, Extraordinary Items	0	(0
6405	Discontinues Operations - Income/ Gains	0	(0
6410	•	0			0
		0			0
		646,952	444,950		252,273
6410 6415 GROUP	Discontinued Operations - Deductions/ Losses Income Taxes, Discontinued Operations Total (\$) Value ED INPUT FOR CALCULATIONS: m Reporting Requirement)	0	444,	(0 0 0 0

Land and Buildings	0	0	0	-(
TS Primary Above 50	0	0	0	-(
DS	0	0	0	-(
Poles, Wires	349,975	0	0	349,975
Line Transformers	123,329	0	0	123,329
Services and Meters	65,170	0	0	65,170
General Plant	0	0	0	-(
Equipment	34,517	0	0	34,51
IT Assets	2,126	0	0	2,12
CDM Expenditures and Recoveries	0	0	0	-(
Other Distribution Assets	25,116	0	0	25,110
Contributions and Grants	0	0	0	-(
Accumulated Amortization	-294,177	0	0	-294,177
Non-Distribution Asset	-50,270	0	-50,270	-(



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total		2003 Non-Distribution	2003 Distribution
		\$	\$ 846,292	\$	\$
	Unclassified Asset	846,292	846,292	0	-0
	Liability	-160,957	-160,957	0	-0
	Equity	-325,390	-325,390	0	-0
	Sales of Electricity	-508,308	0	0	-508,308
	Distribution Services Revenue	-116,922	0	0	-116,922
	Late Payment Charges	-867	0		-868
	Specific Service Charges	-5,450	0	0	-5,450
	Other Distribution Revenue	-9,032	0		-9,032
	Other Revenue - Unclassified Other Income & Deductions	0	<u> 0</u> 0		-0 -0
	Power Supply Expenses (Working Capital)	430,219	0	0	430,219
	Other Power Supply Expenses	85,005	85,005	0	-0
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	25,007	0	0	25,007
	Billing and Collection (Working Capital)	51,951	0	0	51,951
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	54,032	0	0	54,032
	Insurance Expense (Working Capital)	1,080	0	0	1,080
	Bad Debt Expense (Working Capital)	-11	0	0	-11
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0		-0
	Amortization of Assets	24,518	0		24,518
	Other Amortization - Unclassified	0	0		-0
	Interest Expense - Unclassifed	0	0	·	-0 -0
	Income Tax Expense - Unclassified	<u> </u>	<u> </u>		-0 -0
	Other Distribution Expenses Non-Distribution Expenses	0	0		-0
	Unclassified Expenses	0	0	0	-0
		646,952	444,950	-50,270	252,272



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
SUMMA	RY FINANCIAL INFORMATION				
(Refore A	djustments)				
(Deloie A	lajustinentsy				
רפוס	TRIBUTION ASSETS:				
-		<u></u>			0
	Land and Buildings TS Primary Above 50	0	(-0 -0
	DS	0	(-0 -0
	Poles, Wires	349,975	(349,975
	Line Transformers	123,329	(123,329
	Services and Meters	65,170	(65,170
(General Plant	0	() 0	-0
1	Equipment	34,517	() 0	34,517
	IT Assets	2,126	() 0	2,126
(CDM Assets	0	() 0	-0
(Other Distribution Assets	25,116	() 0	25,116
(Contributions and Grants	0	() 0	-0
	TOTAL DISTRIBUTION ASSETS	600,232	() 0	600,232
NET	FIXED DISTRIBUTION ASSETS:				
	Total Distribution Assets (as above) - LESS:	004.477			004477
-	Accumulated Amortization	-294,177		0	-294,177
_	NET FIXED DISTRIBUTION ASSETS	306,056) 0	306,056



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2-2 UNADJUSTED ACCOUNTING DATA

count Imber	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
NET S	SALES REVENUE				
Sa	ales of Electricity	-508,308	C	0	-508,30
Po	ower Supply Expenses (Working Capital)	430,219	C	0	430,2
SA	ALES OF ELECTRICITY NET OF COST OF POWER	-78,089	C	0	-78,08
DIST					
-	stribution Services Revenue	-116,922	C	0	-116,9
La	te Payment Charges	-867	C		-8
	pecific Service Charges	-5,450	C	0	-5,4
	her Distribution Revenue	-9,032	C	-	-9,0
	OTAL DISTRIBUTION REVENUE	-132,271	0		-132,2
DIGT					
	ZIRLITION EXPENSES (boforo DILS).				
	RIBUTION EXPENSES (before PILS):	0	C	0	
O	peration (Working Capital)	0 25.007	C		25.0
Op Ma	peration (Working Capital) aintenance (Working Capital)	25,007	C	0	
Op Ma Bi	peration (Working Capital) aintenance (Working Capital) Iling and Collection (Working Capital)	25,007 51,951	C C	0	· · · · · · · · · · · · · · · · · · ·
Op Ma Bil Co	peration (Working Capital) aintenance (Working Capital) lling and Collection (Working Capital) ommunity Relations (Working Capital)	25,007	C	0 0 0	
Op Ma Bi Co Co	peration (Working Capital) aintenance (Working Capital) lling and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital)	25,007 51,951 0	C C C	0 0 0 0	51,9
Of Mi Bil Co Co Ad	peration (Working Capital) aintenance (Working Capital) lling and Collection (Working Capital) ommunity Relations (Working Capital)	25,007 51,951 0 0		0 0 0 0 0	51,9 54,0
Op Mi Bi Co Co Ac	peration (Working Capital) aintenance (Working Capital) lling and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) ministrative and General Expenses (Working Capital)	25,007 51,951 0 0 54,032	C C C C C C C	0 0 0 0 0 0	51,9 54,0 1,0
Op Mi Co Co Ao Ins Ba	beration (Working Capital) aintenance (Working Capital) Iling and Collection (Working Capital) formunity Relations (Working Capital) formunity Relations - CDM (Working Capital) Iministrative and General Expenses (Working Capital) surance Expense (Working Capital)	25,007 51,951 0 0 54,032 1,080	C C C C C C C C C C C C C C C C C C C	0 0 0 0 0 0 0	51,9 54,0 1,0
Op Mi Co Co Ao Ini Ba Ao	beration (Working Capital) aintenance (Working Capital) lling and Collection (Working Capital) formunity Relations (Working Capital) formunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital)	25,007 51,951 0 0 54,032 1,080 -11		0 0 0 0 0 0 0 0	51,9 54,0 1,0
Of Mi Bi Co Co Ao In: Ba Ao Ch	beration (Working Capital) aintenance (Working Capital) lling and Collection (Working Capital) formunity Relations (Working Capital) formunity Relations - CDM (Working Capital) diministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) divertising Expenses	25,007 51,951 0 54,032 1,080 -11 0		0 0 0 0 0 0 0 0 0	51,9 54,0 1,0 -
Of Mi Bi Co Co Co Ao Ao Ao Ao Ao Ao Ao Ao Ao Ao Ao Ao Ao	beration (Working Capital) aintenance (Working Capital) lling and Collection (Working Capital) formunity Relations (Working Capital) formunity Relations - CDM (Working Capital) deministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses haritable Contributions	25,007 51,951 0 54,032 1,080 -11 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0	25,00 51,99 54,00 - - 24,5 156,5



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
WOR	KING CAPITAL CALCULATION				
Cos	t of Power				
P	ower Supply Expenses (Working Capital)	430,219			
Т	OTAL COST OF POWER	430,219			
Exp	enses				
	peration (Working Capital)	0			
	laintenance (Working Capital)	25,007			
Bi	illing and Collection (Working Capital)	51,951			
C	ommunity Relations (Working Capital)	0			
	ommunity Relations - CDM (Working Capital)	0			
	dministrative and General Expenses (Working Capital)	54,032			
	surance Expense (Working Capital)	1,080			
Ba	ad Debt Expense (Working Capital)	-11			
A	dvertising Expenses	0			
	haritable Contributions	0			
0	ther Distribution Expenses	0			
	OTAL EXPENSES	132,059			
Т	OTAL FOR WORKING CAPITAL CALCULATION	562,278			



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
DETAILI	ED ACCOUNTS:				
1005	Cash	-10,602	-10,602	0	0
1010	Cash Advances and Working Funds	50	50	0	Ő
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	85,620	85,620	0	0
1102	Accounts Receivable - Services	177	177	0	0
1104	Accounts Receivable - Recoverable Work	1,548	1,548	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	4,378	4,378	0	0
1120	Accrued Utility Revenues	34,805	34,805	0	0
1130	Accumulated Provision for Uncollectible AccountsCredit	-1,200	-1,200	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	8,944	8,944	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	16,857	16,857	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise Other Materials and Supplies	0	0 15 995	0	0
1350 1405	Other Materials and Supplies	15,885 0	15,885 0	0	0 0
1405	Long Term Investments in Non-Associated Companies Long Term Receivable - Street Lighting Transfer	0	0	0	0
1408	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	ů 0
1445	Unamortized Discount on Long-Term DebtDebit	0	0	0	ů 0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0 0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR Deferred Development Costs	0	0	0	0
1560 1562	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1000	Sonsorvation and Demand Management Experiutures and Recoveries	0	0	0	v



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580		-1,434	-1,434	0	0
1582	RSVAONE-TIME	-3,071	-3,071	0	0
1584	RSVANW	0	0		0
1586 1588	RSVACN RSVAPOWER	0	0	0	0
1500		1,632 0	1,632 0	0 0	0 0
1605	Recovery of Regulatory Asset Balances Electric Plant in Service - Control Account	616,192	616,192	0	0
1605	Organization	010,192	010,192	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	ů 0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	ů 0
1660	Roads, Railroads and Bridges	0	0	0	ů 0
1665	Fuel Holders, Producers and Accessories	0	0	0	ů 0
1670	Prime Movers	0	0	0	ů 0
1675	Generators	0	0	0	ů 0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	222,771	0	0	222,771
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	127,204	0	0	127,204
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	123,329	0	0	123,329
1855	Services	0	0	0	0
1860	Meters	65,632	0	0	65,632
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	2,126	0	0	2,126
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	34,517	0	0	34,517
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment		0		0
1965	Water Heater Rental Units	15,498	0	15,498	0
1970	Load Management Controls - Customer Premises	25,116	0	0	25,116
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not ClassifiedElectric	0	0 0	0	0
2055	Construction Work in ProgressElectric			0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065 2070	Other Electric Plant Adjustment	0	0 0	0	0
	Other Utility Plant	0	0	0	0
2075 2105	Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923	0	0	-313,923
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923	0	0	-313,923
2120	Accumulated Amortization of Electric Online Flant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Other Utility Plant	-70,560	0	-70,560	0
2180	Accumulated Amortization of Non-Utility Property	-70,500	0	-70,500	0
2205	Accounts Payable	-73,492	-73,492	0	0
2203	Customer Credit Balances	-73,492	-73,492	0	0
2200	Current Portion of Customer Deposits	0	0	0	0
2210	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	-6,195	-6,195	0	0
2225	Notes and Loans Payable	-0,135	-0,133	0	0
2240	Accounts Payable to Associated Companies	-4,700	-4,700	0	0
2240	Notes Payable to Associated Companies	1,482	1,482	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	ŏ
2260	Current Portion of Long Term Debt	0	0	0	ů 0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital LeasesCurrent	0	0	0	ů 0
2290	Commodity Taxes	0	0	0	ů 0
	······································		°,	0	-



Dutton Hydro Limited

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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0 0	0	0
2296	Future Income Taxes - Current	0			0
2305	Accumulated Provision for Injuries and Damages	0	0 0	0	0
2306 2308	Employee Future Benefits Other Pensions - Past Service Liability	0	0	0	0
2300	Vested Sick Leave Liability	0	0	0	0
2310	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	Ő
2325	Obligations Under Capital LeaseNon-Current	0	0	0	Ő
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	-12,550	-12,550	0	ů 0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0 0		0
3022 3026	Development Charges Transferred to Equity Capital Stock Held in Treasury	0	0	0	0
3020	Miscellaneous Paid-In Capital	0	0	0	0
3030	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	150,495	150,495	0	Ő
3046	Balance Transferred From Income	35,547	35,547	0	Ő
3047	Appropriations of Retained Earnings - Current Period	0	00,01	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0 0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-247,106	0	0	-247,106
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	-1,735	0	0	-1,735
4030	Sentinel Lighting Energy Sales	-44	0	0	-44
4035	General Energy Sales	-167,562	0	0	-167,562
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	-45,507	0	0	-45,507
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	-52,110	0	0	-52,110



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
4064		0	0	0	0
4066	Billed NW	-86,002 0	0 0	0 0	-86,002 0
4068 4080	Billed CN Distribution Services Revenue		0	0	-
4080 4082	Retail Services Revenues	-114,861 -9,312	0	0	-114,861 -9,312
4082	Service Transaction Requests (STR) Revenues	-9,312	0	0	-9,312
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	ŏ
4110	Transmission Services Revenue	0	0	0	ŏ
4205	Interdepartmental Rents	0	0	0	Ő
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	-4,050	0	0	-4,050
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-2,909	0	0	-2,909
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-7,134	0	0	-7,134
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395 4398	Rate-Payer Benefit Including Interest	0	0	0	0
4396 4405	Foreign Exchange Gains and Losses, Including Amortization Interest and Dividend Income	-333	-333	0	0
4405 4415	Equity in Earnings of Subsidiary Companies	-333 0	-333	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4505	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam TransferredCredit	0	0	0	ŏ
4530	Electric Expense	0	0	0	ů 0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0 0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0 0	0	0
4705	Power Purchased	476,716 42,778	0	0	476,716 42,778
4708 4710	Charges-WMS	42,778	0	0	, -
4710	Cost of Power Adjustments Charges-One-Time	0	0	0	0
4712	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	ů 0
4720	Other Expenses	0	0	0	ŏ
4725	Competition Transition Expense	0	0	0	Ő
4730	Rural Rate Assistance Expense	8,663	0	0	8,663
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	Ō
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses	0	0	0 0	0 0
5015 5016	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5010	Distribution Station Equipment - Operation Eabour	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	ů 0	0	0	Ő
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	Ō
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	13,476	0	0	13,476
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	1,390	0	0	1,390
5160	Maintenance of Line Transformers	411	0	0	411
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	512	0	0	512
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	2,755	0	2,755	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	84,696	84,696	0	0
5215	Transmission Charges Recovered	0	0 1,000	0	0
5305	Supervision	27,058	0	0	27,058
5310	Meter Reading Expense	8,521	0	0	8,521
5315	Customer Billing	19,881	0	0	19,881
5320	Collecting	944	0	0	944
5325	Collecting Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	1,660	0	0	1,660
5340	Miscellaneous Customer Accounts Expenses	1,000	0	0	1,000
5405	Supervision	0	0	0	0
5403 5410	•	0	0	0	0
	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420 5425	Community Safety Program	0	0	0	
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision				
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	3,750	0	0	3,750
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	21,000	0	0	21,000
5620	Office Supplies and Expenses	10,822	0	0	10,822
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	5,899	0	0	5,899
5635	Property Insurance	1,000	0	0	1,000
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	4,330	0	0	4,330
5670	Rent	3,000	0	0	3,000
5675	Maintenance of General Plant	10,413	0	0	10,413



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,538	0	0	24,538
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired DebtCredit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During ConstructionCredit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	651,739	468,845	-52,307	235,201
GROUP	ED INPUT FOR CALCULATIONS:				
	m Reporting Requirement)				
	Land and Buildings	0	0	0	-0
	TS Primary Above 50	0	0	0	-0
	DS	0	0	0	-0
	Poles, Wires	349,975	0	0	349,975
	Line Transformers	123,329	0	0	123,329
	Services and Meters	65,632	0	0	<u>65,632</u>

General Plant

CDM Expenditures and Recoveries

Other Distribution Assets

Contributions and Grants

Non-Distribution Asset

Accumulated Amortization

Equipment

IT Assets

-0 34,517

2,126

<u>25,116</u> -0

-313,923

-0

-0

0

0

0

0

0

0

0

-55,062

0

0

0

0

0

0

0

0

0 34,517

0

0

2,126

25,116

-313,923

-55,062



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
	Unclassified Asset	\$ 769.781	\$ 769,781	\$	\$
	Unclassified Asset	109,101	769,761	0	-0
	Liability	-95,456	-95,456	0	-0
	Equity	-289,843	-289,843	0	-0
	Sales of Electricity	-600,067	0	0	-600,067
	Distribution Services Revenue	-114,861	0	0	-114,861
	Late Payment Charges	-2,909	0	0	-2,909
	Specific Service Charges	-7,134	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	-13,362
	Other Revenue - Unclassified	0	0	0	-0
	Other Income & Deductions	-333	-333	0	-0
	Power Supply Expenses (Working Capital)	528,157	0	0	528,157
	Other Power Supply Expenses	84,696	84,696	0	-0
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	15,789
	Billing and Collection (Working Capital)	56,404	0	0	56,404
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	1,660
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	24,538	0	0	24,538
	Other Amortization - Unclassified	0	0	0	-0
	Interest Expense - Unclassified Income Tax Expense - Unclassified	<u> </u>	0	0	-0 -0
	Other Distribution Expenses	0	0	0	-0 -0
	Non-Distribution Expenses	2,755	0	2,755	0
	Unclassified Expenses	0	0	0	-0
		651,739	468,845	-52,307	235,201
		001,739	-100,0-13	-02,007	200,201



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2-2 UNADJUSTED ACCOUNTING DATA

s s s s SUMMARY FINANCIAL INFORMATION (Before Adjustments)	Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
(Before Adjustments) DISTRIBUTION ASSETS: Land and Buildings 0 0 0 0 DS 0 0 0 0 0 DS 0 0 0 0 0 0 DS 0 0 0 0 0 0 0 DS 0 0 0 0 0 0 0 0 DS 0			\$	\$	\$	\$
(Before Adjustments) DISTRIBUTION ASSETS: Land and Buildings 0 0 0 0 DS 0 0 0 0 0 DS 0 0 0 0 0 0 DS 0 0 0 0 0 0 0 DS 0 0 0 0 0 0 0 0 DS 0	SUMMA	RY FINANCIAL INFORMATION				
DISTRIBUTION ASSETS: Land and Buildings 0 0 0 0 TS Primary Above 50 0 0 0 0 DS 0 0 0 0 0 Poles, Wires 349,975 0 0 349,975 Line Transformers 123,329 0 0 123,329 Services and Meters 65,632 0 0 65,632 General Plant 0 0 0 0 0 Equipment 34,517 0 0 34,517 IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 0 CDM Assets 0 0 0 0 Cottribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 600,694 DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: 25,116 0 0 600,694						
Land and Buildings 0 0 0 -0 TS Primary Above 50 0 0 0 -0 DS 0 0 0 -0 Poles, Wires 349,975 0 0 123,329 Services and Meters 65,632 0 0 65,632 General Plant 0 0 0 -0 Equipment 34,517 0 0 24,517 IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694	(Before A	Adjustments)				
Land and Buildings 0 0 0 -0 TS Primary Above 50 0 0 0 -0 DS 0 0 0 -0 Poles, Wires 349,975 0 0 123,329 Services and Meters 65,632 0 0 65,632 General Plant 0 0 0 -0 Equipment 34,517 0 0 24,517 IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694						
TS Primary Above 50 0 0 0 -0 DS 0 0 0 0 -0 Poles, Wires 349,975 0 0 349,975 Line Transformers 123,329 0 0 123,329 Services and Meters 65,632 0 0 65,632 General Plant 0 0 0 -0 Equipment 34,517 0 0 34,517 IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: - - -313,923 0 0 -313,923	DIS	TRIBUTION ASSETS:				
DS 0 0 -0 Poles, Wires 349,975 0 0 349,975 Line Transformers 123,329 0 0 123,329 Services and Meters 65,632 0 0 65,632 General Plant 0 0 0 -0 Equipment 34,517 0 0 34,517 IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: 7313,923 0 0 -313,923			0	0	0	-0
Poles, Wires 349,975 0 0 349,975 Line Transformers 123,329 0 0 123,329 Services and Meters 65,632 0 0 65,632 General Plant 0 0 0 -0 Equipment 34,517 0 0 34,517 IT Assets 2,126 0 0 -0 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 -0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 Vertication Assets (as above) - LESS: Accumulated Amortization -313,923 0 0 -313,923		TS Primary Above 50	0	0	0	-0
Line Transformers 123,329 0 0 123,329 Services and Meters 65,632 0 0 65,632 General Plant 0 0 0 -0 Equipment 34,517 0 0 34,517 IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 -0 Other Distribution Assets 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: Accumulated Amortization -313,923 0 0 -313,923		DS	0	0	0	-0
Services and Meters 65,632 0 0 65,632 General Plant 0 0 0 -0 Equipment 34,517 0 0 34,517 IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: 70 0 -0 -0 Accumulated Amortization -313,923 0 0 -313,923		Poles, Wires	349,975	0	0	349,975
General Plant 0 0 0 -0 Equipment 34,517 0 0 34,517 IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: 70 -0 -0 -0 Total Distribution Assets (as above) - LESS: -313,923 0 0 -313,923		Line Transformers	123,329	0	0	123,329
Equipment 34,517 0 0 34,517 IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: -313,923 0 0 -313,923		Services and Meters	65,632	0	0	65,632
IT Assets 2,126 0 0 2,126 CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: -313,923 0 0 -313,923		General Plant	0	0	0	-0
CDM Assets 0 0 0 -0 Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: -313,923 0 0 -313,923			34,517	0	0	34,517
Other Distribution Assets 25,116 0 0 25,116 Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization -313,923 0 0 -313,923		IT Assets	2,126	0	0	2,126
Contributions and Grants 0 0 0 -0 TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization -313,923 0 0 -313,923		CDM Assets	0	0	0	-0
TOTAL DISTRIBUTION ASSETS 600,694 0 0 600,694 NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: -313,923 0 0 -313,923		Other Distribution Assets	25,116	0	0	25,116
NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization -313,923 0 0 -313,923		Contributions and Grants	0	0	0	-0
Total Distribution Assets (as above) - LESS: Accumulated Amortization -313,923 0 0 -313,923		TOTAL DISTRIBUTION ASSETS	600,694	0	0	600,694
Accumulated Amortization -313,923 0 0 -313,923						
NET FIXED DISTRIBUTION ASSETS 286,772 0 0 286,772		Accumulated Amortization		-		
		NET FIXED DISTRIBUTION ASSETS	286,772	0	0	286,772



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2-2 UNADJUSTED ACCOUNTING DATA

ccount lumber	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
NE	T SALES REVENUE				
	Sales of Electricity	-600,067	0	0	-600,067
	Power Supply Expenses (Working Capital)	528,157	0	0	528,157
	SALES OF ELECTRICITY NET OF COST OF POWER	-71,910	0	0	-71,910
DIS	TRIBUTION REVENUE				
	Distribution Services Revenue	-114,861	0	0	-114,861
	Late Payment Charges	-2,909	0	0	-2,909
	Specific Service Charges	-7,134	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	-13,362
	TOTAL DISTRIBUTION REVENUE	-138,265	0	0	-138,265
DIS	TRIBUTION EXPENSES (before PILS):				
DIS	Operation (Working Capital)	0	0	0	
DIS	Operation (Working Capital) Maintenance (Working Capital)	15,789	0	0	15,789
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital)	15,789 56,404	0 0	0	15,789 56,404
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital)	15,789 56,404 0	0 0 0	0 0 0	15,789 56,404 -(
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital)	15,789 56,404 0 0	0 0 0 0	0 0 0 0	15,78 56,40 -(-(
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital)	15,789 56,404 0 0 59,214	0 0 0 0 0	0 0 0 0	15,789 56,404 -(-(59,214
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital)	15,789 56,404 0 0 59,214 1,000	0 0 0 0 0	0 0 0 0 0 0	15,789 56,404 -(59,214 1,000
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital)	15,789 56,404 0 59,214 1,000 1,660	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	15,78 56,404 -(59,214 1,000 1,660
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital)	15,789 56,404 0 0 59,214 1,000	0 0 0 0 0	0 0 0 0 0 0	15,78 56,404 -(59,214 1,000 1,660 -(
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital) Advertising Expenses	15,789 56,404 0 59,214 1,000 1,660 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	-0 15,789 56,404 -0 59,214 1,000 1,660 -0 -0 24,538
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital) Advertising Expenses Charitable Contributions	15,789 56,404 0 0 59,214 1,000 1,660 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	15,789 56,404 -0 59,214 1,000 1,660 -0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
WOR	KING CAPITAL CALCULATION				
Cost	of Power				
Po	wer Supply Expenses (Working Capital)	528,157			
TC	TAL COST OF POWER	528,157			
Expe	enses				
	peration (Working Capital)	0			
	aintenance (Working Capital)	15,789			
Bil	ling and Collection (Working Capital)	56,404			
Co	mmunity Relations (Working Capital)	0			
Co	mmunity Relations - CDM (Working Capital)	0			
Ad	ministrative and General Expenses (Working Capital)	59,214			
Ins	surance Expense (Working Capital)	1,000			
Ba	d Debt Expense (Working Capital)	1,660			
	lvertising Expenses	0			
Ch	aritable Contributions	0			
Ot	her Distribution Expenses	0			
тс	DTAL EXPENSES	134,068			
т	DTAL FOR WORKING CAPITAL CALCULATION	662,225			

ADJ 1 (RATE BASE -TIER 1)

				posted to account
1)	New Transformer Stations - 2005 In Service Date		0	Equip - Primary above 50 kV
2)	Retirements Without Replacement			
	Total from Sheet ADJ 1a		0	various
3)	Wholesale Meters			
	2004 amount	0		
	2005 amount Adjustment (Increase)	0	0	1860 - Meters
	Aujustitietit (increase)		0	1000 - Meters
4)	CDM Qualifying Investment and Smart Meter Investment			
	CDM			
	capital amount - 3rd tranche (incl. smart meters) capital amount - post 3rd tranche	(Handbook p.15)		1565 - Conservation & Demand Mgmt
	Smart Meters			
	post 3rd tranche	(Handbook p.16)	0	1860 - Meters
5)	Non Routine/Unusual Adjustments			
	Total from Sheet ADJ 1a		48,500	various
	Subtotal - Tier 1 Adjustments to the Rate Base		48,500	
6)	Adjustment to Cost of Power as Recorded in Trial Balance			
	Adjustment for "Normalized"	(Handbook 5.4)		
	Cost of Power Cost of Power - 2004 Amount	528,157		
	Consumption per customer: Ratio of three year average vs. 2004 (calculated from figures in Sheet 6-2)	0.9958		
	Adjustment Factor	(0.0042)	-2,212	
	Accounting Adjustment			
	Normalized Cost of Power (re. above)	525,945		
	Additional Adjustment (with explanation)			
	Total Adjustment to Cost of Power		-2,212	4710 - Cost of Power Adjustments
	Total Tier 1 and Other Adjustments to the Rate Base		46,288	



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ADJ 1a (RATE BASE -TIER 1)

Tier 1 Adjustments related to the Rate Base (Sheet 2 of 2).

"Retirements without replacement" and "non-routine/unusual adjustments"

"Reti	irements without replacement" and "non-routine/unusual adjustm	nents"			
Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet INPUT 2)	2) Retirements Without Replacement (total to Sheet ADJ 1)	5) Non Routine/ Unusual Adjustments (total to Sheet ADJ 1)	Grouping
		\$	\$	\$	
1565	Conservation and Demand Management Expenditures and Recoveries	0			CDM Expenditures and
1608	Franchises and Consents	0			Recoveries
1805	Land	0			Other Distribution Assets Land and Buildings
1805	Land Rights	0			Land and Buildings
1808	Buildings and Fixtures	0			Land and Buildings
1810	Leasehold Improvements	0			Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0			TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0			DS
1825	Storage Battery Equipment	0			Other Distribution Assets
1830	Poles, Towers and Fixtures	222,771		40.000	Poles, Wires
1835	Overhead Conductors and Devices	, 0		-,	Poles, Wires
1840	Underground Conduit	127,204			Poles, Wires
1845	Underground Conductors and Devices	0			Poles, Wires
1850	Line Transformers	123,329		8,500	Line Transformers
1855	Services	0			Services and Meters
1860	Meters	65,632			Services and Meters
1905	Land	0			Land and Buildings
1906	Land Rights	0			Land and Buildings
1908	Buildings and Fixtures	0			General Plant
1910	Leasehold Improvements	0			General Plant
1915	Office Furniture and Equipment	0			Equipment
1920	Computer Equipment - Hardware	2,126			IT Assets
1925	Computer Software	0			IT Assets
1930	Transportation Equipment	0			Equipment
1935	Stores Equipment	0			Equipment
1940	Tools, Shop and Garage Equipment	34,517			Equipment
1945	Measurement and Testing Equipment	0			Equipment
1950	Power Operated Equipment	0			Equipment
1955	Communication Equipment	0			Equipment
1960	Miscellaneous Equipment	0			Equipment
1970	Load Management Controls - Customer Premises	25,116			Other Distribution Assets
1975	Load Management Controls - Utility Premises	0			Other Distribution Assets
1980	System Supervisory Equipment	0			Other Distribution Assets
1990	Other Tangible Property	0			Other Distribution Assets
1995	Contributions and Grants - Credit	0			Contributions and Grants
2005	Property Under Capital Leases	0			Other Distribution Assets
2010	Electric Plant Purchased or Sold	0			Other Distribution Assets
2050	Completed Construction Not ClassifiedElectric	0			Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923			Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0			Non-Distribution Asset
	Total Retirements Without Replacement		0		
	Total Non-Routine/ Unusual Adjustments			48,500	
				48,300	
		\$			
Material	ity Calculation:		-		
	Net Fixed Assets (Before Adjustment) from Sheet '2-2				
		286,772			
	Materiality Factor	0.2%			
	Materiality Threshold for Adjustments				
		574			



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ADJ 2 (TIER 2 - RATE BASE)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2)	Tier 2 Adjustments	Grouping
		\$	\$	
1565	Conservation and Demand Management Expenditures and Recoveries	0		CDM Expenditures and Recoveries
1608	Franchises and Consents	0		Other Distribution Assets
1805	Land	0		Land and Buildings
1806	Land Rights	0		Land and Buildings
1808	Buildings and Fixtures	0		Land and Buildings
1810	Leasehold Improvements	0		Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		DS
1825	Storage Battery Equipment	0		Other Distribution Assets
1830	Poles, Towers and Fixtures	222,771		Poles, Wires
1835	Overhead Conductors and Devices	0		Poles, Wires
1840	Underground Conduit	127,204		Poles, Wires
1845	Underground Conductors and Devices	0		Poles, Wires
1850	Line Transformers	123,329		Line Transformers
1855	Services	0		Services and Meters
1860	Meters	65,632		Services and Meters
1905	Land	0		Land and Buildings
1906	Land Rights	0		Land and Buildings
1908	Buildings and Fixtures	0		General Plant
1910	Leasehold Improvements	0		General Plant
1915	Office Furniture and Equipment	0		Equipment
1920	Computer Equipment - Hardware	2,126		IT Assets
1925	Computer Software	0		IT Assets
1930	Transportation Equipment	0		Equipment
1935	Stores Equipment	0		Equipment
1940	Tools, Shop and Garage Equipment	34,517		Equipment
1945	Measurement and Testing Equipment	0		Equipment
1950	Power Operated Equipment	0		Equipment
1955	Communication Equipment	0		Equipment
1960	Miscellaneous Equipment	0		Equipment
1970	Load Management Controls - Customer Premises	25,116		Other Distribution Assets
1975	Load Management Controls - Utility Premises	0		Other Distribution Assets
1980	System Supervisory Equipment	0		Other Distribution Assets
1990	Other Tangible Property	0		Other Distribution Assets
1995	Contributions and Grants - Credit	0		Contributions and Grants
2005	Property Under Capital Leases	0		Other Distribution Assets
2010	Electric Plant Purchased or Sold	0		Other Distribution Assets
2050	Completed Construction Not ClassifiedElectric	0		Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923		Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		Non-Distribution Asset
	Total Tier 2 Adjustments to the Rate Base	235,201	0	-



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ADJ 3 (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments related to **Distribution Expenses** (Sheet 1 of 3).

		posted to acco
1) OEB Annual Dues and Other Regulatory Agency Costs		
2004 amount (from Accounting Data Input, account 5655) 0 2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE) 0		
Adjustment (Increment)	0	5655 - Regulate Expenses
2) Pensions		
2004 OMERS amount (from ADJ 5) 0		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE) 0		
Adjustment (Increment)	0	5645 - Employe Pensions and Be
3) Insurance		
2004 amount (from ADJ 5) 1,000		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE) 1,000		5635 - Property
Adjustment	0	Insurance
4) Non Routine/Unusual Adjustments		
Total from Sheet 3a	3,500	various
5) Low Voltage/Wheeling Adjustments (Handbook p.13)		
(Embedded Distributors only)		
Amount included in 2004 Trial Balance data, if any 0		
Incremental Amount per section A (Handbook, p. 13) 15,000 Amount per section C (Handboook, p. 13)		
[above items to Sheet 5-5 B.R.R. #2]		
Adjustment	15,000	5665 - Miscellar General Expens
6) Amortization Related to Tier 1 Adjustment to the Rate Base		
Total from Sheet 3b	1,940	various
7) CDM (and Smart Meters) (Handbook p.14)		
CDM Adjustment		5415 - Energy Conservation
		Conservation
Smart Meters		
Adjustment		5065 - Meter Expense

	posted to account
Net Tier 1 Adjustments to Distribution Expenses 20,440	



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ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments to Distribution Expenses (Sheet 2 of 3).

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2) \$	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) \$	Grouping
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0 0		Operation (Working Capital)
5015 5016	Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour	0		Operation (Working Capital) Operation (Working Capital)
5016	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expe			Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Exp	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour Customer Premises - Materials and Expenses	0 0		Operation (Working Capital)
5075 5085	Miscellaneous Distribution Expense	0		Operation (Working Capital) Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0		
5130	Maintenance of Overhead Services	13,476		Maintenance (Working Capital)
5135 5145	Overhead Distribution Lines and Feeders - Right of Way Maintenance of Underground Conduit	0 0		Maintenance (Working Capital) Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	1,390		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	411		Maintenance (Working Capital)
5175	Maintenance of Meters	512		Maintenance (Working Capital)
5305	Supervision	27,058		Billing and Collection (Working Capital)
5310	Meter Reading Expense	8,521		Billing and Collection (Working Capital)
5315	Customer Billing	19,881	0	Billing and Collection (Working Capital)
5320	Collecting	944		Billing and Collection (Working Capital)
5325 5330	Collecting- Cash Over and Short Collection Charges	0		Billing and Collection (Working Capital) Billing and Collection (Working Capital)
5335	Bad Debt Expense	1,660		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		Community Relations (Working Capital)
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		Community Relations - CDM (Working
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5505 5510	Supervision	0		Other Distribution Expenses
5510 5520	Demonstrating and Selling Expense Miscellaneous Sales Expense	0 0		Other Distribution Expenses Other Distribution Expenses
5605	Executive Salaries and Expenses	3,750		Administrative and General Expenses
5610	Management Salaries and Expenses	0,750		Administrative and General Expenses (Working
5615	General Administrative Salaries and Expenses	21,000		Administrative and General Expenses (Working
5620	Office Supplies and Expenses	10,822		Administrative and General Expenses (Working
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses (Working
5630	Outside Services Employed	5,899		Administrative and General Expenses (Working
5635	Property Insurance	1,000		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses (Working
5645 5650	Employee Pensions and Benefits Franchise Requirements	0 0		Administrative and General Expenses (Working Administrative and General Expenses (Working
5655	Regulatory Expenses	0		Administrative and General Expenses (Working Administrative and General Expenses (Working
5665	Miscellaneous General Expenses	4,330		Administrative and General Expenses (Working
5670	Rent	3,000		Administrative and General Expenses (Working
5675	Maintenance of General Plant	10,413		Administrative and General Expenses (Working
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses (Working



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ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments to **Distribution Expenses** (Sheet 2 of 3).

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2)	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4)	Grouping
		\$	\$	
5705	Amortization Expense - Property, Plant, and Equipment	24,538		Amortization of Assets
5710	Amortization of Limited Term Electric Plant	0		Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	0		Amortization of Assets
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		Amortization of Assets
5735	Amortization of Deferred Development Costs	0		Amortization of Assets
5740	Amortization of Deferred Charges	0		Amortization of Assets
6105	Taxes Other Than Income Taxes	0		Other Distribution Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)
6215	Penalties	0		Other Distribution Expenses
6225	Other Deductions	0		Other Distribution Expenses
	Total Non-Routine/ Unusual Adjustments		3,500	

MATERIALITY CALCULATION:

Distribution Expenses (Before Adjustment) from Sheet 2-2	158,605
Materiality Factor	0.2%
Materiality Threshold for Adjustments	317



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ADJ 3b (TIER 1 AMORTIZATION)

Adjustments to Amortization related to Tier 1 Adjustment to the Rate Base (Sheet 3 of 3)

		1) Tier 1 Adjustments from Worksheet ADJ1 (items 1, 3, 4)	2) Retirements Without Replacement	5) Non Routine/ Unusual Adjustments	Total Adjustments	Amortization Rate (If more than one rate, or different than Appendix B, explain in Schedule 3-1)	Adjustment to Amortization
		\$	\$	\$	\$	%	\$
1565	Conservation and Demand Management Expenditures and Recoveries	0			0		0
1808	Buildings and Fixtures	0	0	0	0		0
1810	Leasehold Improvements		0	0	0		0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0		0
1820	Distribution Station Equipment - Normally Primary below 50 kV		0	0	0		0
1825	Storage Battery Equipment		0	0	0		0
1830	Poles, Towers and Fixtures		0	40,000	40,000	0	1,600
1835	Overhead Conductors and Devices		0	0	0		0
1840	Underground Conduit		0	0	0		0
1845	Underground Conductors and Devices		0	0	0		0
1850	Line Transformers		0	8,500	8,500	0	340
1855	Services		0	0	0		0
1860	Meters	0	0	0	0		0
1908	Buildings and Fixtures		0	0	0		0
1910	Leasehold Improvements		0	0	0		0
1915	Office Furniture and Equipment		0	0	0		0
1920	Computer Equipment - Hardware		0	0	0		0
1925	Computer Software		0	0	0		0
1930	Transportation Equipment		0	0	0		0
1935	Stores Equipment		0	0	0		0
1940	Tools, Shop and Garage Equipment		0	0	0		0
1945	Measurement and Testing Equipment		0	0	0		0
1950	Power Operated Equipment		0	0	0		0
1955	Communication Equipment		0	0	0		0
1960	Miscellaneous Equipment Load Management Controls - Customer Premises		•	e e	0		0
1970 1975	8		0	0	0		0
1975	Load Management Controls - Utility Premises System Supervisory Equipment		0	0	0		0
1980	Other Tangible Property		0	0	0		0
1990	Contributions and Grants - Credit		0	0	0		0
2005	Property Under Capital Leases		0	0	0		0
2005	Electric Plant Purchased or Sold		0	0	0		0
2010			0	0	0		0

1,940



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ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

		2004		
• ·		Before	T i. 0	
Account	Account Description	Adjustments	Tier 2	Grouping
Number		("Utility Only"	Adjustments	5
		from Sheet 2)		
		,	*	
		\$	\$	
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5105	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	-	0		,
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
	Maintenance of Distribution Station Equipment			Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0		Maintenance (Working Capital)
5130	Maintenance of Overhead Services	13,476		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	1,390		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	411		Maintenance (Working Capital)
5175	Maintenance of Meters	512		Maintenance (Working Capital)
5305	Supervision	27,058		Billing and Collection (Working
5310	Meter Reading Expense	8,521		Billing and Collection (Working Capita
5315	Customer Billing	19,881		Billing and Collection (Working Capita
5320	Collecting	944		Billing and Collection (Working Capita
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capit
5330	Collection Charges	0		Billing and Collection (Working Capit
5335	Bad Debt Expense	1,660		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capita
5405	Supervision	0		Community Relations (Working
5410	Community Relations - Sundry	0		Community Relations (Working Capit
5415	Energy Conservation	0		Community Relations - CDM
5420	Community Safety Program	0		Community Relations (Working Capit
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capit
5605	Executive Salaries and Expenses	3,750		Administrative and General
5610	Management Salaries and Expenses	0,100		Administrative and General Expenses
5615	General Administrative Salaries and Expenses	21,000		Administrative and General Expense
5620	Office Supplies and Expenses	10,822		Administrative and General Expense
5625	Administrative Expense Transferred Credit	0,022		Administrative and General Expense
5630	Outside Services Employed	5,899		Administrative and General Expense
5635	Property Insurance	1,000		Insurance Expense (Working Capital
				Administrative and General Expense
5640	Injuries and Damages	0		
5645	Employee Pensions and Benefits	0		Administrative and General Expense
5650	Franchise Requirements	0		Administrative and General Expense
5655	Regulatory Expenses	0		Administrative and General Expense
5665	Miscellaneous General Expenses	4,330		Administrative and General Expense
5670	Rent	3,000		Administrative and General Expense
5675	Maintenance of General Plant	10,413		Administrative and General Expense
5680	Electrical Safety Authority Fees	0		Administrative and General Expense
	Life Insurance	0		Insurance Expense (Working Capital



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ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2)	Tier 2 Adjustments	Grouping
		\$	\$	
	Total Tier 2 Adjustments to Distribution Expenses		0	



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ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non- Recoverable 2004 Amounts \$
INSURANCE EXPENSE	6.2.1	-0	1,080	1,000	
3rd Party Insurance Type & Number of Insurers			.,	.,	
.,,					
Table 2nd Party lawrence		0	0		
Total - 3rd Party Insurance		0	0	0	(
BAD DEBT EXPENSE	6.2.2	-0	-11	1,660	
Residential GS<50 Intermediate Large Use Street Lighting					
Sentinel Lighting Total Bad Debt		0	0	0	(
Material Bad Debt Occurrences Materiality (0.2% x Distribtn. Expenses) = ADVERTISING, ETC.	6.2.4				
Advertising Expenses		-0	-0	-0	
Political Contributions					
Employee Dues					
Charitable Contributions		-0	-0	-0	
Amount of recoverable contributions (details Other Contributions (non-recoverable)	to be put in Sche	edule 6-3)		0	-(
PENSION AND POST-RETIREMENT BENEFITS	6.2.6	0	0	0	
OMERS Members					

TOTAL NON-RECOVERABLE AMOUNT

-0



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ADJ 6 (REVENUE AMOUNTS -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 1 Adjustments \$	Adjust Board Approved Charges (Sheet 5-2 and Sheet 5-3) \$	Grouping
4080	Distribution Services Revenue	-114,861			Distribution Services Revenue
4082	Retail Services Revenues	-9,312			Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	0			Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	0			Other Distribution Revenue
4205	Interdepartmental Rents	0			Other Distribution Revenue
4210	Rent from Electric Property	0			Other Distribution Revenue
4215	Other Utility Operating Income	-4,050			Other Distribution Revenue
4220	Other Electric Revenues	0			Other Distribution Revenue
4225	Late Payment Charges	-2,909			Late Payment Charges
4235	Miscellaneous Service Revenues	-7,134			Specific Service Charges
4240	Provision for Rate Refunds	0			Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	0			Other Distribution Revenue
4305	Regulatory Debits	0			Other Income & Deductions
4310	Regulatory Credits	0			Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	0			Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	0			Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	0			Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0			Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	0			Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	0			Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	0			Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	0			Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	0			Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	0			Other Income & Deductions
4390	Miscellaneous Non-Operating Income	0			Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	0			Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	0			Other Income & Deductions
4405	Interest and Dividend Income	0			Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	0			Other Income & Deductions
	Total Tier 1 Adjustments to Revenue Amounts		0	0	
MATERI	ALITY CALCULATION: Revenue Offsets (Before Adjustment) from Sheet 2-2 Materiality Factor Materiality Threshold for Adjustments	23,405 3.0% 702			-



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2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
DETAILED ACCOUNTS:										
1005	Cash	0		C) 0	0		0	0) 0
1003	Cash Advances and Working Funds	0		0				0	0	
1010	Interest Special Deposits	0		0				0	0	
1020	Dividend Special Deposits	0		0				0	0	
1040	Other Special Deposits	0		C				0	0	
1060	Term Deposits	0		0				0	0	
1070	Current Investments	0		0	, · ·			ů 0	0	
1100	Customer Accounts Receivable	0		0				0	0	
1102	Accounts Receivable - Services	0		0				0	0	
1104	Accounts Receivable - Recoverable Work	0		C				0	0	
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0		0				0	0	
1110	Other Accounts Receivable	0		0				0	0	
1120	Accrued Utility Revenues	0		0				0	0) 0
1130	Accumulated Provision for Uncollectible AccountsCredit	0		0				0	0	
1140	Interest and Dividends Receivable	0		0				0	0	
1150	Rents Receivable	0		0				0	0	
1170	Notes Receivable	0		C) 0	0		0	0) 0
1180	Prepayments	0		0				0	0	
1190	Miscellaneous Current and Accrued Assets	0		C) 0	0		0	0) 0
1200	Accounts Receivable from Associated Companies	0		C) 0	0		0	0	0
1210	Notes Receivable from Associated Companies	0		C	0 0	0		0	0	0 0
1305	Fuel Stock	0		C	0 0	0		0	0	0 0
1330	Plant Materials and Operating Supplies	0		C	0 0	0		0	0	0 (
1340	Merchandise	0		C	0 0	0		0	0	0 (
1350	Other Materials and Supplies	0		C	0 0	0		0	0	0 (
1405	Long Term Investments in Non-Associated Companies	0		C	0 0	0		0	0	0 0
1408	Long Term Receivable - Street Lighting Transfer	0		C	0 0	0		0	0	0 0
1410	Other Special or Collateral Funds	0		C	0 0	0		0	0	0 0
1415	Sinking Funds	0		C	0 0	0		0	0) 0
1425	Unamortized Debt Expense	0		C		0		0	0	, 0
1445	Unamortized Discount on Long-Term DebtDebit	0		C	, · ·			0	0	
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0		C		0		0	0	, 0
1460	Other Non-Current Assets	0		C		0		0	0	
1465	O.M.E.R.S. Past Service Costs	0		C				0	0	
1470	Past Service Costs - Employee Future Benefits	0		C				0	0	•
	Past Service Costs - Other Pension Plans	0		C				0	0	
1480	Portfolio Investments - Associated Companies	0		C				0	0	
1485	Investment in Associated Companies - Significant Influence	0		C	, · ·	-		0	0	, 0
1490	Investment in Subsidiary Companies	0		C				0	0	
1505	Unrecovered Plant and Regulatory Study Costs	0		C				0	0	
1508	Other Regulatory Assets	0		C	, v	-		0	0	
1510	Preliminary Survey and Investigation Charges	0		C				0	0	
1515	Emission Allowance Inventory	0		C				0	0	
1516	Emission Allowances Withheld	0		C) 0	0		0	0) 0


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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
1518	RCVARetail	0		0	0	0		0	() 0
1520	Power Purchase Variance Account	0		0	0	0		0	C) 0
1525	Miscellaneous Deferred Debits	0		0	-	0		0	(
1530	Deferred Losses from Disposition of Utility Plant	0		0	-	0		0	C	•
1540	Unamortized Loss on Reacquired Debt	0		0	-	0		0	0	, 0
1545	Development Charge Deposits/ Receivables	0		0	-	0		0	0	•
1548	RCVASTR	0		0	-	0		0	(, 0
1560	Deferred Development Costs	0		0	0	0		0	(, 0
1562	Deferred Payments in Lieu of Taxes Account 1563 - Deferred PILs Contra Account	0		0	-	0		0	(•
1563 1565	Conservation and Demand Management Expenditures and Recoveries	0		0	-	0		0		, 0
1505	Qualifying Transition Costs	0		0	-	0		0	(· · · · · · · · · · · · · · · · · · ·
1570	Pre-market Opening Energy Variance	0		0	-	0		0	(•
1572	Extraordinary Event Costs	0		0	-	0		0	(0
1574	Deferred Rate Impact Amounts	0		0	0	0		0	C) 0
1580	RSVAWMS	0		0	0	0		0	C) 0
1582	RSVAONE-TIME	0		0	0	0		0	C) 0
1584	RSVANW	0		0	0	0		0	C) 0
1586	RSVACN	0		0	-	0		0	C	
1588	RSVAPOWER	0		0	-	0		0	(•
1590	Recovery of Regulatory Asset Balances	0		0	-	0		0	(, 0
1605	Electric Plant in Service - Control Account	0		0	-	0		0	(
1606	Organization	0		0	-	0		0	C	, 0
1608	Franchises and Consents	0		0	-	0		0	0	· · ·
1610	Miscellaneous Intangible Plant	0		0	-	0		0	0	•
1615	Land Dishts	0		0		0		0	(•
1616 1620	Land Rights Buildings and Fixtures	0		0	-	0		0	(
1620	Leasehold Improvements	0		0		0		0	(•
1635	Boiler Plant Equipment	0		0		0		0	(•
1640	Engines and Engine-Driven Generators	0		0	-	0		0	(•
	Turbogenerator Units	0		0	-	0		0	(0
1650	Reservoirs, Dams and Waterways	0		0	0	0		0	C) 0
1655	Water Wheels, Turbines and Generators	0		0	0	0		0	C	0 0
1660	Roads, Railroads and Bridges	0		0	0	0		0	C	0 0
1665	Fuel Holders, Producers and Accessories	0		0	0	0		0	C) 0
1670	Prime Movers	0		0	0	0		0	C) 0
1675	Generators	0		0	-	0		0	C	
1680	Accessory Electric Equipment	0		0	-	0		0	C	•
1685	Miscellaneous Power Plant Equipment	0		0	0	0		0	0	, 0
1705	Land	0		0	-	0		0	0	
1706	Land Rights	0		0	-	0		0	(, 0
1708	Buildings and Fixtures	0		0	0	0		0	(, 0
1710	Leasehold Improvements	0		0		0		0	(
1715 1720	Station Equipment Towers and Fixtures	0		0		0		0	(•
1720		0		0	0	0		0	, c	, 0



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
1725	Poles and Fixtures	0		0	0	0		0	0	0
1730	Overhead Conductors and Devices	0		0	-	-		0	0	0
1735	Underground Conduit	0		0	-	-		0	0	0
1740	Underground Conductors and Devices	0		0	-	-		0	0	0
1745	Roads and Trails	0		0	-	0		0	0	0
1805 1806	Land Land Rights	0		0	0	Ũ		0	0	0
1808	Buildings and Fixtures	0		0	v	Ũ		0	0	0
1810	Leasehold Improvements	0		0	-	Ũ		0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		0	0	0		0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		0	0	0		0	0	0
1825	Storage Battery Equipment	0		0	0	0		0	0	0
1830	Poles, Towers and Fixtures	222,771		0	-	•		0	40,000	242,771
1835	Overhead Conductors and Devices	0		0	-	0		0	0	0
1840	Underground Conduit	127,204		0	v	Ũ		0	0	127,204
1845	Underground Conductors and Devices	0		0	-	Ũ		0	0	0
1850	Line Transformers	123,329		0	v	Ũ		0	8,500	
1855	Services	0		0	v	Ũ		0	0	0
1860	Meters Other Installations on Customer's Premises	65,632 0		0	-	•		0	0	65,401 0
1865 1870	Leased Property on Customer Premises	0		0	•	Ũ		0	0	0
1875	Street Lighting and Signal Systems	0		0	•	0		0	0	0
1905	Land	0		0	-	-		0	0	Ő
1906	Land Rights	0		0	0	0		0	0	0
1908	Buildings and Fixtures	0		0	0	0		0	0	0
1910	Leasehold Improvements	0		0	0	0		0	0	0
1915	Office Furniture and Equipment	0		0	-	0		0	0	0
1920	Computer Equipment - Hardware	2,126		0	-	0		0	0	2,126
1925	Computer Software	0		0	-	0		0	0	0
1930	Transportation Equipment	0		0	0	0		0	0	0
1935 1940	Stores Equipment Tools, Shop and Garage Equipment	0 34,517		0	•	Ũ		0	0	0 34,517
1940	Measurement and Testing Equipment	04,517		0	•	0		0	0	0
1950	Power Operated Equipment	0		0	•	Ũ		0	0	0
1955	Communication Equipment	0		0	0	0		0	0	0
1960	Miscellaneous Equipment	0		0	0	0		0	0	0
1965	Water Heater Rental Units	0		0	0	0		0	0	0
1970	Load Management Controls - Customer Premises	25,116		0	0	0		0	0	25,116
1975	Load Management Controls - Utility Premises	0		0	0	0		0	0	0
1980	System Supervisory Equipment	0		0	•	0		0	0	0
1985	Sentinel Lighting Rental Units	0		0	•	0		0	0	0
1990	Other Tangible Property	0		0	0	0		0	0	0
1995	Contributions and Grants - Credit	0		0	0	0		0	0	0
2005	Property Under Capital Leases Electric Plant Purchased or Sold	0		0	•	Ũ		0	0	0
2010 2020	Experimental Electric Plant Unclassified	0		0	•	Ũ		0	0	0
2020	Experimental Electric Flant Unclassified	0		0	0	0		0	0	0



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
2030	Electric Plant and Equipment Leased to Others	0		C) 0	0		0	0) 0
2040	Electric Plant Held for Future Use	0		0	-			0	(, v
2050	Completed Construction Not ClassifiedElectric	0		0	-	0		0	(· ·
2055	Construction Work in ProgressElectric	0		C		0		0	C	, 0
2060	Electric Plant Acquisition Adjustment	0		0	· ·	0		0	0	, 0
2065	Other Electric Plant Adjustment	0		0	· ·	0		0	0) 0
2070	Other Utility Plant	0		0		0		0	() ()
2075	Non-Utility Property Owned or Under Capital Leases	0		0	. 0	0		0	ĺ	, 0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipm	-313,923		0		0		0	ĺ	001,000
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		0	· ·	0		0	ĺ	,
	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		0		0		0	(, 0
2160 2180	Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property	0		0		0		0	(, v
	Accounts Payable	0		0	· ·	0		0	(, 0
2203	Customer Credit Balances	0		0		0		0	(, 0
	Current Portion of Customer Deposits	0		0		0		Ő	(, 0
	Dividends Declared	0		0		0		0	(0
2220	Miscellaneous Current and Accrued Liabilities	0		0	0	0		0	(0
2225	Notes and Loans Payable	0		C) 0	0		0	C	0
2240	Accounts Payable to Associated Companies	0		C) 0	0		0	Ċ	0
	Notes Payable to Associated Companies	0		C) 0	0		0	C	0 (
2250	Debt Retirement Charges(DRC) Payable	0		0) 0	0		0	C	0 0
2252	Transmission Charges Payable	0		0	0 0	0		0	C	0 0
2254	Electrical Safety Authority Fees Payable	0		0) 0	0		0	C	0 0
2256	Independent Market Operator Fees and Penalties Payable	0		0) 0	0		0	C	0 0
2260	Current Portion of Long Term Debt	0		0) 0	0		0	C	0
2262	Ontario Hydro Debt - Current Portion	0		0	· ·	0		0	C	, 0
2264	Pensions and Employee Benefits - Current Portion	0		0		0		0	(, v
2268	Accrued Interest on Long Term Debt	0		0	-	0		0	(, 0
2270	Matured Long Term Debt	0		C		0		0	C	, 0
	Matured Interest on Long Term Debt	0		0	· ·	0		0	0	, v
2285	Obligations Under Capital LeasesCurrent	0		0	-			0	C	, v
2290	Commodity Taxes	0		0		0		0	0	, 0
	Payroll Deductions / Expenses Payable	0		0		0		0	0	, v
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0		0	-	0		0	(, 0
	Future Income Taxes - Current	0		0	-	0		0	ĺ	, 0
2305	Accumulated Provision for Injuries and Damages	0		0		0		0	ĺ	, v
2306	, ,	0		0	-	0		0	ĺ	, 0
2308	Other Pensions - Past Service Liability Vested Sick Leave Liability	0		0	-	0		0	(, v
	Accumulated Provision for Rate Refunds	0		0		0		0	(, 0
2315	Other Miscellaneous Non-Current Liabilities	0		0	-	0		0	(, v
2325	Obligations Under Capital LeaseNon-Current	0		0		0		0	(, v
2320	Development Charge Fund	0		0	. 0	0		0	(, 0
2335	Long Term Customer Deposits	0		0	-	0		0	(, v
2340	Collateral Funds Liability	0		0	-	0		0	(· -
		0		0	0	0		Ū	· · · ·	5



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
2345	Unamortized Premium on Long Term Debt	0		C	0	0)	0	() 0
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0		C	0	0)	0	C	0 0
2350	Future Income Tax - Non-Current	0		C	0	0)	0	C	0 0
2405	Other Regulatory Liabilities	0		C	0	0)	0	C) O
2410	Deferred Gains from Disposition of Utility Plant	0		C	-	0)	0	C	, 0
	Unamortized Gain on Reacquired Debt	0		C	-	0)	0	(0 0
2425	Other Deferred Credits	0		C	-	0)	0	C	, ,
	Accrued Rate-Payer Benefit	0		C	•			0	0	, °
	Debentures Outstanding - Long Term Portion	0		C	•	0		0	0	, ,
	Debenture Advances	0		C	-	0		0	0	
	Reacquired Bonds	0		C	-	0		0	C	, ,
2520		0		C	•	-		0	C	, °
	Term Bank Loans - Long Term Portion	0		C	-	0		0	0	
	Ontario Hydro Debt Outstanding - Long Term Portion	0		C	-			0	(, ,
2550	Advances from Associated Companies	0		C				0	(, 0
3005	Common Shares Issued	0		C	-	0		0	(
	Preference Shares Issued	0		C	-	0		0	ĺ	
	Contributed Surplus	0				U		0	ĺ	, 0
	Donations Received	0			-	v		0	(, ,
	Development Charges Transferred to Equity Capital Stock Held in Treasury	0			-			0	(
		0			-	0		0	(, ,
3030	Installments Received on Capital Stock	0		0	-	v		0	(, ,
3035	Appropriated Retained Earnings	0						0	(
3040	Unappropriated Retained Earnings	0				0		0	(, ,
3046	Balance Transferred From Income	0		0	-	0		0	(, ,
3040	Appropriations of Retained Earnings - Current Period	0		0		0		0	(
	Dividends Payable-Preference Shares	0		0	-	-		0	(, ,
	•	0		0		0)	0	() 0
	Adjustment to Retained Earnings	0		0		0		0	(
3065	Unappropriated Undistributed Subsidiary Earnings	0		C	0	0)	0	C) 0
4006	Residential Energy Sales	-247,106		C	0	0)	0	Ċ	-247,106
4010	Commercial Energy Sales	0		C	0	0)	0	C) 0
4015	Industrial Energy Sales	0		C	0	0)	0	C	0 0
4020	Energy Sales to Large Users	0		C	0	0)	0	C	0 0
4025	Street Lighting Energy Sales	-1,735		C	0	0)	0	C) -1,735
4030	Sentinel Lighting Energy Sales	-44		C	0	0)	0	C) -44
4035	General Energy Sales	-167,562		C	0	0)	0	C	-167,562
4040	Other Energy Sales to Public Authorities	0		C	-	0)	0	C) 0
4045	Energy Sales to Railroads and Railways	0		C		0		0	C	, ,
4050	Revenue Adjustment	-45,507		C	•	0		0	(10,001
4055	Energy Sales for Resale	0		C	-	0		0	C	
4060	Interdepartmental Energy Sales	0		C	•			0	(, °
4062	Billed WMS	-52,110		C				0	(02,110
4064	Billed-One-Time	0		C	-			0	C	
4066	Billed NW	-86,002		C	0	0		0	C	-86,002



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
4068	Billed CN	0		0	0	0		0	(0
4080	Distribution Services Revenue	-114,861		0	0	0		0	C	-114,861
4082	Retail Services Revenues	-9,312		0	0	0		0	C	-9,312
4084	Service Transaction Requests (STR) Revenues	0		0	0	0		0	C	0
4090	Electric Services Incidental to Energy Sales	0		0	0	0		0	C	0
4105	Transmission Charges Revenue	0		0	0	0		0	(0
4110	Transmission Services Revenue	0		0	0	0		0	(0
4205	Interdepartmental Rents	0		0	0	0		0	C	0
4210	Rent from Electric Property	0		0	0	0		0	C	0
4215	Other Utility Operating Income	-4,050		0	0	0		0	C	-4,050
4220	Other Electric Revenues	0		0	0	0		0	C	0
4225	Late Payment Charges	-2,909		0	0	0		0	C	-2,909
4230	Sales of Water and Water Power	0		0	0	0		0	C	0
4235	Miscellaneous Service Revenues	-7,134		0	0	Ũ		0	C	-7,134
4240	Provision for Rate Refunds	0		0	0	Ũ		0	C	, u
4245	Government Assistance Directly Credited to Income	0		0	0	-		0	(, u
4305	Regulatory Debits	0		0	0	-		0	C	, U
4310	Regulatory Credits	0		0	•	0		0	(0
4315	Revenues from Electric Plant Leased to Others	0		0	-	-		0	(
4320	Expenses of Electric Plant Leased to Others	0		0	•	0		0	(0
4325		0		0	0	Ũ		0	(, U
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0		0	0	-		0	(, u
4335		0		0	0	Ũ		0	(, u
4340	Profits and Losses from Financial Instrument Investments	0		0	0	-		0	(, u
4345	Gains from Disposition of Future Use Utility Plant	0		0	-	-		0	(
4350	Losses from Disposition of Future Use Utility Plant	0		0	-	-		0	(, v
4355	Gain on Disposition of Utility and Other Property	0		0	0	-		0	C	
4360	Loss on Disposition of Utility and Other Property	0		0	-	-		0	C	-
4365	Gains from Disposition of Allowances for Emission	0		0	0			0	C	, u
4370	Losses from Disposition of Allowances for Emission	0		0	0	-		0	C	, U
4375	Revenues from Non-Utility Operations	0		0	-	-		0	(, u
4380	Expenses of Non-Utility Operations	0		0	0	-		0	0	, u
4385	Non-Utility Rental Income	0		0	-	-		0	(, u
4390	Miscellaneous Non-Operating Income	0		0	-	-		0	0	, v
4395	Rate-Payer Benefit Including Interest	0		0	-	-		0	0	, u
4398	Foreign Exchange Gains and Losses, Including Amortization	•		0	-	-		0	(-
4405	Interest and Dividend Income	-333 0		0	-	-		0	(
4415	Equity in Earnings of Subsidiary Companies	0		0	-	-		0	(-
4505 4510	Operation Supervision and Engineering Fuel	0		0	•	-		0	(-
	Steam Expense	0		0	•	Ũ		0	(, u
4515 4520	Steam From Other Sources	0		0	-	-		0	(, u
4520	Steam TransferredCredit	0		0	-	-		0	(, v
4530	Electric Expense	0		0	•	0		0	(
4535	Water For Power	0		0	-	-		0	(
4540	Water Power Taxes	0		0	-	-		0	(
		0		0	0	Ū		Ū	· · · ·	0



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
4545	Hydraulic Expenses	0		0		0	1	0	C	0
4550	Generation Expense	0		0	0	0		0	C	0
4555	Miscellaneous Power Generation Expenses	0		0	0	0		0	C	0
4560	Rents	0		0	0	0		0	C	0
4565	Allowances for Emissions	0		0		-		0	C	, U
4605	Maintenance Supervision and Engineering	0		0	•	-		0	C	, v
4610	Maintenance of Structures	0		0		-		0	C	, u
	Maintenance of Boiler Plant	0		0	•	-		0	C	-
4620	Maintenance of Electric Plant	0		0	•	•		0	C	, v
4625	Maintenance of Reservoirs, Dams and Waterways	0		0	-	-		0	C	, u
4630	Maintenance of Water Wheels, Turbines and Generators	0		0		-		0	C	, v
4635	Maintenance of Generating and Electric Plant	0		0	•	•		0	C	, v
4640	Maintenance of Miscellaneous Power Generation Plant	0		0	-	-		0	C	-
4705	Power Purchased	476,716		0		-		0	C	- , -
4708	Charges-WMS	42,778		0		-		0	0	
4710	Cost of Power Adjustments	0		-	-	-		0	-2,212	
4712	Charges-One-Time	0		0				0	C	
4714	Charges-NW	0		0	-	-		0	L C	-
4715	System Control and Load Dispatching	0		0	-	-		0	L C	, u
4716 4720	Charges-CN Other Expenses	0		0				0		, u
	Competition Transition Expense	0		0	-	-		0		, u
4725 4730	Rural Rate Assistance Expense	8,663		0	-	-		0	C	
4805	Operation Supervision and Engineering	0,003		0				0	C	
	Load Dispatching	0		0	-	-		0	0	
4815	Station Buildings and Fixtures Expenses	0		0	-	-		0	0	, u
4820	Transformer Station Equipment - Operating Labour	0		0	-			0	Ċ	-
4825	Transformer Station Equipment - Operating Supplies and Expense	0		0	-	-		0	C	0
4830	Overhead Line Expenses	0		0	0	0		0	0	0
4835	Underground Line Expenses	0		C	0	0		0	C	0
4840	Transmission of Electricity by Others	0		0	0	0		0	C	0
4845	Miscellaneous Transmission Expense	0		0	0	0		0	C	0
4850	Rents	0		0	0	0		0	C	0
4905	Maintenance Supervision and Engineering	0		0	0	0		0	C	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0		0	0	0		0	C	0
4916	Maintenance of Transformer Station Equipment	0		0	0	0		0	C	0
4930	Maintenance of Towers, Poles and Fixtures	0		0		v		0	C	, v
4935	Maintenance of Overhead Conductors and Devices	0		0		v		0	C	-
4940	Maintenance of Overhead Lines - Right of Way	0		0		-		0	C	, U
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		0		-		0	C	, u
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trail			0	•	•		0	C	-
4960	Maintenance of Underground Lines	0		0		-		0	C	, u
	Maintenance of Miscellaneous Transmission Plant	0		0	•	•		0	C	-
5005	Operation Supervision and Engineering	0		0		-		0	C	, u
5010	Load Dispatching	0		0	-	-		0	C	
5012	Station Buildings and Fixtures Expense	0		0	0	0		0	C	0



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
5014	Transformer Station Equipment - Operation Labour	0		C) 0	0		0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		C) 0	0		0	0	0
5016	Distribution Station Equipment - Operation Labour	0		C) 0	0		0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		C) 0	0		0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		C		-		0	-	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expe	0		C		0		0	0	0
	Overhead Subtransmission Feeders - Operation	0		C		-		0	0	0
	Overhead Distribution Transformers- Operation	0		C				0		0
	Underground Distribution Lines and Feeders - Operation Labour	0		C		-		0	0	0
	Underground Distribution Lines & Feeders - Operation Supplies & Expe	0		C				0	0	•
5050	Underground Subtransmission Feeders - Operation	0		C				0	0	•
	Underground Distribution Transformers - Operation	0		C				0	-	0
5060		0		C		-		0	0	0
5065	Meter Expense	0		C	•	-		0	U	0
5070	Customer Premises - Operation Labour	0			, 0	Ũ		0	U	0
5075 5085	Customer Premises - Materials and Expenses	0				-		0	0	0
5085	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders - Rental Paid	0			, 0	-		0	0	0
5090	Overhead Distribution Lines and Feeders - Rental Paid	0			• •	-		0	0	0
5095	Other Rent	0				-		0	0	•
5105	Maintenance Supervision and Engineering	0		0	, 0	-		0	•	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		0		-		0	0	Ő
	Maintenance of Transformer Station Equipment	0		0				0	0	0
	Maintenance of Distribution Station Equipment	0		C) 0	0		0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0		C) 0	0		0	0	0
5125	Maintenance of Overhead Conductors and Devices	0		C	3,500	0		0	3,500	3,500
5130	Maintenance of Overhead Services	13,476		C) 0	0		0	0	13,476
5135	Overhead Distribution Lines and Feeders - Right of Way	0		C) 0	0		0	0	0
5145	Maintenance of Underground Conduit	0		C) 0	0		0	0	0
5150	Maintenance of Underground Conductors and Devices	0		C	, 0	-		0	-	0
5155	Maintenance of Underground Services	1,390		C		-		0	0	1,000
5160	Maintenance of Line Transformers	411		C	, 0	0		0	0	
5165	Maintenance of Street Lighting and Signal Systems	0		C				0	-	0
	Sentinel Lights - Labour	0		C	, 0	-		0	-	0
	Sentinel Lights - Materials and Expenses	0		C		-		0	0	
5175	Maintenance of Meters	512		C				0		0.12
	Customer Installations Expenses- Leased Property	0						0	U	-
	Water Heater Rentals - Labour	0		l l		-		0	v	0
5186 5190	Water Heater Rentals - Materials and Expenses Water Heater Controls - Labour	0			, 0	-		0	U	0
		0						0	U	0
5192	Water Heater Controls - Materials and Expenses Maintenance of Other Installations on Customer Premises	0			• •	-		0	•	0
5205	Purchase of Transmission and System Services	0				-		0	0	0
5205	Transmission Charges	0			, 0	-		0	0	•
5215	Transmission Charges Recovered	0		0				0	0	0
	Supervision	27,058		C	• •			0	0	27,058
		,			-	-		-	-	



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
5310	Meter Reading Expense	8,521		C	0	0		0	(8,521
5315	Customer Billing	19,881		0	0	0		0	C	19,881
5320	Collecting	944		0	0	0		0	C) 944
5325	Collecting- Cash Over and Short	0		0	0	0		0	C	0
5330	Collection Charges	0		0		0		0	(, 0
5335	Bad Debt Expense	1,660		0	•	0	0	0	0	.,
5340	Miscellaneous Customer Accounts Expenses	0		0		0		0	C	, °
5405	Supervision	0		0	•	0		0	C	
5410	Community Relations - Sundry	0		0		0		0	C	
5415		0		0	•	0		0	0	, °
5420	Community Safety Program	0		0	•	0		0	0	, °
5425	Miscellaneous Customer Service and Informational Expenses	0		0	•	0		0	0	, °
5505	Supervision	0		0		0		0	(, 0
5510	Demonstrating and Selling Expense	0		0	-	0	0	-	ĺ	, °
5515	Advertising Expense	0		0		0	0	0	(, 0
5520 5605	Miscellaneous Sales Expense Executive Salaries and Expenses	3,750		0	-	0	0	0	(· •
5610	Management Salaries and Expenses	3,730		0	-	0	0	-		0,100
5615		21,000		0		0	0	0	(· •
5620	Office Supplies and Expenses	10,822		0		0		0	(
5625	Administrative Expense Transferred Credit	0,022		0	•	0		0	(
5630	Outside Services Employed	5,899		0	-	0		0	(•
5635	Property Insurance	1,000		0	o o	0		0	(-,
5640	Injuries and Damages	0		0	-	0		0	(.,
5645	Employee Pensions and Benefits	0		0	0	0		0	(0
5650	Franchise Requirements	0		0	0	0		0	0	0
5655	Regulatory Expenses	0		0	0	0		0	C	0
5660	General Advertising Expenses	0		0	0	0		0	Ċ) 0
5665	Miscellaneous General Expenses	4,330		0	15,000	0	0	0	15,000	19,330
5670	Rent	3,000		0	0	0		0	C	3,000
5675	Maintenance of General Plant	10,413		0	0	0		0	C	10,413
5680	Electrical Safety Authority Fees	0		0	0	0		0	C) 0
5685	Independent Market Operator Fees and Penalties	0		0	0	0		0	C) 0
5705	Amortization Expense - Property, Plant, and Equipment	24,538		0	0	0		0	C	24,538
5710	Amortization of Limited Term Electric Plant	0		0		0		0	C	0 0
5715	Amortization of Intangibles and Other Electric Plant	0		0		0		0	(, 0
5720	Amortization of Electric Plant Acquisition Adjustments	0		0		0		0	C	, 0
5725	Miscellaneous Amortization	0		0		0		0	0	, °
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		0		0		0	0	, 0
5735	Amortization of Deferred Development Costs	0		0		0		0	0	, 0
5740	Amortization of Deferred Charges	0		0		0		0	0	, °
6005	Interest on Long Term Debt	0		0		0		0	0	, °
6010	Amortization of Debt Discount and Expense	0		0		0		0	0	, 0
6015	Amortization of Premium on Debt Credit	0		0		0		0	(, °
6020	Amortization of Loss on Reacquired Debt	0		0	•	0		0	0	-
6025	Amortization of Gain on Reacquired DebtCredit	0		Ű	0	0		0	C	0



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
6030	Interest on Debt to Associated Companies	0		0	0	0		0	0	0
6035	Other Interest Expense	0		0	0	0		0	0	0
6040	Allowance for Borrowed Funds Used During ConstructionCredit	0		0	0	0		0	0	0
6042	Allowance For Other Funds Used During Construction	0		0	0	0		0	0	0
6045	Interest Expense on Capital Lease Obligations	0		0	0	0		0	0	0
6105	Taxes Other Than Income Taxes	0		0	0	0		0	0	0
6110	Income Taxes	0		0	0	0		0	0	0
6115	Provision for Future Income Taxes	0		0	0	0		0	0	0
6205	Donations	0		0	0	0	0	0	0	0
6210	Life Insurance	0		0	0	0	0	0	0	0
6215	Penalties	0		0	0	0		0	0	0
6225	Other Deductions	0		0	0	0		0	0	0
6305	Extraordinary Income	0		0	0	0		0	0	0
6310	Extraordinary Deductions	0		0	0	0		0	0	0
6315	Income Taxes, Extraordinary Items	0		0	0	0		0	0	0
6405	Discontinues Operations - Income/ Gains	0		0	0	0		0	0	0
6410	Discontinued Operations - Deductions/ Losses	0		0	0	0		0	0	0
6415	Income Taxes, Discontinued Operations	0		0	0	0		0	0	0
	Total (\$) Value	234,869	0	0	18,500	0	0	0	64,788	285,049



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
(Minim	PED INPUT FOR CALCULATIONS: num Reporting Requirement)									
	Land and Buildings	-0					0		0	
	TS Primary Above 50	-0					0		0	
	DS	-0					0		0	
	Poles, Wires	349,975	0				0		40,000	
	Line Transformers	123,329	0				0	0	8,500	
	Services and Meters	65,632	0				0		0	
	General Plant	-0	0				0		0	
	Equipment	34,517	0				0		0	
	IT Assets	2,126	0				0		0	
	CDM Expenditures and Recoveries	-0	0				0		0	
	Other Distribution Assets	25,116	0				0	0	0	
	Contributions and Grants	-0					0		0	
	Accumulated Amortization	-313,923	0				0		0	
	Non-Distribution Asset	-0					0	0	0	
	Unclassified Asset	-0	0	0	0	0	0	0	0	-0
	Liability	-0	0	0	0	0	0	0	O	-0
	Equity	-0	0	0	0	0	0	0	0	-0
	Sales of Electricity	-600,067	0	0	0	0	0	0	0	-600,067
	Distribution Services Revenue	-114,861	0	0	0	0	0	0	0	-114,861
	Late Payment Charges	-2,909	0				0		0	
	Specific Service Charges	-7,134	0	0	0	0	0	0	0	
	Other Distribution Revenue	-13,362	0				0		0	
	Other Revenue - Unclassified	-0					0		0	
	Other Income & Deductions	-0	0	0	0	0	0	0	0	-0
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945
			-	-		-			,= : =	



Dutton Hydro Limited

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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
	Other Power Supply Expenses	-0	0	0	0	0	0	0	0	-0
	Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	
	Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	15,000	0	0	0	15,000	74,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	-0	0	0	0	0	0	0	0	-0
	Charitable Contributions	-0	0	0	0	0	0	0	0	0
	Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
	Other Amortization - Unclassified	-0	0	0	0	0	0	0	0	-0
	Interest Expense - Unclassifed	-0	0	0	0	0	0	0	0	-0
	Income Tax Expense - Unclassified	-0	0	0	0	0	0	0	0	-0
	Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	Non-Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	Unclassified Expenses	-0	0	0		0	0	0	0	
		235,201	0	0	18,500	0	0	0	64,788	285,382



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2-4 ADJUSTED ACCOUNTING DATA

ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
t. Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
	\$		\$	\$	\$	\$	\$	\$	\$
MMARY FINANCIAL INFORMATION									
DISTRIBUTION ASSETS:									
Land and Buildings	-0	0	0	0	0	0	0	0	1
TS Primary Above 50	-0				0	0		0	
DS	-0		0	-	0	0		0	
Poles, Wires	349,975				0	0		40,000	
Line Transformers	123,329		0		0	0		8,500	
Services and Meters	65,632		0		0	0		0,000	
General Plant	-0		-	-	Ő	0		0	/
Equipment	34,517				0	0		0	34,5
IT Assets	2,126		-	0	Ő	0		0	
CDM Assets	-0		0	-	0	0		0	_,
Other Distribution Assets	25.116				0	0		0	
	-, -	0	0	0		0	-	0	20,1
Contributions and Grants	-0	0	0	0	0	0	0	0	
Contributions and Grants TOTAL DISTRIBUTION ASSETS	-0 600,694	0 0			0	0 0		0 48,500	
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization	600,694 -313,923	0	0	0	0	0	0	48,500	624,7 -304,0
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS:	600,694	0	0	0	0	0	0	48,500	624,7) -304,05
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS	-313,923 286,772	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	48,500 0 48,500	0 624,7 0 -304,0 0 320,6
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity	600,694 -313,923 286,772 -600,067	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	48,500 0 48,500	 624,7 -304,0 320,6 -600,0
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity Power Supply Expenses (Working Capital)	600,694 -313,923 286,772 -600,067 528,157	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	48,500 0 48,500 -2,212	 624,7 -304,0 320,6 -600,0 525,9
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity	600,694 -313,923 286,772 -600,067	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0	0 0 0	0 0 0	48,500 0 48,500	 624,7 -304,0 320,6 -600,0 525,5
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS Sales of Electricity Power Supply Expenses (Working Capital) SALES OF ELECTRICITY NET OF COST OF POWER DISTRIBUTION REVENUE	-313,923 286,772 -600,067 528,157 -71,910	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	48,500 0 48,500 -2,212 -2,212) -304,) -304,) 320,6) -600,(2 525,5 2 -74,
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity Power Supply Expenses (Working Capital) SALES OF ELECTRICITY NET OF COST OF POWER DISTRIBUTION REVENUE Distribution Services Revenue	600,694 -313,923 286,772 -600,067 528,157 -71,910 -114,861	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	48,500 0 48,500 -2,212 -2,212 -2,212	 624,7 -304,0 320,6 -600,0 525,5 -74,1 -114,8
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity Power Supply Expenses (Working Capital) SALES OF ELECTRICITY NET OF COST OF POWER DISTRIBUTION REVENUE Distribution Services Revenue Late Payment Charges	600,694 -313,923 286,772 -600,067 528,157 -71,910 -114,861 -2,909	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	48,500 0 48,500 -2,212 -2,212 -2,212 0 0 0 0	 624,7 -304,(320,6 -600,(525,5 -74,1 -114,8 -2,5
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity Power Supply Expenses (Working Capital) SALES OF ELECTRICITY NET OF COST OF POWER DISTRIBUTION REVENUE Distribution Services Revenue	600,694 -313,923 286,772 -600,067 528,157 -71,910 -114,861	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	48,500 0 48,500 -2,212 -2,212 -2,212) -304,0) -304,0) 320,6) -600,0 2 525,9 2 -74,1) -114,8) -2,9) -7,1



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
C	DISTRIBUTION EXPENSES (before PILS): Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations - CDM (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital) Advertising Expenses Charitable Contributions	-0 15,789 56,404 -0 59,214 1,000 1,660 -0 -0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		3,500 0 0 0 0 0 15,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 3,500 0 0 15,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,289 56,404 -0 74,214 1,000 1,660 -0 0
	Amortization of Assets	24,538 -0	0		-	0	0	0	0	1
	Other Distribution Expenses									
	TOTAL DISTRIBUTION EXPENSES (before PILs)	158,605	0	C	18,500	0	0	0	18,500	177,105
	PILS AMOUNT									
V	VORKING CAPITAL CALCULATION									
	Cost of Power									
	Power Supply Expenses (Working Capital)	528,157	0	C) 0	0	0	0	-2,212	525,945
	TOTAL COST OF POWER	528,157	0	C) 0	0	0	0	-2,212	525,945
	Expenses									
	Operation (Working Capital)	0	0	C) 0	0	0	0	0	
	Maintenance (Working Capital)	15,789	0	C	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	C) 0	0	0	0	0	56,404
	Community Relations (Working Capital)	0	0	C) 0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0			0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	C	15,000	0	0	0	15,000	74,214
	Insurance Expense (Working Capital)	1,000	0	-		0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	C) 0	0	0	0	0	1,660
	Advertising Expenses	0	0	-	-	0	0	0	0	-
	Charitable Contributions	0	0			0	0	0	0	-
	Other Distribution Expenses	0	0	0		0	0	0	0	0
	TOTAL EXPENSES	134,068	0	C	18,500	0	0	0	18,500	152,568



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2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

		2003 Before Adjustments ("Utility Only" from Sheet 2)	2004 Before Adjustments ("Utility Only" from Sheet 2)	Change from 2003 to 2004	Grouping
Account Number	Account Description	\$	\$	\$	
1565	Conservation and Demand Management Expenditures ar	0	0	0	CDM Expenditures and Recoveries
1608	Franchises and Consents	0	0	0	Other Distribution Assets
1805	Land	0	0	0	Land and Buildings
1806	Land Rights	0	0	0	Land and Buildings
1808	Buildings and Fixtures	0	0	0	Land and Buildings
1810	Leasehold Improvements	0	0	0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above	0	0	0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below	0	0	0	DS
1825	Storage Battery Equipment	0	0	0	Other Distribution Assets
1830	Poles, Towers and Fixtures	222,771	222,771	-0	Poles, Wires
1835	Overhead Conductors and Devices	0	0	0	Poles, Wires
1840	Underground Conduit	127,204	127,204	0	Poles, Wires
1845	Underground Conductors and Devices	0	0	0	Poles, Wires
1850	Line Transformers	123,329	123,329	0	Line Transformers
1855	Services	0	0	0	Services and Meters
1860	Meters	65,632	65,632	-0	Services and Meters
1905	Land	0	0	0	Land and Buildings
1906	Land Rights	0	0	0	Land and Buildings
1908	Buildings and Fixtures	0	0	0	General Plant
1910	Leasehold Improvements	0	0	0	General Plant
1915	Office Furniture and Equipment	0	0	0	Equipment
1920	Computer Equipment - Hardware	2,126	2,126	-0	IT Assets
1925	Computer Software	0	0	0	IT Assets
1930	Transportation Equipment	0	0	0	Equipment
1935	Stores Equipment	0	0	0	Equipment
1940	Tools, Shop and Garage Equipment	34,517	34,517	-0	Equipment
1945	Measurement and Testing Equipment	0	0	0	Equipment
1950	Power Operated Equipment	0	0	0	Equipment
1955	Communication Equipment	0	0	0	Equipment
1960	Miscellaneous Equipment	0	0	0	Equipment
1970	Load Management Controls - Customer Premises	25,116	25,116	0	Other Distribution Assets
1975	Load Management Controls - Utility Premises	0	0	0	Other Distribution Assets
1980	System Supervisory Equipment	0	0	0	Other Distribution Assets
1990	Other Tangible Property	0	0	0	Other Distribution Assets
1995	Contributions and Grants - Credit	0	0	0	Contributions and Grants
2005	Property Under Capital Leases	0	0	0	Other Distribution Assets
2010	Electric Plant Purchased or Sold	0	0	0	Other Distribution Assets
2050	Completed Construction Not ClassifiedElectric	0	0	0	Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Pl	-294,176	-313,923	-19,747	Accumulated Amortization
		252,736	235,201	-17,534	



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2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

GROUPED

Land and Buildings	-0	-0	0 1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	-0	-0	0 1815
DS	-0	-0	0 1820
Poles, Wires	349.975	349,975	-0 1830, 1835, 1840, 1845
Line Transformers	123.329	123,329	0 1850
Services and Meters	65.170	65,632	-0 1855, 1860
General Plant	-0	-0	0 1908, 1910
Equipment	34,517	34,517	-0 1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	2,126	2,126	-0 1920, 1925
Other Distribution Assets	25,116	25,116	0 1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010,
Contributions and Grants	-0	-0	0 1995
	600,232	600,694	-1

MATERIALITY CALCULATION:

Materiality Threshold 1: Net Fixed Assets (Before Adjustment) from Sheet 2-2 Materiality Factor	286,772 0.2% 574
Materiality Threshold 2:	
Rate Base	422,441
under \$100 million	75,000
\$100 million - \$250 million	150,000
\$250 million - \$1 billion	300,000
greater than \$1 billion	500,000
Materiality (lesser of Threshold 1 and 2)	574



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3.4.8 - Employee Total Compensation

EXECUTIVE CATEGORY

		2002					
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits			
0.0							
	2003						
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits			
0.0							
2004							
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits			
0.0							

MANAGEMENT CATEGORY

		2002		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$-
		2003		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$-
		2004		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$ -

NON-UNIONIZED CATEGORY

		2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits		
2003						
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits		
2004						
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits		

UNIONIZED CATEGORY

		2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits		
0.0	\$ -	\$ -	\$-	\$-		
2003						
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits		
0.0	\$-	\$-	\$-	\$-		
2004						
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits		
0.0	\$-	\$ -	\$-	\$-		



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3-1 RATE BASE

Net Fixed Assets		320,664
Working Capital Allowance Working Capital (from Sheet "2-4 ADJUSTED ACCOUNTING DATA") Working Capital Allowance @ 15%	678,513 101,777	101,777
RATE BASE	-	422,441
Fixed Assets for Conservation and Demand Management ¹		0
Smart Meters		0

¹ Include reference to Board-Approved CDM Application



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3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures

Debt Rate (DR)

Rate Base: (from Sheet Ratebase Calc.)	\$422,441
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.25%
Deemed Debt (based on Size)	58%
Deemed Equity (based on Size)	43%

Table 3-1 Deemed Common Equity and Debt Ratios and Debt Cost Rates						
		Equity	Debt			
Size of Utility Rate Base	Descriptor		(1-CER)%			
Greater than \$1.0 Billion	Large	35%	65%			
Between \$250 Million and \$1.0 Billion	Medium-Large	40%	60%			
Between \$100 Million and \$250 Million	Medium-Small	45%	55%			
Under \$100 Million	Small	43%	58%			

Deemed or proposed Debt Rate for	6.25%
Revenue Requirement calculation.	0.2370

Weighted debt rate calculated on Weighted Debt Cost (%) 0.00%

<u>Return e</u>	on Equity
Utility's Proposed ROE	9.00%
Allowed ROE for Revenue Requirement Calculation	9.00%
Target ROE per Board	9.00%

<u>C</u>	ost of Capital	
Cost of Capital	7.50%	







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3-3 CAPITAL STRUCTURE (Input)

Schedule 5-2

Actual Capital Structure of the Distributor

Line				Particu	ulars	
					Deemed Structure	
			(\$000)	(%)	(from 3-2)	Cost Rate
(1)	Long Term Debt	(from Sheet 3-4)	\$0	0.0%	(
(2)	Unfunded Short Terr			0.0%		
(3)	Total Debt	(3) = (1) + (2)	\$0	0.0%	57.7%	
(4)	Preferred Shares		\$0	0.0%		
(5)	Common Equity		\$475,885	100.0%		
(6)	Total Equity	(6) = (4) + (5)	\$475,885	100.0%	43.3%	
(7)	Total Rate Base	(6) = (3) + (6)	\$475,885	100.0%		

Absolute difference between actual and size-related deemed debt ratio: 57.7%

The utility must provide an explanation in its Summary of the Application on the reason why its actual D/E structure deviates significantly from the deemed D/E for a utility of its rate base size.



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3-4 WEIGHTED DEBT COST (Input)

Schedule 5-1: Weighted Debt Cost

Size of Utility	Small	Small	Medium-Small	Medium- Large	Large
Deemed Debt Rate prior to 2000	actual rate	actual rate	actual rate	actual rate	actual rate
2000 to 2005	7.25%	7.25%	7.00%	6.90%	6.80%
2006	6.25%	6.25%	6.00%	5.90%	5.80%





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4-1 DATA for PILS MODEL **\$** Amount Item Source as Adjusted Net Income before consideration of PILS Sheet 5-1 Revenue Requirement other than PILS 208,802 Sheet 2-4 Distribution Expenses other than PILS and interest 177,105 to detail (Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above) 31,697 Calculated Interest Sheet 3-1 422,441 Rate Base Sheet 3-2 57.70% x Debt Component Sheet 3-2 6.25% 15,234 x Debt Rate reflected in Revenue Requirement Target Net Income before consideration of PILS 16,463 (= Target Net Income reflecting PILS) Specific Distribution Expenses from Sheet ADJ5 (non-recoverable portion) Insurance 0 Bad Debt 0 Advertising 0 **Political Contributions** 0 **Employee Dues** 0 **Charitable Contributions** -0

* "disclaimer" re. financial statements



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4-2 OUTPUT from PILS MODEL



PLACE HOLDER = 2004 TRIAL BALANCE AMOUNT -- PLEASE UPDATED WITH AMOUNT FROM PILS MODEL

PILS Amount from PILS Model



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5-1 SERVICE REVENUE REQUIREMENT

This sheet calculates the Revenue Requirement using adjusted information from previous sheets and brings in the income tax amount from the PILS Model.

	\$	\$
Rate Base (from sheet 3-1)	422,441	
x Cost of Capital (from sheet 3-2)	7.50%	
Return on Ratebase		31,697
Distribution Expenses (from sheet "2-4 ADJUSTED ACCOUNTING DATA"		177,105
Revenue Requirement Before Income Taxes	-	208,802
Income Taxes - from PILS Model		0
SERVICE REVENUE REQUIREMENT	-	208,802

5-1 SERVICE REVENUE REQUIREMENT printed: 11/06/2009 4:27 PM

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Rate Code	Description	Standard Amount (Rate) \$	Applic able?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
1	Arrears certificate	15.00	N					0	0.00		Standard	0.00
2	Statement of account	15.00	N					0	0.00		Standard	0.00
3	Pulling post dated cheques	15.00	N					0	0.00		Standard	0.00
4	Duplicate invoices for previous billing	15.00	N					0	0.00		Standard	0.00
5	Request for other billing information	15.00	N					0	0.00		Standard	0.00
6	Easement letter	15.00	N					0	0.00		Standard	0.00
7	Income tax letter	15.00	N					0	0.00		Standard	0.00
8	Notification charge	15.00	N					0	0.00		Standard	0.00
9	Account history	15.00	N					0	0.00		Standard	0.00
10	Credit reference/credit check (plus credit agency costs)	15.00	N					0	0.00		Standard	0.00
	Returned cheque charge (plus bank charges)	15.00	Y		5	6	8	6	95.00		Standard	95.00
	Charge to certify cheque	15.00	N					0	0.00		Standard	0.00
13	Legal letter charge	15.00	Y		21	25	30	25	380.00		Standard	380.00
	Account set up charge/change of occupancy charge (plus credit agency costs if	30.00	Y		12	19	21	17	520.00		Standard	520.00
	Special meter reads	30.00	Y		9	11	12	11	320.00		Standard	320.00



ED-2003-0025 (EB-2009-0117)

June 11, 2009

Rate Code	Description	Standard Amount (Rate) \$	Applic able?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
16	Collection of account charge - no disconnection	30.00	N					0	0.00		Standard	0.00
17	Collection of account charge - no disconnection - after regular hours	165.00	N					0	0.00		Standard	0.00
18	Disconnect/Reconnect at meter - during regular hours	65.00	N					0	0.00		Standard	0.00
19	Install/Remove load control device - during regular hours	65.00	N					0	0.00		Standard	0.00
20	Disconnect/Reconnect at meter - after regular hours	185.00	N					0	0.00		Standard	0.00
21	Install/Remove load control device - after regular hours	185.00	N					0	0.00		Standard	0.00
22	Disconnect/Reconnect at pole - during regular hours	185.00	N					0	0.00		Standard	0.00
23	Disconnect/Reconnect at pole - after regular hours	415.00	N					0	0.00		Standard	0.00
24	Meter dispute charge plus Measurement Canada fees (if meter found correct)	30.00	N					0	0.00		Standard	0.00
25	Service call - customer-owned equipment	30.00	N					0	0.00		Standard	0.00
26	Service call - after regular hours	165.00	N					0	0.00		Standard	0.00
27	Temporary service install & remove - overhead - no transformer	500.00	N					0	0.00		Standard	0.00
28	Temporary service install & remove - underground - no transformer	300.00	N					0	0.00		Standard	0.00
29	Temporary service install & remove - overhead - with transformer	1,000.00						0	0.00		Standard	0.00
30	Specific Charge for Access to the Power Poles \$/pole/year	22.35	Y		175	175	175	175	3,911.25		Standard	3,911.25



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June 11, 2009

Rate Code	Description	Standard Amount (Rate) \$	Applic able?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
Additional Charges - Please be Specific												
31	First Additional Charge	N/A	N					0	0.00		addnl. chrge	0.00
32	Second Additonal Charge	N/A	N					0	0.00		addnl. chrge	0.00
33		N/A	N					0	0.00		addnl. chrge	0.00
34		N/A	N					0	0.00		addnl. chrge	0.00
35		N/A	N					0	0.00		addnl. chrge	0.00
36		N/A	N					0	0.00		addnl. chrge	0.00
37		N/A	N					0	0.00		addnl. chrge	0.00
38		N/A	N					0	0.00		addnl. chrge	0.00
39		N/A	N					0	0.00		addnl. chrge	0.00
40		N/A	N					0	0.00		addnl. chrge	0.00
41		N/A	N					0	0.00		addnl. chrge	0.00
42		N/A	N					0	0.00		addnl. chrge	0.00
43		N/A	N					0	0.00		addnl. chrge	0.00
44		N/A	N					0	0.00		addnl. chrge	0.00
45		N/A	N					0	0.00		addnl. chrge	0.00
46		N/A	N					0	0.00		addnl. chrge	0.00



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June 11, 2009

Rate Code	Description	Standard Amount (Rate) \$	Applic able?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume		Calc'd. Amt Std. Formula \$	Calc. Method (attach. calc. & justification)	
47		N/A	N					0	0.00	addnl. chrge	0.00
48		N/A						0	0.00	addnl. chrge	0.00
49		N/A	N					0	0.00	addnl. chrge	0.00
50		N/A	N					0	0.00	addnl. chrge	0.00
Total	Total Specific Service Charge Revenue								5,226.25		5,226.25



Dutton Hydro Limited

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5-3 OTHER REGULATED CHARGES (Input)

				-	
Description	HANDBOOK REF.	Charge Determinant		Total \$	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements Distributor-Consolidated Billing Retailer-Consolidated Billing	12.2.1 12.2.2 12.2.3	}		9,312	account 4082
SERVICE TRANSACTION REQUEST REVENUES	12.2.4	-		0	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1				account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"				4,050	accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				13,362	
Other Rate Information (Optional)					
NON-COMPETITIVE ELECTRICITY CHARGES					
Wholesale Market Service Rate	12.3.1	kWh for customers who are not wholesale market participants	account 4062 -	52,110	
Retail Transmission Service Rates	12.3.2	exisitng rates			
Network Service Rate			account 4066 -	86,002	
Connection Service Rate			account 4068 -	0	
Charges Levied by the Government of Ontario	12.3.3		<u>Volume</u> Rate \$		
Rural and Remote Rate Protection (RRRP)		kWh	0 0.0010	0	
Debt Retirement Charge		kWh	0 0.0070	0	



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5-4 CDM (Input)

Trial Balance account 5415-Energy Conservation	0
Tier 1 Adjustment	0
Adjusted amount	0

\$

Portion attributed to specific classes



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5-5 BASE REVENUE REQUIREMENT

	\$	\$
Service Revenue Requirement (from Sheet 5-1)		208,802
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges (from Sheet 5-2)	5,226	
Late Payment Charges (from Sheet 2-4 ADJUSTED ACCOUNTING DATA)	2,909	
Other Distribution Revenue (from Sheet 5-3)	13,362	
Other Income & Deductions (from Sheet 2-4 ADJUSTED ACCOUNTING DATA)	0	
TOTAL REVENUE OFFSETS	21,497	21,497
Base Revenue Requirement	-	187,305
defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFS	= SETS)	
Base Revenue Requirement is allocated to classes in three portions:		
B.R.R. #1: Base Revenue Requirement net of B.R.R. #2 and #3 (below)		172,305
B.R.R. #2: Low Voltage Wheeling Costs (Embedded Distributors only) (from Sheet ADJ3, item 5)		15,000
B.R.R. #3: Directly assigned CDM (from Sheet 5-4)		0
Base Revenue Requirement (as above)	-	187,305



ED-2003-0025 (EB-2009-0117)

June 11, 2009

6-1 CUSTOMER CLASSES (Input)

Enter current and proposed customer classes

Customer Classification

Current Proposed

Please update: "X" if applicable (delete if not applicable)

<u>RESIDENTIAL</u>			Х			
Regular		x	x			
Time of Use						
Urban						
Suburban						
Other (specify)						
Other (specify)						
Other (specify)						
Other (specify)						
Other (specify)						
GENERAL SERVICE	GENERAL SERVICE					
Less than 50 kW		X	X			
Less than 50 kW Time of Use						
Other < 50 kW (specify) .						
Greater than 50 kW (to 3000 kW)						
Greater than 50 kW Time of Use						
Other > 50 kW (specify) .						
Other > 50 kW (specify) .						
Other > 50 kW (specify) .						
Intermediate Use	(3000 - 5000 kW)					
Large Use (> 5000 kW)						
Unmetered Scattered Load						
Sentinel Lighting	x	X				
Street Lighting	x	X				
Back-up/Standby Power						
Other (specify)						
Other (specify)						



Dutton Hydro Limited

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6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data for 2002, 2003 and 2004

Enter 2004 and 2005 rates

	Number of Customers (Connections)			Dem	Demand Data - kW					
	2002	2003	2004	2002	2003	2004	2002		2003	2004
	#	#	#	kWh	kWh	kWh	kW		kW	kW
RESIDENTIAL										
Regular	465	478	484	4,342,163	4,526,949	4,641,323		0	0	0
GENERAL SERVICE										
Less than 50 kW	82	82	82	3,721,153	3,727,715	3,733,376	2,	785	2,670	2,774
Sentinel Lighting	1	1	1	940	940	940		1	1	1
Street Lighting	1	1	1	90,333	137,576	138,310		232	342	341
TOTALS	549	562	568	8,154,589	8,393,180	8,513,949	3,	018	3,013	3,116



Dutton Hydro Limited

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6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data for 2002, 2003 and 2004

Enter 2004 and 2005 rates

		2004	Rates "Sh	eet 2"	2005 Rates "Sheet 5"			2005 Rates "Sheet 9"			
	Volumetric Rate Type	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
RESIDENTIAL											
Regular	kWh	0.0080		8.45	0.0080		8.45	0.0080		8.45	
GENERAL SERVICE											
Less than 50 kW	kWh	0.0038		17.26	0.0038		17.26	0.0038		17.26	
Sentinel Lighting	kW		3.2841	0.62		3.2841	0.62		3.2841	0.62	
Street Lighting	kW		1.9467	0.42		1.9467	0.42		1.9467	0.42	
TOTALS											


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6-3 Transformer Ownership (Input)

		2002			2003			2004	
	kW	\$/kW	\$	kW	\$/kW	\$	kW	\$/kW	\$
RESIDENTIAL									
Regular GENERAL SERVICE			0.00			0.00			0.00
Less than 50 kW			0.00			0.00			0.00
Sentinel Lighting			0.00			0.00			0.00
Street Lighting			0.00			0.00			0.00
TOTALS	C)	0.00	0		0.00		0	0.00



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7-1 ALLOCATION - Base Revenue Requirement

B.R.R. #1 from Sheet 5-5 (not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet: Base Revenue Requirement B.R.R. #1		kWh	per Custom	er	Calculated kWh per Customer	Calculated kWh	kW p	er Custo	mer	Calculated kW per Customer	Calculated kW
\$172,305	2004 Customer count	2002	2003	2004	3 yr average per customer	2004 cust. count x 3 yr average per cust.	2002	2003	2004	3 yr average per customer	2004 cust. count x 3 yr average per cust.
Regular	484	9,338.0	9,470.6	9,589.5	9,466.0	4,581,560	0.0	0.0	0.0	0.0	0
Less than 50 kW	82	45,379.9	45,459.9	45,529.0	45,456.3	3,727,415	34.0	32.6	33.8	33.5	2,743
Sentinel Lighting	1	940.0	940.0	940.0	940.0	940	1.0	1.0	1.0	1.0	1
Street Lighting	1	90,333.0	137,576.0	138,310.0	122,073.0	122,073	232.0	342.0	341.0	305.0	305
TOTALS	568					8,431,988					3,049



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7-1 ALLOCATION - Base Revenue Requirer

B.R.R. #1 from Sheet 5-5 (not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet: Base Revenue Requirement B.R.R. #1				Allocation to Customer Classes %		Calculated Revenue for Allocation betr Fixed and Variable: Consumption determinants x Rates for 2005 "Sheet 5"			5	-	cation betwee ed and Variabl %	and Variable	
\$172,305 RESIDENTIAL	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Total for customer class as % of Total for all classes		Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Volumetric as percent of Total for customer class	Fixed charges as percent of total for customer class	
Regular	36,652	0	49,078	85,730	72.97%	1	36,652	0	49,078	85,730	42.75%	57.25%	100.00%
Less than 50 kW	14,164	0	16,984	31,148	26.51%		14,164	0	16,984	31,148	45.47%	54.53%	100.00%
Sentinel Lighting	0	3	7	11	0.01%		0	3	7	11	30.62%	69.38%	100.00%
Street Lighting	0	594	5	599	0.51%		0	594	5	599	99.16%	0.84%	100.00%
TOTALS	50,817	597	66,074	117,488	100.00%		50,817	597	66,074	117,488	43.76%	56.24%	100.00%



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7-1 ALLOCATION - Base Revenue Requirer B.R.R. #1 from Sheet 5-5 (not including amounts related to Low Voltage Wheeling Costs and CDM)			
Amount allocated on this sheet: Base Revenue Requirement B.R.R. #1		evenue Requ Allocated or Transforn	
\$172,305	Overall Allocation to Classes	Variable Component	Fixed Component
RESIDENTIAL			
Regular	125,730	53,754	71,976
Less than 50 kW	45,681	20,773	24,908
Sentinel Lighting	16	5	11
Street Lighting	878	871	7
TOTALS	172,305	75,402	96,903
		<< Less Transfor << Base Revenu	



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7-2 ALLOCATION - Low Voltage Wheeling Costs

B.R.R. #2 from Sheet 5-5

L	Amount allocated on this sheet: ow Voltage Wheeling Costs B.R.R. #2	rtotali ila	nsmission n Rate (\$)	Basis for Allocation (\$) (rate x volume from 6-2)	Allocation Percentages	Allocated \$
	\$15,000	per KWh	per kW			
RESIDENTIAL						
Regular GENERAL SERVI	CE	0.0050		23,206.62	57.33%	8,599
Less than 50 kW		0.0045		16,800.19	41.50%	6,225
Sentinel Lighting			1.6083	1.61	0.00%	1
Street Lighting			1.3824	471.40	1.16%	175
TOTALS				40,479.81	100.00%	15,000



ED-2003-0025 (EB-2009-0117)

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7-3 ALLOCATION - CDM (Input)

B.R.R. #3 from Sheet 5-5



	RESIDENTIA	L
--	------------	---

Regular		
GENERAL SERVICE		
Less than 50 kW		
Sentinel Lighting		
Street Lighting		
TOTAL		0
	Directly Atrributed CDM per 5-4 and 5-5	0
	Difference	0

8-1 RATES - BASE REVENUE REQUIREMENT

	Number of Customers (Connections)	kWh	kW		evenue nt Allocated neet 7-1	-	Base F uiremen sumptio	t divic	led by
	2004 Customer count	2004 cust. count x 3 yr per cust. avg. kWh	2004 cust. count x 3 yr per cust. avg. kW	Variable Component	Fixed Component	Volumet ric Rate Type	^t Rate per kWh \$	Rate per kW \$	Fixed service charge \$
RESIDENTIAL									
Regular	484	4,581,560	0	53,754	71,976	kWh	0.0117	0.0000	12.39
GENERAL SERVICE									
Less than 50 kW	82	3,727,415	2,743	20,773	24,908	kWh	0.0056	0.0000	25.31
Sentinel Lighting	1	940	1	5	11	kW	0.0000	4.8164	0.91
Street Lighting	1	122,073	305	871	7	kW	0.0000	2.8550	0.62
TOTALS	568	8,431,988	3,049	75,402	96,903				



June 11, 2009

8-2 RATES - Low Voltage/ Wheeling Adjustments

LV/ Wheeling Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Wheeling Adj. Rates (\$) per kWh	LV/ Wheeling Adj. Rates (\$) per kW
-----------------------------------	-------------------	------------------	-------------------------	--	---

from Sheet 7-2 from Sheet 7-1 from Sheet 7-1 from Sheet 6-2

RESIDENTIAL						
Regular	8,599	4,581,560		kWh	0.0019	
GENERAL SERVICE						
Less than 50 kW	6,225	3,727,415	2,743	kWh	0.0017	
Sentinel Lighting	1	940	1	kW		0.5960
Street Lighting	175	122,073	305	kW		0.5727
TOTALS	15,000	8,431,988	3,049			



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8-3 RATES - CDM

CDM Requirement Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	CDM Rates (\$) per kWh	CDM Rates (\$) per kW
---------------------------------	-------------------	------------------	-------------------------	------------------------------	-----------------------------

from Sheet 7-3 from Sheet 7-1 from Sheet 7-1 from Sheet 6-2

RESIDENTIAL				
Regular	4,581,560		kWh	
GENERAL SERVICE				
Less than 50 kW	3,727,415	2,743	kWh	
Sentinel Lighting	940	1	kW	
Street Lighting	122,073	305	kW	
TOTALS	8,431,988	3,049		



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8-4 RATE RIDERS - Regulatory Assets

	Regulatory Assets Rate Riders (\$) per kWh	Regulatory Assets Rate Riders (\$) per kW
RESIDENTIAL		
Regular	0.0176	
GENERAL SERVICE		
Less than 50 kW	0.0176	
Sentinel Lighting		16.5798
Street Lighting		7.1540



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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8-5 DISTRIBUTION RATES

					Cal	culated Rat	tes (\$)			
		Rate per kWh					Rate per kWh			
	Volumetric Rate Type	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)
RESIDENTIAL										
Regular	kWh	0.0117	0.0019		0.0136					12.39
GENERAL SERVICE										
Less than 50 kW	kWh	0.0056	0.0017		0.0072					25.31
Sentinel Lighting	kW					4.8164	0.5960		5.4124	0.91
Street Lighting	kW					2.8550	0.5727		3.4277	0.62

TOTALS



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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8-5 DISTRIBUTION RATES

Direct	Rate Mitiga	ation (\$)	Rate	e Applicati	on (\$)	
Rate per kWh	Rate per kW	Fixed Service Charge	Rate per kWh	Rate per kW	Fixed Service Charge	Regulatory Assets per kWh
	as applicable calculated rat					(from 8-4)

RESIDENTIAL			
Regular	0.0136	12.39	0.0176
GENERAL SERVICE			
Less than 50 kW	0.0072	25.31	0.0176
Sentinel Lighting	5.4124	0.91	
Street Lighting	3.4277	0.62	

TOTALS



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8-6 RETAIL TRANSMISSION RATES (Input)

		Retail Transmission Rate per kWh									
	Retail Tra	Retail Tranmission Rate \$/kWh Increment \$/kWh									
	Network	Connection	Total	Network	Connection	per KWh					
RESIDENTIAL											
Regular	0.0057	0.0050	0.0107			0.0107					
GENERAL SERVICE											
Less than 50 kW	0.0052	0.0045	0.0097			0.0097					
Sentinel Lighting											
Street Lighting											



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8-6 RETAIL TRANSMISSION RATES (Input)

		Retail Transmission Rate per kW									
	Retail T	ranmission Rate	\$/kW	Increr	nent \$	Adjusted Retail Tranmission Rate \$					
	Network	Connection	Total	Network	Connection	per KW					
RESIDENTIAL											
Regular GENERAL SERVICE											
Less than 50 kW											
Sentinel Lighting	1.4113	1.6083	3.0196			3.019					
Street Lighting	1.6002	1.3824	2.9826			2.982					



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8-7 OTHER CHGS, COMMOD (Input)

Rates assumed - Please update if you have more accurate estimates for your utility.

		Other Charges per kWh					Other Charges per kW				Cost of Power Commodity per kWh		Lost Adjustment Factor	
	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	up to 1000 kWh	over 1000 kWh	2005	Updated
	per KWh	per KWh	per KWh	per KWh	per KWh	per KW	per KW	per KW	per KW	per KW	per kWh	per kWh		
RESIDENTIAL														
Regular GENERAL SERVICE	0.0107			0.0107	0.0107								1.0500	1.095 ⁻
Less than 50 kW	0.0097			0.0097	0.0097								1.0500	1.095
Sentinel Lighting						3.0196			3.0196	3.0196			1.0000	1.095
Street Lighting						2.9826			2.9826	2.9826			1.0500	1.095



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8-7 OTHER CHGS, COMMOD (Input)

Rates assumed - Please update if you have more accurate estimates for your utility.

	2005 Rates "Sheet 9 (from 6-2)			Rates fo	or Applicati Sheet 8-5	on from	Reg. Assets Riders from Sheet 8-4
	Rate per kWh	Rate per kW	Fixed service charge	Rate per kWh	Rate per kW	Fixed service charge	
RESIDENTIAL							
Regular GENERAL SERVICE	0.0080	-	8.45	0.0136	-	12.39	0.0176
Less than 50 kW	0.0038	-	17.26	0.0072	-	25.31	0.0176
Sentinel Lighting	-	3.2841	0.62	-	5.4124	0.91	16.5798
Street Lighting	-	1.9467	0.42	-	3.4277	0.62	7.1540



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

		:	2005 BIL	.L	2	2006 BIL	L	IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.236	
100 kWh	Distribution (kWh)	100	0.0080	0.80	100	0.0136	1.36	0.56	70.120	0.034	
	Sub-Total			9.25			15.51	6.26	67.714	0.375	
	Other Charges (kWh)	105	0.0107	1.12	110	0.0107	1.17	0.05	4.290	0.003	
	Cost of Power Commodity (kWh)	105	0.0000	0.00	110	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			10.37			16.69	6.31	60.845	0.378	

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.170	
250 kWh	Distribution (kWh)	250	0.0080	2.00	250	0.0136	3.40	1.40	70.120	0.061	
	Sub-Total			10.45			20.20	9.75	93.254	0.421	
	Other Charges (kWh)	263	0.0107	2.81	274	0.0107	2.93	0.12	4.290	0.005	
	Cost of Power Commodity (kWh)	263	0.0000	0.00	274	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			13.26			23.12	9.87	74.408	0.427	

		:	2005 BIL	-L	:	2006 BIL	.L	IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.116	
500 kWh	Distribution (kWh)	500	0.0080	4.00	500	0.0136	6.80	2.80	70.120	0.083	
	Sub-Total			12.45			28.00	15.55	124.879	0.459	
	Other Charges (kWh)	525	0.0107	5.62	548	0.0107	5.86	0.24	4.290	0.007	
	Cost of Power Commodity (kWh)	525	0.0000	0.00	548	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			18.07			33.86	15.79	87.386	0.466	



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

		2005 BILL			2	2006 BIL	.L	IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.088	
750 kWh	Distribution (kWh)	750	0.0080	6.00	750	0.0136	10.21	4.21	70.120	0.094	
	Sub-Total			14.45			35.80	21.35	147.750	0.479	
	Other Charges (kWh)	788	0.0107	8.43	821	0.0107	8.79	0.36	4.290	0.008	
	Cost of Power Commodity (kWh)	788	0.0000	0.00	821	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			22.88			44.59	21.71	94.908	0.487	

RESIDENTIAL Regular

		:	2005 BIL	.L	:	2006 BIL	L	IMPA		РАСТ	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.071	
1,000 kWh	Distribution (kWh)	1,000	0.0080	8.00	1,000	0.0136	13.61	5.61	70.120	0.101	
	Sub-Total			16.45			43.60	27.15	165.059	0.491	
	Other Charges (kWh)	1,050	0.0107	11.24	1,095	0.0107	11.72	0.48	4.290	0.009	
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			27.69			55.32	27.63	99.817	0.500	

			2005 BIL	.L		2006 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.051
1,500 kWh	Distribution (kWh)	1,500	0.0080	12.00	1,500	0.0136	20.41	8.41	70.120	0.110
	Sub-Total			20.45			59.21	38.76	189.521	0.505
	Other Charges (kWh)	1,575	0.0107	16.85	1,643	0.0107	17.58	0.72	4.290	0.009
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	575	0.0000	0.00	643	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			37.30			76.78	39.48	105.838	0.514



9-1 BILL IMPACTS (Monthly Consumptions)

		:	2005 BIL	.L	:	2006 BIL	L	IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.040
2,000 kWh	Distribution (kWh)	2,000	0.0080	16.00	2,000	0.0136	27.22	11.22	70.120	0.114
	Sub-Total			24.45			74.81	50.36	205.979	0.513
	Other Charges (kWh)	2,100	0.0107	22.47	2,190	0.0107	23.43	0.96	4.290	0.010
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	1,100	0.0000	0.00	1,190	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			46.92			98.25	51.33	109.390	0.522



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9-2 BILL IMPACTS %

	Vol	ume	0	Change 🤅	%	Vol	ume	0	Change %	%	Vol	ume	c	hange 🤋	%
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL				•	•		•			•		•			
Regular GENERAL SERVICE	100		67.7	60.8	60.7 #DIV/0!	250		93.3	74.4	74.2	500		124.9	87.4	87.3
Less than 50 kW	1,000		138.2	94.6	94.6	2,000		201.7	113.3	113.3	5,000		312.4	133.6	133.6
Sentinel Lighting	150	1	426.3	255.7	255.7	200	1	486.6	274.4	274.4			46.7	46.7	46.7
Street Lighting	150	1	323.9	156.5	156.5			46.7	46.7	46.7			46.7	46.7	46.7



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9-2 BILL IMPACTS %

	Vol	ume	0	Change S	%	Vol	ume	c	Change 🤋	%	Vol	ume	0	Change 🤋	%
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					•					•		•			
Regular GENERAL SERVICE	750		147.7	94.9	95.0	1,000		165.1	99.8	100.0	1,500		189.5	105.8	106.2
Less than 50 kW	10,000		395.4	143.5	143.5	15,000		435.9	147.3	147.3			46.7	46.7	46.7
Sentinel Lighting			46.7	46.7	46.7			46.7	46.7	46.7			46.7	46.7	46.7
Street Lighting			46.7	46.7	46.7			46.7	46.7	46.7			46.7	46.7	46.7



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9-2 BILL IMPACTS %

	Vol	ume	C	Change %	6
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	2,000		206.0	109.4	109.8
GENERAL SERVICE					
Less than 50 kW			46.7	46.7	46.7
Sentinel Lighting			46.7	46.7	46.7
Street Lighting			46.7	46.7	46.7



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		:	2005 BIL	.L	:	2006 BIL	L	IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.238
100 kWh	Distribution (kWh)	100	0.0080	0.80	100	0.0136	1.36	0.56	70.120	0.034
	Sub-Total			9.25			15.51	6.26	67.714	0.378
	Other Charges (kWh)	100	0.0107	1.07	100	0.0107	1.07	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			10.32			16.58	6.26	60.694	0.378

RESIDENTIAL Regular

		:	2005 BIL	L	:	2006 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.172
250 kWh	Distribution (kWh)	250	0.0080	2.00	250	0.0136	3.40	1.40	70.120	0.061
	Sub-Total			10.45			20.20	9.75	93.254	0.426
	Other Charges (kWh)	250	0.0107	2.68	250	0.0107	2.68	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			13.13			22.87	9.75	74.248	0.426

		:	2005 BIL	-L	2	2006 BIL	.L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.118
500 kWh	Distribution (kWh)	500	0.0080	4.00	500	0.0136	6.80	2.80	70.120	0.084
	Sub-Total			12.45			28.00	15.55	124.879	0.466
	Other Charges (kWh)	500	0.0107	5.35	500	0.0107	5.35	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			17.80			33.35	15.55	87.345	0.466



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		:	2005 BIL	.L	2	2006 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.090
750 kWh	Distribution (kWh)	750	0.0080	6.00	750	0.0136	10.21	4.21	70.120	0.096
	Sub-Total			14.45			35.80	21.35	147.750	0.487
	Other Charges (kWh)	750	0.0107	8.03	750	0.0107	8.03	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			22.48			43.82	21.35	94.994	0.487

RESIDENTIAL Regular

		:	2005 BII	-L	:	2006 BIL	.L			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.073
1,000 kWh	Distribution (kWh)	1,000	0.0080	8.00	1,000	0.0136	13.61	5.61	70.120	0.103
	Sub-Total			16.45			43.60	27.15	165.059	0.500
	Other Charges (kWh)	1,000	0.0107	10.70	1,000	0.0107	10.70	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			27.15			54.30	27.15	100.008	0.500

		:	2005 BIL	.L	1	2006 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.052
1,500 kWh	Distribution (kWh)	1,500	0.0080	12.00	1,500	0.0136	20.41	8.41	70.120	0.112
	Sub-Total			20.45			59.21	38.76	189.521	0.515
	Other Charges (kWh)	1,500	0.0107	16.05	1,500	0.0107	16.05	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			36.50			75.26	38.76	106.184	0.515



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

		:	2005 BIL	.L	:	2006 BIL	L	IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.39	3.94	46.658	0.041	
2,000 kWh	Distribution (kWh)	2,000	0.0080	16.00	2,000	0.0136	27.22	11.22	70.120	0.117	
	Sub-Total			24.45			74.81	50.36	205.979	0.523	
	Other Charges (kWh)	2,000	0.0107	21.40	2,000	0.0107	21.40	0.00	0.000	0.000	
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000	
	Cost of Power Commodity (kW)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			45.85			96.21	50.36	109.840	0.523	



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9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Vol	Volume		Volume		Change %		Volume		Change %			Volume		Change %		%
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill		
RESIDENTIAL		•		•	•			•									
Regular	100		67.7	60.7	60.7	250		93.3	74.2	74.2	500		124.9	87.3	87.3		
GENERAL SERVICE																	
Less than 50 kW	1,000		138.2	94.6	94.6	2,000		201.7	113.3	113.3	5,000		312.4	133.6	133.6		
Sentinel Lighting	150	1	426.3	255.7	255.7	200	1	486.6	274.4	274.4			46.7	46.7	46.7		
Street Lighting	150	1	323.9	156.5	156.5			46.7	46.7	46.7			46.7	46.7	46.7		



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9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volu	Volume		Change 🤅	%	Vol	ume	c	Change %	6	Vol	ume	c	hange %	%
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					•		•								•
Regular GENERAL SERVICE	750		147.7	95.0	95.0	1,000		165.1	100.0	100.0	1,500		189.5	106.2	106.2
Less than 50 kW	10,000		395.4	143.5	143.5	15,000		435.9	147.3	147.3			46.7	46.7	46.7
Sentinel Lighting			46.7	46.7	46.7			46.7	46.7	46.7			46.7	46.7	46.7
Street Lighting			46.7	46.7	46.7			46.7	46.7	46.7			46.7	46.7	46.7



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9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Vol	ume	c	Change %			
	kWh	kW	Distributn	Delivery	Total Bill		
RESIDENTIAL							
Regular	2,000		206.0	109.8	109.8		
GENERAL SERVICE							
Less than 50 kW			46.7	46.7	46.7		
Sentinel Lighting			46.7	46.7	46.7		
Street Lighting			46.7	46.7	46.7		



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10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges Effective May 1, 2006

Customer Class	Item Description	Unit	Rate \$
RESIDENTIAL Regular			
	Monthly Service Charge	per month	12.39
	Distribution Volumetric Rate	per kWh	0.0136
GENERAL SERVICE Less than 50 kW			
	Monthly Service Charge	per month	25.31
	Distribution Volumetric Rate	per kWh	0.0072
Sentinel Lighting			
Street Lighting			
	Distribution Volumetric Rate	per kW	3.4277



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10-2 RATES SCHEDULE (Part 2)

Schedule of Distribution Rates and Charges Effective May 1, 2006

Item Description (Rate Code)	Caclulation Basis	Rate \$
Distribution Loss Adjustment Factor		1.0951



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10-3 DISTR. RATES - RECONCILED

	Vo	lumes from	7-1	Ra	tes from	8-5	Calculat	ed Revenue		Allocations		Revenue Requirement	Differe	nce
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirment - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$	including CDM & LV/Wheeling \$	Full Precision \$	Pro-forma Billing \$
RESIDENTIAL														
Regular	484	9,466	0	0.0136	0.0000	12.39	134,330	134,270	125,730	8,599	0	134,330	0) (
Regular	0			0.0100			134,330	134,270	125,730				0	
Regular	0			0.0000			0	0					0	
Regular	0			0.0000	0.0000		0	0					0	
Time of Use	0			0.0000	0.0000		0	0						
Time of Use	0			0.0000	0.0000		0	0					0	
Time of Use	0	0	0				0	0					0	
Time of Use	0	0	0		0.0000		0							
Urban	0	0	0		0.0000		0	0			-	-		
Urban	0	0	0				0	0					0	
Urban	0	0	0				0	0			0	0	0	
Urban	0	0	0		0.0000		0	0					0	
Suburban	0	0	0		0.0000		0	0	0	0	0	0	0)
Suburban	0	0	0				0	0			0	0	0	
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	b
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	o)
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	o	D
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	D
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	D
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	D
Other (specify)	0			0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Other (specify)	0			0.0000	0.0000	0.00	0	0	0	0	0	0	0	D
Other (specify)	0		0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	D
Other (specify)	0			0.0000	0.0000	0.00	0	0	0	0	0	0	0	D
Other (specify)	0			0.0000	0.0000	0.00	0			0	0	0	0)
Other (specify)	0			0.0000	0.0000	0.00	0	0		0	0	0	0	
Other (specify)	0		0	0.0000	0.0000	0.00	0	0		0	0		0	
Other (specify)	0		0	0.0000	0.0000	0.00	0	0		0	0	0	0	
Other (specify)	0			0.0000	0.0000	0.00	0	0						
Other (specify)	0			0.0000			0	0						
Other (specify)	0			0.0000			0	0					0	
Other (specify)	0		0	0.0000	0.0000		0	0	0	0	0		0	
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	J



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10-3 DISTR. RATES - RECONCILED Allocations Volumes from 7-1 Rates from 8-5 Calculated Revenue Difference Revenue Requirement Base Revenue LV Wheeling CDM including CDM Fixed Pro-forma Billing Pro-forma Number of 3 yr average 3 yr average Requirement Requirment Requirement **Full Precision** Rate per Rate per Service & LV/Wheeling Full Precision Billing Customers kWh per kW per Rates B.R.R. #1 B.R.R. #2 B.R.R. #3 . kWh (\$) . kW (\$) Charge \$ \$ \$ (Connections customer customer (from 7-1) (from 7-2) (from 7-3) \$ \$ (\$) \$ \$ \$ GENERAL SERVICE Less than 50 kW 45,456 51.907 51.742 0.0072 25 31 45 681 6 225 51.907 0.0000 Less than 50 kW 0.0000 0.0000 0.00 Less than 50 kW 0.0000 0.0000 0.00 Less than 50 kW 0.0000 0.0000 0.00 Less than 50 kW Time of Use 0.0000 0.0000 0.00 Less than 50 kW Time of Use 0.0000 0.0000 0.00 Less than 50 kW Time of Use 0.0000 0.0000 0.00 Less than 50 kW Time of Use 0.0000 0 0000 0.00 Δ Other < 50 kW (specify) 0.0000 0.0000 0.00 Other < 50 kW (specify) . 0.0000 0.0000 0.00 Other < 50 kW (specify) . 0.0000 0.0000 0.00 Other < 50 kW (specify) 0.0000 0.0000 0.00 n Greater than 50 kW (to 3000 kW) 0.0000 0.0000 0.00 Greater than 50 kW (to 3000 kW) 0.0000 0.0000 0.00 n Greater than 50 kW (to 3000 kW) 0.0000 0.0000 0.00 Greater than 50 kW (to 3000 kW) 0.000 0.00 Greater than 50 kW Time of Use 0.0000 0.0000 0.00 Greater than 50 kW Time of Use 0.0000 0.0000 0.00 Greater than 50 kW Time of Use 0.0000 0.0000 0.00 Greater than 50 kW Time of Use 0.0000 0.0000 0.00 Other > 50 kW (specify) 0.0000 0.0000 0.00 Other > 50 kW (specify) . n 0.0000 0.0000 0.00 Other > 50 kW (specify) . 0.0000 0.00 0.0000 Other > 50 kW (specify) 0.0000 0.00 0.0000 Other > 50 kW (specify) . 0.0000 0.0000 0.00 Other > 50 kW (specify) 0.0000 0.0000 0.00 n Other > 50 kW (specify) . 0.0000 0.0000 0.00 Other > 50 kW (specify) 0.0000 0.0000 0.00 Other > 50 kW (specify) 0.0000 0.0000 0.00 Other > 50 kW (specify) . 0.0000 0.0000 0.00 Other > 50 kW (specify) . 0.0000 0.0000 0.00 Other > 50 kW (specify) 0.0000 0.0000 0.00 Intermediate Use (3000 - 5000 kW) 0.0000 0.0000 0.00 Intermediate Use 0.0000 0.0000 0.00 Intermediate Use 0.0000 0.0000 0.00 Intermediate Use 0.0000 0.0000 0.00 Large Use (> 5000 kW) 0.0000 0.0000 0.00

Large Use (> 5000 kW)

Large Use (> 5000 kW)

0.0000

0.0000

0.0000

0.0000

0.00

0.00



0

ED-2003-0025 (EB-2009-0117) June 11, 2009

10-3 DISTR. RATES - RECONCILED

	Volumes from 7-1 Rates from 8-5				Calculat	ed Revenue		Allocations	Revenue	Difference			
(Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$		Requirement including CDM & LV/Wheeling \$		Pro-forma Billing \$

Large Use (> 5000 kW)



ED-2003-0025 (EB-2009-0117) June 11, 2009

10-3 DISTR. RATES - RECONCILED

Volumes from 7-1 Rates from 8-5 Calculated Revenue Allocations Difference Revenue Requirement Base Revenue LV Wheeling CDM including CDM Fixed Pro-forma Billing Pro-forma Number of 3 yr average 3 yr average Requirement Requirment -Requirement **Full Precision** Full Precision Rate per Rate per Service & LV/Wheeling Billing Customers kWh per kW per Rates B.R.R. #1 B.R.R. #2 B.R.R. #3 . kWh (\$) kW (\$) Charge \$ \$ S (Connections) customer customer (from 7-1) (from 7-2) (from 7-3) \$ \$ (\$) \$ \$ \$ Unmetered Scattered Load 0.0000 0.0000 0.00 Sentinel Lighting 0.0000 -0 5.4124 0.91 Sentinel Lighting 0.0000 0.0000 0.00 Sentinel Lighting 0.0000 0.0000 0.00 Sentinel Lighting 0.0000 0.0000 0.00 122,073 Street Lighting 0.0000 1,053 1,053 1,053 -0 3.4277 0.62 Street Lighting 0.0000 0.0000 0.00 Street Lighting 0.0000 0.0000 0.00 Street Lighting 0.00 0.0000 0.0000 Back-up/Standby Power 0.0000 0.0000 0.00 Δ Other (specify) 0.0000 0.0000 0.00 Other (specify) 0.0000 0.0000 0.00 Other (specify) 0.0000 0.0000 0.00 Other (specify) 0.0000 0.0000 0.00 Other (specify) 0.0000 0.0000 0.00 Other (specify) 0.0000 0.0000 0.00 Other (specify) 0.0000 0.0000 0.00 Other (specify) 0.0000 0.0000 0.00 n Transformer Allowance (from 6-3) 187,305 187,082 172,305 15,000 187,305

TOTALS



Appendix A.1 Minimum Groupings with Account Numbers

<u>Overview</u>

Minimum Group

Account Numbers

Minimum Groups and USoA Accounts in the EDR Model



Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group

USoA Account # Account

Functionalization




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Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
10	INTRO	This Step	vblnfo		The THIS STEP Button is the starting point for each sheet, giving	2006 EDR MODEL(10)
11	INTRO	Next	vbYesNoCancel		instruction relevant to the particular sheet . The Next Button will navigate to the next applicable sheet after selected verification on the current sheet. The THIS STEP Button on the new sheet will be automatically invoked as the new sheet is activated.	2006 EDR MODEL(11)
					Continue to Model Overview (i.e., the Next Sheet)?	
11.1 11.2				Yes No		2006 EDR MODEL(11.1) 2006 EDR MODEL(11.2)
20	MODEL OVERVIEW	This Step	vblnfo		MODEL OVERVIEW:	2006 EDR MODEL(20)
24		Navé	ub Vee Ne Coursel		This Model Overview contains links to each sheet in the Model. Click a shaded areas to navigate directly to sheet. Use the Next Button to start at the beginning with sheet "INPUT 1 (General)".	
21 21.1	MODEL OVERVIEW	Next	vbYesNoCancel	Yes	Continue to Next Sheet.	2006 EDR MODEL(21) 2006 EDR MODEL(21.1)
21.2 103	1-1 GENERAL (Input)	Input	vbYesNoCancel	No	You can use this Model to enter the various adjustments as set out in the	2006 EDR MODEL(21.2) 2006 EDR MODEL(103)
103	I-I GENERAL (Input)	input	VDTesivoCalicei		Handbook . In particular your can:	2000 EDK MODEL(103)
					1. Enter all Tier 1 adjustments that are applicable.	
					OR	
					2. Enter all Tier 1 adjustments that are applicable and enter Tier 2 adjustments.	
					OR	
					3. Enter no adjustments.	
					Use YES if you will be submitting your application with UNADJUSTED amounts.	
					(Use NO if you will be making Tier 1 and possibly Tier 2 adjustments.)	
103.1				Yes	The ADJ sheets will continue to appear in the Model but the input columns/rows have been hidden that are not applicable to an unadjusted application.	2006 EDR MODEL(103.1)
					Please note, however, that the adjustments in sheet "ADJ 5 (Specific Distrib Exp)" are applicable to every application and must be made. In addition item 6 of ADJ1 (Normalized Cost of Power) and item 5 of ADJ3 (LowVoltage Wheeling) should be made as applicable.	
103.2 103.9	macros ADJ 1a and ADJ2 and 2-2		vbYesNoCancel	No	Sheet "1-1 GENERAL (Input)" indicates that the Option to use unadjusted amounts in the application was selected.	2006 EDR MODEL(103.2) 2006 EDR MODEL(103.9)
					Please confirm that UNADJUSTED amounts will be used for this Application?	
					Use "YES" to continue and use UNADJUSTED amounts.	
					Use "NO" to update the response on Sheet "1-1 GENERAL (Input)" you will then need to return to this sheet (Note that if you select to enter adjustments you must enter all applicable Tier 1 Adjustments. Amounts cannot be adjusted selectively.)	
03.91 03.92				Yes No		2006 EDR MODEL(103.91) 2006 EDR MODEL(103.92)
105	1-1 GENERAL (Input)	Input	vbYesNoCancel	NU	Tier 2 Adjustments are not mandatory. However, all applicable Tier 1	2006 EDR MODEL(105)
					Adjustments must be made if Tier 2 Adjustment are also being made.	
05.1				Voc	Are there any Tier 2 Adjustments for this application?	
05.1 05.2 05.9	macros INPUT 1a and INPUT 2		vbYesNoCancel	Yes No	Sheet "1-1 GENERAL (Input)" indicates that Tier 2 Adjustments are not applicable to this Application	2006 EDR MODEL(105.1) 2006 EDR MODEL(105.2) 2006 EDR MODEL(105.9)
					Please confirm - are there any TIER 2 ADJUSTMENTS for this Application?	
					Use "YES" to update the response on Sheet "1-1 GENERAL (Input)" you will then need to return to this sheet	
					Use "NO" to continue to the Next Sheet without making any Tier 2 Adjustments	
05.91				Yes		2006 EDR MODEL(105.91)
05.92 110	1-1 GENERAL (Input)	Input	vbYesNoCancel	No	Are you required to change your rate structure for Unmetered Scattered Loads? (Handbook 10.2)	2006 EDR MODEL(105.92) 2006 EDR MODEL(110)
					(for information only - answer given does not impact Model)	
Nav	vigation Macro Value	s			printed: 11/06/2009 4:27 PM	137 of 145

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
110.1 110.2 115	1-1 GENERAL (Input)	Input	vbYesNoCancel	Yes No	Do you give an allowance for Transformer Ownership? (Handbook 10.4)	2006 EDR MODEL(110.1) 2006 EDR MODEL(110.2) 2006 EDR MODEL(115)
					(for information only - answer given does not impact Model)	
115.1 115.2				Yes No		2006 EDR MODEL(115.1) 2006 EDR MODEL(115.2)
120	1-1 GENERAL (Input)	Input	vbYesNoCancel		Does this application involve different rates for similar customers in different services territories?	2006 EDR MODEL(120)
120.1 120.2 121 121.1	1-1 GENERAL (Input)	Input	vbYesNoCancel	Yes No Yes	Does the application request harmonization? Please refer to the Model instructions for explanation of how to use the Model to	2006 EDR MODEL(120.1) 2006 EDR MODEL(120.2) 2006 EDR MODEL(121) 2006 EDR MODEL(121.1)
121.2				No	assist with harmonization of rates accross service territories.	2006 EDR MODEL(121.2)
122	1-1 GENERAL (Input)	Input	vbYesNoCancel		Warning: You are reducing the number of service territories. Before continuing, please ensure to clear any classes marked on Sheet 6-1 that will no longer be relevant.	2006 EDR MODEL(122)
122.1 122.2				Yes No	Continue?	2006 EDR MODEL(122.1) 2006 EDR MODEL(122.2)
1010	1-1 GENERAL (Input)	This Step	vblnfo		1-1 GENERAL (Input):	2006 EDR MODEL(1010)
1020	1-1 GENERAL (Input)	Next	vbinfo		Please complete all shaded areas. Please complete all shaded areas before continuing. (Note that you will be able to update the information at any time.)	2006 EDR MODEL(1020)
2010	2-1 TRIAL BALANCE DATA (Input)	This Step	vbYesNoCancel		2-1 TRIAL BALANCE DATA (input): Do you want to enter detailed account balances? (Minimum information groupings and summary data will be calculated in the sections below the detail area.)	2006 EDR MODEL(2010)
					You have two OPTIONS:	
					1a. ENTER DETAIL	
					Enter account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application.	
					1b. CLEAR DETAIL BEFORE SUBMITTING (Optional)	
					Enter the detailed information then use the special procedure to clear the detail before submitting the application and automatically replace the formulas that calculate and display the summary information with "values".	
					2. ENTER DIRECTLY TO SUMMARY	
					Enter summary information directly as values, overwriting the spreadsheet formulas on Sheet "2-2 UNADJUSTED ACCOUNTING DATA" (Not Recommended)	
					Do you want to enter detailed trial balance accounts (Recommended)?	
2011 2012				Yes No	Summary range has been unprotected to allow values entered directly as groupings. Repeat this command to enter detailed information instead.	2006 EDR MODEL(2011) 2006 EDR MODEL(2012)
2020	2-1 TRIAL BALANCE	Next	vbYesNoCancel		WARNING: Any amount you enter directly as a grouped amount will be permanent (i.e., grouping formula will be lost) Are you finished entering trial balance amounts?	2006 EDR MODEL(2020)
2021 2022	DATA (Input)			Yes No		2006 EDR MODEL(2021) 2006 EDR MODEL(2022)

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Button Control	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
Number 2030	2-2 UNADJUSTED	This Step	vblnfo		2-2 UNADJUSTED ACCOUNTING DATA:	2006 EDR MODEL(2030)
	ACCOUNTING DATA				The top of this Sheet reflects the detailed account infomation entered on Sheet (i.e., "2-1 TRIAL BALANCE DATA (Input)".	
					PLEASE NOTE, the Model automatically assigns a USoA account to "Unclassified", "Non-Distribution" or "Distribution". Only those assigned to "Distribution" affect the Revenue Requirement and rate calculations. However, if necessary, adjustments to the "Distribution" split can be achieved by entries in Column C on the subsequent sheet "2-4 ADJUSTED ACCOUNTING DATA". Please pay particular attention to accounts 5030, 5050, 5120, 5125, 5145, and 5150, which have been defaulted to be eligible "Utility Only" expense and may need to be reassigned (e.g., for amounts related to greater than 50 kV).)
2031	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbinfo		(Contd) 2-2 UNADJUSTED ACCOUNTING DATA: Below the detail is a roll-up of the detailed account information into "Minimum Reporting Requirement" granules (YELLOW area). Use the Show Groups button to highlight the groupings used.	2006 EDR MODEL(2031)
2032	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbinfo		(Contd) 2-2 UNADJUSTED ACCOUNTING DATA:	2006 EDR MODEL(2032)
					The bottom section of this sheet (BLUE area) provides the Summary Financial Information, which is used in subsequent rate calculations.	
2040	2-2 UNADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel		The next series of sheets capture the various adjustments to the Rate Base and to Distribution Expenses.	2006 EDR MODEL(2040)
2041 2042				Yes No	Proceed to enter these adjustments?	2006 EDR MODEL(2041) 2006 EDR MODEL(2042)
3010	ADJ 1 (RateBase -Tier 1)	This Step	vbinfo		ADJ 1 (RateBase -Tier 1):	2006 EDR MODEL(3010)
					Base. Adjustments related to "Retirements without replacement" and "Non- routine/unusual adjustments" will be entered as a Next Step on Sheet AD, 1a. All other Tier Adjustments to the Rate Base are entered directly on this sheet. Note that adjustments to Amortization expense that are directly related to adjustments to the Rate Base can be entered on sheet ADJ 3a	
3020	ADJ 1 (RateBase -Tier 1)	Next	vbYesNoCancel		(Distribution Expanses -Tier 1) Do you have any "Retirements without replacement" or "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 1a)?	2006 EDR MODEL(3020)
3021 3022 3022.1 3022.11 3022.12	,		vbInfo vbInfo vbYesNoCancel	Yes No Yes <i>N</i> o	Are you finished entering Tier 1 Adjustments to the Rate Base?	2006 EDR MODEL(3021) 2006 EDR MODEL(3022) 2006 EDR MODEL(3022.1) 2006 EDR MODEL(3022.11) 2006 EDR MODEL(3022.12)
3030	ADJ 1a (RateBase -	This Step	vbinfo		ADJ 1a (RateBase -Tier 1):	2006 EDR MODEL(3030)
	Tier 1)				Enter adjustments to the Rate Base related to "Retirements without replacement" and "Non-routine/unusual adjustments".	
					Note that adjustments must be greater than the materiality threshhold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshhold and which should be removed.	
3040	ADJ 1a (RateBase - Tier 1)	Next	vbYesNoCancel		Continue to next sheet? Hit "No" to return to ADJ 1a to review all Tier 1 Adjustments to the Rate Base.	2006 EDR MODEL(3040)
3041 3042				Yes No		2006 EDR MODEL(3041) 2006 EDR MODEL(3042)
3050	ADJ 2 (RateBase Tier	This Step	vblnfo		ADJ 2 (RateBase Tier 2):	2006 EDR MODEL(3050)
	2)				This sheet records Tier 2 adjustments to the Rate Base. Note that adjustments must be greater than the materiality threshhold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshhold and which	
3051 3052				Yes No	should be removed.	2006 EDR MODEL(3051) 2006 EDR MODEL(3052)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
3060	ADJ 2 (RateBase Tier	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(3060)
3061	2)			Yes		2006 EDR MODEL(3061)
3062 4010	ADJ 3 (Distrib Exp -	This Step	vblnfo	No	ADJ 3 (Distrib Exp -Tier 1):	2006 EDR MODEL(3062) 2006 EDR MODEL(4010)
	Tier 1)				This Sheet summaries all Tier 1 adjustments related to Distribution Expenses.	
					Adjustments related to "Non-routine/unusual adjustments" will be entered as a Next Step on Sheet ADJ 3a.	
					Adjsutments to Amortization related Tier 1 adjustments to the Rate Base (ADJ 1) will be entered on ADJ 3b.	
4020 4021	ADJ 3 (Distrib Exp - Tier 1)	Next	vbYesNoCancel	Yes	All other Tier Adjustments to Distribution Expenses are entered directly Do you have any "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 3a)?	2006 EDR MODEL(4020) 2006 EDR MODEL(4021)
4022 4022.1			vbYesNoCancel	No	Are you finished entering Tier 1 Adjustments to Distribution Expenses?	2006 EDR MODEL(4022) 2006 EDR MODEL(4022.1)
4022.11				Yes		2006 EDR MODEL(4022.11)
4022.12		This Ofer	vblnfo	No	AD 126 (Diskrik Even Tion 4):	2006 EDR MODEL(4022.12) 2006 EDR MODEL(4030)
4030	ADJ 3a (Distrib Exp Tier 1)	This Step	VDINTO		ADJ 3a (Distrib Exp Tier 1):	2006 EDR MODEL(4030)
					Enter Distribution Expense adjustments related to "Non-routine/unusual adjustments".	
4040	ADJ 3a (Distrib Exp	Next	vbYesNoCancel		Note that adjustments must be greater than the materiality threshhold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshhold and which should be removed. Continue to next sheet (Amortization adjustments related to Tier1 adjustments)'	2 2006 EDR MODEL(4040)
	Tier 1)				Hit "No" to return to Sheet ADJ3 to review all Tier 1 Adjustments to Distribution Expenses.	
4041 4042				Yes No		2006 EDR MODEL(4041) 2006 EDR MODEL(4042)
4043	ADJ 3b (Distrib Exp	This Step	vblnfo		ADJ 3b (Tier 1 Amortization)	2006 EDR MODEL(4043)
4046	Tier 1) ADJ 3b (Distrib Exp Tier 1)	Next	vbYesNoCancel		Continue to next sheet? Hit "No" to return to Sheet ADJ 3 to review all Tier 1 Adjustments to Distribution	2006 EDR MODEL(4046)
4047 4048				Yes	Expenses.	2006 EDR MODEL(4047) 2006 EDR MODEL(4048)
4050	ADJ 4 (Distrib Exp -	This Step	vblnfo	NO	ADJ 4 (Distrib Exp -Tier 2):	2006 EDR MODEL(4050)
	Tier 2)				This sheet records Tier 2 adjustments to Distribution Expenses.	
					Note that adjustments must be greater than the materiality threshhold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshhold and which should be removed.	
4051 4052 4060	ADJ 4 (Distrib Exp -	Next	vbYesNoCancel	Yes No		2006 EDR MODEL(4051) 2006 EDR MODEL(4052) 2006 EDR MODEL(4060)
4061	Tier 2)			Yes		2006 EDR MODEL(4061)
4062 5010	ADJ 5 (Specific	This Step		No	ADJ 5 (Specific Distrib Exp)	2006 EDR MODEL(4062) 2006 EDR MODEL(5010)
5020	Distrib Exp) ADJ 5 (Specific	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(5020)
5021	Distrib Exp)			Yes		2006 EDR MODEL(5021)
5022 6010	ADJ 6 (Revenue -Tier	This Step	vblnfo	No	ADJ 6 (Revenue -Tier 1):	2006 EDR MODEL(5022) 2006 EDR MODEL(6010)
	1)				This sheet records Tier 1 adjustments to Revenue Amounts.	
					Note that adjustments must be greater than the materiality threshhold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshhold and which	
6020	ADJ 6 (Revenue -Tier	Next	vbYesNoCancel		should be removed. Continue to next sheet?	2006 EDR MODEL(6020)
6021 6022	1)			Yes No		2006 EDR MODEL(6021) 2006 EDR MODEL(6022)

Button		Button				
Control Number	Sheet	(as displayed)	Message Type		Message Displayed	Title Displayed
7010	2-4 ADJUSTED	This Step	vblnfo		2-4 ADJUSTED ACCOUNTING DATA:	2006 EDR MODEL(7010)
	ACCOUNTING DATA				This sheet summarizes the various adjustments to accounting data for purpose of the rate caclulations. Use the All Columns button on the left side of the screen to view the individual adjustments.	
					If the automatic split between utilitiy and Non-Distribution from sheet "2-2 UNADJUSTED ACCOUNTING DATA" needs to be corrected, enter the adjustment directly on this sheet using column E and provide an explanation with the application. The total of the adjustment column must add to zero with an increase/decrease in a distribution account offset by a decrease/increase in a Non-Distribution account of the same amount.	
					(Contd)	
7011	2-4 ADJUSTED	This Step	vblnfo		2-4 ADJUSTED ACCOUNTING DATA:	2006 EDR MODEL(7011)
	ACCOUNTING DATA					
					Examples of adjusting Distribution/Non-Distribution split:	
					The Model defaults USoA account "5725-Miscellaneous Amortization" as Non-Distribution. If the trial balance amount includes \$10,000 that is a distribution expense, then in column"E" type \$10,000 against account "5705-Amortization Expense - Property Plant and Equipment" to increase distribution expenses and type "minus" \$10,000 against accounts "5725- Miscellaneous Amortization" to reduce Non-Distribution expenses.	
					The Model defaults USoA account "1990-Other Tangible Property" as a distribution asset. If the trial balance amounts includes \$1,000,0000 that are are not distribution assets, then correct the split using column "E" - type "minus" \$1,000,000 in distribution account "1990-Other Tangible Property" and type \$1,000,000 "2070-Other Utility Plant", distribution assets account, to balance the entry.	
7020	2-4 ADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7020)
7021	ACCOUNTING DATA			Yes		2006 EDR MODEL(7021)
7022 7030		This Oten	. de las fice	No	0.5. Comited Furner ditures Colo 4.4.	2006 EDR MODEL(7022)
7030	2-5 Capital Expenditures Sch 4-1	This Step	vblnfo		2-5 Capital Expenditures Sch 4-1: To assist with identifying material items, year over year changes in asset	2006 EDR MODEL(7030)
7035 7036		Next	vbYesNoCancel	Yes	accounts which are over materiality are highlighted in the "detail" area at the top of the sheet. Continue to next sheet?	2006 EDR MODEL(7035) 2006 EDR MODEL(7036)
7037 7040	2-6 OTH (Employee	This Step	vbinfo	No	2-6 OTH (Employee Compensation	2006 EDR MODEL(7037) 2006 EDR MODEL(7040)
7040	Compensation	This Step	VBIIIO			
7045 7046 7047		Next	vbYesNoCancel	Yes No	Continue to next sheet?	2006 EDR MODEL(7045) 2006 EDR MODEL(7046) 2006 EDR MODEL(7047)
8010	3-1 RATE BASE	This Step	vbinfo	INU	3-1 RATE BASE	2006 EDR MODEL(7047)
8020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8020)
8021 8022				Yes No		2006 EDR MODEL(8021) 2006 EDR MODEL(8022)
8030	3-2 COST OF	This Step	vbinfo	INU	3-2 COST OF CAPITAL (Input)	2006 EDR MODEL(8030)
	CAPITAL (Input)					
8040 8041 8042		Next	vbYesNoCancel	Yes No		2006 EDR MODEL(8040) 2006 EDR MODEL(8041) 2006 EDR MODEL(8042)
8050	3-3 CAPITAL	This Step	vblnfo		3-3 CAPITAL STRUCTURE (Input)	2006 EDR MODEL(8050)
8060	STRUCTURE (Input)	Next	vbYesNoCancel	N/	Continue to next sheet?	2006 EDR MODEL(8060)
8061 8062				Yes No		2006 EDR MODEL(8061) 2006 EDR MODEL(8062)
8070	3-4 WEIGHTED DEBT	This Step	vblnfo	140	3-4 WEIGHTED DEBT COST (Input)	2006 EDR MODEL(8070)
8080	COST (Input)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8080)
8081 8082		HUAL		Yes No		2006 EDR MODEL(8080) 2006 EDR MODEL(8081) 2006 EDR MODEL(8082)
9010	4-1 DATA for PILS	This Step	vblnfo	110	4-1 DATA for PILS MODEL	2006 EDR MODEL(8082)
	MODEL	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(9020)
9020				Yes No		2006 EDR MODEL(9021) 2006 EDR MODEL(9022)
9020 9021 9022						, ,
9021	4-2 OUTPUT from PILS MODEL	This Step	vblnfo		4-2 OUTPUT from PILS MODEL	2006 EDR MODEL(9030)
9021 9022 9030 9040 9041		This Step Next	vbInfo vbYesNoCancel	Yes	4-2 OUTPUT from PILS MODEL Continue to next sheet?	2006 EDR MODEL(9040) 2006 EDR MODEL(9041)
9021 9022 9030 9040 9041 9042	PILS MODEL	Next	vbYesNoCancel	Yes No	Continue to next sheet?	2006 EDR MODEL(9040) 2006 EDR MODEL(9041) 2006 EDR MODEL(9042)
9021 9022 9030 9040 9041					Continue to next sheet?	2006 EDR MODEL(9040) 2006 EDR MODEL(9041)

				1		
Button Control	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
Number 10021		(as uispiayeu)		Yes		2006 EDR MODEL(10021)
10021				No		2006 EDR MODEL(10021) 2006 EDR MODEL(10022)
10030	5-2 SPECIFIC SERV	This Step	vblnfo		5-2 SPECIFIC SERV CHRGS (Input)	2006 EDR MODEL(10030)
10040	CHRGS (Input)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(10040)
10040		Next	VDTesitocancer	Yes	Continue to next sheet?	2006 EDR MODEL(10040)
10042				No		2006 EDR MODEL(10042)
10050	5-3 OTHER REGULTD	This Step	vblnfo		5-3 OTHER REGULTD CHRGS (Input)	2006 EDR MODEL(10050)
	CHRGS (Input)					
10060		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(10060)
10061				Yes		2006 EDR MODEL(10061)
10062 10070	5-4 CDM (Input)	This Step	vblnfo	No	5-4 CDM (Input)	2006 EDR MODEL(10062) 2006 EDR MODEL(10070)
10070	5-4 CDM (Input)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(10080)
10081				Yes		2006 EDR MODEL(10081)
10082	5-5 BASE REVENUE	This Stan	vblnfo	No	5-5 BASE REVENUE REQUIREMENT	2006 EDR MODEL(10082)
10090	REQUIREMENT	This Step	Vbinio		5-5 DASE REVENUE REQUIREMENT	2006 EDR MODEL(10090)
11000		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(11000)
11001				Yes		2006 EDR MODEL(11001)
11002 50010	6-1 CUSTOMER	This Step	vblnfo	No	6-1 CUSTOMER CLASSES (Input):	2006 EDR MODEL(11002) 2006 EDR MODEL(50010)
50010	CLASSES (Input)	This otep				
50020	6-1 CUSTOMER CLASSES (Input)	Next	vbYesNoCancel		Subsequent sheets will display only customer classes as indicated on this sheet. (If you need to update the customer classes at a later time,	2006 EDR MODEL(50020)
	CEASSES (Input)				return to this sheet and use Next button again to update which customer	
					classes appear on subsequent sheets.)	
50021				Yes	Continue to next sheet?	2006 EDR MODEL(50021)
50022				No		2006 EDR MODEL(50022)
50030	6-2 DEMAND, RATES	This Step	vblnfo		6-2 DEMAND, RATES (Input)	2006 EDR MODEL(50030)
50040	(Input)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(50040)
50041				Yes		2006 EDR MODEL(50041)
50042				No		2006 EDR MODEL(50042)
50050	6-3 Trfmr Ownership (Input)	This Step	vblnfo		6-3 Trfmr Ownership (Input)	2006 EDR MODEL(50050)
50060	(input)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(50060)
50061				Yes		2006 EDR MODEL(50061)
50062 70010	7-1 ALLOCATION -	This Step	vblnfo	No	7-1 ALLOCATION - Base Rev. Req.	2006 EDR MODEL(50062) 2006 EDR MODEL(70010)
10010	Base Rev. Req.				The control base not help.	,
70020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(70020)
70021 70022				Yes No		2006 EDR MODEL(70021) 2006 EDR MODEL(70022)
70030	7-2 ALLOCATION - LV-	This Step	vblnfo		7-2 ALLOCATION - LV-Wheeling	2006 EDR MODEL(70030)
700/-	Wheeling	N I				
70040 70041		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(70040) 2006 EDR MODEL(70041)
70042				No		2006 EDR MODEL(70042)
70050	7-3 ALLOCATION -	This Step	vblnfo		7-3 ALLOCATION - CDM (Input)	2006 EDR MODEL(70050)
70060	CDM (Input)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(70060)
70060 70061		Next	vo resinocancel	Yes	Continue to next Sheet :	2006 EDR MODEL(70060) 2006 EDR MODEL(70061)
70062				No		2006 EDR MODEL(70062)
70070	7-4 ALLOCATION -	This Step	vblnfo		7-4 ALLOCATION - Reg A. (Input)	2006 EDR MODEL(70070)
70080	Reg A. (Input)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(70080)
70081				Yes		2006 EDR MODEL(70081)
70082	0 4 DATES DAST	This Of a		No		2006 EDR MODEL(70082)
80010	8-1 RATES - BASE REV. REQ.	This Step	vblnfo		8-1 RATES - BASE REV. REQ.	2006 EDR MODEL(80010)
80015	NET. NEW.	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(80015)
80016				Yes		2006 EDR MODEL(80016)
80017 80020	8-2 RATES - LV-	This Step	vblnfo	No	8-2 RATES - LV-Wheeling	2006 EDR MODEL(80017) 2006 EDR MODEL(80020)
00020	Wheeling	This Step	15/110			
80025	-	Next	vbYesNoCancel	.,	Continue to next sheet?	2006 EDR MODEL(80025)
80026 80027				Yes No		2006 EDR MODEL(80026) 2006 EDR MODEL(80027)
80027	8-3 RATES - CDM	This Step	vblnfo	INU	8-3 RATES - CDM	2006 EDR MODEL(80027)
80040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(80040)
80041				Yes		2006 EDR MODEL(80041)
80042 80050	8-4 RATE RIDERS -	This Step	vblnfo	No	8-4 RATE RIDERS -Reg. Assets	2006 EDR MODEL(80042) 2006 EDR MODEL(80050)
00000	Reg. Assets	This otep	75iiii0			
80060	5	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(80060)
80061				Yes		2006 EDR MODEL(80061)
80062				No		2006 EDR MODEL(80062)

Button				1		
Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
80070	8-5 DISTRIBUTION	This Step	vblnfo		8-5 DISTRIBUTION RATES	2006 EDR MODEL(80070)
	RATES	-			This Sheet summarizes distribution rates calculated by the Model.	
					Enter amounts in columns R, S and T to override the calculated rates. Direct mitigation can also be accomplished by changing (i.e., lowering) the proposed Return on Equity percentage entered in cell E30 of Sheet 3-	
80080 80081		Next	vbYesNoCancel	Yes	2. Continue to next sheet?	2006 EDR MODEL(80080) 2006 EDR MODEL(80081)
80082 80090	8-6 RETAIL TRANSM	This Step	vblnfo	No	8-6 RETAIL TRANSM RATES (Input)	2006 EDR MODEL(80082) 2006 EDR MODEL(80090)
	RATES (Input)					
80100 80101 80102		Next	vbYesNoCancel	Yes No	Continue to next sheet?	2006 EDR MODEL(80100) 2006 EDR MODEL(80101) 2006 EDR MODEL(80102)
81010	8-7 OTHER CHGS, COMMOD (Input)	This Step	vbinfo	110	8-7 OTHER CHGS, COMMOD (Input)	2006 EDR MODEL(81010)
81020 81021	COMMOD (input)	Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(81020) 2006 EDR MODEL(81021)
81022 90010	9-1 BILL IMPACTS	This Step	vbYesNoCancel	No	9-1 BILL IMPACTS	2006 EDR MODEL(81022) 2006 EDR MODEL(90010)
00010					It will take a few moments to set up the impacts for each class, apply	(00010)
					filters, and recalculate. The view will return to the first customer class after all calculations are	
					complete. Continue?	
90011 90012		N		Yes No		2006 EDR MODEL(90011) 2006 EDR MODEL(90012)
90020 90021 90022		Next	vbYesNoCancel	Yes No	Continue to next sheet?	2006 EDR MODEL(90020) 2006 EDR MODEL(90021) 2006 EDR MODEL(90022)
90030	9-2 BILL IMPACTS %	This Step	vblnfo		9-2 BILL IMPACTS %	2006 EDR MODEL(90030)
90040 90041 90042		Next	vbYesNoCancel	Yes No	Continue to next sheet?	2006 EDR MODEL(90040) 2006 EDR MODEL(90041) 2006 EDR MODEL(90042)
90045	9-1ALT BILL IMPACTS	This Step	vbYesNoCancel	110	9-1ALT BILL IMPACTS	2006 EDR MODEL(90045)
					It will take a few moments to set up the impacts for each class, apply filters, and recalculate.	
					The view will return to the first customer class after all calculations are complete.	
0045.1				Yes	Continue?	2006 EDR MODEL(90045.1)
90045.2 90046 90046.1		Next	vbYesNoCancel	No Yes	Continue to next sheet?	2006 EDR MODEL(90045.2) 2006 EDR MODEL(90046) 2006 EDR MODEL(90046.1)
90046.2 90047	9-2ALT BILL	This Step	vblnfo	No	9-2ALT BILL IMPACTS %	2006 EDR MODEL(90046.2) 2006 EDR MODEL(90047)
	IMPACTS %	-				, , ,
90048 0048.1 0048.2		Next	vbYesNoCancel	Yes No	Continue to next sheet?	2006 EDR MODEL(90048) 2006 EDR MODEL(90048.1) 2006 EDR MODEL(90048.2)
90050	10-1 RATES	This Step	vblnfo		10-1 RATES SCHEDULE (Part 1)	2006 EDR MODEL(90050)
90060 90061	SCHEDULE (Part 1)	Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90060) 2006 EDR MODEL(90061)
90062 90070	10-2 RATES	This Step	vblnfo	No	10-2 RATES SCHEDULE (Part 2)	2006 EDR MODEL(90062) 2006 EDR MODEL(90070)
90080	SCHEDULE (Part 2)	Next	vbYesNoCancel	Vac	Continue to next sheet?	2006 EDR MODEL(90080)
90081 90082				Yes No		2006 EDR MODEL(90081) 2006 EDR MODEL(90082)
90090	10-3 DISTR. RATES -	This Step	vblnfo		10-3 DISTR. RATES - RECONCILED	2006 EDR MODEL(90090)
90100 90101	RECONCILED	Next	vbYesNoCancel	Yes	Continue to next sheet? This is the last sheet.	2006 EDR MODEL(90100) 2006 EDR MODEL(90101)
90102				No		2006 EDR MODEL(90102) 2006 EDR MODEL() 2006 EDR MODEL()
						2006 EDR MODEL() 2006 EDR MODEL()
						2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL()
						2006 EDR MODEL() 2006 EDR MODEL()

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
99910	Ctl-Shift-X		vBYesNoCancel	THIS MACRO SHOULD ONLY BE RUN AS THE FINAL STEP BEFORE SUBMITTING THE APPLICATION.	2006 EDR MODEL(99910)
				Before proceeding to clear the detail:	
				1. save the Model (File-Save)	
				2. save the model again using a different name (File SaveAs) - e.g., EDR2006with_detail_cleared.xIs"	
				Use "Yes" if Model is saved and you are ready to proceed.	
99911				Confirm, are you ready to proceed to permanently clear the detailed data from this file?	2006 EDR MODEL(99911)
99912				skip message	2006 EDR MODEL(99912)

Commission de l'énergie de l'Ontario 2nd Generation Incentive Regulation Mechanism	Email the Board
Previous Forward Proposed Contents Current Tariff Sheet	Bill Impacts Generator
Instructions Enter the following charges from your current Board-Approved Tariff Schedule	

Customer Administration	Metric	Current
Arrears certificate	\$	10.70
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Non-Payment of Account	Metric	Current
Late Payment - per month	%	1.5%
Late Payment - per annum	%	19.56%
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Other	Metric	Current
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Enter appropriate data in cells which are highlighted in yellow only.

Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below: (These amounts should correspond to your December 31, 2004 Regulatory Asset filings with the OEB.)

Account Description	Account Number	Prii Amou	ncipal nts as of 31 2004	Interest t Dec31-0	o In	terest Jan-1 o Dec31-05	Interest Jan1-06 to Apr 30-06	cł o ap	ydro One narges (if oplicable) Dec31-03	Interest o Hydro On charges Apr1-05 t Apr 30-00	e (- a	Hydro One charges (if applicable) Jan 1-04 to Feb 28-07	То	tal Claim
RSVA - Wholesale Market Service Charge	1580	\$	24,812	\$ 2,4	34 \$	1,799	\$ 600)					\$	29,645
RSVA - One-time Wholesale Market Service	1582	\$	432	\$	25 \$	31	<mark>\$ 10</mark>)			9	586	\$	1,085
RSVA - Retail Transmission Network Charge	1584	\$	4,765	\$8	39 \$	345	<mark>\$ 115</mark>	5			\$	(2,532)	\$	3,583
RSVA - Retail Transmission Connection Chai	rge 1586	\$	(2,473)	\$ 1	36 \$	(179)	\$ (60) \$	51,156	\$ 4,0	8 \$	63,260	\$	115,858
RSVA - Power	1588	\$	-		\$	-	\$ -						\$	-
Sub	o-Totals	\$	27,536	\$ 3,4	34 \$	1,996	\$ 665	5\$	51,156	\$ 4,0*	8 \$	61,314	\$	150,170
Other Regulatory Assets	1508										4	3 ,355	\$	-
Retail Cost Variance Account - Retail	1518												\$	-
Retail Cost Variance Account - STR	1548												\$	-
Misc. Deferred Debits - incl. Rebate Cheques													\$	-
Pre-Market Opening Energy Variances Total	1571												\$	-
Extra-Ordinary Event Losses	1572												\$	-
Deferred Rate Impact Amounts	1574												\$	-
Other Deferred Credits	2425												\$	-
Sut	o-Totals	\$	-	\$ -	\$	-	\$-	\$	-	\$ -	\$	\$ 3,355	\$	-
Qualifying Transition Costs	1570												\$	-
	als per column	- \$	27,536	\$ 3,4	34 \$	1,996	\$ 665	5 \$	51.156	\$ 40'	8 \$	64,669	+	150.170
		Ψ	27,000	φ 0,1	γ, γ	1,000	φ 000	φ	01,100	φ 1,0	U 4	01,000	Ψ	100,110
Transition Cost Calculation														
Please indicate choice of review:	minimum					Lesser of 10) % off or \$6	0 pei	customer		r	revised total	\$	-
2004 customer numbers 189	\$	-							Rev	rised	\$/customer	\$	-	
Annual interest rate: 7.25% Grand Total Claim Monthly interest rate: 0.60%						I Claimed	Minin	num Review	\$	150,170				

Grand Total Claimed--Comprehensive Review N/A

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER
E-mail Address	cheryldecaire@ckenergy.com	
VERSION NUMBER	v2.0	PHONE NUMBER
Date	31-May-09	(extension)

RP-2005-0020	
EB-2005-0357	
519-352-6300	
405	

Enter the appropriate 2004 data in the cells below.

Once the data in the yellow fields on Sheet 1 has been entered, the relevant allocations will appear on Sheet 2. Go to Sheets 3, 4 and 5 and enter the appropriate data in the yellow cells.

2004 Data By Class	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques
RESIDENTIAL CLASS		4,641,323	484	\$ 247,106	
GENERAL SERVICE <50 KW CLASS		3,733,376	82	\$ 167,562	
GENERAL SERVICE >50 KW NON TIME OF USE					
GENERAL SERVICE >50 KW TIME OF USE					
INTERMEDIATE CLASS					
LARGE USER CLASS					
SMALL SCATTERED LOADS					
SENTINEL LIGHTS	1	940	1	\$ 44	
STREET LIGHTING	341	138,310	1	\$ 1,735	
Totals	342	8,513,949	568	\$ 416,447	-

Allocators	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques	kWhs for Non TOU Customers
RESIDENTIAL CLASS	0.0%	54.5%	85.2%	59.3%		55.42%
GENERAL SERVICE <50 KW CLASS	0.0%	43.9%	14.4%	40.2%		44.58%
GENERAL SERVICE >50 KW NON TIME OF USE	0.0%	0.0%	0.0%	0.0%		0.00%
GENERAL SERVICE >50 KW TIME OF USE	0.0%	0.0%	0.0%	0.0%		
INTERMEDIATE CLASS	0.0%	0.0%	0.0%	0.0%		
LARGE USER CLASS	0.0%	0.0%	0.0%	0.0%		
SMALL SCATTERED LOADS	0.0%	0.0%	0.0%	0.0%		0.00%
SENTINEL LIGHTS	0.3%	0.0%	0.2%	0.0%		
STREET LIGHTING	99.7%	1.6%	0.2%	0.4%		
Totals	100%	100%	100%	100%	0%	100%

Sheet 2 - Rate Riders Calculation

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

	Decision								GS > 50 I	lon							mall ttered	Sen	tinel	S	treet	
Regulatory Asset Accounts:	Ref.#	Amo	ount	ALLOCATOR	Reside	ential	GS	< 50 KW	TOU		GS > 50 TOU	In	termediate	Laro	e Users		oad	Ligh			hting	Total
WMSC - Account 1580	2.0.35	\$	29,645	kWh	\$	16,161	\$	12,999	\$	-	\$ -	\$	-	\$	-	\$	-	\$	3		482 \$	29,645
One-Time WMSC - Account 1582	2.0.35	\$	1,085	kWh	\$	591		476		-	\$ -	\$	-	\$	-	\$	-	\$	0		18 \$	1,085
Network - Account 1584	2.0.35	\$	3.583	kWh	\$	1.953		1.571	•	-	\$ -	Š	-	\$	-	ŝ	-	\$			58 \$	3,583
Connection - Account 1586	2.0.35		115,858	kWh	\$	63,159	\$	50,804	\$	-	\$ -	\$	-	\$	-	\$	-	\$	13	\$	1,882 \$	115,858
Power - Account 1588	2.0.35	\$	-	kWh	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	- 1	\$	- \$	-
Subtotal - RSVA		\$ 1	150,170		\$	81,864	\$	65,850	\$	-	\$ -	\$	-	\$	-	\$	-	\$	17	\$	2,440 \$	150,170
Other Regulatory Assets - Account 1508		\$	-																		\$	-
Retail Cost Variance Account - Acct 1518		\$	-	# of Customers	\$	-	\$	- 3	\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	- \$	-
Retail Cost Variance Account (STR) Acct 1548		\$	-	# of Customers	\$	-	\$	- 3	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	- \$	-
Rebate Cheques - Acct 1525	5.0.19	\$	-	# cust. w/ Rebate Cheq																	\$	-
Hydro One's Environmental Costs - Acct 1525	5.0.25	\$	-	Dx Revenue	\$	-	\$		\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	- \$	-
Pre Market Opening Energy - Acct 1571	3.0.27	\$	-	kWh for Non TOU Cust.	\$	-	\$	- :	\$	-						\$	-				\$	-
Extraordinary Event Losses - Acct 1572		\$	-																		\$	-
Deferred Rate Impact Amounts - Acct 1574		\$	-																		\$	-
Other Deferred Credits - Acct 2425		\$	-																		\$	-
Transition Costs - Acct 1570	7.0.67	\$	-	# of Customers	\$	-	\$	- :	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	- \$	-
Subtotal - Non RSVA		\$	-		\$	-	\$		\$		\$-	Ψ	-	\$	-	\$	-	\$	-	\$	- \$	-
Total to be Recovered		\$ 1	150,170		\$	81,864	\$	65,850	\$	-	\$-	\$	-	\$	-	\$	-	\$	17	\$	2,440 \$	150,170
Interim Transition Cost Recoveries (if																						
applicable)	10.0.19																					
Recoveries - Mar 1-02 to Mar 31-04		\$	-	Actual	\$	-																
Recoveries - Mar 1-02 to Mar 31-04 (Interest)		\$	-																			
Recoveries - Apr 1-04 to Apr 30-06 (Interest)		\$	-		\$	-	\$	- 3	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	
Recoveries - Interim Transition Costs - Total		\$	-		\$	-	\$	-	\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	- \$	-
Reg. Assets Interim Recoveries:	10.0.19																					
Phase 1 Recoveries - Apr 1-04 to Mar 31-05		\$	-	Actual																		
Phase 1 Recoveries - Apr 1-04 to Mar 31-05 (Inte	erest)	\$	-																			
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Inte	erest)	\$	-		\$	-	\$	- 3	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	
Phase 1 (1st Interim) Recoveries - Total		\$			\$	-	\$		\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	- \$	-
Phase 1 Recoveries - Apr 1-05 to Apr 30-06		\$		stimate-Actual to Jun.05	ō																	
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Inte	erest)	\$	-																			
Phase 1 (2nd Interim) Recoveries - Total		\$	-		\$	-	\$	-	\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	- \$	-
		_			-							_										
Total Recoveries to April 30-06		\$	-		\$	-	\$	-	\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	- \$	-
Balance to be collected or refunded in the next 3	Vears	\$	150,170		\$	81.864	\$	65.850	\$	_	\$ -	s	-	\$	_	\$	_	\$	17	¢	2.440 \$	150,170
Dalance to be collected of refunded in the next 3	years				•		•		•		φ -	φ	-	φ		φ	-	Ψ			,	
Balance to be collected or refunded per year		\$	37,542		\$	20,466	\$	16,462	\$	-	\$-	\$	-	\$	-	\$	-	\$	4	\$	610 \$	37,542

lass				GS > 50 I				Scattered	Se	entinel	Stre
	Resid	dential	GS < 50 K	w тои	GS > 50 TOU	Intermediate	Large Users	Load	Li	ghting	Light
latory Asset Rate Riders	\$	0.0044	\$ 0.00	44					\$	4.1449	\$1
Determinants	kV	Wh	kWh	kW	kW	kW	kW	kWh		kW	k٧

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), inluding the volumetric and fixed charge rate adders for each class approved on Sheet 13 in the 2002 RAM.

Within each class, the two rate adders should be the same for the entire recovery period.

Residential Class March 1, 2002 - December 31, 2002

	kW (As Apj	kWh plicable)	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	An	Actual Amount Recovered		nulative Ilance	nterest Applied
March						\$	-	\$	-	
April						\$	-	\$	-	\$ -
Мау						\$	-	\$	-	\$ -
June						\$	-	\$	-	\$ -
July						\$	-	\$	-	\$ -
August						\$	-	\$	-	\$ -
September						\$	-	\$	-	\$ -
October						\$	-	\$	-	\$ -
November						\$	-	\$	-	\$ -
December						\$	-	\$	-	\$ -
					_	\$	-			\$ -

Residential Class January 1, 2003 - December 31, 2003

	kW kWh (As Applicable)						Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Am	ctual nount overed	 ulative ance	Interest Applied
January						\$	-	\$ -	\$ -				
February						\$	-	\$ -	\$ -				
March						\$	-	\$ -	\$ -				
April						\$	-	\$ -	\$ -				
Мау						\$	-	\$ -	\$ -				
June						\$	-	\$ -	\$ -				
July						\$	-	\$ -	\$ -				
August						\$	-	\$ -	\$ -				
September						\$	-	\$ -	\$ -				
October						\$	-	\$ -	\$ -				
November						\$	-	\$ -	\$ -				
December						\$	-	\$ -	\$ -				
						\$	-		\$ -				

Residential Class January 1, 2004 - March 31, 2004



NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), inluding the volumetric and fixed charge rate adders for each class approved on Sheet 13 in the 2002 RAM.

Within each class, the two rate adders should be the same for the entire recovery period.

GS < 50 kW Class March 1, 2002 - December 31, 2002

	kW (As Apj	kWh plicable)	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative lance	nterest Applied
March						\$	-	\$ -	
April						\$	-	\$ -	\$ -
Мау						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

GS < 50 kW Class January 1, 2003 - December 31, 2003

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Am	tual ount overed	 ulative ance	Interest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
April						\$	-	\$ -	\$ -
Мау						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

GS < 50 kW Class January 1, 2004 - March 31, 2004

	kW (As A	kWh pplicable)	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative lance	Interest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
						\$	-		\$ -

Total amounts recovered by the class for the time period March 1. 2002 to March 31. 2004.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), inluding the volumetric and fixed charge rate adders for each class approved on Sheet 13 in the 2002 RAM.

Within each class, the two rate adders should be the same for the entire recovery period.

GS > 50 Non-TOU Class March 1, 2002 - December 31, 2002

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Actual Rate Adder Amount Recovered		mount Balance		Balance		Balance		Balance		Balance						Balance		Balance		Balance		terest pplied
March						\$	-	\$	-																		
April						\$	-	\$	-	\$	-																
May						\$	-	\$	-	\$	-																
June						\$	-	\$	-	\$	-																
July						\$	-	\$	-	\$	-																
August						\$	-	\$	-	\$	-																
September						\$	-	\$	-	\$	-																
October						\$	-	\$	-	\$	-																
November						\$	-	\$	-	\$	-																
December						\$	-	\$	-	\$	-																
						\$	-			\$	-																

GS > 50 Non-TOU Class January 1, 2003 - December 31, 2003

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative lance	-	nterest Applied
January						\$	-	\$ -	\$	-
February						\$	-	\$ -	\$	-
March						\$	-	\$ -	\$	-
April						\$	-	\$ -	\$	-
Мау						\$	-	\$ -	\$	-
June						\$	-	\$ -	\$	-
July						\$	-	\$ -	\$	-
August						\$	-	\$ -	\$	-
September						\$	-	\$ -	\$	-
October						\$	-	\$ -	\$	-
November						\$	-	\$ -	\$	-
December						\$	-	\$ -	\$	-
						\$	-		\$	-

GS > 50 Non-TOU Class January 1, 2004 - March 31, 2004

\$ -

\$

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Am	ctual nount overed	 ulative lance	Interest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
						\$	-		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004. These amounts should be entered on Sheet 2, cells G32 and G33 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), inluding the volumetric and fixed charge rate adders for each class approved on Sheet 13 in the 2002 RAM.

Within each class, the two rate adders should be the same for the entire recovery period.

GS > 50 TOU Class March 1, 2002 - December 31, 2002

	kW (As Ap	kWh plicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered		Cumulative Balance		nterest pplied
March						\$	-	\$	-	
April						\$	-	\$	-	\$ -
Мау						\$	-	\$	-	\$ -
June						\$	-	\$	-	\$ -
July						\$	-	\$	-	\$ -
August						\$	-	\$	-	\$ -
September						\$	-	\$	-	\$ -
October						\$	-	\$	-	\$ -
November						\$	-	\$	-	\$ -
December						\$	-	\$	-	\$ -
						\$	-			\$ -

GS > 50 TOU Class January 1, 2003 - December 31, 2003

	kW (As Ap	kWh plicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative ance	nterest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
April						\$	-	\$ -	\$ -
Мау						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

GS > 50 TOU Class January 1, 2004 - March 31, 2004

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative lance	Interest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
						\$	-		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004. These amounts should be entered on Sheet 2, cells H32 and H33 respectively

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), inluding the volumetric and fixed charge rate adders for each class approved on Sheet 13 in the 2002 RAM.

Within each class, the two rate adders should be the same for the entire recovery period.

Intermediate Class March 1, 2002 - December 31, 2002

	kW (As Ap	kWh plicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative lance	iterest pplied
March						\$	-	\$ -	
April						\$	-	\$ -	\$ -
Мау						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

Intermediate Class January 1, 2003 - December 31, 2003

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Am	ctual nount overed	Cumulative Balance		Interest Applied
January						\$	-	\$	-	\$ -
February						\$	-	\$	-	\$ -
March						\$	-	\$	-	\$ -
April						\$	-	\$	-	\$ -
Мау						\$	-	\$	-	\$ -
June						\$	-	\$	-	\$ -
July						\$	-	\$	-	\$ -
August						\$	-	\$	-	\$ -
September						\$	-	\$	-	\$ -
October						\$	-	\$	-	\$ -
November						\$	-	\$	-	\$ -
December						\$	-	\$	-	\$ -
						\$	-			\$ -

Intermediate Class January 1, 2004 - March 31, 2004

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative lance	Interest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
						\$	-		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004. These amounts should be entered on Sheet 2, cells 132 and 133 respectively.

\$ -\$ -

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), inluding the volumetric and fixed charge rate adders for each class approved on Sheet 13 in the 2002 RAM.

Within each class, the two rate adders should be the same for the entire recovery period.

Large User Class March 1, 2002 - December 31, 2002

	kW (As Apj	kWh plicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative lance	nterest Applied
March						\$	-	\$ -	
April						\$	-	\$ -	\$ -
Мау						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

Large User Class January 1, 2003 - December 31, 2003

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative ance	nterest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
April						\$	-	\$ -	\$ -
May						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

Large User Class January 1, 2004 - March 31, 2004

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative lance	Interest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
						\$	-		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004. These amounts should be entered on Sheet 2, cells .132 and .133 respectively

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), inluding the volumetric and fixed charge rate adders for each class approved on Sheet 13 in the 2002 RAM.

Within each class, the two rate adders should be the same for the entire recovery period.

Small Scattered Load Class March 1, 2002 - December 31, 2002 Volumetric

	kW (As Apj	kWh plicable)	Rate Adder (per kWh or kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	ulative ance	Interest Applied
March						\$	-	\$ -	
April						\$	-	\$ -	\$ -
Мау						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

Small Scattered Load Class January 1, 2003 - December 31, 2003

	kW (As Aj	kWh pplicable)	Volumetric Rate Adder (per kWh or kW)	Customer Numbers	Fixed Charge Rate Adder	Am	tual ount overed	 ulative ance	nterest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
April						\$	-	\$ -	\$ -
Мау						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

Small Scattered Load Class January 1, 2004 - March 31, 2004

	kW (As App	kWh blicable)	Volumetric Rate Adder (per kWh or kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed		nulative Ilance	Interest Applied
January						\$	-	\$	-	\$ -
February						\$	-	\$	-	\$ -
March						\$	-	\$	-	\$ -
						\$	-	-		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004. These amounts should be entered on Sheet 2, cells K32 and K33 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), inluding the volumetric and fixed charge rate adders for each class approved on Sheet 13 in the 2002 RAM.

Within each class, the two rate adders should be the same for the entire recovery period.

Sentinel Lighting Class March 1, 2002 - December 31, 2002

	kW (As Ap	kWh plicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Am	Actual Amount Recovered		Cumulative Balance		Balance		nterest Applied
March						\$	-	\$	-				
April						\$	-	\$	-	\$	-		
Мау						\$	-	\$	-	\$	-		
June						\$	-	\$	-	\$	-		
July						\$	-	\$	-	\$	-		
August						\$	-	\$	-	\$	-		
September						\$	-	\$	-	\$	-		
October						\$	-	\$	-	\$	-		
November						\$	-	\$	-	\$	-		
December						\$	-	\$	-	\$	-		
						\$	-			\$	-		

Sentinel Lighting Class January 1, 2003 - December 31, 2003

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative ance	nterest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
April						\$	-	\$ -	\$ -
May						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

Sentinel Lighting Class January 1, 2004 - March 31, 2004

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Am	ctual nount overed	 ulative lance	Interest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
						\$	-		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004. These amounts should be entered on Sheet 2, cells 1.32 and 1.33 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), inluding the volumetric and fixed charge rate adders for each class approved on Sheet 13 in the 2002 RAM.

Within each class, the two rate adders should be the same for the entire recovery period.

Street Lighting Class March 1, 2002 - December 31, 2002

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	Actual Amount Recovered		Int Balance		nterest pplied
March						\$	-	\$	-		
April						\$	-	\$	-	\$	-
Мау						\$	-	\$	-	\$	-
June						\$	-	\$	-	\$	-
July						\$	-	\$	-	\$	-
August						\$	-	\$	-	\$	-
September						\$	-	\$	-	\$	-
October						\$	-	\$	-	\$	-
November						\$	-	\$	-	\$	-
December						\$	-	\$	-	\$	-
						\$	-			\$	-

Street Lighting Class January 1, 2003 - December 31, 2003

	kW (As Ap	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative ance	nterest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
April						\$	-	\$ -	\$ -
Мау						\$	-	\$ -	\$ -
June						\$	-	\$ -	\$ -
July						\$	-	\$ -	\$ -
August						\$	-	\$ -	\$ -
September						\$	-	\$ -	\$ -
October						\$	-	\$ -	\$ -
November						\$	-	\$ -	\$ -
December						\$	-	\$ -	\$ -
						\$	-		\$ -

Street Lighting Class January 1, 2004 - March 31, 2004

	kW (As Αμ	kWh oplicable)	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	An	ctual nount overed	 ulative ance	Interest Applied
January						\$	-	\$ -	\$ -
February						\$	-	\$ -	\$ -
March						\$	-	\$ -	\$ -
						\$	-		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004. These amounts should be entered on Sheet 2, cells M32 and M33 respectively.

\$ -\$ -

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), inluding the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM.** From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Residential Class April 1, 2004 - December 31, 2004

	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	Α	dder covery	Α	dder covery	An	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Residential Class January 1, 2005 - March 31, 2005

	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	A	neet 3 Idder covery	A	eet 5 dder covery	An	ctual nount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells E38 and E39 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), inluding the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM.** From each Sheet and within each class, the rate adder should be the same for the entire recovery period

GS < 50 kW

April 1, 2004 - December 31, 2004

	kW (As Aj	kWh oplicable)	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	A	<mark>eet 3</mark> dder covery	A	eet 5 dder covery	An	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

GS < 50 kW January 1, 2005 - March 31, 2005

\$-

	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	A	dder covery	Ad	eet 5 dder covery	An	ctual nount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells F38 and F39 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), inluding the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM.** From each Sheet and within each class, the rate adder should be the same for the entire recovery period

GS > 50 Non-TOU April 1, 2004 - December 31, 2004

	kW (As Aj	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	A	<mark>eet 3</mark> dder covery	A	neet 5 dder covery	Am	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

GS > 50 Non-TOU January 1, 2005 - March 31, 2005

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	kW (As Apj	kWh plicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	A	dder covery	Ad	eet 5 dder overy	Am	tual ount overed	ulative ance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells G38 and G39 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), inluding the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM.** From each Sheet and within each class, the rate adder should be the same for the entire recovery period

GS > 50 TOU April 1, 2004 - December 31, 2004

	kW (As Aj	kWh oplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Ac	<mark>eet 3</mark> Ider overy	A	neet 5 dder covery	Am	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

GS > 50 TOU January 1, 2005 - March 31, 2005

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	kW (As Ap	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Α	dder covery	A	eet 5 dder covery	Am	tual ount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amountq recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells H38 and H39 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), inluding the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM.** From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Intermediate Class April 1, 2004 - December 31, 2004

	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Α	dder covery	A	neet 5 dder covery	An	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Intermediate Class January 1, 2005 - March 31, 2005

\$-

	kW (As Aj	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	A	neet 3 Idder covery	A	eet 5 dder covery	Am	ctual nount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells I38 and I39 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), inluding the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM.** From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Large User Class April 1, 2004 - December 31, 2004

	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	A	<mark>eet 3</mark> dder covery	A	neet 5 dder covery	An	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Large User Class January 1, 2005 - March 31, 2005

	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Α	neet 3 dder covery	A	eet 5 dder covery	Am	tual ount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells J38 and J39 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), inluding the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM.** From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Small Scattered Load April 1, 2004 - December 31, 2004

	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	A	eet 3 dder covery	A	neet 5 dder covery	An	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Small Scattered Load January 1, 2005 - March 31, 2005

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	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Α	neet 3 dder covery	A	eet 5 dder covery	Am	tual ount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells K38 and K39 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), inluding the volumetric charge rate adders for each class approved on Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM. From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Sentinel Lighting April 1, 2004 - December 31, 2004

	kW (As Ap	kWh oplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Α	<mark>leet 3</mark> dder covery	A	neet 5 Idder covery	An	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Sentinel Lighting January 1, 2005 - March 31, 2005

	kW kWh (As Applicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	She Ado Reco	der	Ac	eet 5 Ider overy	Am	tual ount overed	ulative ance
January				\$	-	\$	-	\$	-	\$ -
February				\$	-	\$	-	\$	-	\$ -
March				\$	-	\$	-	\$	-	\$ -
								\$	-	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells L38 and L39 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), inluding the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM.** From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Street Lighting April 1, 2004 - December 31, 2004

	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	A	eet 3 dder covery	A	neet 5 dder covery	An	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Street Lighting January 1, 2005 - March 31, 2005

	kW (As A	kWh pplicable)	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Α	neet 3 dder covery	A	eet 5 dder covery	Am	tual ount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells M38 and M39 respectively.

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Interest Applied

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NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), inluding the volumetric charge rate adders for each class approved on Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Residential Class April 1, 2005 - December 31, 2005

	kW (As A	kWh pplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	A	eet 7 dder covery	A	eet 8 dder covery	Am	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Residential Class January 1, 2006 - April 30, 2006

	kW (As Aj	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Α	dder covery	A	neet 8 dder covery	An	ctual nount overed	nulative Ilance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
April					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells E43 and E44 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), inluding the volumetric charge rate adders for each class approved on Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

GS < 50 kW April 1, 2005 - December 31, 2005

	kW (As Aj	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	A	eet 7 dder covery	A	eet 8 dder covery	Am	ctual nount overed	 ulative ance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

GS < 50 kW January 1, 2006 - April 30, 2006

	kW (As A	kWh pplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Α	n <mark>eet 7</mark> dder covery	Sheet 8 Adder Recovery		An	ctual nount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
April					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells F43 and F44 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), inluding the volumetric charge rate adders for each class approved on Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

GS > 50 Non-TOU April 1, 2005 - December 31, 2005

	kW (As Aj	kWh pplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	A	eet 7 dder covery	A	eet 8 dder covery	Am	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

GS > 50 Non-TOU January 1, 2006 - April 30, 2006

	kW (As Ap	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery		A	dder covery	An	ctual nount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
April					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells G43and G44 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), inluding the volumetric charge rate adders for each class approved on Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

GS > 50 TOU April 1, 2005 - December 31, 2005

	kW (As Ap	kWh pplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	A	dder covery	Α	dder covery	An	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

GS > 50 TOU January 1, 2006 - April 30, 2006

	kW (As Aj	kWh pplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Α	n <mark>eet 7</mark> dder covery	A	Sheet 8 Adder Recovery		ctual nount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
April					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells H43and H44 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), inluding the volumetric charge rate adders for each class approved on Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Intermediate Class April 1, 2005 - December 31, 2005

	kW (As Aj	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	A	dder covery	A	dder covery	An	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Intermediate Class January 1, 2006 - April 30, 2006

	kW (As Aj	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery		A	neet 8 dder covery	der Amo overy Recov		ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
April					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells I43and I44 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), inluding the volumetric charge rate adders for each class approved on Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Large User Class April 1, 2005 - December 31, 2005

	kW (As A	kWh pplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	A	dder covery	A	eet 8 dder overy	Am	tual ount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Large User Class January 1, 2006 - April 30, 2006

	kW (As Ap	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	<mark>Sheet 7</mark> Adder Recovery		Sheet 8 Adder Recovery		Actual Amount Recovered		ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
April					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells J43 and J44 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), inluding the volumetric charge rate adders for each class approved on Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Small Scattered load Class April 1, 2005 - December 31, 2005

	kW (As A	kWh pplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Α	dder covery	A	eet 8 dder covery	Am	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Small Scattered load Class January 1, 2006 - April 30, 2006

	kW (As Ap	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	<mark>Sheet 7</mark> Adder Recovery		A	eet 8 dder covery	der Amount very Recovered		ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
April					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells K43and K44 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), inluding the volumetric charge rate adders for each class approved on Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Sentinel Lighting Class April 1, 2005 - December 31, 2005

	kW (As Ap	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	A	dder covery	A	neet 8 dder covery	Am	ctual nount overed	 ulative lance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Sentinel Lighting Class January 1, 2006 - April 30, 2006

	kW (As Ap	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery		A	eet 8 dder covery	Actual Amount Recovered		ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
April					\$	-	\$	-	\$	-	\$ -
-									\$	-	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells L43and L44 respectively.

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), inluding the volumetric charge rate adders for each class approved on Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Street Lighting Class April 1, 2005 - December 31, 2005

	kW (As Aj	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	A	eet 7 dder covery	A	eet 8 dder covery	Am	ctual nount overed	 ulative ance
April					\$	-	\$	-	\$	-	\$ -
Мау					\$	-	\$	-	\$	-	\$ -
June					\$	-	\$	-	\$	-	\$ -
July					\$	-	\$	-	\$	-	\$ -
August					\$	-	\$	-	\$	-	\$ -
September					\$	-	\$	-	\$	-	\$ -
October					\$	-	\$	-	\$	-	\$ -
November					\$	-	\$	-	\$	-	\$ -
December					\$	-	\$	-	\$	-	\$ -
									\$	-	

Street Lighting Class January 1, 2006 - April 30, 2006

	kW (As Aj	kWh oplicable)	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Α	dder covery	A	neet 8 Idder covery	An	ctual nount overed	ulative lance
January					\$	-	\$	-	\$	-	\$ -
February					\$	-	\$	-	\$	-	\$ -
March					\$	-	\$	-	\$	-	\$ -
April					\$	-	\$	-	\$	-	\$ -
									\$	-	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells M43 and M44 respectively.

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Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	8.45	13.80
Service Charge Rate Rider(s)	\$	-	
Distribution Volumetric Rate	\$/kWh	0.0080	0.0140
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0176
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0050	0.0050
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	1,000	kWh	- kW	Current Loss Factor	1.0662
RPP Tier One	600	kWh	Load Factor	Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.0%	22.22%
Energy Second Tier (kWh)	467	0.0590	27.55	467	0.0590	27.55	0.00	0.0%	20.41%
Sub-Total: Energy			57.55			57.55	0.00	0.0%	42.63%
Service Charge	1	8.45	8.45	1	13.80	13.80	5.35	63.3%	10.22%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1,000	0.0080	8.00	1,000	0.0140	14.00	6.00	75.0%	10.37%
Distribution Volumetric Rate Rider(s)	1,000	0.0000	0.00	1,000	0.0176	17.60	17.60	0.0%	13.04%
Total: Distribution			16.45			45.40	28.95	176.0%	33.63%
Retail Transmission Rate – Network Service Rate	1,067	0.0057	6.08	1,067	0.0057	6.08	0.00	0.0%	4.50%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,067	0.0050	5.34	1,067	0.0050	5.34	0.00	0.0%	3.96%
Total: Retail Transmission			11.42			11.42	0.00	0.0%	8.46%
Sub-Total: Delivery (Distribution and Retail Transmission)	T		27.87			56.82	28.95	103.9%	42.09%
Wholesale Market Service Rate	1,067	0.0052	5.55	1,067	0.0052	5.55	0.00	0.0%	4.11%
Rural Rate Protection Charge	1,067	0.0010	1.07	1,067	0.0013	1.39	0.32	29.9%	1.03%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.19%
Sub-Total: Regulatory			6.87			7.19	0.32	4.7%	5.33%
Debt Retirement Charge (DRC)	1,000	0.00700	7.00	1,000	0.00700	7.00	0.00	0.0%	5.19%
Total Bill before Taxes			99.29			128.56	29.27	29.5%	95.24%
GST	99.29	5%	4.96	128.56	5%	6.43	1.47	29.6%	4.76%
			104.25			134.99	30.74	29.5%	100.00%

Residential					
kWh	250	600	1,000	1,600	2,250
Loss Factor Adjusted kWh kW	267	640	1,067	1,706	2,399
Load Factor					
_					
Energy Applied For Bi	¢ 12 25 ¢	\$ 32.36 \$	57.55	\$ 95.25	\$ 136.14
	II \$ 13.35 \$		57.55	\$ 95.25	\$ 136.14
\$ Impac			-	\$ -	\$ -
% Impac	t 0.0%	0.0%	0.0%	0.0%	
% of Total Bi	30.5%	38.2%	42.6%	45.3%	46.6%
Distribution					
Applied For Bi		\$ 32.76 \$	45.40	\$ 64.36	\$ 84.90
	II \$ 10.45 \$		16.45	\$ 21.25	\$ 26.45
	t \$ 11.25 \$		28.95	\$ 43.11	\$ 58.45
% Impac % of Total Bi		147.2% 38.7%	176.0% 33.6%	202.9% 30.6%	
% 01 T0tal bi	1 49.0%	36.776	55.0%	50.0%	29.1%
Retail Transmission					
Applied For Bi	\$ 2.85 \$	6.85 \$	11.41	\$ 18.25	\$ 25.66
Current Bi			11.41	\$ 18.25	\$ 25.66
\$ Impac			-	\$ -	\$ -
% Impac % of Total Bi		0.0% 8.1%	0.0% 8.5%	0.0% 8.7%	0.0% 8.8%
	0.570	0.176	0.570	0.770	0.070
Delivery (Distribution and Retail Transmission)					
Applied For Bi			56.81	\$ 82.61	
	II <u>\$ 13.30</u> \$		27.86	\$ 39.50	\$ 52.11
\$ Impac % Impac	t <u>\$11.25</u> \$ t 84.6%	5 19.51 \$ 97.1%	28.95 103.9%	\$ 43.11 109.1%	\$ 58.45 112.2%
% of Total Bi		46.8%	42.1%	39.3%	
Regulatory					
Applied For Bi				\$ 11.34	\$ 15.84
Current Bi			6.87 0.32	\$ 10.83 \$ 0.51	\$ 15.12 \$ 0.72
\$ Impac % Impac		4.5%	4.7%	<u>\$ 0.51</u> 4.7%	
% of Total Bi		5.2%	5.3%	5.4%	
Debt Retirement Charge					
Applied For Bi	II \$ 1.75 \$	\$ 4.20 \$	7.00	\$ 11.20	\$ 15.75
Current Bi			7.00	\$ 11.20	\$ 15.75
\$ Impac		\$-\$	-	\$-	\$-
% Impac		0.0%	0.0%	0.0%	
% of Total Bi	4.0%	5.0%	5.2%	5.3%	5.4%
GST					
Applied For Bi	\$ 2.08 \$	\$ 4.03 \$	6.43	\$ 10.02	\$ 13.91
Current Bi			4.96	\$ 7.84	\$ 10.96
\$ Impac			1.47	\$ 2.18	\$ 2.95
% Impac		32.6%	29.6%	27.8%	26.9%
% of Total Bi	4.8%	4.8%	4.8%	4.8%	4.8%
Total Bill					
Applied For Bi	l \$ 43.72 \$	\$ 84.61 \$	134.98	\$ 210.42	\$ 292.20
	ll \$ 31.83 \$		104.24	\$ 164.62	\$ 230.08
\$ Impac	t <u>\$ 11.89</u> \$	\$ 20.69 \$	30.74	\$ 45.80	\$ 62.12

General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	17.26	27.15
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0038	0.0074
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0176
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045	0.0045
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	2,000	kWh	- kW	Ι	Current Loss Factor	1.0662
RPP Tier One	750	kWh	Load Factor	Ĩ	Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.0%	3.13%
Energy Second Tier (kWh)	9,913	0.0590	584.87	9,913	0.0590	584.87	0.00	0.0%	48.75%
Sub-Total: Energy			622.37			622.37	0.00	0.0%	51.88%
Service Charge	1	17.26	17.26	1	27.15	27.15	9.89	57.3%	2.26%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	10,000	0.0038	38.00	10,000	0.0074	74.00	36.00	94.7%	6.17%
Distribution Volumetric Rate Rider(s)	10,000	0.0000	0.00	10,000	0.0176	176.00	176.00	0.0%	14.67%
Total: Distribution			55.26			277.15	221.89	401.5%	23.10%
Retail Transmission Rate – Network Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	4.62%
Retail Transmission Rate – Line and Transformation Connection Service Rate	10,663	0.0045	47.98	10,663	0.0045	47.98	0.00	0.0%	4.00%
Total: Retail Transmission			103.43			103.43	0.00	0.0%	8.62%
Sub-Total: Delivery (Distribution and Retail Transmission)	1		158.69			380.58	221.89	139.8%	31.72%
Wholesale Market Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	4.62%
Rural Rate Protection Charge	10,663	0.0010	10.66	10,663	0.0013	13.86	3.20	30.0%	1.16%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.02%
Sub-Total: Regulatory			66.36			69.56	3.20	4.8%	5.80%
Debt Retirement Charge (DRC)	10,000	0.00700	70.00	10,000	0.00700	70.00	0.00	0.0%	5.84%
Total Bill before Taxes			917.42			1,142.51	225.09	24.5%	95.24%
GST	917.42	5%	45.87	1,142.51	5%	57.13	11.26	24.5%	4.76%
			963.29			1,199.64	236.35	24.5%	100.00%

General Service Less Than 50 kW						
	kWh	1,000	5,000	10,000	15,000	20,000
Loss Factor Adjus	sted kWh	1,067	5,332	10,663	15,994	21,325
	kW					
Loa	ad Factor					
_						
Energy				4	4	
	lied For Bill					\$ 1,251.43
	Current Bill \$			\$ 622.37 \$ -	\$ 936.90 \$ -	\$ 1,251.43 \$ -
	% Impact	0.0%	0.0%	0.0%		0.0%
%	of Total Bill	40.3%	50.4%	51.9%		52.6%
Distribution						
Арр	lied For Bill	\$ 52.15	\$ 152.15	\$ 277.15	\$ 402.15	\$ 527.15
	Current Bill		\$ 36.26	\$ 55.26		\$ 93.26
	\$ Impact _			\$ 221.89		\$ 433.89
	% Impact	147.6%	319.6%	401.5%		465.2%
%	of Total Bill	37.4%	24.9%	23.1%	22.5%	22.2%
Retail Transmission						
	lied For Bill	\$ 10.35	\$ 51.72	\$ 103.43	\$ 155.14	\$ 206.85
	Current Bill		\$ 51.72 \$ 51.72			\$ 206.85
	\$ Impact			\$ <u>103.45</u>	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	1	0.0%
%	of Total Bill	7.4%	8.5%	8.6%		8.7%
Delivery (Distribution and Retail Transmission)						
	lied For Bill					
	Current Bill					\$ 300.11
	\$ Impact	\$ 31.09 99.0%	\$ 115.89 131.7%	\$ 221.89		\$ 433.89 144.6%
0/	% Impact of Total Bill	99.0% 44.8%	131.7% 33.4%	139.8% 31.7%		144.6% 30.9%
76		44.0%	55.4%	51.7%	51.270	50.9%
Regulatory						
	lied For Bill	\$ 7.19	\$ 34.91	\$ 69.56	\$ 104.21	\$ 138.86
	Current Bill			\$ 66.36		\$ 132.47
	\$ Impact	\$ 0.32		\$ 3.20	\$ 4.80	\$ 6.39
	% Impact	4.7%	4.8%	4.8%	4.8%	4.8%
%	of Total Bill	5.2%	5.7%	5.8%	5.8%	5.8%
Debt Retirement Charge	lied Fe : Dill -	÷ 7.00	ć <u>35.00</u>	ć 7 0.00	¢ 405.00	¢ 140.00
	lied For Bill					\$ 140.00 \$ 140.00
	Current Bill 5			\$ 70.00 \$ -	\$ 105.00	\$ 140.00
	% Impact	0.0%	ş - 0.0%	s - 0.0%	Ŷ	<u> </u>
%	of Total Bill	5.0%	5.7%	5.8%		5.9%
				5107	2.576	2.270
GST						
	lied For Bill					
	Current Bill					
	\$ Impact			\$ 11.26		\$ 22.01
	% Impact	31.0%	25.3%	24.5%		24.1%
%	of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%
Total Bill						
	lied For Bill	\$ 139.52	\$ 610.70	\$ 1 100 64	\$ 1,788.57	\$ 2 377 50
	Current Bill			\$ 963.29		\$ 1,915.21
	\$ Impact			\$ 236.35		\$ 462.29
	· · · · · · ·					

Sentinel Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	0.62	0.94
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	3.2841	5.5910
Distribution Volumetric Rate Rider(s)	\$/kW	-	16.5798
Retail Transmission Rate – Network Service Rate	\$/kW	1.4113	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6083	1.6083
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	180	kWh	0.50	kW	Current Loss Factor	1.0662
RPP Tier One	750	kWh	Load Factor	49.3%	Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	23.76%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			9.60			9.60	0.00	0.0%	23.76%
Service Charge	1	0.62	0.62	1	0.94	0.94	0.32	51.6%	2.33%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	3.2841	3.28	1	5.5910	5.59	2.31	70.4%	13.83%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	16.5798	16.58	16.58	0.0%	41.03%
Total: Distribution			3.90			23.11	19.21	492.6%	57.19%
Retail Transmission Rate – Network Service Rate	1	1.4113	1.41	1	1.4113	1.41	0.00	0.0%	3.49%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.6083	1.61	1	1.6083	1.61	0.00	0.0%	3.98%
Total: Retail Transmission			3.02			3.02	0.00	0.0%	7.47%
Sub-Total: Delivery (Distribution and Retail Transmission)	T		6.92			26.13	19.21	277.6%	64.66%
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	2.47%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	0.62%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.62%
Sub-Total: Regulatory			1.44			1.50	0.06	4.2%	3.71%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	3.12%
Total Bill before Taxes			19.22			38.49	19.27	100.3%	95.25%
GST	19.22	5%	0.96	38.49	5%	1.92	0.96	100.0%	4.75%
			20.18			40.41	20.23	100.2%	100.00%

Sentinel Lighting							
kW	h 70		130	180		270	360
Loss Factor Adjusted kW	h 75		139	192		288	384
٨٧	V 0.20		0.35	0.50)	0.75	1.00
Load Factor	or 0.48		0.51	0.49)	0.49	0.49
Energy							
Applied For E			6.95	\$		\$ 14.40	\$ 19.20
Current I \$ Impa		\$ \$	6.95	\$		\$ 14.40 \$ -	\$ 19.20
% Impa			0.0%	Ş	0.0%	<u>-</u> 0.0%	Ŧ
% of Total E			18.8%		23.8%	30.8%	
Distribution							
Applied For E	ill \$ 23.11	\$	23.11	\$	23.11	\$ 23.11	\$ 23.11
	sill \$ 3.90		3.90	\$		\$ 3.90	\$ 3.90
	ct \$ 19.21		19.21	\$		\$ 19.21	\$ 19.21
	ct 492.6%		492.6%		492.6%	492.6%	
% of Total E	ill 70.7%	•	62.6%		57.2%	49.4%	43.5%
Retail Transmission							
Applied For E	ill \$ 3.02	Ś	3.02	\$	3.02	\$ 3.02	\$ 3.02
Current			3.02	\$		\$ 3.02	\$ 3.02
\$ Impa		\$	-	\$		\$-	\$ -
% Impa	ct 0.0%	5	0.0%		0.0%	0.0%	0.0%
% of Total E	ill 9.2%		8.2%		7.5%	6.5%	5.7%
Delivery (Distribution and Retail Transmission)	U 6 36 13	ć	20.12	Ś	20 12	¢ 20.12	¢ 20 12
Applied For E	sill \$ 6.92		26.13 6.92	\$ \$		\$ 26.13 \$ 6.92	<mark>\$ 26.13</mark> \$ 6.92
	ct \$ 19.21	\$	19.21	\$		\$ 19.21	\$ 19.21
	ct 277.6%		277.6%	Ŷ	277.6%	277.6%	
% of Total E			70.8%		64.7%	55.9%	
Regulatory							
Applied For E			1.15				\$ 2.75
	sill <u>\$ 0.72</u>	\$	1.11	\$		\$ 2.04	\$ 2.63
\$ Impa % Impa			0.04 3.6%	\$	0.06	\$ 0.08 3.9%	\$ 0.12 4.6%
% of Total E			3.0%		3.7%	4.5%	
Debt Retirement Charge							
Applied For E			0.91		1.26		\$ 2.52
	sill \$ 0.49		0.91	\$		\$ 1.89	\$ 2.52
\$ Impa		\$	-	\$		<u>\$</u> -	\$ -
% Impa % of Total E			0.0% 2.5%		0.0% 3.1%	0.0% 4.0%	
% OF TOTAL 5	1.5%)	2.5%		5.1%	4.0%	4.770
GST							
Applied For E	ill \$ 1.56	\$	1.76	\$	1.92	\$ 2.23	\$ 2.53
	sill \$ 0.59		0.79	\$		\$ 1.26	\$ 1.56
\$ Impa		\$	0.97	\$		\$ 0.97	\$ 0.97
•	ct 164.4%		122.8%		100.0%	77.0%	
% of Total E	ill 4.8%		4.8%		4.8%	4.8%	4.8%
Total Pill							
Total Bill Applied For E	ill \$ 27 67	\$	36.90	Ś	40.41	\$ 46.77	\$ 53.13
	sill \$ 12.47	ې \$	16.68	\$ \$		\$ 46.77 \$ 26.51	\$ 32.83
	ct \$ 20.20		20.22	\$		\$ 20.26	\$ 20.30
\$ mpc	··· + =0.20	Ŧ				20	

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	0.42	0.64
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	1.9467	3.5408
Distribution Volumetric Rate Rider(s)	\$/kW	-	7.1540
Retail Transmission Rate – Network Service Rate	\$/kW	1.6002	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3824	1.3824
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	180	kWh	0.50 kW	С
RPP Tier One	750	kWh	Load Factor 49.3%	F

Current Loss Factor	1.0662
Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	34.29%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			9.60			9.60	0.00	0.0%	34.29%
Service Charge	1	0.42	0.42	1	0.64	0.64	0.22	52.4%	2.29%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	1.9467	1.95	1	3.5408	3.54	1.59	81.5%	12.64%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	7.1540	7.15	7.15	0.0%	25.54%
Total: Distribution			2.37			11.33	8.96	378.1%	40.46%
Retail Transmission Rate – Network Service Rate	1	1.6002	1.60	1	1.6002	1.60	0.00	0.0%	5.71%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.3824	1.38	1	1.3824	1.38	0.00	0.0%	4.93%
Total: Retail Transmission			2.98			2.98	0.00	0.0%	10.64%
Sub-Total: Delivery (Distribution and Retail Transmission)	T		5.35			14.31	8.96	167.5%	51.11%
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	3.57%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	0.89%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.89%
Sub-Total: Regulatory			1.44			1.50	0.06	4.2%	5.36%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	4.50%
Total Bill before Taxes			17.65			26.67	9.02	51.1%	95.25%
GST	17.65	5%	0.88	26.67	5%	1.33	0.45	51.1%	4.75%
			18.53			28.00	9.47	51.1%	100.00%

kvn 70 130 180 270 380 Loss Factor Adjusted KW 0.20 0.35 0.50 0.75 1.00 Load Factor 0.48 0.51 0.49 0.49 0.49 Energy Applied for Bill 3.75 6.95 5 9.60 5 1.440 5 19.20 Current Bill 3.75 5 -5	Street Lighting														
kW 0.20 0.35 0.50 0.75 1.00 Load Factor 0.48 0.51 0.49 0.49 0.49 Energy Applied for Bill 5 7.5 6.95 5 9.60 5 1.440 519201 Simpact 0.06 0.07	5 5	kWh	70		130	18)	270	360						
Load Factor 0.48 0.51 0.49 0.49 0.49 Energy Applied For Bill 5 5 6.05 5 9.60 5 1.440 5 13.20 Simpact 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% Distribution Applied for Bill 5 13.33 5 11.33 5	Loss Fact	or Adjusted kWh	75		139	19:	2	288	384						
Energy Applied For Bill \$ 3.75 \$ 6.95 \$ 9.60 \$ 1.440 \$ 19.20 Current Bill \$ 3.75 \$ 6.95 \$ 9.60 \$ 1.440 \$ 19.20 Simpact \$ 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% Distribution Applied For Bill \$ 11.33 <td></td> <td>kW</td> <td>0.20</td> <td></td> <td>0.35</td> <td>0.5</td> <td>0</td> <td>0.75</td> <td>1.00</td>		kW	0.20		0.35	0.5	0	0.75	1.00						
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		Applied For Bill	\$ 20.25	\$	24.49	\$	28.00	\$ 34.	36 \$ 40.72						
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		\$ Impact	\$ 9.42	\$	9.45	\$	9.47	\$ 9.	50 \$ 9.53						

Dutton Hydro Limited

2006 Electricity Distribution Rates Application

June 11, 2009

Rate Mitigation Plan

Dutton Hydro Limited EB-2009-0177 Schedule 1 Mitigation Rate Plan Page 2 of 2

Dutton Hydro Limited ("DHL") had applied for a rate change for the first time in approximately 5 years. The focus for DHL is to maintain low rates to the customers and provide a safe and reliable service. Having some of the lowest rates in the province has made it difficult for DHL to earn a reasonable profit; therefore it is necessary to have a larger rate increase this year.

Rate Mitigation Plan

DHL must reduce the revenue requirement in order to meet the 10% customer impact threshold. Therefore DHL is proposing to defer the recovery of Low Voltage charges and the Regulatory Assets. This will reduce the service revenue requirement to \$172,136 and will result in rate increases for each class of;

Residential	9.8%
General Service < 50 kW	7.5%

Variance Accounts

The low voltage and regulatory assets will remain on the balance sheet as variances. The low voltage variance account will increase each month by the monthly charges from Hydro One and the carrying costs. The regulatory asset variance will increase only for the carrying costs. The balances for the variance accounts on May 2008 are estimated to be (Schedule 1);

Low Voltage	\$15,000
Regulatory Asset	\$150,170

Dutton Hydro Limited EB-2009-0177 Schedule 1 Mitigation Rate Plan Page **3** of **3**

Low Voltage

Included in the 2006 EDR was a request for recovery of the low voltage charges from Hydro One Networks Inc. The total annual amount of the low voltage charges was expected to be \$15,000.

DHL is requesting that these charges be deferred for recovery in the application due to the impact will be higher than the OEB maximum threshold of 10%.

DHL is requesting that the recovery of the Low voltage of 15,000 be approved to recover at the next rate incentive mechanism application.

Regulatory Asset Recovery Rate

DHL is not implementing the rate change to the customers in the 2006EDR due to the total impact to the customers being higher than the OEB maximum threshold of 10%.

DHL is proposing to begin the recovery of the regulatory assets:

Recovered over 4 years \$ 37,542.50

Rate Classes	Amount	Rate
Residential GS less than 50 kW Sentinel Light Streetlight	20,466 16,462 4 <u>610</u> 37,542	0.0044 0.0044 4.1449 1.7885

Dutton Hydro Limited EB-2009-0177 Schedule 1 Mitigation Rate Plan Page 4 of 4

Retail Transmission/Connection

DHL has stated that the uniform adjustment of the Retail Transmission Network adjustment of 11.3% and the Retail Transmission Connection Adjustment of 5.5% has been deferred in the 2006EDR and 2007 to 2009 rate application has been deferred in order to meet the 10% threshold for the rate change. DHL is proposing to increase the rate in the next rate application.


EDR 2006 MODEL (ver. 1.1) Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

INTRODUCTION

This Sheet provides selected information to assist with the completion of the **EDR 2006 Model**.

General:

The various worksheets in this Excel file comprise the 2006 EDR Model ("the Model"). This sheet provides some introductory comments and basic instructions for using and navigating the Model. Please also see the detailed instructions.

Please refer to the 2006 Electricity Distribution Rates Handbook ("the Handbook") for authoritative information on filing requirements. **References to the Handbook** are provided throughout the Model and are **highlighted in pink**.

Navigation Buttons:

On any sheet use the **This Step** button before beginning to complete the sheet. Instructions/help with the sheet will be provided.

On any sheet use the **Next** button to move on to the next sheet. After performing selected verification of the current sheet, the new sheet will be activated with the THIS STEP automatically invoked.

On any sheet toggle the **Hide Top** (**Show Top**) button to hide (reveal) title rows at the top of the sheet to allow more data to be viewed on the screen.

Navigation Links:

In addition to the Navigation Buttons each sheet has <u>hyperlinks</u> which move between sections of the Model. The "Model Overview" sheet has a link to each sheet within the model and each sheet has a link back to the Overview.

Colour Coding:

Generally, the following colour coding has been used within the Model:

input (green background)

optional input (shaded and green background)

input with validation control (lime background)

Handbook reference (pink)

Warning message (orange)

Printing:

INTRO



EDR 2006 MODEL (ver. 1.1) Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

INTRODUCTION

This Sheet provides selected information to assist with the completion of the **EDR 2006 Model**.

Page setups have been established for most sheets to enable printing by simply using Print or Print-Preview commands in Excel. On some sheets you will find a **Print** button which will invoke a macro to properly print selected pages.

Customization:

To the extent possible, flexibility was built into the Model. Additional customization is not recommended.

<u>Please note, you must disclose the nature of any customization changes to the model.</u> This may impact the timeliness of file review by the OEB.

Detail Account Data May be Cleared Before Submitting Application

The Model uses account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application. Use Ctl-Shift-X to clear detail before submitting Application

Contact Information at the Ontario Energy Board:

Ontario Energy Board PO Box 2319 2300 Yonge Street 26th. Floor Toronto ON M4P 1E4 Telephone: (416) 481-1967 Facsimile: (416) 440-7656





2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

1. GENERAL

1-1 GENERAL (Input)

2. FINANCIAL DATA



EDR 2006 MODEL (ver. 1.1) Dutton Hydro Limited ED-2003-0025 (EB-2009-0177) June 11 2009

2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet





Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

1-1 GENERAL (Input)

Enter general information related to the Application

Version:		1.1
Name of A	pplicant	Dutton Hydro Limited
License N	umber	ED-2003-0025
File Numb	er(s)	EB-2009-0177
Contact:		
	Name e-mail telephone	Cheryl Decaire cheryldecaire@ckenergy.com 519-352-6300 ext 405
Date of Ap	plication:	June 11 2009

The following questions relate to the applicability of the EDR 2006 Model's components and will help define the Model Navigation. Although, the answers can be updated at any time it will be more efficient to determine the correct responses before proceeding to use the Model.

PLEASE ANSWER EACH QUESTION USING THE "INPUT" BUTTONS ON THE LEFT.





Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

ok

Account	Account Description	2002	2003	2004
Number		Total	Total	Total
		\$	\$	\$

DETAILED INPUT:

1005	Cash	12266.44	48,305.81	-10601.53
1010	Cash Advances and Working Funds	0	50.00	50
1020	Interest Special Deposits	0	0.00	0.00
1030	Dividend Special Deposits	0	0.00	0.00
1040	Other Special Deposits	0	0.00	0.00
1060	Term Deposits	0	0.00	0.00
1070	Current Investments	0	0.00	0.00
1100	Customer Accounts Receivable	93194.21	86,454.44	85620.45
1102	Accounts Receivable - Services	0	0.00	177.21
1104	Accounts Receivable - Recoverable Work	0	3,917.85	1548.34
1105	Accounts Receivable - Merchandise, Jobbing, etc.	137985.32	3,734.36	0.00
1110	Other Accounts Receivable	0	0.00	4377.57
1120	Accrued Utility Revenues	16880.9	35,418.00	34805
1130	Accumulated Provision for Uncollectible AccountsCredit	0	-1,200.00	-1200
1140	Interest and Dividends Receivable	0	0.00	0.00
1150	Rents Receivable	0	0.00	0.00
1170	Notes Receivable	0	0.00	0.00
1180	Prepayments	0	6,897.87	8943.52
1190	Miscellaneous Current and Accrued Assets	0	0.00	0.00
1200	Accounts Receivable from Associated Companies	0	28,497.67	16856.54
1210	Notes Receivable from Associated Companies	0	0.00	0.00
1305	Fuel Stock	0	0.00	0.00
1330	Plant Materials and Operating Supplies	0	0.00	0.00
1340	Merchandise	0	0.00	0.00
1350	Other Materials and Supplies	15986	18,486.00	15885
1405	Long Term Investments in Non-Associated Companies	0	0.00	0.00
1408	Long Term Receivable - Street Lighting Transfer	0	0.00	0.00
1410	Other Special or Collateral Funds	0	0.00	0.00
1415	Sinking Funds	0	0.00	0.00
1425	Unamortized Debt Expense	0	0.00	0.00
1445	Unamortized Discount on Long-Term DebtDebit	0	0.00	0.00
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0.00	0.00
1460	Other Non-Current Assets	0	0.00	0.00
1465	O.M.E.R.S. Past Service Costs	0	0.00	0.00
1470	Past Service Costs - Employee Future Benefits	Ő	0.00	0.00
1475	Past Service Costs - Other Pension Plans	Ő	0.00	0.00
1480	Portfolio Investments - Associated Companies	0	0.00	0.00
1485	Investment in Associated Companies - Significant Influence	0	0.00	0.00
1490	Investment in Subsidiary Companies	Ő	0.00	0.00
1505	Unrecovered Plant and Regulatory Study Costs	Ő	0.00	0.00
1508	Other Regulatory Assets	0	0.00	0.00
1510	Preliminary Survey and Investigation Charges	0	0.00	0.00
1515	Emission Allowance Inventory	0	0.00	0.00
1516	Emission Allowances Withheld	0	0.00	0.00
1518	RCVARetail	0	0.00	0.00
1520	Power Purchase Variance Account	0	0.00	0.00
1525	Miscellaneous Deferred Debits	0	0.00	0.00
1525	Deferred Losses from Disposition of Utility Plant	0	0.00	0.00
1530	Unamortized Loss on Reacquired Debt	0	0.00	0.00
1540	Development Charge Deposits/ Receivables	0	0.00	0.00
1545	RCVASTR	0	0.00	0.00
1040	NUVADIN	0	0.00	0.00



Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
1560	Deferred Development Costs	0	0.00	0.00
1562	Deferred Payments in Lieu of Taxes	0	0.00	0.00
1563	Account 1563 - Deffered PILs Contra Account	0	0.00	0.00
1565	1565-Conservation and Demand Management Expenditures and Recoveries	0	0.00	0.00
1570	Qualifying Transition Costs	0	0.00	0.00
1571	Pre-market Opening Energy Variance	0	0.00	0.00
1572	Extraordinary Event Costs	0	0.00	0.00
1574	Deferred Rate Impact Amounts	0	0.00	0.00
1580	RSVAWMS	0	0.00	-1434.26
1582	RSVAONE-TIME	0	0.00	-3070.8
1584	RSVANW	0	0.00	0.00
1586	RSVACN	0	0.00	0.00
1588	RSVAPOWER	0	0.00	1632.18
1590	1590-Recovery of regulatory asset balances	0	0.00	0.00
1605	Electric Plant in Service - Control Account	609364.64	615,730.04	616192.04
1606	Organization	0	0.00	0.00
1608	Franchises and Consents	0	0.00	0.00
1610	Miscellaneous Intangible Plant	0	0.00	0.00
1615	Land	0	0.00	0.00
1616	Land Rights	0	0.00	0.00
1620	Buildings and Fixtures	0	0.00	0.00
1630	Leasehold Improvements Boiler Plant Equipment	0	0.00	0.00
1635		0	0.00	0.00
1640	Engines and Engine-Driven Generators	0	0.00 0.00	0.00 0.00
1645 1650	Turbogenerator Units	0	0.00	0.00
1655	Reservoirs, Dams and Waterways Water Wheels, Turbines and Generators	0	0.00	0.00
1660	Roads, Railroads and Bridges	0	0.00	0.00
1665	Fuel Holders, Producers and Accessories	0	0.00	0.00
1670	Prime Movers	0	0.00	0.00
1675	Generators	0	0.00	0.00
1680	Accessory Electric Equipment	0	0.00	0.00
1685	Miscellaneous Power Plant Equipment	0	0.00	0.00
1705	Land	ů 0	0.00	0.00
1706	Land Rights	0	0.00	0.00
1708	Buildings and Fixtures	0	0.00	0.00
1710	Leasehold Improvements	0	0.00	0.00
1715	Station Equipment	0	0.00	0.00
1720	Towers and Fixtures	0	0.00	0.00
1725	Poles and Fixtures	0	0.00	0.00
1730	Overhead Conductors and Devices	0	0.00	0.00
1735	Underground Conduit	0	0.00	0.00
1740	Underground Conductors and Devices	0	0.00	0.00
1745	Roads and Trails	0	0.00	0.00
1805	Land	0	0.00	0.00
1806	Land Rights	0	0.00	0.00
1808	Buildings and Fixtures	0	0.00	0.00
1810	Leasehold Improvements	0	0.00	0.00
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0.00	0.00
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0.00	0.00
1825	Storage Battery Equipment	0	0.00	0.00
1830	Poles, Towers and Fixtures	221031.78	222,770.58	222770.58
1835	Overhead Conductors and Devices	0	0.00	0.00
1840	Underground Conduit	124562.27	127,204.01	127204.01
1845	Underground Conductors and Devices	0	0.00	0.00



Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
1850	Line Transformers	123329.19	123,329.19	123329.19
1855	Services	0	0.00	0.00
1860	Meters	65310.65	65,169.90	65631.9
1865	Other Installations on Customer?s Premises	0	0.00	0.00
1870	Leased Property on Customer Premises	0	0.00	0.00
1875	Street Lighting and Signal Systems	0	0.00	0.00
1905	Land	0	0.00	0.00
1906	Land Rights	0	0.00	0.00
1908	Buildings and Fixtures	0	0.00	0.00
1910	Leasehold Improvements	0	0.00	0.00
1915	Office Furniture and Equipment	0	0.00	0.00
1920	Computer Equipment - Hardware	0	2,125.61	2125.61
1925	Computer Software	0	0.00	0.00
1930	Transportation Equipment	0	0.00	0.00
1935	Stores Equipment	0	0.00	0.00
1940	Tools, Shop and Garage Equipment	34516.67	34,516.67	34516.67
1945	Measurement and Testing Equipment	0	0.00	0.00
1950	Power Operated Equipment	0	0.00	0.00
1955 1960	Communication Equipment	0	0.00 0.00	0.00 0.00
	Miscellaneous Equipment	15497.79	15,497.79	15497.79
1965 1970	Water Heater Rental Units Load Management Controls - Customer Premises	25116.29	25,116.29	25116.29
1975	Load Management Controls - Customer Fremises	25110.29	0.00	0.00
1975	System Supervisory Equipment	0	0.00	0.00
1985	Sentinel Lighting Rental Units	0	0.00	0.00
1990	Other Tangible Property	0	0.00	0.00
1995	Contributions and Grants - Credit	0	0.00	0.00
2005	Property Under Capital Leases	ŏ	0.00	0.00
2010	Electric Plant Purchased or Sold	0	0.00	0.00
2020	Experimental Electric Plant Unclassified	0	0.00	0.00
2030	Electric Plant and Equipment Leased to Others	0	0.00	0.00
2040	Electric Plant Held for Future Use	0	0.00	0.00
2050	Completed Construction Not ClassifiedElectric	0	0.00	0.00
2055	Construction Work in ProgressElectric	0	0.00	0.00
2060	Electric Plant Acquisition Adjustment	0	0.00	0.00
2065	Other Electric Plant Adjustment	0	0.00	0.00
2070	Other Utility Plant	0	0.00	0.00
2075	Non-Utility Property Owned or Under Capital Leases	0	0.00	0.00
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipm	-287022.41	-294,176.53	-313922.51
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0.00	0.00
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0.00	0.00
2160	Accumulated Amortization of Other Utility Plant	0	-65,768.06	-70559.86
2180	Accumulated Amortization of Non-Utility Property	0	0.00	0.00
2205	Accounts Payable	-35270.65	-147,532.67	-73492.37
2208	Customer Credit Balances	-4906.1	0.00	0.00
2210	Current Portion of Customer Deposits	0	0.00	0.00
2215	Dividends Declared	0	0.00	0.00
2220	Miscellaneous Current and Accrued Liabilities	0	0.00	-6195
2225	Notes and Loans Payable	0	0.00	0.00
2240	Accounts Payable to Associated Companies	0	0.00	-4700
2242	Notes Payable to Associated Companies	0	0.00	1481.54
2250	Debt Retirement Charges(DRC) Payable	0	0.00	0.00
2252	Transmission Charges Payable	0	0.00	0.00
2254	Electrical Safety Authority Fees Payable	0	0.00	0.00
2256	Independent Market Operator Fees and Penalties Payable	0	0.00	0.00



Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
2260	Current Portion of Long Term Debt	0	0.00	0.00
2262	Ontario Hydro Debt - Current Portion	0	0.00	0.00
2264	Pensions and Employee Benefits - Current Portion	0	0.00	0.00
2268	Accrued Interest on Long Term Debt	0	0.00	0.00
2270	Matured Long Term Debt	0	0.00	0.00
2272	Matured Interest on Long Term Debt	0	0.00	0.00
2285	Obligations Under Capital LeasesCurrent	0	0.00	0.00
2290	Commodity Taxes	0	0.00	0.00
2292 2294	Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0.00 0.00	0.00 0.00
2294 2296	Future Income Taxes - Current	0	0.00	0.00
2290	Accumulated Provision for Injuries and Damages	0	0.00	0.00
2306	Employee Future Benefits	0	0.00	0.00
2308	Other Pensions - Past Service Liability	Ő	0.00	0.00
2310	Vested Sick Leave Liability	0	0.00	0.00
2315	Accumulated Provision for Rate Refunds	0 0	0.00	0.00
2320	Other Miscellaneous Non-Current Liabilities	0	0.00	0.00
2325	Obligations Under Capital LeaseNon-Current	0	0.00	0.00
2330	Development Charge Fund	0	0.00	0.00
2335	Long Term Customer Deposits	0	-13,424.68	-12550.3
2340	Collateral Funds Liability	0	0.00	0.00
2345	Unamortized Premium on Long Term Debt	0	0.00	0.00
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0	0.00	0.00
2350	Future Income Tax - Non-Current	0	0.00	0.00
2405	Other Regulatory Liabilities	0	0.00	0.00
2410	Deferred Gains from Disposition of Utility Plant	0	0.00	0.00
2415	Unamortized Gain on Reacquired Debt	0	0.00	0.00
2425	Other Deferred Credits	0	0.00	0.00
2435	Accrued Rate-Payer Benefit	0	0.00	0.00
2505	Debentures Outstanding - Long Term Portion	0	0.00	0.00
2510	Debenture Advances	0	0.00	0.00
2515	Reacquired Bonds	0	0.00	0.00
2520	Other Long Term Debt	0	0.00	0.00
2525	Term Bank Loans - Long Term Portion	0	0.00	0.00
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0.00 0.00	0.00 0.00
2550 3005	Advances from Associated Companies Common Shares Issued	-475885	-475,885.00	-475885
3003	Preference Shares Issued	-47 3883	-475,885.00	-47 5885
3010	Contributed Surplus	0	0.00	0.00
3020	Donations Received	Ő	0.00	0.00
3022	Development Charges Transferred to Equity	Ő	0.00	0.00
3026	Capital Stock Held in Treasury	0	0.00	0.00
3030	Miscellaneous Paid-In Capital	0	0.00	0.00
3035	Installments Received on Capital Stock	0	0.00	0.00
3040	Appropriated Retained Earnings	0	0.00	0.00
3045	Unappropriated Retained Earnings	-58732.17	119,272.71	150494.9
3046	Balance Transferred From Income	-23861.18	31,222.19	35547.34
3047	Appropriations of Retained Earnings - Current Period	0	0.00	0.00
3048	Dividends Payable-Preference Shares	0	0.00	0.00
3049	Dividends Payable-Common Shares	0	0.00	0.00
3055	Adjustment to Retained Earnings	0	0.00	0.00
3065	Unappropriated Undistributed Subsidiary Earnings	0	0.00	0.00
4006	Residential Energy Sales	-324478.26	-207,458.44	-247105.72
4010	Commercial Energy Sales	0	0.00	0.00
4015	Industrial Energy Sales	0	0.00	0.00



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2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
4020	Energy Sales to Large Users	0	0.00	0.00
4025	Street Lighting Energy Sales	-8757.9	-4,533.57	-1735.41
4030	Sentinel Lighting Energy Sales	-55.9	-27.08	-44.12
4035	General Energy Sales	-244781.86	-138,543.83	-167562.07
4040	Other Energy Sales to Public Authorities	0	0.00	0.00
4045	Energy Sales to Railroads and Railways	0	0.00	0.00
4050	Revenue Adjustment	0	-20,685.38	-45507.29
4055	Energy Sales for Resale	0	0.00	0.00
4060	Interdepartmental Energy Sales	0	0.00	0.00
4062	Billed WMS	0	-54,400.37	-52110.37
4064	4064-Billed One-Time	0	0.00	0.00
4066	Billed NW	0	-82,659.03	-86002.46
4068	Billed CN	0	0.00	0.00
4080	Distribution Services Revenue	0	-116,921.79	-114860.75
4082	Retail Services Revenues	0	-9,032.12	-9311.79
4084	Service Transaction Requests (STR) Revenues	0	0.00	0.00
4090	Electric Services Incidental to Energy Sales	0	0.00	0.00
4105	Transmission Charges Revenue	0	0.00	0
4110	Transmission Services Revenue	0	0.00	0.00
4205	Interdepartmental Rents	0	0.00	0.00
4210	Rent from Electric Property	0	0.00	0.00
4215	Other Utility Operating Income	0	0.00	-4049.95
4220	Other Electric Revenues	0	0.00	0.00
4225	Late Payment Charges	-2825.94	-867.50	-2908.84
4230	Sales of Water and Water Power	0	0.00	0.00
4235	Miscellaneous Service Revenues	-666.92	-5,449.97	-7134
4240	Provision for Rate Refunds	0	0.00	0.00
4245	Government Assistance Directly Credited to Income	0	0.00	0.00
4305	Regulatory Debits	0	0.00	0.00
4310	Regulatory Credits	0	0.00	0.00
4315	Revenues from Electric Plant Leased to Others	0	0.00	0.00
4320	Expenses of Electric Plant Leased to Others	0	0.00	0.00
4325	Revenues from Merchandise, Jobbing, Etc.	0	0.00	0.00
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0.00	0.00
4335	Profits and Losses from Financial Instrument Hedges	0	0.00	0.00
4340	Profits and Losses from Financial Instrument Investments	0	0.00	0.00
4345	Gains from Disposition of Future Use Utility Plant	0	0.00	0.00
4350	Losses from Disposition of Future Use Utility Plant	0	0.00	0.00
4355	Gain on Disposition of Utility and Other Property	0	0.00	0.00
4360	Loss on Disposition of Utility and Other Property	0	0.00	0.00
4365	Gains from Disposition of Allowances for Emission	0	0.00	0.00
4370	Losses from Disposition of Allowances for Emission	0	0.00	0.00
4375	Revenues from Non-Utility Operations	0	0.00	0.00
4380	Expenses of Non-Utility Operations	0	0.00	0.00
4385	Non-Utility Rental Income	0	0.00	0.00
4390	Miscellaneous Non-Operating Income	0	0.00	0.00
4395	Rate-Payer Benefit Including Interest	0	0.00	0.00
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0.00	0.00
4405	Interest and Dividend Income	0	0.00	-332.83
4415	Equity in Earnings of Subsidiary Companies	0	0.00	0.00
4505	Operation Supervision and Engineering	0	0.00	0.00
4510	Fuel	0	0.00	0.00
4515	Steam Expense	0	0.00	0.00
4520	Steam From Other Sources	0	0.00	0.00
4525	Steam TransferredCredit	0	0.00	0.00



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2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
4530	Electric Expense	0	0.00	0.00
4535	Water For Power	0	0.00	0.00
4540	Water Power Taxes	0	0.00	0.00
4545	Hydraulic Expenses	0	0.00	0.00
4550	Generation Expense	0	0.00	0.00
4555	Miscellaneous Power Generation Expenses	0	0.00	0.00
4560 4565	Rents Allowances for Emissions	0	0.00 0.00	0.00 0.00
4505 4605	Maintenance Supervision and Engineering	0	0.00	0.00
4610	Maintenance of Structures	0	0.00	0.00
4615	Maintenance of Boiler Plant	ů 0	0.00	0.00
4620	Maintenance of Electric Plant	0	0.00	0.00
4625	Maintenance of Reservoirs, Dams and Waterways	0	0.00	0.00
4630	Maintenance of Water Wheels, Turbines and Generators	0	0.00	0.00
4635	Maintenance of Generating and Electric Plant	0	0.00	0.00
4640	Maintenance of Miscellaneous Power Generation Plant	0	0.00	0.00
4705	Power Purchased	438399.83	372,962.55	476716.33
4708	Charges-WMS	0	57,256.25	42778.3
4710	Cost of Power Adjustments	0	0.00	0.00
4712	Charges-One-Time	0	0.00	0.00
4714	Charges-NW	0	0.00	0.00
4715	System Control and Load Dispatching	0	0.00	0.00
4716	Charges-CN	0	0.00	0.00
4720	Other Expenses	1278.22	0.00	0.00
4725	Competition Transition Expense	0	0.00	0.00
4730	Rural Rate Assistance Expense	0	0.00	8662.52
4805	Operation Supervision and Engineering	0	0.00	0.00
4810	Load Dispatching	0	0.00	0.00
4815	Station Buildings and Fixtures Expenses	0	0.00	0.00
4820	Transformer Station Equipment - Operating Labour	0	0.00	0.00
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0.00	0.00
4830	Overhead Line Expenses	0	0.00	0.00
4835	Underground Line Expenses	0	0.00	0.00
4840	Transmission of Electricity by Others	0	0.00	0.00
4845	Miscellaneous Transmission Expense	0	0.00	0.00
4850	Rents	0	0.00	0.00
4905 4910	Maintenance Supervision and Engineering Maintenance of Transformer Station Buildings and Fixtures	0	0.00 0.00	0.00 0.00
4910	Maintenance of Transformer Station Equipment	0	0.00	0.00
4910	Maintenance of Towers. Poles and Fixtures	0	0.00	0.00
4935	Maintenance of Overhead Conductors and Devices	0	0.00	0.00
4940	Maintenance of Overhead Lines - Right of Way	ů 0	0.00	0.00
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	ů 0	0.00	0.00
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0.00	0.00
4960	Maintenance of Underground Lines	0	0.00	0.00
4965	Maintenance of Miscellaneous Transmission Plant	0	0.00	0.00
5005	Operation Supervision and Engineering	0	0.00	0.00
5010	Load Dispatching	0	0.00	0.00
5012	Station Buildings and Fixtures Expense	6402	0.00	0.00
5014	Transformer Station Equipment - Operation Labour	0	0.00	0.00
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0.00	0.00
5016	Distribution Station Equipment - Operation Labour	0	0.00	0.00
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0.00	0.00
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0.00	0.00
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	0	0.00	0.00



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2-1 TRIAL BALANCE DATA (Input)

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Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
5030	Overhead Subtransmission Feeders - Operation	0	0.00	0.00
5035	Overhead Distribution Transformers- Operation	0	0.00	0.00
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0.00	0.00
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expense	0	0.00	0.00
5050	Underground Subtransmission Feeders - Operation	0	0.00	0.00
5055	Underground Distribution Transformers - Operation	0	0.00	0.00
5060	Street Lighting and Signal System Expense	0	0.00	0.00
5065	Meter Expense	0	0.00	0.00
5070	Customer Premises - Operation Labour	0	0.00	0.00
5075	Customer Premises - Materials and Expenses	0	0.00	0.00
5085	Miscellaneous Distribution Expense	0	0.00	0.00
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0.00	0.00
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0.00	0.00
5096	Other Rent	0	0.00	0.00
5105	Maintenance Supervision and Engineering	0	0.00	0.00
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0.00	0.00
5112	Maintenance of Transformer Station Equipment	0	0.00	0.00
5114	Maintenance of Distribution Station Equipment	0	0.00	0.00
5120	Maintenance of Poles, Towers and Fixtures	0	0.00	0.00
5125	Maintenance of Overhead Conductors and Devices	0 17937.02	0.00	0.00 13475.81
5130	Maintenance of Overhead Services		22,990.56	
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0.00	0.00
5145 5150	Maintenance of Underground Conduit Maintenance of Underground Conductors and Devices	0	0.00 0.00	0.00 0.00
5150	Maintenance of Underground Services	236.38	938.34	1390.28
5160	Maintenance of Line Transformers	230.30	317.40	411.47
5165	Maintenance of Street Lighting and Signal Systems	0	0.00	0.00
5170	Sentinel Lights - Labour	0	0.00	0.00
5172	Sentinel Lights - Materials and Expenses	0	0.00	0.00
5175	Maintenance of Meters	1522.1	760.73	511.72
5178	Customer Installations Expenses- Leased Property	0	0.00	0.00
5185	Water Heater Rentals - Labour	31.15	0.00	2754.62
5186	Water Heater Rentals - Materials and Expenses	0	0.00	0.00
5190	Water Heater Controls - Labour	0	0.00	0.00
5192	Water Heater Controls - Materials and Expenses	0	0.00	0.00
5195	Maintenance of Other Installations on Customer Premises	0	0.00	0.00
5205	Purchase of Transmission and System Services	0	0.00	0.00
5210	Transmission Charges	0	85,005.39	84695.81
5215	Transmission Charges Recovered	0	0.00	0.00
5305	Supervision	0	0.00	27057.77
5310	Meter Reading Expense	16224.51	19,100.98	8520.6
5315	Customer Billing	41610.11	23,500.87	19881.39
5320	Collecting	667.5	9,348.90	944.12
5325	Collecting- Cash Over and Short	0	0.00	0.00
5330	Collection Charges	0	0.00	0.00
5335	Bad Debt Expense	0	-11.14	1660.45
5340	Miscellaneous Customer Accounts Expenses	0	0.00	0.00
5405	Supervision	0	0.00	0.00
5410	Community Relations - Sundry	0	0.00	0.00
5415	Energy Conservation	0	0.00	0.00
5420	Community Safety Program	0	0.00	0.00
5425	Miscellaneous Customer Service and Informational Expenses	0	0.00	0.00
5505	Supervision	0	0.00	0.00
5510	Demonstrating and Selling Expense	0	0.00	0.00
5515	Advertising Expense	0	0.00	0.00



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2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
5520	Miscellaneous Sales Expense	0	0.00	0.00
5605	Executive Salaries and Expenses	3750	3,750.00	3750
5610	Management Salaries and Expenses	6952.53	0.00	0.00
5615	General Administrative Salaries and Expenses	21921.71	18,828.64	20999.84
5620	Office Supplies and Expenses	772.54	0.00	10822.12
5625	Administrative Expense Transferred?Credit	0	0.00	0.00
5630	Outside Services Employed	0	3,500.00	5899.4
5635	Property Insurance	0	1,080.00	1000
5640	Injuries and Damages	0	0.00	0.00
5645	Employee Pensions and Benefits	0	0.00	0.00
5650	Franchise Requirements	0	0.00	0.00
5655	Regulatory Expenses	0	0.00	0.00
5660	General Advertising Expenses	0	0.00	0.00
5665	Miscellaneous General Expenses	0	6,879.23	4329.71
5670	Rent	0	3,000.00	3000
5675	Maintenance of General Plant	0	18,074.26	10412.9
5680	Electrical Safety Authority Fees	0	0.00	0.00
5685	Independent Market Operator Fees and Penalties	0	0.00	0.00
5705	Amortization Expense ? Property, Plant, and Equipment	0	24,518.31	24537.78
5710	Amortization of Limited Term Electric Plant	0	0.00	0.00
5715	Amortization of Intangibles and Other Electric Plant	0	0.00	0.00
5720	Amortization of Electric Plant Acquisition Adjustments	0	0.00	0.00
5725	Miscellaneous Amortization	0	0.00	0.00
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0.00	0.00
5735	Amortization of Deferred Development Costs	0	0.00	0.00
5740	Amortization of Deferred Charges	0	0.00	0.00
6005	Interest on Long Term Debt	0	0.00	0.00
6010	Amortization of Debt Discount and Expense	0	0.00	0.00
6015	Amortization of Premium on Debt?Credit	0	0.00	0.00
6020	Amortization of Loss on Reacquired Debt	0	0.00	0.00
6025	Amortization of Gain on Reacquired DebtCredit	0	0.00	0.00
6030	Interest on Debt to Associated Companies	0	0.00	0.00
6035	Other Interest Expense	0	0.00	0.00
6040	Allowance for Borrowed Funds Used During ConstructionCredit	0	0.00	0.00
6042	Allowance For Other Funds Used During Construction	0	0.00	0.00
6045	Interest Expense on Capital Lease Obligations	0	0.00	0.00
6105	Taxes Other Than Income Taxes	0	0.00	0.00
6110	Income Taxes	0	0.00	0.00
6115	Provision for Future Income Taxes	0	0.00	0.00
6205	Donations	0	0.00	0.00
6210	Life Insurance	0	0.00	0.00
6215	Penalties	0	0.00	0.00
6225	Other Deductions	0	0.00	0.00
6305	Extraordinary Income	0	0.00	0.00
6310	Extraordinary Deductions	0	0.00	0.00
6315	Income Taxes, Extraordinary Items	0	0.00	0.00
6405	Discontinues Operations - Income/ Gains	0	0.00	0.00
6410	Discontinued Operations - Deductions/ Losses	0	0.00	0.00
6415	Income Taxes, Discontinued Operations	0	0.00	0.00
	Total (\$) Value	585,503.46	646,952.23	651,739.38



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
DETAILE	ED ACCOUNTS:				
1005	Cash	12,266	12,266	0	0
1010	Cash Advances and Working Funds	0	0	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0		0
1070	Current Investments	0	0		0
1100	Customer Accounts Receivable	93,194	93,194		0
1102	Accounts Receivable - Services	0	0		0
1104	Accounts Receivable - Recoverable Work	0	0		0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	137,985	137,985		0
1110	Other Accounts Receivable	0	0		0
1120	Accrued Utility Revenues	16,881	16,881	0	0
1130	Accumulated Provision for Uncollectible AccountsCredit	0	0		0
1140	Interest and Dividends Receivable	0	0		0
1150	Rents Receivable	0	0		0
1170	Notes Receivable	0	0		0
1180	Prepayments	0	0		0
1190	Miscellaneous Current and Accrued Assets	0	0		0 0
1200 1210	Accounts Receivable from Associated Companies	0	0		0
1305	Notes Receivable from Associated Companies Fuel Stock	0	0		0
1305	Plant Materials and Operating Supplies	0	0		0
1340	Merchandise	0	0		0
1340	Other Materials and Supplies	15,986	15,986		0
1405	Long Term Investments in Non-Associated Companies	0	0		0
1403	Long Term Receivable - Street Lighting Transfer	0	0		0
1410	Other Special or Collateral Funds	0	0		0
1415	Sinking Funds	0	0		0
1425	Unamortized Debt Expense	0	0		0
1445	Unamortized Discount on Long-Term DebtDebit	0 0	0		0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0		0
1460	Other Non-Current Assets	0 0	0		0
1465	O.M.E.R.S. Past Service Costs	0	0		0
1470	Past Service Costs - Employee Future Benefits	0	0		0
1475	Past Service Costs - Other Pension Plans	0	0		0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0		0
1525	Miscellaneous Deferred Debits	0	0		0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0		0
1545	Development Charge Deposits/ Receivables	0	0		0
1548	RCVASTR	0	0		0
1560	Deferred Development Costs	0	0		0
1562	Deferred Payments in Lieu of Taxes	0	0		0
1563	Account 1563 - Deferred PILs Contra Account	0	0		0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0		0
1571	Pre-market Opening Energy Variance	0	0		0
1572	Extraordinary Event Costs	0	0		0
1574	Deferred Rate Impact Amounts	0	0		0
1580	RSVAWMS	0	0		0
1582	RSVAONE-TIME	0	0		0
1584	RSVANW	0	0		0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0		0
1605	Electric Plant in Service - Control Account	609,365	609,365	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0		0
1675	Generators	0	0		0
1680	Accessory Electric Equipment	0	0		0
1685	Miscellaneous Power Plant Equipment	0	0		0
1705	Land	0	0		0 0
1706	Land Rights	0	0		0 0
1708	Buildings and Fixtures	0	0		0 0
1710	Leasehold Improvements	0	0		0
1715	Station Equipment	0	0		0 0
1720	Towers and Fixtures	0	0		0 0
1725	Poles and Fixtures	0	0		0 0
1730	Overhead Conductors and Devices	0	0		0
1735	Underground Conduit	0	0		0
1740	Underground Conductors and Devices	0	0		0
1745	Roads and Trails	0	0		0
1805	Land	0	0		0
1806	Land Rights	0	0		0
1808	Buildings and Fixtures	0	0		0
1808	Leasehold Improvements	0	0	•	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0		0
1813	Distribution Station Equipment - Normally Primary below 50 kV	0	0		0
		0	0		0
1825 1830	Storage Battery Equipment		0		•
	Poles, Towers and Fixtures	221,032	0		221,032
1835	Overhead Conductors and Devices	124 562	0		104 560
1840	Underground Conduit	124,562			124,562
1845	Underground Conductors and Devices	0	0		0
1850	Line Transformers	123,329	0		123,329
1855	Services	0	0		0
1860	Meters	65,311	0		65,311
1865	Other Installations on Customer's Premises	0	0		0
1870	Leased Property on Customer Premises	0	0		0
1875	Street Lighting and Signal Systems	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1905	Land	0	C) 0	0
1906	Land Rights	0	C		0
1908	Buildings and Fixtures	0	C		0
1910	Leasehold Improvements	0	C		0
1915	Office Furniture and Equipment	0	C		0
1920	Computer Equipment - Hardware	0	C		0
1925	Computer Software	0	C		0
1930	Transportation Equipment	0	C		0
1935	Stores Equipment	0	0		0
1940	Tools, Shop and Garage Equipment	34,517	0		34,517
1945	Measurement and Testing Equipment	0	0		0
1950	Power Operated Equipment	0	0		0
1955	Communication Equipment	0	0		0
1960	Miscellaneous Equipment	0	0		0
1965	Water Heater Rental Units	15,498	0		0
1970	Load Management Controls - Customer Premises	25,116	0		25,116
1975	Load Management Controls - Utility Premises	0	(0
1980	System Supervisory Equipment	0	(0
1985	Sentinel Lighting Rental Units	0	(0
1990	Other Tangible Property Contributions and Grants - Credit	0	(0 0
1995 2005	Property Under Capital Leases	0	(0
2005	Electric Plant Purchased or Sold	0	(0
2010	Experimental Electric Plant Unclassified	0	(0
2020	Electric Plant and Equipment Leased to Others	0	(0
2030	Electric Plant Held for Future Use	0	(0
2050	Completed Construction Not ClassifiedElectric	0	(0
2055	Construction Work in ProgressElectric	0	(0
2060	Electric Plant Acquisition Adjustment	ů 0	(0
2065	Other Electric Plant Adjustment	ů 0	(0 0
2070	Other Utility Plant	0 0	(Ő
2075	Non-Utility Property Owned or Under Capital Leases	0	Ċ		0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-287,022	C		-287,022
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	C		0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	C) 0	0
2160	Accumulated Amortization of Other Utility Plant	0	C) 0	0
2180	Accumulated Amortization of Non-Utility Property	0	C) 0	0
2205	Accounts Payable	-35,271	-35,271	0	0
2208	Customer Credit Balances	-4,906	-4,906	6 0	0
2210	Current Portion of Customer Deposits	0	C) 0	0
2215	Dividends Declared	0	C) 0	0
2220	Miscellaneous Current and Accrued Liabilities	0	() 0	0
2225	Notes and Loans Payable	0	C	· · ·	0
2240	Accounts Payable to Associated Companies	0	C		0
2242	Notes Payable to Associated Companies	0	C		0
2250	Debt Retirement Charges(DRC) Payable	0	C		0
2252	Transmission Charges Payable	0	C		0
2254	Electrical Safety Authority Fees Payable	0	0		0
2256	Independent Market Operator Fees and Penalties Payable	0	0		0
2260	Current Portion of Long Term Debt	0	0		0
2262	Ontario Hydro Debt - Current Portion	0	0		0
2264	Pensions and Employee Benefits - Current Portion	0	0		0
2268	Accrued Interest on Long Term Debt	0	0		0
2270	Matured Long Term Debt	0	0		0
2272	Matured Interest on Long Term Debt	0	0		0
2285	Obligations Under Capital LeasesCurrent	0	(0
2290	Commodity Taxes	0	C	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	C	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	C	0	0
2296	Future Income Taxes - Current	0	C	0	0
2305	Accumulated Provision for Injuries and Damages	0	C	0	0
2306	Employee Future Benefits	0	C	0	0
2308	Other Pensions - Past Service Liability	0	C	0	0
2310	Vested Sick Leave Liability	0	C	0	0
2315	Accumulated Provision for Rate Refunds	0	C	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	C	0	0
2325	Obligations Under Capital LeaseNon-Current	0	C	0	0
2330	Development Charge Fund	0	C	0	0
2335	Long Term Customer Deposits	0	C	0	0
2340	Collateral Funds Liability	0	C	0	0
2345	Unamortized Premium on Long Term Debt	0	C	0	0
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0	C	0	0
2350	Future Income Tax - Non-Current	0	C	0	0
2405	Other Regulatory Liabilities	0	C	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	C	0	0
2415	Unamortized Gain on Reacquired Debt	0	C	0	0
2425	Other Deferred Credits	0	C	0	0
2435	Accrued Rate-Payer Benefit	0	C	0	0
2505	Debentures Outstanding - Long Term Portion	0	C	0	0
2510	Debenture Advances	0	C	0	0
2515	Reacquired Bonds	0	C	0	0
2520	Other Long Term Debt	0	C	0	0
2525	Term Bank Loans - Long Term Portion	0	C	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	C	0	0
2550	Advances from Associated Companies	0	C	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	C	0	0
3010	Contributed Surplus	0	C	0	0
3020	Donations Received	0	C	0	0
3022	Development Charges Transferred to Equity	0	C	0	0
3026	Capital Stock Held in Treasury	0	C	0	0
3030	Miscellaneous Paid-In Capital	0	C	0	0
3035	Installments Received on Capital Stock	0	C	0	0
3040	Appropriated Retained Earnings	0	C	0	0
3045	Unappropriated Retained Earnings	-58,732	-58,732	0	0
3046	Balance Transferred From Income	-23,861	-23,861	0	0
3047	Appropriations of Retained Earnings - Current Period	0	C	0	0
3048	Dividends Payable-Preference Shares	0	C		0
3049	Dividends Payable-Common Shares	0	C		0
3055	Adjustment to Retained Earnings	0	C	•	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	C		0
4006	Residential Energy Sales	-324,478	C		-324,478
4010	Commercial Energy Sales	0	C		0
4015	Industrial Energy Sales	0	C		0
4020	Energy Sales to Large Users	0	C		0
4025	Street Lighting Energy Sales	-8,758	C		-8,758
4030	Sentinel Lighting Energy Sales	-56	C		-56
4035	General Energy Sales	-244,782	C		-244,782
4040	Other Energy Sales to Public Authorities	0	C		0
4045	Energy Sales to Railroads and Railways	0	C		0
4050	Revenue Adjustment	0	C		0
4055	Energy Sales for Resale	0	C		0
4060	Interdepartmental Energy Sales	0	C		0
4062	Billed WMS	0	C	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	C		0
4066	Billed NW	0	C) 0	0
4068	Billed CN	0	() 0	0
4080	Distribution Services Revenue	0	C) 0	0
4082	Retail Services Revenues	0	C) 0	0
4084	Service Transaction Requests (STR) Revenues	0	C) 0	0
4090	Electric Services Incidental to Energy Sales	0	C) 0	0
4105	Transmission Charges Revenue	0	C) 0	0
4110	Transmission Services Revenue	0	C) 0	0
4205	Interdepartmental Rents	0	C) 0	0
4210	Rent from Electric Property	0	C) 0	0
4215	Other Utility Operating Income	0	C) 0	0
4220	Other Electric Revenues	0	C) 0	0
4225	Late Payment Charges	-2,826	C		-2,826
4230	Sales of Water and Water Power	0	C		0
4235	Miscellaneous Service Revenues	-667	0		-667
4240	Provision for Rate Refunds	0	0		0
4245	Government Assistance Directly Credited to Income	0	(0
4305	Regulatory Debits	0	(0
4310	Regulatory Credits	0	(0
4315	Revenues from Electric Plant Leased to Others	0	(0
4313	Expenses of Electric Plant Leased to Others	0	(0
4325	Revenues from Merchandise, Jobbing, Etc.	0	(0
4325	Costs and Expenses of Merchandising, Jobbing, Etc.	0	(0
		0	(
4335	Profits and Losses from Financial Instrument Hedges				0
4340	Profits and Losses from Financial Instrument Investments	0	0		0
4345	Gains from Disposition of Future Use Utility Plant	0	0		0
4350	Losses from Disposition of Future Use Utility Plant	0	(0
4355	Gain on Disposition of Utility and Other Property	0	0		0
4360	Loss on Disposition of Utility and Other Property	0	0		0
4365	Gains from Disposition of Allowances for Emission	0	0		0
4370	Losses from Disposition of Allowances for Emission	0	C		0
4375	Revenues from Non-Utility Operations	0	C		0
4380	Expenses of Non-Utility Operations	0	C		0
4385	Non-Utility Rental Income	0	C		0
4390	Miscellaneous Non-Operating Income	0	C		0
4395	Rate-Payer Benefit Including Interest	0	C		0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	C		0
4405	Interest and Dividend Income	0	C) 0	0
4415	Equity in Earnings of Subsidiary Companies	0	C) 0	0
4505	Operation Supervision and Engineering	0	C) 0	0
4510	Fuel	0	C) 0	0
4515	Steam Expense	0	C) 0	0
4520	Steam From Other Sources	0	C) 0	0
4525	Steam TransferredCredit	0	C) 0	0
4530	Electric Expense	0	C) 0	0
4535	Water For Power	0	C) 0	0
4540	Water Power Taxes	0	C) 0	0
4545	Hydraulic Expenses	0	C) 0	0
4550	Generation Expense	0	C		0
4555	Miscellaneous Power Generation Expenses	0	C) 0	0
4560	Rents	0	(0
4565	Allowances for Emissions	0	(0
4605	Maintenance Supervision and Engineering	0	(0
4605	Maintenance of Structures	0	(0
4615	Maintenance of Boiler Plant	0	(0
4615	Maintenance of Electric Plant	0	(0
4020		0	(, 0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	C	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	C		0
4635	Maintenance of Generating and Electric Plant	0	C		0
4640	Maintenance of Miscellaneous Power Generation Plant	0	C		0
4705	Power Purchased	438,400	0		438,400
4708	Charges-WMS	0	0		0
4710	Cost of Power Adjustments	0	0		0
4712	Charges-One-Time	0	0		0
4714	Charges-NW	0	0		0
4715	System Control and Load Dispatching	0	0	-	0
4716 4720	Charges-CN Other Evenence	0	0		0 0
4720	Other Expenses Competition Transition Expense	1,278 0	1,278 0		0
4723	Rural Rate Assistance Expense	0	0		0
4730	Operation Supervision and Engineering	0	0		0
4810	Load Dispatching	0	0		0
4815	Station Buildings and Fixtures Expenses	0	C		0
4820	Transformer Station Equipment - Operating Labour	0	C		0
4825	Transformer Station Equipment - Operating Supplies and Expense	0 0	C		0
4830	Overhead Line Expenses	0 0	C		0
4835	Underground Line Expenses	0	C		0
4840	Transmission of Electricity by Others	0	C		0
4845	Miscellaneous Transmission Expense	0	C	0	0
4850	Rents	0	C	0	0
4905	Maintenance Supervision and Engineering	0	C	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	C	0	0
4916	Maintenance of Transformer Station Equipment	0	C	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	C	0	0
4935	Maintenance of Overhead Conductors and Devices	0	C	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	C	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	C	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	C	0	0
4960	Maintenance of Underground Lines	0	C		0
4965	Maintenance of Miscellaneous Transmission Plant	0	C		0
5005	Operation Supervision and Engineering	0	C		0
5010	Load Dispatching	0	C		0
5012	Station Buildings and Fixtures Expense	6,402	C		6,402
5014	Transformer Station Equipment - Operation Labour	0	0		0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0		0
5016	Distribution Station Equipment - Operation Labour	0	0		0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0		0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0		0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	•	C		-
5030 5035	Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	0	0		0 0
	Underground Distribution Lines and Feeders - Operation Labour	0	0		0
5040 5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0		0
5045	Underground Subtransmission Feeders - Operation	0	0		0
5055	Underground Distribution Transformers - Operation	0	C		0
5060	Street Lighting and Signal System Expense	0 0	C		0 0
5065	Meter Expense	0	C		0
5070	Customer Premises - Operation Labour	0	C		0
5075	Customer Premises - Materials and Expenses	ů 0	C		0
5085	Miscellaneous Distribution Expense	0 0	C	-	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0 0	C		0 0
5095	Overhead Distribution Lines and Feeders - Rental Paid	ů 0	C		0 0
5096	Other Rent	0	C		0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
5105	Maintenance Supervision and Engineering	0	C) 0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	C) 0	0
5112	Maintenance of Transformer Station Equipment	0	C) 0	0
5114	Maintenance of Distribution Station Equipment	0	C) 0	0
5120	Maintenance of Poles, Towers and Fixtures	0	C) 0	0
5125	Maintenance of Overhead Conductors and Devices	0	C) 0	0
5130	Maintenance of Overhead Services	17,937	C) 0	17,937
5135	Overhead Distribution Lines and Feeders - Right of Way	0	C) 0	0
5145	Maintenance of Underground Conduit	0	C) 0	0
5150	Maintenance of Underground Conductors and Devices	0	C) 0	0
5155	Maintenance of Underground Services	236	C) 0	236
5160	Maintenance of Line Transformers	0	C) 0	0
5165	Maintenance of Street Lighting and Signal Systems	0	C) 0	0
5170	Sentinel Lights - Labour	0	C) 0	0
5172	Sentinel Lights - Materials and Expenses	0	C) 0	0
5175	Maintenance of Meters	1,522	C		1,522
5178	Customer Installations Expenses- Leased Property	0	Ċ		0
5185	Water Heater Rentals - Labour	31	C		0 0
5186	Water Heater Rentals - Materials and Expenses	0	C		0
5190	Water Heater Controls - Labour	0	C		0 0
5192	Water Heater Controls - Materials and Expenses	0	C		0
5192	Maintenance of Other Installations on Customer Premises	0	C		0
5205	Purchase of Transmission and System Services	0	C		0
5205 5210	Transmission Charges	0	C		0
	-	0	C		0
5215	Transmission Charges Recovered	0			
5305	Supervision		C		0
5310	Meter Reading Expense	16,225	C		16,225
5315	Customer Billing	41,610	C		41,610
5320	Collecting	668	C		668
5325	Collecting- Cash Over and Short	0	C		0
5330	Collection Charges	0	C		0
5335	Bad Debt Expense	0	C		0
5340	Miscellaneous Customer Accounts Expenses	0	C		0
5405	Supervision	0	C		0
5410	Community Relations - Sundry	0	C		0
5415	Energy Conservation	0	C		0
5420	Community Safety Program	0	C		0
5425	Miscellaneous Customer Service and Informational Expenses	0	C		0
5505	Supervision	0	C		0
5510	Demonstrating and Selling Expense	0	C) 0	0
5515	Advertising Expense	0	C) 0	0
5520	Miscellaneous Sales Expense	0	C) 0	0
5605	Executive Salaries and Expenses	3,750	C) 0	3,750
5610	Management Salaries and Expenses	6,953	C) 0	6,953
5615	General Administrative Salaries and Expenses	21,922	C) 0	21,922
5620	Office Supplies and Expenses	773	C) 0	773
5625	Administrative Expense Transferred Credit	0	C) 0	0
5630	Outside Services Employed	0	C) 0	0
5635	Property Insurance	0	C) 0	0
5640	Injuries and Damages	0	C) 0	0
5645	Employee Pensions and Benefits	0	C) 0	0
5650	Franchise Requirements	0	C		0
5655	Regulatory Expenses	0	C		0
5660	General Advertising Expenses	0	Ċ	-	0
5665	Miscellaneous General Expenses	0	C		ů 0
5670	Rent	0	C		0
5675	Maintenance of General Plant	0	C		0
0010		Ŭ	· · · ·	. 0	0



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electrical Safety Authority Fees adependent Market Operator Fees and Penalties mortization Expense - Property, Plant, and Equipment mortization of Limited Term Electric Plant mortization of Intangibles and Other Electric Plant mortization of Electric Plant Acquisition Adjustments discellaneous Amortization mortization of Unrecovered Plant and Regulatory Study Costs mortization of Deferred Development Costs mortization of Deferred Charges	\$ 0 0 0 0 0 0 0 0 0 0 0 0	\$ 0 0 0 0 0 0 0 0	\$ 0 0 0 0 0 0	\$ 0 0 0 0 0 0
ndependent Market Operator Fees and Penalties mortization Expense - Property, Plant, and Equipment mortization of Limited Term Electric Plant mortization of Intangibles and Other Electric Plant mortization of Electric Plant Acquisition Adjustments discellaneous Amortization mortization of Unrecovered Plant and Regulatory Study Costs mortization of Deferred Development Costs	0 0 0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0
Imortization Expense - Property, Plant, and Equipment Imortization of Limited Term Electric Plant Imortization of Intangibles and Other Electric Plant Imortization of Electric Plant Acquisition Adjustments Niscellaneous Amortization Imortization of Unrecovered Plant and Regulatory Study Costs Imortization of Deferred Development Costs	0 0 0 0 0 0	0 0 0	0 0 0 0	0 0 0
Imortization of Limited Term Electric Plant Imortization of Intangibles and Other Electric Plant Imortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Imortization of Unrecovered Plant and Regulatory Study Costs Imortization of Deferred Development Costs	0 0 0 0 0	0 0 0	0 0 0	0
mortization of Intangibles and Other Electric Plant mortization of Electric Plant Acquisition Adjustments fiscellaneous Amortization mortization of Unrecovered Plant and Regulatory Study Costs mortization of Deferred Development Costs	0 0 0 0	0	0	0
mortization of Electric Plant Acquisition Adjustments liscellaneous Amortization mortization of Unrecovered Plant and Regulatory Study Costs mortization of Deferred Development Costs	0 0 0	0	0	
liscellaneous Amortization mortization of Unrecovered Plant and Regulatory Study Costs mortization of Deferred Development Costs	0			0
mortization of Unrecovered Plant and Regulatory Study Costs mortization of Deferred Development Costs	0	0		
mortization of Deferred Development Costs			0	0
•	0	0	0	0
mortization of Deferred Charges	0	0	0	0
	0	0	0	0
nterest on Long Term Debt	0	0	0	0
mortization of Debt Discount and Expense	0	0	0	0
mortization of Premium on Debt Credit	0	0	0	0
mortization of Loss on Reacquired Debt	0	0	0	0
mortization of Gain on Reacquired DebtCredit	0	0	0	0
nterest on Debt to Associated Companies	0	0	0	0
)ther Interest Expense	0	0	0	0
Ilowance for Borrowed Funds Used During ConstructionCredit	0	0	0	0
Ilowance For Other Funds Used During Construction	0	0	0	0
•	0	0	0	0
axes Other Than Income Taxes	0	0	0	0
ncome Taxes	0	0	0	0
Provision for Future Income Taxes	0	0	0	0
Donations	0	0	0	0
ife Insurance	0	0	0	0
enalties	0	0	0	0
Other Deductions	0	0	0	0
xtraordinary Income	0	0	0	0
	0	0	0	0
			0	0
			0	0
•	0	0	0 0	0
	-	0	0	0
iotal (\$) Value	585,503	288,301	15,529	281,674
In the second se	nortization of Loss on Reacquired Debt nortization of Gain on Reacquired DebtCredit erest on Debt to Associated Companies her Interest Expense owance for Borrowed Funds Used During ConstructionCredit owance For Other Funds Used During Construction erest Expense on Capital Lease Obligations xes Other Than Income Taxes come Taxes over Taxes over Taxes over Taxes over Taxes over Taxes inations e Insurance inalties her Deductions traordinary Income traordinary Deductions come Taxes, Extraordinary Items scontinues Operations - Income/ Gains scontinued Operations - Deductions/ Losses come Taxes, Discontinued Operations	nortization of Loss on Reacquired Debt0nortization of Gain on Reacquired DebtCredit0erest on Debt to Associated Companies0her Interest Expense0owance for Borrowed Funds Used During ConstructionCredit0owance For Other Funds Used During Construction0erest Expense on Capital Lease Obligations0xes Other Than Income Taxes0come Taxes0ovision for Future Income Taxes0onations0e Insurance0inalties0her Deductions0traordinary Income0traordinary Deductions0come Taxes, Discontinued Operations0come Taxes, Discontinued Operations0come Taxes, Discontinued Operations0come Taxes, Discontinued Operations0come Taxes, Discontinued Operations0tal (\$) Value585,503	nortization of Loss on Reacquired Debt00nortization of Gain on Reacquired DebtCredit00erest on Debt to Associated Companies00her Interest Expense00owance for Borrowed Funds Used During ConstructionCredit00owance For Other Funds Used During Construction00orest Expense on Capital Lease Obligations00xes Other Than Income Taxes00come Taxes00ovision for Future Income Taxes00onations00e Insurance00naties00traordinary Income00traordinary Deductions00come Taxes, Extraordinary Items00continued Operations - Deductions/ Losses00come Taxes, Discontinued Operations00come Taxes, Dis	nortization of Loss on Reacquired Debt 0 0 0 0 nortization of Gain on Reacquired DebtCredit 0 0 0 0 erest on Debt to Associated Companies 0 0 0 0 0 her Interest Expense 0

Land and Buildings	0	0	0	-(
TS Primary Above 50	0	0	0	-(
DS	0	0	0	-(
Poles, Wires	345,594	0	0	345,594
Line Transformers	123,329	0	0	123,329
Services and Meters	65,311	0	0	65,311
General Plant	0	0	0	-(
Equipment	34,517	0	0	34,517
IT Assets	0	0	0	-(
CDM Expenditures and Recoveries	0	0	0	-(
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-(
Accumulated Amortization	-287,022	0	0	-287,022
Non-Distribution Asset	15.498	0	15.498	-(



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
	Unclassified Asset	885,678	<u>\$</u> 885,678	0	-0
	Liability	-40,177	-40,177	0	-0
	Equity	-558,478	-558,478	0	-0
	Sales of Electricity	-578,074	0	0	-578,074
	Distribution Services Revenue	0	0	0	-0
	Late Payment Charges	-2,826	0		-2,826
	Specific Service Charges	-667	0	0	-667
	Other Distribution Revenue	0	0		-0
	Other Revenue - Unclassified Other Income & Deductions	<u>0</u> 0	<u> </u>		-0 -0
	Power Supply Expenses (Working Capital)	438,400	0	0	438,400
	Other Power Supply Expenses	1,278	1,278	0	-0
	Operation (Working Capital)	6,402	0	0	6,402
	Maintenance (Working Capital)	19,696	0	0	19,695
	Billing and Collection (Working Capital)	58,502	0	0	58,502
	Community Relations (Working Capital)	0	0		-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	33,397	0	0	33,397
	Insurance Expense (Working Capital)	0	0	0	-0
	Bad Debt Expense (Working Capital)	0	0	0	-0
	Advertising Expenses	0	0		-0
	Charitable Contributions	0	0	· · · · ·	-0
	Amortization of Assets	0	0		-0
	Other Amortization - Unclassified	0	0		-0
	Interest Expense - Unclassifed	0	0		-0 -0
	Income Tax Expense - Unclassified	<u> </u>	<u> </u>		<u>-0-</u> -0
	Other Distribution Expenses Non-Distribution Expenses	31	0		-0
	Unclassified Expenses	0	0	0	-0
				0	-0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
SUMMA	RY FINANCIAL INFORMATION				
(Before A	Adjustments)				
(
DIS	TRIBUTION ASSETS:				
-	Land and Buildings	0	() 0	-0
	TS Primary Above 50	ů 0	(-0
	DS	0	(-0
	Poles, Wires	345,594	() 0	345,594
	Line Transformers	123,329	() 0	123,329
	Services and Meters	65,311	() 0	65,311
	General Plant	0	() 0	-0
	Equipment	34,517	() 0	34,517
	IT Assets	0	() 0	-0
	CDM Assets		() 0	-0
	Other Distribution Assets	25,116	() 0	25,116
_	Contributions and Grants	0	() 0	-0
	TOTAL DISTRIBUTION ASSETS	593,867	() 0	593,867
-					
NET	FIXED DISTRIBUTION ASSETS:				
	Total Distribution Assets (as above) - LESS:				
	Accumulated Amortization	-287,022	() 0	-287,022
-	NET FIXED DISTRIBUTION ASSETS	306,844	() 0	306,844
-					



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2-2 UNADJUSTED ACCOUNTING DATA

mber	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
NET	SALES REVENUE				
S	ales of Electricity	-578,074	C	0	-578,07
P	ower Supply Expenses (Working Capital)	438,400	C	0	438,4
	ALES OF ELECTRICITY NET OF COST OF POWER	-139,674	C	0	-139,6
DIST	RIBUTION REVENUE				
-	istribution Services Revenue	0	C	0	
_	ate Payment Charges	-2,826	C	-	-2,8
	pecific Service Charges	-667	C		-6
	ther Distribution Revenue	007	C		-0
<u> </u>	JTAL DISTRIBUTION REVENUE	-3,493	C	0	-3,49
DIOT					
	RIBUTION EXPENSES (before PILS):				
0	peration (Working Capital)	6,402	C		
O M	peration (Working Capital) aintenance (Working Capital)	19,696	C	0	19,6
O M Bi	peration (Working Capital) aintenance (Working Capital) illing and Collection (Working Capital)	19,696 58,502	C	0 0	19,6
O M Bi C	peration (Working Capital) aintenance (Working Capital) illing and Collection (Working Capital) ommunity Relations (Working Capital)	19,696 58,502 0	C C C		19,6
O M Bi C	peration (Working Capital) aintenance (Working Capital) illing and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital)	19,696 58,502 0 0			19,6 58,5
O M Bi C C A	peration (Working Capital) aintenance (Working Capital) illing and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital)	19,696 58,502 0 0 33,397			19,6 58,5
O M Bi C C A In	peration (Working Capital) aintenance (Working Capital) illing and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital)	19,696 58,502 0 33,397 0	0 0 0 0 0 0 0		19,6 58,5
O M Bi C C A In Bi	peration (Working Capital) aintenance (Working Capital) illing and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital)	19,696 58,502 0 0 33,397			19,6 58,5
O M C C A In B A	peration (Working Capital) aintenance (Working Capital) illing and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital)	19,696 58,502 0 33,397 0 0	0 0 0 0 0 0 0		19,6 58,5
O M Bi C C A In Bi A C	peration (Working Capital) aintenance (Working Capital) illing and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses	19,696 58,502 0 33,397 0 0 0			19,6 58,5
O M Bi C C A In Bi A C A	peration (Working Capital) aintenance (Working Capital) illing and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses haritable Contributions	19,696 58,502 0 33,397 0 0 0 0 0			6,4(19,6) 58,5(33,3)



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
WOR	KING CAPITAL CALCULATION				
Cos	t of Power				
Po	ower Supply Expenses (Working Capital)	438,400			
Т	DTAL COST OF POWER	438,400			
Exp	enses				
	peration (Working Capital)	6,402			
	aintenance (Working Capital)	19,696			
	lling and Collection (Working Capital)	58,502			
	ommunity Relations (Working Capital)	0			
Co	ommunity Relations - CDM (Working Capital)	0			
Ad	dministrative and General Expenses (Working Capital)	33,397			
	surance Expense (Working Capital)	0			
Ba	ad Debt Expense (Working Capital)	0			
Ad	dvertising Expenses	0			
CI	haritable Contributions	0			
O	ther Distribution Expenses	0			
Т	OTAL EXPENSES	117,996			
Т	OTAL FOR WORKING CAPITAL CALCULATION	556,396			



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
DETAIL	ED ACCOUNTS:				
1005	Cash	48,306	48,306	0	0
1010	Cash Advances and Working Funds	50	50	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	86,454	86,454	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	3,918	3,918	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	3,734	3,734	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	35,418	35,418	0	0
1130	Accumulated Provision for Uncollectible AccountsCredit	-1,200	-1,200	0	0
1140	Interest and Dividends Receivable	0	0		0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments Missellangeus Current and Assrued Assets	6,898	6,898	0	0
1190 1200	Miscellaneous Current and Accrued Assets Accounts Receivable from Associated Companies	0 28,498	0 28,498	0 0	0 0
1200	Notes Receivable from Associated Companies	20,490	20,498	0	0
1305	Fuel Stock	0	0	0	0
1305	Plant Materials and Operating Supplies	0	0		0
1330	Merchandise	0	0	0	0
1350	Other Materials and Supplies	18,486	18,486	0	0
1405	Long Term Investments in Non-Associated Companies	0	0,400	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0		0
1425	Unamortized Debt Expense	0	0		0
1445	Unamortized Discount on Long-Term DebtDebit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	-	0
1508	Other Regulatory Assets	0	0		0
1510	Preliminary Survey and Investigation Charges	0	0		0
1515	Emission Allowance Inventory	0	0		0
1516	Emission Allowances Withheld	0	0		0
1518	RCVARetail	0	0		0
1520	Power Purchase Variance Account	0	0		0
1525	Miscellaneous Deferred Debits	0	0		0
1530	Deferred Losses from Disposition of Utility Plant	0	0		0
1540	Unamortized Loss on Reacquired Debt	0	0		0
1545	Development Charge Deposits/ Receivables RCVASTR	0	0		0
1548		0	0		0 0
1560 1562	Deferred Development Costs	0	0		0
1562 1563	Deferred Payments in Lieu of Taxes Account 1563 - Deferred PILs Contra Account	0	0		0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0		0
1000	Conservation and Demand Management Experiorities and Recoveries	0	0	U	U



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0		0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0		0
1582	RSVAONE-TIME	0	0		0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	615,730	615,730	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0		0
1665	Fuel Holders, Producers and Accessories	0	0		0
1670	Prime Movers	0	0		0
1675	Generators	0	0		0
1680	Accessory Electric Equipment	0	0		0
1685	Miscellaneous Power Plant Equipment	0	0		0
1705	Land	0	0		0
1706	Land Rights	0	0		0
1708	Buildings and Fixtures	0	0		0
1710	Leasehold Improvements	0	0		0
1715	Station Equipment	0	0		0
1720	Towers and Fixtures	0	0		0
1725	Poles and Fixtures	0	0		0
1730	Overhead Conductors and Devices	0	0		0
1735	Underground Conduit	0	0		0
1740	Underground Conductors and Devices	0	0		ů 0
1745	Roads and Trails	0	0		0
1805	Land	0	0	0	0
1806	Land Rights	0	0		0
1808	Buildings and Fixtures	0	0		0
1810	Leasehold Improvements	0	0		0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0		0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0		0
1820		0	0		0
	Storage Battery Equipment				•
1830 1835	Poles, Towers and Fixtures	222,771	0		222,771
1835	Overhead Conductors and Devices	107.004	0		107 204
1840	Underground Conduit	127,204			127,204
1845	Underground Conductors and Devices	100,000	0		100,000
1850	Line Transformers	123,329	0		123,329
1855	Services	0	0		0
1860	Meters	65,170	0		65,170
1865	Other Installations on Customer's Premises	0	0		0
1870	Leased Property on Customer Premises	0	0		0
1875	Street Lighting and Signal Systems	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
1905	Land	0	C		0
1906	Land Rights	0	0		0
1908	Buildings and Fixtures	0	0		0
1910	Leasehold Improvements	0	0		0
1915	Office Furniture and Equipment	0	0		0
1920	Computer Equipment - Hardware	2,126	0		2,126
1925	Computer Software	0	0		0
1930	Transportation Equipment	0	0		0
1935	Stores Equipment	0	0		0
1940	Tools, Shop and Garage Equipment	34,517	0		34,517
1945	Measurement and Testing Equipment	0	0		0
1950	Power Operated Equipment	0	0		0
1955	Communication Equipment	0	0		0
1960	Miscellaneous Equipment	0	0		0
1965	Water Heater Rental Units	15,498	0	- /	0
1970	Load Management Controls - Customer Premises	25,116	0		25,116
1975	Load Management Controls - Utility Premises	0	0		0
1980	System Supervisory Equipment	0	0		0
1985	Sentinel Lighting Rental Units	0	0		0
1990	Other Tangible Property	0	0		0 0
1995	Contributions and Grants - Credit	0			
2005	Property Under Capital Leases	0	0		0
2010	Electric Plant Purchased or Sold	0	0		0 0
2020	Experimental Electric Plant Unclassified		C C		
2030 2040	Electric Plant and Equipment Leased to Others Electric Plant Held for Future Use	0	0		0
		0	C C		0 0
2050 2055	Completed Construction Not ClassifiedElectric	0	0		0
2055	Construction Work in ProgressElectric Electric Plant Acquisition Adjustment	0	0		0
2000	Other Electric Plant Adjustment	0	0		0
2003	Other Utility Plant	0	0		0
2075	Non-Utility Property Owned or Under Capital Leases	0	C		0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-294,177	C		-294,177
2100	Accumulated Amortization of Electric Utility Plant - Intangibles	-234,177	C		-234,177
2120	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	C		0
2140	Accumulated Amortization of Other Utility Plant	-65,768	C		0
2180	Accumulated Amortization of Non-Utility Property	00,100	C		0 0
2205	Accounts Payable	-147,533	-147,533		0
2208	Customer Credit Balances	0	0		0
2210	Current Portion of Customer Deposits	0	0		0
2215	Dividends Declared	0	0		0
2220	Miscellaneous Current and Accrued Liabilities	0	C	0	0
2225	Notes and Loans Payable	0	C	0	0
2240	Accounts Payable to Associated Companies	0	C	0	0
2242	Notes Payable to Associated Companies	0	C	0	0
2250	Debt Retirement Charges(DRC) Payable	0	C	0	0
2252	Transmission Charges Payable	0	C	0	0
2254	Electrical Safety Authority Fees Payable	0	C	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	C	0	0
2264	Pensions and Employee Benefits - Current Portion	0	C	0	0
2268	Accrued Interest on Long Term Debt	0	C	0	0
2270	Matured Long Term Debt	0	C	0	0
2272	Matured Interest on Long Term Debt	0	C	0	0
2285	Obligations Under Capital LeasesCurrent	0	0		0
2290	Commodity Taxes	0	C	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0		0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0		0
2296	Future Income Taxes - Current	0	0		0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0		0
2308	Other Pensions - Past Service Liability	0	0		0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0		0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital LeaseNon-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	-13,425	-13,425	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	119,273	119,273	0	0
3046	Balance Transferred From Income	31,222	31,222	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-207,458	0	0	-207,458
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	-4,534	0	0	-4,534
4030	Sentinel Lighting Energy Sales	-27	0	0	-27
4035	General Energy Sales	-138,544	0	0	-138,544
4040	Other Energy Sales to Public Authorities	0	0		0
4045	Energy Sales to Railroads and Railways	0	0		0
4050	Revenue Adjustment	-20,685	0	0	-20,685
4055	Energy Sales for Resale	0	0		0
4060	Interdepartmental Energy Sales	0	0		0
4062	Billed WMS	-54,400	0		-54,400



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	(0
4066	Billed NW	-82,659	(-82,659
4068	Billed CN	0	(0
4080	Distribution Services Revenue	-116,922	(-116,922
4082	Retail Services Revenues	-9,032	(-9,032
4084	Service Transaction Requests (STR) Revenues	0	(0
4090	Electric Services Incidental to Energy Sales	0	(0
4105	Transmission Charges Revenue	0	(0
4110	Transmission Services Revenue	0	(0
4205	Interdepartmental Rents	0	(0
4210	Rent from Electric Property	0	(0
4215	Other Utility Operating Income	0	(0
4220	Other Electric Revenues	0	(0
4225	Late Payment Charges	-868	(-868
4230	Sales of Water and Water Power	0	(0
4235	Miscellaneous Service Revenues	-5,450	(-5,450
4240	Provision for Rate Refunds	0	(0
4245	Government Assistance Directly Credited to Income	0	(0
4305	Regulatory Debits	0	(0
4310	Regulatory Credits	0	(0
4315	Revenues from Electric Plant Leased to Others	0	(0
4320	Expenses of Electric Plant Leased to Others	0	(0
4325	Revenues from Merchandise, Jobbing, Etc.	0	(0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	(0
4335	Profits and Losses from Financial Instrument Hedges	0	(0
4340	Profits and Losses from Financial Instrument Investments	0	(0
4345	Gains from Disposition of Future Use Utility Plant	0	(0 0
4350	Losses from Disposition of Future Use Utility Plant	0	(
4355 4360	Gain on Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property	0	(0 0
4360 4365	Gains from Disposition of Allowances for Emission	0	(0
4305	Losses from Disposition of Allowances for Emission	0	(0
4370	Revenues from Non-Utility Operations	0	(0
4373	Expenses of Non-Utility Operations	0	(0
4385	Non-Utility Rental Income	0	(0
4390	Miscellaneous Non-Operating Income	ů 0	(0
4395	Rate-Payer Benefit Including Interest	ů O	(0
4398	Foreign Exchange Gains and Losses, Including Amortization	ů O	(0
4405	Interest and Dividend Income	0	(0
4415	Equity in Earnings of Subsidiary Companies	0	(0
4505	Operation Supervision and Engineering	0	(0
4510	Fuel	0	(0
4515	Steam Expense	0	(0
4520	Steam From Other Sources	0	() 0	0
4525	Steam TransferredCredit	0	(0
4530	Electric Expense	0	() 0	0
4535	Water For Power	0	() 0	0
4540	Water Power Taxes	0	() 0	0
4545	Hydraulic Expenses	0	() 0	0
4550	Generation Expense	0	() 0	0
4555	Miscellaneous Power Generation Expenses	0	() 0	0
4560	Rents	0	() 0	0
4565	Allowances for Emissions	0	() 0	0
4605	Maintenance Supervision and Engineering	0	() 0	0
4610	Maintenance of Structures	0	(0 0	0
4615	Maintenance of Boiler Plant	0	(0
4620	Maintenance of Electric Plant	0	() 0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	() 0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	() 0	0
4635	Maintenance of Generating and Electric Plant	0	() 0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	(0
4705	Power Purchased	372,963	(372,963
4708	Charges-WMS	57,256	(57,256
4710	Cost of Power Adjustments	0	(0
4712	Charges-One-Time	0	(0
4714	Charges-NW	0	(0
4715	System Control and Load Dispatching	0	(0
4716	Charges-CN	0	(0
4720	Other Expenses	0	(0
4725	Competition Transition Expense	0	(0 0
4730 4805	Rural Rate Assistance Expense	0	(0
4805	Operation Supervision and Engineering Load Dispatching	0	(0
4815	Station Buildings and Fixtures Expenses	0	(0
4815	Transformer Station Equipment - Operating Labour	0	(0
4825	Transformer Station Equipment - Operating Labour	0	(0
4830	Overhead Line Expenses	0	(0
4835	Underground Line Expenses	0	(0
4840	Transmission of Electricity by Others	0	(0
4845	Miscellaneous Transmission Expense	0	(ů 0
4850	Rents	0	(0
4905	Maintenance Supervision and Engineering	0	(0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	(0
4916	Maintenance of Transformer Station Equipment	0	(0
4930	Maintenance of Towers, Poles and Fixtures	0	(0
4935	Maintenance of Overhead Conductors and Devices	0	(0
4940	Maintenance of Overhead Lines - Right of Way	0	() 0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	() 0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	() 0	0
4960	Maintenance of Underground Lines	0	() 0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	() 0	0
5005	Operation Supervision and Engineering	0	() 0	0
5010	Load Dispatching	0	() 0	0
5012	Station Buildings and Fixtures Expense	0	() 0	0
5014	Transformer Station Equipment - Operation Labour	0	() 0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	() 0	0
5016	Distribution Station Equipment - Operation Labour	0	(0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	(0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	(0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	(0
5030	Overhead Subtransmission Feeders - Operation	0	(0
5035	Overhead Distribution Transformers- Operation	0	(0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	(0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	(0
5050	Underground Subtransmission Feeders - Operation	0	(0
5055	Underground Distribution Transformers - Operation	0	(0 0
5060	Street Lighting and Signal System Expense				
5065 5070	Meter Expense Customer Premises - Operation Labour	0	(0 0
		0	(0
5075 5085	Customer Premises - Materials and Expenses Miscellaneous Distribution Expense	0	(· •	0
5085 5090	Underground Distribution Lines and Feeders - Rental Paid	0	(0
5090	Overhead Distribution Lines and Feeders - Rental Paid	0	(0
5095	Other Rent	0	(0
0000		0	(. 0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0		0
5125	Maintenance of Overhead Conductors and Devices	0	0		0
5130	Maintenance of Overhead Services	22,991	0		22,991
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0		0
5145	Maintenance of Underground Conduit	0	0		0
5150	Maintenance of Underground Conductors and Devices	0	0		0
5155	Maintenance of Underground Services	938	0		938
5160	Maintenance of Line Transformers	317	0		317
5165	Maintenance of Street Lighting and Signal Systems	0	0		0
5170 5172	Sentinel Lights - Labour	0	0		0 0
5172	Sentinel Lights - Materials and Expenses Maintenance of Meters	761	0		761
5175	Customer Installations Expenses- Leased Property	0	0		0
5185	Water Heater Rentals - Labour	0	0		0
5186	Water Heater Rentals - Materials and Expenses	0	0		0
5190	Water Heater Controls - Labour	ů 0	0		0
5192	Water Heater Controls - Materials and Expenses	ů 0	0		ů 0
5195	Maintenance of Other Installations on Customer Premises	0	0		0
5205	Purchase of Transmission and System Services	0	0		0
5210	Transmission Charges	85,005	85,005		0
5215	Transmission Charges Recovered	0	0		0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	19,101	0	0	19,101
5315	Customer Billing	23,501	0	0	23,501
5320	Collecting	9,349	0	0	9,349
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	-11	0	0	-11
5340	Miscellaneous Customer Accounts Expenses	0	0		0
5405	Supervision	0	0		0
5410	Community Relations - Sundry	0	0		0
5415	Energy Conservation	0	0		0
5420	Community Safety Program	0	0		0
5425	Miscellaneous Customer Service and Informational Expenses	0	0		0
5505	Supervision	0	0		0
5510	Demonstrating and Selling Expense	0	0		0
5515	Advertising Expense	0	0 0		0 0
5520 5605	Miscellaneous Sales Expense Executive Salaries and Expenses	3,750	0		3,750
5610	Management Salaries and Expenses	3,750 0	0	-	3,750
5615	General Administrative Salaries and Expenses	18,829	0		18,829
5620	Office Supplies and Expenses	10,029	0		10,029
5625	Administrative Expense Transferred Credit	0 0	0		0
5630	Outside Services Employed	3,500	0		3,500
5635	Property Insurance	1,080	0		1,080
5640	Injuries and Damages	0	0		0
5645	Employee Pensions and Benefits	0	0		0
5650	Franchise Requirements	ů 0	0		0 0
5655	Regulatory Expenses	0	0		0 0
5660	General Advertising Expenses	0	0	-	0
5665	Miscellaneous General Expenses	6,879	0		6,879
5670	Rent	3,000	0		3,000
5675	Maintenance of General Plant	18,074	0		18,074



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	() 0	0
5685	Independent Market Operator Fees and Penalties	0	() 0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,518	() 0	24,518
5710	Amortization of Limited Term Electric Plant	0	() 0	0
5715	Amortization of Intangibles and Other Electric Plant	0	() 0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	(0
5725	Miscellaneous Amortization	0	() 0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	() 0	0
5735	Amortization of Deferred Development Costs	0	(0
5740	Amortization of Deferred Charges	0	() 0	0
6005	Interest on Long Term Debt	0	() 0	0
6010	Amortization of Debt Discount and Expense	0	() 0	0
6015	Amortization of Premium on Debt Credit	0	() 0	0
6020	Amortization of Loss on Reacquired Debt	0	() 0	0
6025	Amortization of Gain on Reacquired DebtCredit	0	() 0	0
6030	Interest on Debt to Associated Companies	0	() 0	0
6035	Other Interest Expense	0	() 0	0
6040	Allowance for Borrowed Funds Used During ConstructionCredit	0	() 0	0
6042	Allowance For Other Funds Used During Construction	0	() 0	0
6045	Interest Expense on Capital Lease Obligations	0	() 0	0
6105	Taxes Other Than Income Taxes	0	() 0	0
6110	Income Taxes	0	() 0	0
6115	Provision for Future Income Taxes	0	() 0	0
6205	Donations	0	() 0	0
6210	Life Insurance	0	() 0	0
6215	Penalties	0	() 0	0
6225	Other Deductions	0	() 0	0
6305	Extraordinary Income	0	() 0	0
6310	Extraordinary Deductions	0	() 0	0
6315	Income Taxes, Extraordinary Items	0	() 0	0
6405	Discontinues Operations - Income/ Gains	0	() 0	0
6410	Discontinued Operations - Deductions/ Losses	0	() 0	0
6415	Income Taxes, Discontinued Operations	0	() 0	0
	Total (\$) Value	646,952	444,950) -50,270	252,273
	ED INPUT FOR CALCULATIONS: m Reporting Requirement)				

Land and Buildings	0	0	0	-0
TS Primary Above 50	0	0	0	-0
DS	0	0	0	-0
Poles, Wires	349,975	0	0	349,975
Line Transformers	123,329	0	0	123,329
Services and Meters	65,170	0	0	65,170
General Plant	0	0	0	-0
Equipment	34,517	0	0	34,517
IT Assets	2,126	0	0	2,126
CDM Expenditures and Recoveries	0	0	0	-0
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-0
Accumulated Amortization	-294,177	0	0	-294,177
Non-Distribution Asset	-50,270	0	-50,270	-0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
	Unclassified Asset	846,292	846,292	0	-0
	Liability	-160,957	-160,957	0	-0
	Equity	-325,390	-325,390	0	-0
	Sales of Electricity	-508,308	0	0	-508,308
	Distribution Services Revenue	-116,922	0	0	-116,922
	Late Payment Charges	-867	0		-868
	Specific Service Charges	-5,450	0	0	-5,450
	Other Distribution Revenue	-9,032	0		-9,032
	Other Revenue - Unclassified	0	0	0	-0
	Other Income & Deductions	0	0	0	-0
	Power Supply Expenses (Working Capital)	430,219	0	0	430,219
	Other Power Supply Expenses	85,005	85,005	0	-0
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	25,007	0	0	25,007
	Billing and Collection (Working Capital)	51,951	0	0	51,951
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	54,032	0	0	54,032
	Insurance Expense (Working Capital)	1,080	0	0	1,080
	Bad Debt Expense (Working Capital)	-11	0	0	-11
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	· · · · ·	-0
	Amortization of Assets	24,518	0	0	24,518
	Other Amortization - Unclassified	0	0		-0
	Interest Expense - Unclassifed	0	0	0	-0
	Income Tax Expense - Unclassified	<u> </u>	<u> </u>	0	-0 -0
	Other Distribution Expenses Non-Distribution Expenses	0	0	0	-0 -0
	Unclassified Expenses	0	0	0	-0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
SUMMAR	Y FINANCIAL INFORMATION				
(Before Ad	ljustments)				
(J				
DIST	RIBUTION ASSETS:				
-	nd and Buildings	0	(0 0	-0
	Primary Above 50	0	(-0
DS	•	Ű	(-0
-	/ les, Wires	349,975	(349,975
	ne Transformers	123,329	(123,329
Se	rvices and Meters	65,170	(65,170
Ge	eneral Plant	0	(0 (-0
Eq	uipment	34,517	(0 0	34,517
	Assets	2,126	(0 0	2,126
CD	DM Assets	0	(0 0	-0
Otl	her Distribution Assets	25,116	(0 0	25,116
Co	ntributions and Grants	0	(0 0	-0
тс	DTAL DISTRIBUTION ASSETS	600,232	() 0	600,232
NET F	FIXED DISTRIBUTION ASSETS:				
To	tal Distribution Assets (as above) - LESS:				
	Accumulated Amortization	-294,177	(0 0	-294,177
NE	ET FIXED DISTRIBUTION ASSETS	306,056	(0	306,056



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2-2 UNADJUSTED ACCOUNTING DATA

count Imber	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
NET S	SALES REVENUE				
Sa	ales of Electricity	-508,308	C	0	-508,30
Po	ower Supply Expenses (Working Capital)	430,219	C	0	430,2
SA	ALES OF ELECTRICITY NET OF COST OF POWER	-78,089	C	0	-78,08
DIST					
-	stribution Services Revenue	-116,922	C	0	-116,9
La	te Payment Charges	-867	C		-8
	pecific Service Charges	-5,450	C	0	-5,4
	her Distribution Revenue	-9,032	C	-	-9,0
	OTAL DISTRIBUTION REVENUE	-132,271	0		-132,2
ודפוס					
	RIBUTION EXPENSES (before PILS):				
4	veration (M/orking Capital)	0	C	0	
M	peration (Working Capital) aintenance (Working Capital)	0 25.007	C		25.0
	aintenance (Working Capital)	25,007	C	0	
Bi	aintenance (Working Capital) lling and Collection (Working Capital)	25,007 51,951	-	0	
Bi Co	aintenance (Working Capital) Iling and Collection (Working Capital) ommunity Relations (Working Capital)	25,007	C C	0000	
Bi Co Co	aintenance (Working Capital) lling and Collection (Working Capital)	25,007 51,951 0	C C C	0 0 0 0	51,9
Bi Co Co Ao	aintenance (Working Capital) Iling and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital)	25,007 51,951 0 0			51,9 54,0
Bi Co Co Ao Ins	aintenance (Working Capital) Iling and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) Iministrative and General Expenses (Working Capital)	25,007 51,951 0 0 54,032	C C C C C C C		51,9 54,0 1,0
Bi Co Co Ao In: Ba	aintenance (Working Capital) Iling and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital)	25,007 51,951 0 0 54,032 1,080	C C C C C C C C C C C C C C C C C C C		51,9 54,0 1,0
Bi Co Co Ao In: Ba Ao Ch	aintenance (Working Capital) lling and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses naritable Contributions	25,007 51,951 0 0 54,032 1,080 -11 0 0			51,9 54,0 1,0 -
Bi Cc Cc Ac In: Ba Ac Cł Ar	aintenance (Working Capital) Iling and Collection (Working Capital) pommunity Relations (Working Capital) pommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses haritable Contributions nortization of Assets	25,007 51,951 0 0 54,032 1,080 -11 0			51,9 54,0 1,0 -
Bi Co Co In: Ba Ao Ch Ar Ot	aintenance (Working Capital) lling and Collection (Working Capital) ommunity Relations (Working Capital) ommunity Relations - CDM (Working Capital) dministrative and General Expenses (Working Capital) surance Expense (Working Capital) ad Debt Expense (Working Capital) dvertising Expenses naritable Contributions	25,007 51,951 0 0 54,032 1,080 -11 0 0			25,0 51,9 54,0 1,0 - 24,5 156,5


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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
WOR	KING CAPITAL CALCULATION				
Cos	t of Power				
P	ower Supply Expenses (Working Capital)	430,219			
Т	OTAL COST OF POWER	430,219			
Exp	enses				
	peration (Working Capital)	0			
	laintenance (Working Capital)	25,007			
Bi	illing and Collection (Working Capital)	51,951			
C	ommunity Relations (Working Capital)	0			
	ommunity Relations - CDM (Working Capital)	0			
	dministrative and General Expenses (Working Capital)	54,032			
	surance Expense (Working Capital)	1,080			
Ba	ad Debt Expense (Working Capital)	-11			
A	dvertising Expenses	0			
	haritable Contributions	0			
0	ther Distribution Expenses	0			
	OTAL EXPENSES	132,059			
Т	OTAL FOR WORKING CAPITAL CALCULATION	562,278			



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
DETAILI	ED ACCOUNTS:				
1005	Cash	-10,602	-10,602	0	0
1010	Cash Advances and Working Funds	50	50	0	Ő
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	85,620	85,620	0	0
1102	Accounts Receivable - Services	177	177	0	0
1104	Accounts Receivable - Recoverable Work	1,548	1,548	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	4,378	4,378	0	0
1120	Accrued Utility Revenues	34,805	34,805	0	0
1130	Accumulated Provision for Uncollectible AccountsCredit	-1,200	-1,200	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	8,944	8,944	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	16,857	16,857	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise Other Materials and Supplies	0	0 15 995	0	0
1350 1405	Other Materials and Supplies	15,885 0	15,885 0	0	0 0
1405	Long Term Investments in Non-Associated Companies Long Term Receivable - Street Lighting Transfer	0	0	0	0
1408	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	ů 0
1445	Unamortized Discount on Long-Term DebtDebit	0	0	0	0 0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0 0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR Deferred Development Costs	0	0	0	0
1560 1562	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1000	Sonsorvation and Demand Management Experiutures and Recoveries	0	0	0	v



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	-1,434	-1,434	0 0	0
1582	RSVAONE-TIME RSVANW	-3,071 0	-3,071	0	0
1584 1586	RSVANW	0	0	0	0
1588	RSVACN	1,632	0 1,632	0	0
1588	Recovery of Regulatory Asset Balances	1,032	1,032	0	0
1605	Electric Plant in Service - Control Account	616,192	616,192	0	0
1605	Organization	010,192	010,192	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	ő
1620	Buildings and Fixtures	0	0	0	ő
1630	Leasehold Improvements	0	0	0	Ő
1635	Boiler Plant Equipment	0	0	0	ŏ
1640	Engines and Engine-Driven Generators	0	0	0	ő
1645	Turbogenerator Units	0	0	0	ů 0
1650	Reservoirs, Dams and Waterways	0	0	0	ŏ
1655	Water Wheels, Turbines and Generators	0	0	0	ŏ
1660	Roads, Railroads and Bridges	0	0	0	ŏ
1665	Fuel Holders, Producers and Accessories	0	0	0	ŏ
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	ŏ
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0 0
1706	Land Rights	0	0	0	0 0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	222,771	0	0	222,771
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	127,204	0	0	127,204
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	123,329	0	0	123,329
1855	Services	0	0	0	0
1860	Meters	65,632	0	0	65,632
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	2,126	0	0	2,126
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	34,517	0	0	34,517
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	15,498	0	15,498	0
1970	Load Management Controls - Customer Premises	25,116	0	0	25,116
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not ClassifiedElectric	0	0	0	0
2055	Construction Work in ProgressElectric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923	0	0	-313,923
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0 0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		-	0
2160	Accumulated Amortization of Other Utility Plant	-70,560 0	0	-70,560 0	0
2180 2205	Accumulated Amortization of Non-Utility Property Accounts Pavable	-	-	0	0
	,	-73,492 0	-73,492 0	0	0
2208 2210	Customer Credit Balances Current Portion of Customer Deposits	0	0	0	0
2210	Dividends Declared	0	0	0	0
2213	Miscellaneous Current and Accrued Liabilities	-6,195	-6,195	0	0
2225	Notes and Loans Payable	-0,135	-0,135	0	0
2240	Accounts Payable to Associated Companies	-4,700	-4,700	0	0
2240	Notes Payable to Associated Companies	1,482	1,482	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2250	Transmission Charges Payable	0	0	0	0
2252	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2262	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2200	Matured Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2285	Obligations Under Capital LeasesCurrent	0	0	0	0
2290	Commodity Taxes	0	0	0	0
2230		0	0	0	5



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital LeaseNon-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	-12,550	-12,550	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0 0
3030	Miscellaneous Paid-In Capital	0	0	0	0 0
3035	Installments Received on Capital Stock	0	0	0	Ő
3040	Appropriated Retained Earnings	0	0	0	Ő
3045	Unappropriated Retained Earnings	150.495	150,495	0	ů 0
3046	Balance Transferred From Income	35,547	35,547	0	Ő
3047	Appropriations of Retained Earnings - Current Period	0	0	0	Ő
3048	Dividends Payable-Preference Shares	0	0	0	Ő
3049	Dividends Payable-Common Shares	0	0	0	Ő
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-247,106	0	0	-247,106
	Commercial Energy Sales	-247,100	0	0	-247,100
4010	6,		0	0	0
4015 4020	Industrial Energy Sales	0	0		0
	Energy Sales to Large Users	0		0	4 725
4025	Street Lighting Energy Sales	-1,735	0	0	-1,735
4030	Sentinel Lighting Energy Sales	-44	0	0	-44
4035	General Energy Sales	-167,562	0	0	-167,562
4040	Other Energy Sales to Public Authorities	0	0	0	U
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	-45,507	0	0	-45,507
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	-52,110	0	0	-52,110



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
4064		0	0	0	0
4066	Billed NW	-86,002 0	0 0	0 0	-86,002 0
4068 4080	Billed CN Distribution Services Revenue		0	0	-
4080 4082	Retail Services Revenues	-114,861 -9,312	0	0	-114,861 -9,312
4082	Service Transaction Requests (STR) Revenues	-9,312	0	0	-9,312
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	ŏ
4110	Transmission Services Revenue	0	0	0	ŏ
4205	Interdepartmental Rents	0	0	0	ů 0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	-4,050	0	0	-4,050
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-2,909	0	0	-2,909
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-7,134	0	0	-7,134
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395 4398	Rate-Payer Benefit Including Interest	0	0	0	0
4396 4405	Foreign Exchange Gains and Losses, Including Amortization Interest and Dividend Income	-333	-333	0	0
4405 4415	Equity in Earnings of Subsidiary Companies	-333 0	-333	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4505	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam TransferredCredit	0	0	0	ŏ
4530	Electric Expense	0	0	0	ů 0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0 0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	476,716	0	0	476,716
4708	Charges-WMS	42,778	0	0	42,778
4710	Cost of Power Adjustments	0	0	0	0
4712 4714		0	0 0	0 0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching Charges-CN	0	0	0	0
4710	Other Expenses	0	0	0	0
4720	Competition Transition Expense	0	0	0	0
4723	Rural Rate Assistance Expense	8,663	0	0	8,663
4805	Operation Supervision and Engineering	0,000	0	0	0,005
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4813	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Labour	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	ů 0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	ů 0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	ů 0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	13,476	0	0	13,476
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	1,390	0	0	1,390
5160	Maintenance of Line Transformers	411	0	0	411
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	512	0	0	512
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	2,755	0	2,755	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	84,696	84,696	0	0
5215	Transmission Charges Recovered	0	0 1,000	0	0
5305	Supervision	27,058	0	0	27,058
5310	Meter Reading Expense	8,521	0	0	8,521
5315	Customer Billing	19,881	0	0	19,881
5320	Collecting	944	0	0	944
5325	Collecting Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	1,660	0	0	1,660
5340	Miscellaneous Customer Accounts Expenses	1,000	0	0	1,000
5405	Supervision	0	0	0	0
5403 5410	•	0	0	0	0
	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420 5425	Community Safety Program	0	0	0	
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision				
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	3,750	0	0	3,750
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	21,000	0	0	21,000
5620	Office Supplies and Expenses	10,822	0	0	10,822
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	5,899	0	0	5,899
5635	Property Insurance	1,000	0	0	1,000
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	4,330	0	0	4,330
5670	Rent	3,000	0	0	3,000
5675	Maintenance of General Plant	10,413	0	0	10,413



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,538	0	0	24,538
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired DebtCredit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During ConstructionCredit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	651,739	468,845	-52,307	235,201
GROUP	ED INPUT FOR CALCULATIONS:				
	m Reporting Requirement)				
	Land and Buildings	0	0	0	-0
	TS Primary Above 50	0	0	0	-0
	DS	0	0	0	-0
	Poles, Wires	349,975	0	0	349,975
	Line Transformers	123,329	0	0	123,329
	Services and Meters	65,632	0	0	<u>65,632</u>

General Plant

CDM Expenditures and Recoveries

Other Distribution Assets

Contributions and Grants

Non-Distribution Asset

Accumulated Amortization

Equipment

IT Assets

-0 34,517

2,126

<u>25,116</u> -0

-313,923

-0

-0

0

0

0

0

0

0

0

-55,062

0

0

0

0

0

0

0

0

0

0

0

34,517

2,126

25,116

-313,923

-55,062



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
	Unclassified Asset	\$ 769.781	\$ 769,781	\$	\$ -0
		769,781	769,781	U	-0
	Liability	-95,456	-95,456	0	-0
	Equity	-289,843	-289,843	0	-0
	Sales of Electricity	-600,067	0	0	-600,067
	Distribution Services Revenue	-114,861	0	0	-114,861
	Late Payment Charges	-2,909	0	0	-2,909
	Specific Service Charges	-7,134	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	-13,362
	Other Revenue - Unclassified	0	0	0	-0
	Other Income & Deductions	-333	-333	0	-0
	Power Supply Expenses (Working Capital)	528,157	0	0	528,157
	Other Power Supply Expenses	84,696	84,696	0	-0
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	15,789
	Billing and Collection (Working Capital)	56,404	0	0	56,404
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	1,660
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets Other Amortization - Unclassified	24,538	0	0	24,538 -0
	Interest Expense - Unclassified	0	0	0	-0 -0
	Income Tax Expense - Unclassified	0	0	0	-0
	Other Distribution Expenses	0	0	0	-0
	Non-Distribution Expenses	2,755	0	2,755	-0
	Unclassified Expenses	0 651.739	0 468,845	0-52,307	-0 235,201
		001,739	400,040	-52,507	200,201



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
SUMMA	RY FINANCIAL INFORMATION				
(Before A	Adjustments)				
DIS	TRIBUTION ASSETS:				
	Land and Buildings	0	0	0	-0
	TS Primary Above 50	0	0	0	-0
	DS	0	0	0	-0
	Poles, Wires	349,975	0	0	349,975
	Line Transformers	123,329	0	0	123,329
	Services and Meters	65,632	0	0	65,632
	General Plant	0	0	0	-0
	Equipment	34,517	0	0	34,517
	IT Assets	2,126	0	0	2,126
	CDM Assets	0	0	0	-0
	Other Distribution Assets	25,116	0	0	25,116
	Contributions and Grants	0	0	0	-0
	TOTAL DISTRIBUTION ASSETS	600,694	0	0	600,694
	FIXED DISTRIBUTION ASSETS:				
	Total Distribution Assets (as above) - LESS:				040.000
-	Accumulated Amortization	-313,923	0	0	-313,923
-	NET FIXED DISTRIBUTION ASSETS	286,772	0	0	286,772



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2-2 UNADJUSTED ACCOUNTING DATA

ccount umber	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
NE	T SALES REVENUE				
	Sales of Electricity	-600,067	0	0	-600,067
	Power Supply Expenses (Working Capital)	528,157	0	0	528,157
	SALES OF ELECTRICITY NET OF COST OF POWER	-71,910	0	0	-71,910
DIS	STRIBUTION REVENUE				
	Distribution Services Revenue	-114,861	0	0	-114,861
	Late Payment Charges	-2,909	0	0	-2,90
	Specific Service Charges	-7,134	0	0	-7,13
	Other Distribution Revenue	-13,362	0	0	-13,36
	TOTAL DISTRIBUTION REVENUE	-138,265	0	0	-138,26
DIS	STRIBUTION EXPENSES (before PILS):				
DIS	Operation (Working Capital)	0	0	0	
DIS	Operation (Working Capital) Maintenance (Working Capital)	15,789	0	0	15,78
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital)	15,789 56,404	0 0	0	15,78 56,40
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital)	15,789 56,404 0	0 0 0	0 0 0	15,78 56,40
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital)	15,789 56,404 0 0	0 0 0 0	0 0 0 0	15,78 56,40 - -
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital)	15,789 56,404 0 0 59,214	0 0 0 0 0	0 0 0 0 0	15,789 56,404 59,214
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital)	15,789 56,404 0 0 59,214 1,000	0 0 0 0 0	0 0 0 0 0 0	15,789 56,404 -(59,214 1,000
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital)	15,789 56,404 0 59,214 1,000 1,660	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	15,78 56,40 59,21 1,00 1,66
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital)	15,789 56,404 0 0 59,214 1,000	0 0 0 0 0	0 0 0 0 0 0	15,78 56,40 59,21 1,00 1,66
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital) Advertising Expenses	15,789 56,404 0 59,214 1,000 1,660 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	15,78 56,404 -(59,214 1,000 1,660 -(-(
DIS	Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital) Advertising Expenses Charitable Contributions	15,789 56,404 0 0 59,214 1,000 1,660 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	-(15,789 56,404 -(59,214 1,000 1,660 -(24,538 -(



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
WOR	KING CAPITAL CALCULATION				
Cost	of Power				
Po	wer Supply Expenses (Working Capital)	528,157			
TC	TAL COST OF POWER	528,157			
Expe	enses				
	peration (Working Capital)	0			
	aintenance (Working Capital)	15,789			
Bil	ling and Collection (Working Capital)	56,404			
Co	mmunity Relations (Working Capital)	0			
Co	mmunity Relations - CDM (Working Capital)	0			
Ad	ministrative and General Expenses (Working Capital)	59,214			
Ins	surance Expense (Working Capital)	1,000			
Ba	d Debt Expense (Working Capital)	1,660			
	lvertising Expenses	0			
Ch	aritable Contributions	0			
Ot	her Distribution Expenses	0			
тс	DTAL EXPENSES	134,068			
т	DTAL FOR WORKING CAPITAL CALCULATION	662,225			



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number

Account Description

Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)

DETAILED ACCOUNTS:

1005	Cash	
1005	Cash Ocab Advances and Westign Funds	Unclassified Asset
1010	Cash Advances and Working Funds	Unclassified Asset
1020	Interest Special Deposits	Unclassified Asset
1030	Dividend Special Deposits	Unclassified Asset
1040	Other Special Deposits	Unclassified Asset
1060	Term Deposits	Unclassified Asset
1070	Current Investments	Unclassified Asset
1100	Customer Accounts Receivable	Unclassified Asset
1102	Accounts Receivable - Services	Unclassified Asset
1104	Accounts Receivable - Recoverable Work	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified Asset
1110	Other Accounts Receivable	Unclassified Asset
1120	Accrued Utility Revenues	Unclassified Asset
1130	Accumulated Provision for Uncollectible AccountsCredit	Unclassified Asset
1140	Interest and Dividends Receivable	Unclassified Asset
1150	Rents Receivable	Unclassified Asset
1170	Notes Receivable	Unclassified Asset
1180	Prepayments	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets	Unclassified Asset
1200	Accounts Receivable from Associated Companies	Unclassified Asset
1210	Notes Receivable from Associated Companies	Unclassified Asset
1305	Fuel Stock	Unclassified Asset
1330	Plant Materials and Operating Supplies	Unclassified Asset
1340	Merchandise	Unclassified Asset
1350	Other Materials and Supplies	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer	Unclassified Asset
1410	Other Special or Collateral Funds	Unclassified Asset
1415	Sinking Funds	Unclassified Asset
1425	Unamortized Debt Expense	Unclassified Asset
1445	Unamortized Discount on Long-Term DebtDebit	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified Asset
1460	Other Non-Current Assets	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits	Unclassified Asset
1475	Past Service Costs - Other Pension Plans	Unclassified Asset
1480	Portfolio Investments - Associated Companies	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence	Unclassified Asset
1490	Investment in Subsidiary Companies	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs	Unclassified Asset
1508	Other Regulatory Assets	Unclassified Asset
1510	Preliminary Survey and Investigation Charges	Unclassified Asset
1515	Emission Allowance Inventory	Unclassified Asset
1516	Emission Allowances Withheld	Unclassified Asset
1518	RCVARetail	Unclassified Asset
1520	Power Purchase Variance Account	Unclassified Asset
1525	Miscellaneous Deferred Debits	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt	Unclassified Asset
1545	Development Charge Deposits/ Receivables	Unclassified Asset
1548	RCVASTR	Unclassified Asset
1560	Deferred Development Costs	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries
		P



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
1570	Qualifying Transition Costs	Unclassified Asset
1571	Pre-market Opening Energy Variance	Unclassified Asset
1572	Extraordinary Event Costs	Unclassified Asset
1574	Deferred Rate Impact Amounts	Unclassified Asset
1580	RSVAWMS	Unclassified Asset
1582	RSVAONE-TIME	Unclassified Asset
1584	RSVANW	Unclassified Asset
1586	RSVACN	Unclassified Asset
1588	RSVAPOWER	Unclassified Asset
1590	Recovery of Regulatory Asset Balances	Unclassified Asset
1605	Electric Plant in Service - Control Account	Unclassified Asset
1606	Organization	Non-Distribution Asset
1608	Franchises and Consents	Other Distribution Assets
1610	Miscellaneous Intangible Plant	Non-Distribution Asset
1615	Land Bighto	Non-Distribution Asset
1616	Land Rights	Non-Distribution Asset
1620 1630	Buildings and Fixtures Leasehold Improvements	Non-Distribution Asset Non-Distribution Asset
1635	Boiler Plant Equipment	Non-Distribution Asset
1640	Engines and Engine-Driven Generators	Non-Distribution Asset
1645	Turbogenerator Units	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset
1660	Roads, Railroads and Bridges	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset
1670	Prime Movers	Non-Distribution Asset
1675	Generators	Non-Distribution Asset
1680	Accessory Electric Equipment	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset
1705	Land	Non-Distribution Asset
1706	Land Rights	Non-Distribution Asset
1708	Buildings and Fixtures	Non-Distribution Asset
1710	Leasehold Improvements	Non-Distribution Asset
1715 1720	Station Equipment Towers and Fixtures	Non-Distribution Asset Non-Distribution Asset
1720	Poles and Fixtures	Non-Distribution Asset
1720	Overhead Conductors and Devices	Non-Distribution Asset
1735	Underground Conduit	Non-Distribution Asset
1740	Underground Conductors and Devices	Non-Distribution Asset
1745	Roads and Trails	Non-Distribution Asset
1805	Land	Land and Buildings
1806	Land Rights	Land and Buildings
1808	Buildings and Fixtures	Land and Buildings
1810	Leasehold Improvements	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS
1825	Storage Battery Equipment	Other Distribution Assets
1830	Poles, Towers and Fixtures	Poles, Wires
1835	Overhead Conductors and Devices	Poles, Wires
1840 1845	Underground Conduit	Poles, Wires
1845 1850	Underground Conductors and Devices Line Transformers	Poles, Wires Line Transformers
1855	Services	Services and Meters
1860	Meters	Services and Meters
1865	Other Installations on Customer's Premises	Non-Distribution Asset
1870	Leased Property on Customer Premises	Non-Distribution Asset
1875	Street Lighting and Signal Systems	Non-Distribution Asset



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
1905	Land	Land and Buildings
1906	Land Rights	Land and Buildings
1908	Buildings and Fixtures	General Plant
1910	Leasehold Improvements	General Plant
1915	Office Furniture and Equipment	Equipment
1920	Computer Equipment - Hardware	IT Assets
1925	Computer Software	IT Assets
1930	Transportation Equipment	Equipment
1935	Stores Equipment	Equipment
1940	Tools, Shop and Garage Equipment	Equipment
1945	Measurement and Testing Equipment	Equipment
1950	Power Operated Equipment	Equipment
1955	Communication Equipment	Equipment
1960	Miscellaneous Equipment	Equipment
1965	Water Heater Rental Units	Non-Distribution Asset
1970	Load Management Controls - Customer Premises	Other Distribution Assets
1975	Load Management Controls - Utility Premises	Other Distribution Assets
1980	System Supervisory Equipment	Other Distribution Assets
1985	Sentinel Lighting Rental Units	Non-Distribution Asset
1990	Other Tangible Property	Other Distribution Assets
1995	Contributions and Grants - Credit	Contributions and Grants
2005	Property Under Capital Leases	Other Distribution Assets
2010	Electric Plant Purchased or Sold	Other Distribution Assets
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset
2040	Electric Plant Held for Future Use	Non-Distribution Asset
2050	Completed Construction Not ClassifiedElectric	Other Distribution Assets
2055	Construction Work in ProgressElectric	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment	Unclassified Asset
2065	Other Electric Plant Adjustment	Non-Distribution Asset
2070	Other Utility Plant	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Non-Distribution Asset
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset
2160 2180	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset Non-Distribution Asset
2100	Accumulated Amortization of Non-Utility Property Accounts Payable	
2203	Customer Credit Balances	Liability Liability
2200	Current Portion of Customer Deposits	Liability
2210	Dividends Declared	Liability
2220	Miscellaneous Current and Accrued Liabilities	Liability
2225	Notes and Loans Payable	Liability
2240	Accounts Payable to Associated Companies	Liability
2242	Notes Payable to Associated Companies	Liability
2250	Debt Retirement Charges(DRC) Payable	Liability
2252	Transmission Charges Payable	Liability
2254	Electrical Safety Authority Fees Payable	Liability
2256	Independent Market Operator Fees and Penalties Payable	Liability
2260	Current Portion of Long Term Debt	Liability
2262	Ontario Hydro Debt - Current Portion	Liability
2264	Pensions and Employee Benefits - Current Portion	Liability
2268	Accrued Interest on Long Term Debt	Liability
2270	Matured Long Term Debt	Liability
2272	Matured Interest on Long Term Debt	Liability
2285	Obligations Under Capital LeasesCurrent	Liability
2290	Commodity Taxes	Liability



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
2292	Payroll Deductions / Expenses Payable	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability
2296	Future Income Taxes - Current	Liability
2305	Accumulated Provision for Injuries and Damages	Liability
2306	Employee Future Benefits	Liability
2308	Other Pensions - Past Service Liability	Liability
2310	Vested Sick Leave Liability	Liability
2315	Accumulated Provision for Rate Refunds	Liability
2320	Other Miscellaneous Non-Current Liabilities	Liability
2325	Obligations Under Capital LeaseNon-Current	Liability
2330	Development Charge Fund	Liability
2335	Long Term Customer Deposits	Liability
2340	Collateral Funds Liability	Liability
2345	Unamortized Premium on Long Term Debt	Liability
2348	O.M.E.R.S Past Service Liability - Long Term Portion	Liability
2350	Future Income Tax - Non-Current	Liability
2405	Other Regulatory Liabilities	Liability
2410	Deferred Gains from Disposition of Utility Plant	Liability
2415	Unamortized Gain on Reacquired Debt	Liability
2425	Other Deferred Credits	Liability
2435	Accrued Rate-Payer Benefit	Liability
2505	Debentures Outstanding - Long Term Portion	Liability
2510	Debenture Advances	Liability
2515	Reacquired Bonds	Liability
2520	Other Long Term Debt	Liability
2525	Term Bank Loans - Long Term Portion	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability
2550	Advances from Associated Companies	Liability
3005	Common Shares Issued	Equity
3008	Preference Shares Issued	Equity
3010	Contributed Surplus	Equity
3020	Donations Received	Equity
3022	Development Charges Transferred to Equity	Equity
3026	Capital Stock Held in Treasury	Equity
3030	Miscellaneous Paid-In Capital	Equity
3035	Installments Received on Capital Stock	Equity
3040	Appropriated Retained Earnings	Equity
3045	Unappropriated Retained Earnings	Equity
3046	Balance Transferred From Income	Equity
3047	Appropriations of Retained Earnings - Current Period	Equity
3048	Dividends Payable-Preference Shares	Equity
3049	Dividends Payable-Common Shares	Equity
3055	Adjustment to Retained Earnings	Equity
3065	Unappropriated Undistributed Subsidiary Earnings	Equity
4006	Residential Energy Sales	Sales of Electricity
4010	Commercial Energy Sales	Sales of Electricity
4015	Industrial Energy Sales	Sales of Electricity
4020	Energy Sales to Large Users	Sales of Electricity
4025	Street Lighting Energy Sales	Sales of Electricity
4030	Sentinel Lighting Energy Sales	Sales of Electricity
4035	General Energy Sales	Sales of Electricity
4040	Other Energy Sales to Public Authorities	Sales of Electricity
4045	Energy Sales to Railroads and Railways	Sales of Electricity
4050	Revenue Adjustment	Sales of Electricity
4055	Energy Sales for Resale	Sales of Electricity
4060	Interdepartmental Energy Sales	Sales of Electricity
4062	Billed WMS	Sales of Electricity



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
4064	Billed-One-Time	Sales of Electricity
4066	Billed NW	Sales of Electricity
4068	Billed CN	Sales of Electricity
4080	Distribution Services Revenue	Distribution Services Revenue
4082	Retail Services Revenues	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue
4105	Transmission Charges Revenue	Other Revenue - Unclassified
4110	Transmission Services Revenue	Other Revenue - Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue
4210	Rent from Electric Property	Other Distribution Revenue
4215	Other Utility Operating Income	Other Distribution Revenue
4220	Other Electric Revenues	Other Distribution Revenue
4225	Late Payment Charges	Late Payment Charges
4230 4235	Sales of Water and Water Power Miscellaneous Service Revenues	Other Revenue - Unclassified
4235	Provision for Rate Refunds	Specific Service Charges Other Distribution Revenue
4240	Government Assistance Directly Credited to Income	Other Distribution Revenue
4305	Regulatory Debits	Other Income & Deductions
4310	Regulatory Credits	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions
4375	Revenues from Non-Utility Operations	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	Other Revenue - Unclassified
4385	Non-Utility Rental Income	Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions
4395 4398	Rate-Payer Benefit Including Interest	Other Income & Deductions Other Income & Deductions
4405	Foreign Exchange Gains and Losses, Including Amortization Interest and Dividend Income	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions
4505	Operation Supervision and Engineering	Non-Distribution Expenses
4510	Fuel	Non-Distribution Expenses
4515	Steam Expense	Non-Distribution Expenses
4520	Steam From Other Sources	Non-Distribution Expenses
4525	Steam TransferredCredit	Non-Distribution Expenses
4530	Electric Expense	Non-Distribution Expenses
4535	Water For Power	Non-Distribution Expenses
4540	Water Power Taxes	Non-Distribution Expenses
4545	Hydraulic Expenses	Non-Distribution Expenses
4550	Generation Expense	Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses
4560	Rents	Non-Distribution Expenses
4565	Allowances for Emissions	Non-Distribution Expenses
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses
4610	Maintenance of Structures	Non-Distribution Expenses
4615	Maintenance of Boiler Plant	Non-Distribution Expenses
4620	Maintenance of Electric Plant	Non-Distribution Expenses



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses
4705	Power Purchased	Power Supply Expenses (Working Capital)
4708	Charges-WMS	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)
4712	Charges-One-Time	Power Supply Expenses (Working Capital)
4714	Charges-NW	Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching	Other Power Supply Expenses
4716	Charges-CN	Power Supply Expenses (Working Capital)
4720	Other Expenses	Other Power Supply Expenses
4725	Competition Transition Expense	Other Power Supply Expenses
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering	Non-Distribution Expenses
4810	Load Dispatching	Non-Distribution Expenses
4815 4820	Station Buildings and Fixtures Expenses	Non-Distribution Expenses Non-Distribution Expenses
4820 4825	Transformer Station Equipment - Operating Labour Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses
4825	Overhead Line Expenses	Non-Distribution Expenses
4835	Underground Line Expenses	Non-Distribution Expenses
4840	Transmission of Electricity by Others	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses
4850	Rents	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses
4960	Maintenance of Underground Lines	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses
5005	Operation Supervision and Engineering	Operation (Working Capital)
5010	Load Dispatching	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital) Operation (Working Capital)
5016 5017	Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses
5065	Meter Expense	Operation (Working Capital)
5070	Customer Premises - Operation Labour	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5096	Other Rent	Operation (Working Capital)



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	(Not
5105	Maintenance Supervision and Engineering	Maintenance (W
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (W
5112	Maintenance of Transformer Station Equipment	Maintenance (W
5114	Maintenance of Distribution Station Equipment	Maintenance (W
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (W
5125	Maintenance of Overhead Conductors and Devices	Maintenance (W
5130	Maintenance of Overhead Services	Maintenance (W
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (W
5145	Maintenance of Underground Conduit	Maintenance (W
5150	Maintenance of Underground Conductors and Devices	Maintenance (W
5155	Maintenance of Underground Services	Maintenance (W
5160	Maintenance of Line Transformers	Maintenance (W Non-Distribution
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution
5170 5172	Sentinel Lights - Labour Sentinel Lights - Materials and Expenses	Non-Distribution
5172	Maintenance of Meters	Maintenance (W
5175	Customer Installations Expenses- Leased Property	Non-Distribution
5185	Water Heater Rentals - Labour	Non-Distribution
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution
5190	Water Heater Controls - Labour	Non-Distribution
5192	Water Heater Controls - Materials and Expenses	Non-Distribution
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution
5205	Purchase of Transmission and System Services	Other Power Su
5210	Transmission Charges	Other Power Sur
5215	Transmission Charges Recovered	Other Power Sur
5305	Supervision	Billing and Coll
5310	Meter Reading Expense	Billing and Colle
5315	Customer Billing	Billing and Colle
5320	Collecting	Billing and Colle
5325	Collecting- Cash Over and Short	Billing and Colle
5330	Collection Charges	Billing and Colle
5335	Bad Debt Expense	Bad Debt Exper
5340	Miscellaneous Customer Accounts Expenses	Billing and Colle
5405	Supervision	Community Rel
5410	Community Relations - Sundry	Community Rela
5415	Energy Conservation	Community Rel
5420	Community Safety Program	Community Rela
5425	Miscellaneous Customer Service and Informational Expenses	Community Rela
5505	Supervision	Other Distributi
5510	Demonstrating and Selling Expense	Other Distributio
5515	Advertising Expense	Advertising Exp
5520	Miscellaneous Sales Expense	Other Distributio
5605	Executive Salaries and Expenses	
5610 5615	Management Salaries and Expenses General Administrative Salaries and Expenses	Administrative a
5620	Office Supplies and Expenses	Administrative a
5625	Administrative Expense Transferred Credit	Administrative a
5630	Outside Services Employed	Administrative a
5635	Property Insurance	Insurance Expe
5640	Injuries and Damages	Administrative a
5645	Employee Pensions and Benefits	Administrative a
5650	Franchise Requirements	Administrative a
5655	Regulatory Expenses	Administrative a
5660	General Advertising Expenses	Advertising Expe
5665	Miscellaneous General Expenses	Administrative a
5670	Rent	Administrative a

Grouping for Minimum Reporting

te that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)

Working Capital)

Vorking Capital) Vorking Capital) Vorking Capital) Vorking Capital) Vorking Capital) Vorking Capital) Vorking Capital) Vorking Capital) Vorking Capital) Vorking Capital) Vorking Capital) n Expenses n Expenses n Expenses Norking Capital) n Expenses n Expenses n Expenses n Expenses n Expenses n Expenses Supply Expenses upply Expenses upply Expenses llection (Working Capital) ection (Working Capital) ense (Working Capital) ection (Working Capital) elations (Working Capital) lations (Working Capital) elations - CDM (Working Capital) lations (Working Capital) lations (Working Capital) tion Expenses on Expenses penses on Expenses and General Expenses (Working Capital) ense (Working Capital) and General Expenses (Working Capital) benses and General Expenses (Working Capital) and General Expenses (Working Capital) and General Expenses (Working Capital)



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts.
Number		Use "Show Groups" to highlight.)
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets
5710	Amortization of Limited Term Electric Plant	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets
5735	Amortization of Deferred Development Costs	Amortization of Assets
5740	Amortization of Deferred Charges	Amortization of Assets
6005	Interest on Long Term Debt	Interest Expense - Unclassifed
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassifed
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassifed
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassifed
6025	Amortization of Gain on Reacquired DebtCredit	Interest Expense - Unclassifed
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassifed
6035	Other Interest Expense	Interest Expense - Unclassifed
6040	Allowance for Borrowed Funds Used During ConstructionCredit	Interest Expense - Unclassifed
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassifed
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassifed
6105	Taxes Other Than Income Taxes	Other Distribution Expenses
6110	Income Taxes	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified
6205	Donations	Charitable Contributions
6210	Life Insurance	Insurance Expense (Working Capital)
6215	Penalties	Other Distribution Expenses
6225	Other Deductions	Other Distribution Expenses
6305	Extraordinary Income	Unclassified Expenses
6310	Extraordinary Deductions	Unclassified Expenses
6315	Income Taxes, Extraordinary Items	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses
6415	Income Taxes, Discontinued Operations	Unclassified Expenses

Total (\$) Value

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	1815
DS	1820
Poles, Wires	1830, 1835, 1840, 1845
Line Transformers	1850
Services and Meters	1855, 1860
General Plant	1908, 1910
Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	1920, 1925
CDM Expenditures and Recoveries	1565 (new account)
Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
Contributions and Grants	1995
Accumulated Amortization	2105, 2120
Non-Distribution Asset	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660,
	1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725,
	1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040,
	2055, 2065, 2070, 2075, 2160, 2180



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2-2 UNADJUSTED ACCOUNTING DATA

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
		Use Show Groups to highlight.)
	Unclassified Asset	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110,
		1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340,
		1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475,
		1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530,
		1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582,
	1.1-1-104.	1584, 1586, 1588, 1605, 2060, 2140
	Liability	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2200, 2202, 2204, 2205, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2264, 2265, 2265, 2265, 2264, 2265,
		2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350,
		2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
	Equity	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047,
	Equity	3048, 3049, 3055, 3065
	Sales of Electricity	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060,
		4062, 4064 (new account), 4066, 4068
	Distribution Services Revenue	4080
	Late Payment Charges	4225
	Specific Service Charges	4235
	Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
	Other Revenue - Unclassified	4105, 4110, 4230, 4375, 4380, 4385
	Other Income & Deductions	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360,
		4365, 4370, 4390, 4395, 4398, 4405, 4415
	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
	Other Power Supply Expenses	4715, 4720, 4725, 5205, 5210, 5215
	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040,
	Maintenance (Manhimm Canital)	5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
	Maintenance (Working Capital)	5105 5110 5112 5114 5120 5125 5120 5125 5145 5150 5155 5160 517
	Billing and Collection (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 517 5305, 5310, 5315, 5320, 5325, 5330, 5340
	Community Relations (Working Capital)	5405, 5410, 5420, 5425
	Community Relations - CDM (Working Capital)	5415
	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670,
	······································	5675, 5680
	Insurance Expense (Working Capital)	5635, 6210
	Bad Debt Expense (Working Capital)	5335
	Advertising Expenses	5515, 5660
	Charitable Contributions	6205
	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740
	Other Amortization - Unclassified	5720, 5725
	Interest Expense - Unclassifed	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
	Income Tax Expense - Unclassified	6110, 6115 FEOF FEID FEOD 610F 601F 600F
	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
	Non-Distribution Expenses	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815,
		4505, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4946, 4930, 4935,
		4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190,
		5192, 5195
	Unclassified Expenses	6305, 6310, 6315, 6405, 6410, 6415
		Total



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number

Account Description

Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings TS Primary Above 50 DS Poles, Wires Line Transformers Services and Meters General Plant Equipment IT Assets CDM Assets Other Distribution Assets Contributions and Grants TOTAL DISTRIBUTION ASSETS

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS: Accumulated Amortization

NET FIXED DISTRIBUTION ASSETS



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number

Account Description

Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)

NET SALES REVENUE

Sales of Electricity Power Supply Expenses (Working Capital) SALES OF ELECTRICITY NET OF COST OF POWER

DISTRIBUTION REVENUE

Distribution Services Revenue Late Payment Charges Specific Service Charges Other Distribution Revenue

TOTAL DISTRIBUTION REVENUE

DISTRIBUTION EXPENSES (before PILS):

Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital) Bad Debt Expenses (Working Capital) Advertising Expenses Charitable Contributions Amortization of Assets Other Distribution Expenses **TOTAL DISTRIBUTION EXPENSES (before PILs)**



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number

Account Description

Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)

WORKING CAPITAL CALCULATION

Cost of Power

Power Supply Expenses (Working Capital) TOTAL COST OF POWER

Expenses

Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital) Advertising Expenses Charitable Contributions Other Distribution Expenses TOTAL EXPENSES

TOTAL FOR WORKING CAPITAL CALCULATION

ADJ 1 (RATE BASE -TIER 1)

				posted to account
1)	New Transformer Stations - 2005 In Service Date		0	Equip - Primary above 50 kV
2)	Retirements Without Replacement			
	Total from Sheet ADJ 1a		0	various
3)	Wholesale Meters			
	2004 amount	0		
	2005 amount Adjustment (Increase)	0	0	1860 - Meters
	Aujustitietit (increase)		0	1000 - Meters
4)	CDM Qualifying Investment and Smart Meter Investment			
	CDM			
	capital amount - 3rd tranche (incl. smart meters) capital amount - post 3rd tranche	(Handbook p.15)		1565 - Conservation & Demand Mgmt
	Smart Meters			
	post 3rd tranche	(Handbook p.16)	0	1860 - Meters
5)	Non Routine/Unusual Adjustments			
	Total from Sheet ADJ 1a		48,500	various
	Subtotal - Tier 1 Adjustments to the Rate Base		48,500	
6)	Adjustment to Cost of Power as Recorded in Trial Balance			
	Adjustment for "Normalized"	(Handbook 5.4)		
	Cost of Power Cost of Power - 2004 Amount	528,157		
	Consumption per customer: Ratio of three year average vs. 2004 (calculated from figures in Sheet 6-2)	0.9958		
	Adjustment Factor	(0.0042)	-2,212	
	Accounting Adjustment			
	Normalized Cost of Power (re. above)	525,945		
	Additional Adjustment (with explanation)			
	Total Adjustment to Cost of Power		-2,212	4710 - Cost of Power Adjustments
	Total Tier 1 and Other Adjustments to the Rate Base		46,288	



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ADJ 1a (RATE BASE -TIER 1)

Tier 1 Adjustments related to the Rate Base (Sheet 2 of 2).

"Retirements without replacement" and "non-routine/unusual adjustments'

1.01	rements without replacement" and "non-routine/unusual adjustm				
Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet INPUT 2)	2) Retirements Without Replacement (total to Sheet ADJ 1)	5) Non Routine/ Unusual Adjustments (total to Sheet ADJ 1)	Grouping
		\$	\$	\$	
1565	Conservation and Demand Management Expenditures and Recoveries	0			CDM Expenditures and
					Recoveries
1608	Franchises and Consents	0			Other Distribution Assets
1805	Land Distance	0			Land and Buildings
1806	Land Rights	0			Land and Buildings Land and Buildings
1808	Buildings and Fixtures Leasehold Improvements	0			0
1810		0			Land and Buildings
1815 1820	Transformer Station Equipment - Normally Primary above 50 kV	0			TS Primary Above 50 DS
1825	Distribution Station Equipment - Normally Primary below 50 kV	0			Other Distribution Assets
1825	Storage Battery Equipment Poles, Towers and Fixtures			40.000	
		222,771		40,000	Poles, Wires
1835	Overhead Conductors and Devices	0			Poles, Wires
1840	Underground Conduit	127,204			Poles, Wires
1845	Underground Conductors and Devices	0		9 500	Poles, Wires
1850	Line Transformers	123,329		8,500	Line Transformers
1855	Services	0			Services and Meters
1860	Meters	65,632			Services and Meters
1905	Land	0			Land and Buildings
1906	Land Rights	0			Land and Buildings
1908	Buildings and Fixtures	0			General Plant
1910	Leasehold Improvements	0			General Plant
1915	Office Furniture and Equipment	0			Equipment
1920	Computer Equipment - Hardware	2,126			IT Assets
1925	Computer Software	0			IT Assets
1930	Transportation Equipment	0			Equipment
1935	Stores Equipment	0			Equipment
1940	Tools, Shop and Garage Equipment	34,517			Equipment
1945	Measurement and Testing Equipment	0			Equipment
1950	Power Operated Equipment	0			Equipment
1955	Communication Equipment	0			Equipment
1960	Miscellaneous Equipment	0			Equipment
1970	Load Management Controls - Customer Premises	25,116			Other Distribution Assets
1975	Load Management Controls - Utility Premises	0			Other Distribution Assets
1980	System Supervisory Equipment	0			Other Distribution Assets
1990	Other Tangible Property	0			Other Distribution Assets
1995	Contributions and Grants - Credit	0			Contributions and Grants
2005	Property Under Capital Leases	0			Other Distribution Assets
2010	Electric Plant Purchased or Sold	0			Other Distribution Assets
2050	Completed Construction Not ClassifiedElectric	0			Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923			Accumulated Amortizatio
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0			Non-Distribution Asset
	Total Retirements Without Replacement		0		
	Total Non-Routine/ Unusual Adjustments			48,500	
Naterial	ity Calculation:	\$			
	Net Fixed Assets (Before Adjustment) from Sheet '2-2	286,772			
	Materiality Factor				
		0.2%			
	Materiality Threshold for Adjustments	574			



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ADJ 2 (TIER 2 - RATE BASE)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2)	Tier 2 Adjustments	Grouping
		\$	\$	
1565	Conservation and Demand Management Expenditures and Recoveries	0		CDM Expenditures and Recoveries
1608	Franchises and Consents	0		Other Distribution Assets
1805	Land	0		Land and Buildings
1806	Land Rights	0		Land and Buildings
1808	Buildings and Fixtures	0		Land and Buildings
1810	Leasehold Improvements	0		Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		DS
1825	Storage Battery Equipment	0		Other Distribution Assets
1830	Poles, Towers and Fixtures	222,771		Poles, Wires
1835	Overhead Conductors and Devices	0		Poles, Wires
1840	Underground Conduit	127,204		Poles, Wires
1845	Underground Conductors and Devices	0		Poles, Wires
1850	Line Transformers	123,329		Line Transformers
1855	Services	0		Services and Meters
1860	Meters	65,632		Services and Meters
1905	Land	0		Land and Buildings
1906	Land Rights	0		Land and Buildings
1908	Buildings and Fixtures	0		General Plant
1910	Leasehold Improvements	0		General Plant
1915	Office Furniture and Equipment	0		Equipment
1920	Computer Equipment - Hardware	2,126		IT Assets
1925	Computer Software	0		IT Assets
1930	Transportation Equipment	0		Equipment
1935	Stores Equipment	0		Equipment
1940	Tools, Shop and Garage Equipment	34,517		Equipment
1945	Measurement and Testing Equipment	0		Equipment
1950	Power Operated Equipment	0		Equipment
1955	Communication Equipment	0		Equipment
1960	Miscellaneous Equipment	0		Equipment
1970	Load Management Controls - Customer Premises	25,116		Other Distribution Assets
1975	Load Management Controls - Utility Premises	0		Other Distribution Assets
1980	System Supervisory Equipment	0		Other Distribution Assets
1990	Other Tangible Property	0		Other Distribution Assets
1995	Contributions and Grants - Credit	0		Contributions and Grants
2005	Property Under Capital Leases	0		Other Distribution Assets
2010	Electric Plant Purchased or Sold	0		Other Distribution Assets
2050	Completed Construction Not ClassifiedElectric	0		Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923		Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		Non-Distribution Asset
	Total Tier 2 Adjustments to the Rate Base	235,201	0	



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ADJ 3 (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments related to **Distribution Expenses** (Sheet 1 of 3).

		posted to acco
1) OEB Annual Dues and Other Regulatory Agency Costs		
2004 amount (from Accounting Data Input, account 5655) 0 2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE) 0		
Adjustment (Increment)	0	5655 - Regulat Expenses
2) Pensions		
2004 OMERS amount (from ADJ 5) 0		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE) 0		
Adjustment (Increment)	0	5645 - Employ Pensions and B
3) Insurance		
2004 amount (from ADJ 5) 1,000		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE) 1,000		5635 - Propert
Adjustment	0	Insurance
4) Non Routine/Unusual Adjustments		
Total from Sheet 3a	3,500	various
5) Low Voltage/Wheeling Adjustments (Handbook p.13)		
(Embedded Distributors only)		
Amount included in 2004 Trial Balance data, if any 0		
Incremental Amount per section A (Handbook, p. 13) Amount per section C (Handbook, p. 13)		
[above items to Sheet 5-5 B.R.R. #2]		
Adjustment	0	5665 - Miscella General Expens
6) Amortization Related to Tier 1 Adjustment to the Rate Base		
Total from Sheet 3b	1,940	various
7) CDM (and Smart Meters) (Handbook p.14)		
CDM Adjustment		5415 - Energy Conservation
Smart Meters Adjustment		EOGE Mata
AQUISIMENT		5065 - Meter

	posted to account
Net Tier 1 Adjustments to Distribution Expenses 5,440	



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ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments to Distribution Expenses (Sheet 2 of 3).

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2) \$	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) \$	Grouping
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0 0		Operation (Working Capital)
5015 5016	Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour	0		Operation (Working Capital) Operation (Working Capital)
5016	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expe			Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Exp	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour Customer Premises - Materials and Expenses	0 0		Operation (Working Capital) Operation (Working Capital)
5075 5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0	3,500	
5130	Maintenance of Overhead Services	13,476		Maintenance (Working Capital)
5135 5145	Overhead Distribution Lines and Feeders - Right of Way Maintenance of Underground Conduit	0 0		Maintenance (Working Capital) Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	1,390		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	411		Maintenance (Working Capital)
5175	Maintenance of Meters	512		Maintenance (Working Capital)
5305	Supervision	27,058		Billing and Collection (Working Capital)
5310	Meter Reading Expense	8,521		Billing and Collection (Working Capital)
5315	Customer Billing	19,881	0	3 • • • • • • • • • • 3 • • 1 • • • ,
5320	Collecting	944		Billing and Collection (Working Capital)
5325 5330	Collecting- Cash Over and Short Collection Charges	0		Billing and Collection (Working Capital) Billing and Collection (Working Capital)
5335	Bad Debt Expense	1,660		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		Community Relations (Working Capital)
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		Community Relations - CDM (Working
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5505	Supervision	0 0		Other Distribution Expenses
5510 5520	Demonstrating and Selling Expense Miscellaneous Sales Expense	0		Other Distribution Expenses Other Distribution Expenses
5605	Executive Salaries and Expenses	3,750		Administrative and General Expenses
5610	Management Salaries and Expenses	0,750		Administrative and General Expenses (Working
5615	General Administrative Salaries and Expenses	21,000		Administrative and General Expenses (Working
5620	Office Supplies and Expenses	10,822		Administrative and General Expenses (Working
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses (Working
5630	Outside Services Employed	5,899		Administrative and General Expenses (Working
5635	Property Insurance	1,000		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses (Working
5645 5650	Employee Pensions and Benefits Franchise Requirements	0 0		Administrative and General Expenses (Working Administrative and General Expenses (Working
5655	Regulatory Expenses	0		Administrative and General Expenses (Working Administrative and General Expenses (Working
5665	Miscellaneous General Expenses	4,330		Administrative and General Expenses (Working
5670	Rent	3,000		Administrative and General Expenses (Working
5675	Maintenance of General Plant	10,413		Administrative and General Expenses (Working
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses (Working



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ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments to **Distribution Expenses** (Sheet 2 of 3).

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2)	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) ¢	Grouping
5705		ə	\$	
5705	Amortization Expense - Property, Plant, and Equipment	24,538		Amortization of Assets
5710	Amortization of Limited Term Electric Plant	0		Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	0		Amortization of Assets
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		Amortization of Assets
5735	Amortization of Deferred Development Costs	0		Amortization of Assets
5740	Amortization of Deferred Charges	0		Amortization of Assets
6105	Taxes Other Than Income Taxes	0		Other Distribution Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)
6215	Penalties	0		Other Distribution Expenses
6225	Other Deductions	0		Other Distribution Expenses
	Total Non-Routine/ Unusual Adjustments		3,500	

MATERIALITY CALCULATION:

Distribution Expenses (Before Adjustment) from Sheet 2-2	158,605
Materiality Factor	0.2%
Materiality Threshold for Adjustments	317



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ADJ 3b (TIER 1 AMORTIZATION)

Adjustments to Amortization related to Tier 1 Adjustment to the Rate Base (Sheet 3 of 3)

		1) Tier 1 Adjustments from Worksheet ADJ1 (items 1, 3, 4)	2) Retirements Without Replacement	5) Non Routine/ Unusual Adjustments	Total Adjustments	Amortization Rate (If more than one rate, or different than Appendix B, explain in Schedule 3-1)	Adjustment to Amortization
		\$	\$	\$	\$	%	\$
1565	Conservation and Demand Management Expenditures and Recoveries	0			0		0
1808	Buildings and Fixtures	0	0	0	0		0
1810	Leasehold Improvements		0	0	0		0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0		0
1820	Distribution Station Equipment - Normally Primary below 50 kV		0	0	0		0
1825	Storage Battery Equipment		0	0	0		0
1830	Poles, Towers and Fixtures		0	40,000	40,000	0	1,600
1835	Overhead Conductors and Devices		0	0	0		0
1840	Underground Conduit		0	0	0		0
1845	Underground Conductors and Devices		0	0	0		0
1850	Line Transformers		0	8,500	8,500	0	340
1855	Services		0	0	0		0
1860	Meters	0	0	0	0		0
1908	Buildings and Fixtures		0	0	0		0
1910	Leasehold Improvements		0	0	0		0
1915	Office Furniture and Equipment		0	0	0		0
1920	Computer Equipment - Hardware		0	0	0		0
1925	Computer Software		0	0	0		0
1930	Transportation Equipment		0	0	0		0
1935	Stores Equipment		0	0	0		0
1940	Tools, Shop and Garage Equipment		0	0	0		0
1945	Measurement and Testing Equipment		0	0	0		0
1950	Power Operated Equipment		0	0	0		0
1955	Communication Equipment		0	0	0		0
1960	Miscellaneous Equipment		0	0	0		0
1970	Load Management Controls - Customer Premises		0	0	0		0
1975	Load Management Controls - Utility Premises		0	0	0		0
1980	System Supervisory Equipment		0	0	0		0
1990	Other Tangible Property		•	0	-		•
1995	Contributions and Grants - Credit		0	0	0		0
2005	Property Under Capital Leases Electric Plant Purchased or Sold		0	0	0 0		0
2010	Electric Flant Furchased of Solu		0	0	0		0

1,940



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ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments	Tier 2 Adjustments	Grouping
		("Utility Only" from Sheet 2)		
		\$	\$	
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014 5015	Transformer Station Equipment - Operation Labour	0 0		Operation (Working Capital)
5015 5016	Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour	0		Operation (Working Capital) Operation (Working Capital)
5010	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070 5075	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075 5085	Customer Premises - Materials and Expenses Miscellaneous Distribution Expense	0 0		Operation (Working Capital) Operation (Working Capital)
5085 5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0		Maintenance (Working Capital)
5130	Maintenance of Overhead Services	13,476		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155 5160	Maintenance of Underground Services Maintenance of Line Transformers	1,390 411		Maintenance (Working Capital) Maintenance (Working Capital)
5175	Maintenance of Meters	512		Maintenance (Working Capital)
5305	Supervision	27,058		Billing and Collection (Working
5310	Meter Reading Expense	8,521		Billing and Collection (Working Capita
5315	Customer Billing	19,881		Billing and Collection (Working Capit
5320	Collecting	944		Billing and Collection (Working Capit
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capit
5330	Collection Charges	0		Billing and Collection (Working Capit
5335	Bad Debt Expense	1,660		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capit
5405	Supervision	0		Community Relations (Working
5410 5415	Community Relations - Sundry	0		Community Relations (Working Capi
5415 5420	Energy Conservation Community Safety Program	0 0		Community Relations - CDM Community Relations (Working Capi
5420 5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capit
5605	Executive Salaries and Expenses	3,750		Administrative and General
5610	Management Salaries and Expenses	0,700		Administrative and General Expense
5615	General Administrative Salaries and Expenses	21,000		Administrative and General Expense
5620	Office Supplies and Expenses	10,822		Administrative and General Expense
5625	Administrative Expense Transferred Credit	0		Administrative and General Expense
5630	Outside Services Employed	5,899		Administrative and General Expense
5635	Property Insurance	1,000		Insurance Expense (Working Capital
5640	Injuries and Damages	0		Administrative and General Expense
5645	Employee Pensions and Benefits	0		Administrative and General Expense
5650	Franchise Requirements	0		Administrative and General Expense
5655 5665	Regulatory Expenses	0		Administrative and General Expense
5665	Miscellaneous General Expenses	4,330		Administrative and General Expense
5670 5675	Rent Maintenance of General Plant	3,000 10,413		Administrative and General Expense Administrative and General Expense
5675 5680	Electrical Safety Authority Fees	10,413		Administrative and General Expense
6210	Life Insurance	0		Insurance Expense (Working Capital



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ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2)	Tier 2 Adjustments	Grouping
		\$	\$	
	Total Tier 2 Adjustments to Distribution Expenses		0	



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ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses	2003 Expenses	2004 Expenses	Non- Recoverable 2004 Amount
-		\$	\$	\$	\$
INSURANCE EXPENSE	6.2.1	-0	1,080	1,000	
3rd Party Insurance Type & Number of Insurers					
Tatal 2nd Darty Jacourage					
Total - 3rd Party Insurance		0	0	0	
BAD DEBT EXPENSE	6.2.2	-0	-11	1,660	
Residential GS<50 GS>50 Intermediate Large Use Street Lighting Sentinel Lighting					
Total Bad Debt		0	0	0	
Material Bad Debt Occurrences Materiality (0.2% x Distribtn. Expenses) =	317				


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ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses	2003 Expenses	2004 Expenses	Non- Recoverable 2004 Amount
		\$	\$	\$	\$
ADVERTISING, ETC.	6.2.4				
Advertising Expenses		-0	-0	-0	
Political Contributions					
Employee Dues					
Charitable Contributions		-0	-0	-0	
Amount of recoverable contributions (details Other Contributions (non-recoverable)	s to be put in Sch	edule 6-3)		0	
PENSION AND POST-RETIREMENT BENEFITS	6.2.6	0	0	0	
OMERS Members					
Total of OMERS Pension Premiums and Adjust	tments	0	0	0	

TOTAL NON-RECOVERABLE AMOUNT

-0



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ADJ 6 (REVENUE AMOUNTS -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 1 Adjustments \$	Adjust Board Approved Charges (Sheet 5-2 and Sheet 5-3) \$	Grouping
4080	Distribution Services Revenue	-114,861			Distribution Services Revenue
4082	Retail Services Revenues	-9,312			Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	0			Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	0			Other Distribution Revenue
4205	Interdepartmental Rents	0			Other Distribution Revenue
4210	Rent from Electric Property	0			Other Distribution Revenue
4215	Other Utility Operating Income	-4,050			Other Distribution Revenue
4220	Other Electric Revenues	0			Other Distribution Revenue
4225	Late Payment Charges	-2,909			Late Payment Charges
4235	Miscellaneous Service Revenues	-7,134			Specific Service Charges
4240	Provision for Rate Refunds	0			Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	0			Other Distribution Revenue
4305	Regulatory Debits	0			Other Income & Deductions
4310	Regulatory Credits	0			Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	0			Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	0			Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	0			Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0			Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	0			Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	0			Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	0			Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	0			Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	0			Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	0			Other Income & Deductions
4390	Miscellaneous Non-Operating Income	0			Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	0			Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	0			Other Income & Deductions
4405	Interest and Dividend Income	0			Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	0			Other Income & Deductions
	Total Tier 1 Adjustments to Revenue Amounts		0	0	
MATERI	ALITY CALCULATION: Revenue Offsets (Before Adjustment) from Sheet 2-2 Materiality Factor Materiality Threshold for Adjustments	23,405 3.0% 702			



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
DFT	ALED ACCOUNTS:									
1005		0		0	0	0		0	(0
1005		0		0		0		0	(
1010	Interest Special Deposits	0		0		0		0	(
1020	Dividend Special Deposits	0		0		0		0	(
		0		0		0		0	(
1040	Other Special Deposits	0		0	-	0		0	(
1060	Term Deposits	0		0	-	0		0	(-
1070	Current Investments	0		0		0		0	(-
1100	Customer Accounts Receivable	0		0		0		0	(
1102	Accounts Receivable - Services	0		0	-	0		0	(
1104	Accounts Receivable - Recoverable Work	0		0		0		0	(
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0		0	-	0		0	(-
1110		0		0	-	0		0	(-
1120	Accrued Utility Revenues Accumulated Provision for Uncollectible AccountsCredit	0		0		0		0	(
1130		0		0	-	0		0	(
1140	Interest and Dividends Receivable	0		-	-	0		0	-	-
1150	Rents Receivable	-		0		0		-	0	
1170	Notes Receivable	0		0	-	0		0	(-
1180	Prepayments	0		0	•	0		0	0	-
1190	Miscellaneous Current and Accrued Assets	0		0	-	0		0	0	
1200	Accounts Receivable from Associated Companies	0		0	-	0		0	0	-
1210	Notes Receivable from Associated Companies	0		0	•	0		0	0	-
1305	Fuel Stock	0		0	-	0		0	(-
1330	Plant Materials and Operating Supplies	0		0	-	0		0	0	-
1340		0		0	-	0		0	0	
1350	Other Materials and Supplies	0		0	-	0		0	C	
1405	Long Term Investments in Non-Associated Companies	0		0	-	0		0	C	
1408	Long Term Receivable - Street Lighting Transfer	0		0	-	0		0	C	
1410	Other Special or Collateral Funds	0		0	•	0		0	C	-
1415	5	0		0	-	0		0	C	
1425	Unamortized Debt Expense	0		0	-	0		0	C	-
1445		0		0	•	0		0	C	-
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses			0	-	0		0	C	
1460	Other Non-Current Assets	0		0	-	0		0	C	
1465	O.M.E.R.S. Past Service Costs	0		0	•	0		0	C	-
1470	···· · · · · · · · · · · · · · · · · ·	0		0		0		0	C	
1475		0		0	-	0		0	(-
1480	Portfolio Investments - Associated Companies	0		0	•	0		0	C	-
1485	Investment in Associated Companies - Significant Influence	0		0	-	0		0	C	
1490	Investment in Subsidiary Companies	0		0	-	0		0	C	
1505	Unrecovered Plant and Regulatory Study Costs	0		0	-	0		0	C	
1508	Other Regulatory Assets	0		0	-	0		0	C	-
1510	Preliminary Survey and Investigation Charges	0		0	-	0		0	(
1515	Emission Allowance Inventory	0		0		0		0	C	
1516	Emission Allowances Withheld	0		0	0	0		0	C	0



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
1518	RCVARetail	0		0	0	0		0	() 0
1520	Power Purchase Variance Account	0		0	0	0		0	C) 0
1525	Miscellaneous Deferred Debits	0		0	-	0		0	(
1530	Deferred Losses from Disposition of Utility Plant	0		0	-	0		0	C	•
1540	Unamortized Loss on Reacquired Debt	0		0	-	0		0	0	, 0
1545	Development Charge Deposits/ Receivables	0		0	-	0		0	0	•
1548	RCVASTR	0		0	-	0		0	(, 0
1560	Deferred Development Costs	0		0	0	0		0	(, 0
1562	Deferred Payments in Lieu of Taxes Account 1563 - Deferred PILs Contra Account	0		0	-	0		0	(•
1563 1565	Conservation and Demand Management Expenditures and Recoveries	0		0	-	0		0		, 0
1505	Qualifying Transition Costs	0		0	-	0		0	(· · · · · · · · · · · · · · · · · · ·
1570	Pre-market Opening Energy Variance	0		0	-	0		0	(•
1572	Extraordinary Event Costs	0		0	-	0		0	(0
1574	Deferred Rate Impact Amounts	0		0	0	0		0	C) 0
1580	RSVAWMS	0		0	0	0		0	C) 0
1582	RSVAONE-TIME	0		0	0	0		0	C) 0
1584	RSVANW	0		0	0	0		0	C) 0
1586	RSVACN	0		0	-	0		0	C	
1588	RSVAPOWER	0		0	-	0		0	(•
1590	Recovery of Regulatory Asset Balances	0		0	-	0		0	(, 0
1605	Electric Plant in Service - Control Account	0		0	-	0		0	(
1606	Organization	0		0	-	0		0	C	, 0
1608	Franchises and Consents	0		0	-	0		0	0	· · ·
1610	Miscellaneous Intangible Plant	0		0	-	0		0	0	•
1615	Land Dishts	0		0		0		0	(•
1616 1620	Land Rights Buildings and Fixtures	0		0	-	0		0	(
1620	Leasehold Improvements	0		0		0		0	(•
1635	Boiler Plant Equipment	0		0		0		0	(•
1640	Engines and Engine-Driven Generators	0		0	-	0		0	(•
	Turbogenerator Units	0		0	-	0		0	(0
1650	Reservoirs, Dams and Waterways	0		0	0	0		0	C) 0
1655	Water Wheels, Turbines and Generators	0		0	0	0		0	C	0 0
1660	Roads, Railroads and Bridges	0		0	0	0		0	C	0 0
1665	Fuel Holders, Producers and Accessories	0		0	0	0		0	C) 0
1670	Prime Movers	0		0	0	0		0	C) 0
1675	Generators	0		0	-	0		0	C	
1680	Accessory Electric Equipment	0		0	-	0		0	C	•
1685	Miscellaneous Power Plant Equipment	0		0	0	0		0	0	, 0
1705	Land	0		0	-	0		0	0	
1706	Land Rights	0		0	-	0		0	(, 0
1708	Buildings and Fixtures	0		0	0	0		0	(, 0
1710	Leasehold Improvements	0		0		0		0	(
1715 1720	Station Equipment Towers and Fixtures	0		0		0		0	(•
1720		0		0	0	0		0	, c	, 0



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
1725	Poles and Fixtures	0		0	0	0		0	0	0
1730	Overhead Conductors and Devices	0		0	-	-		0	0	0
1735	Underground Conduit	0		0	-	-		0	0	0
1740	Underground Conductors and Devices	0		0	-	-		0	0	0
1745	Roads and Trails	0		0	-	0		0	0	0
1805 1806	Land Land Rights	0		0	0	Ũ		0	0	0
1808	Buildings and Fixtures	0		0	v	Ũ		0	0	0
1810	Leasehold Improvements	0		0	-	Ũ		0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		0	0	0		0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		0	0	0		0	0	0
1825	Storage Battery Equipment	0		0	0	0		0	0	0
1830	Poles, Towers and Fixtures	222,771		0	-	•		0	40,000	242,771
1835	Overhead Conductors and Devices	0		0	-	0		0	0	0
1840	Underground Conduit	127,204		0	v	Ũ		0	0	127,204
1845	Underground Conductors and Devices	0		0	-	Ũ		0	0	0
1850	Line Transformers	123,329		0	v	Ũ		0	8,500	
1855	Services	0		0	v	Ũ		0	0	0
1860	Meters Other Installations on Customer's Premises	65,632 0		0	-	•		0	0	65,401 0
1865 1870	Leased Property on Customer Premises	0		0	•	Ũ		0	0	0
1875	Street Lighting and Signal Systems	0		0	•	0		0	0	0
1905	Land	0		0	-	-		0	0	Ő
1906	Land Rights	0		0	0	0		0	0	0
1908	Buildings and Fixtures	0		0	0	0		0	0	0
1910	Leasehold Improvements	0		0	0	0		0	0	0
1915	Office Furniture and Equipment	0		0	-	0		0	0	0
1920	Computer Equipment - Hardware	2,126		0	-	0		0	0	2,126
1925	Computer Software	0		0	-	0		0	0	0
1930	Transportation Equipment	0		0	0	0		0	0	0
1935 1940	Stores Equipment Tools, Shop and Garage Equipment	0 34,517		0	•	Ũ		0	0	0 34,517
1940	Measurement and Testing Equipment	04,517		0	•	0		0	0	0
1950	Power Operated Equipment	0		0	•	Ũ		0	0	0
1955	Communication Equipment	0		0	0	0		0	0	0
1960	Miscellaneous Equipment	0		0	0	0		0	0	0
1965	Water Heater Rental Units	0		0	0	0		0	0	0
1970	Load Management Controls - Customer Premises	25,116		0	0	0		0	0	25,116
1975	Load Management Controls - Utility Premises	0		0	0	0		0	0	0
1980	System Supervisory Equipment	0		0	•	0		0	0	0
1985	Sentinel Lighting Rental Units	0		0	•	0		0	0	0
1990	Other Tangible Property	0		0	0	0		0	0	0
1995	Contributions and Grants - Credit	0		0	0	0		0	0	0
2005	Property Under Capital Leases Electric Plant Purchased or Sold	0		0	•	Ũ		0	0	0
2010 2020	Experimental Electric Plant Unclassified	0		0	•	Ũ		0	0	0
2020	Experimental Electric Flant Unclassified	0		0	0	0		0	0	0



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
2030	Electric Plant and Equipment Leased to Others	0		0	0	0		0	C	0
2040	Electric Plant Held for Future Use	0		0	-	0		0	C	•
2050	Completed Construction Not ClassifiedElectric	0		0	-	0		0	C	· · · · · ·
2055	Construction Work in ProgressElectric	0		0	°,	0		0	C	0
2060	Electric Plant Acquisition Adjustment	0		0	°,	0		0	C	Ŭ
2065	Other Electric Plant Adjustment	0		0	-	0		0	C	•
2070	Other Utility Plant	0		0	°,	0		0	C	0
2075	Non-Utility Property Owned or Under Capital Leases	0		0	°,	0		0	C	°,
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipm			0	°,	0		0	C	001,000
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		0	-	0		0	C	· · · · · ·
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		0	-	0		0	L C	Ŭ
2160 2180	Accumulated Amortization of Other Utility Plant	0		0	-	0		0		°,
2100	Accumulated Amortization of Non-Utility Property Accounts Payable	0		0	-	0		0		•
2203	Customer Credit Balances	0		0	-	0		0	0	Ŭ
2210	Current Portion of Customer Deposits	0		0	°,	0		0	0	•
	Dividends Declared	0		0	-	0		0	0	•
2220	Miscellaneous Current and Accrued Liabilities	0		0	-	0		0	c c	•
2225	Notes and Loans Payable	0		0	-	0		0	0	0
2240	Accounts Payable to Associated Companies	0		0	-	0		0	C	0
2242	Notes Payable to Associated Companies	0		0	0	0		0	C	0
2250	Debt Retirement Charges(DRC) Payable	0		C	0	0		0	C	0
2252	Transmission Charges Payable	0		0	0	0		0	C	0
2254	Electrical Safety Authority Fees Payable	0		0	0	0		0	C	0
2256	Independent Market Operator Fees and Penalties Payable	0		0	0	0		0	C	0
2260	Current Portion of Long Term Debt	0		0	0	0		0	C	0
2262	Ontario Hydro Debt - Current Portion	0		0	0	0		0	C	0
2264	Pensions and Employee Benefits - Current Portion	0		0	0	0		0	C	0
2268	Accrued Interest on Long Term Debt	0		0	-	0		0	C	-
2270	Matured Long Term Debt	0		0	-	0		0	C	0
2272	Matured Interest on Long Term Debt	0		0	-	0		0	C	•
2285	Obligations Under Capital LeasesCurrent	0		0	-	0		0	C	•
2290	Commodity Taxes	0		0	-	0		0	C	•
2292	7	0		0	°,	0		0	C	•
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0		0	•	0		0	C	•
	Future Income Taxes - Current	0		0	°,	0		0	C	•
2305	Accumulated Provision for Injuries and Damages	0		0	°,	0		0	C	•
2306	Employee Future Benefits	0		0	°,	0		0	C	•
2308	Other Pensions - Past Service Liability	0		0	°,	0		0		Ŭ
	Vested Sick Leave Liability	0		0	°,	0		0		0
	Accumulated Provision for Rate Refunds	0		0	•	0		0	L C	°,
2320 2325	Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current	0		0	°,	0		0		Ŭ
2325	Development Charge Fund	0		0	•	0		0		0
2335	Long Term Customer Deposits	0		0	•	0		0		•
2335	Collateral Funds Liability	0		0	-	0		0		•
2070		0		U U	0	0		0	L. L.	0



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	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
2345	Unamortized Premium on Long Term Debt	0		C) 0	0		0	C) 0
2348	O.M.E.R.S Past Service Liability - Long Term Portion	0		C) 0	0		0	C) 0
2350	Future Income Tax - Non-Current	0		C	-	-		0	C	
2405	Other Regulatory Liabilities	0		C				0	C	
2410	Deferred Gains from Disposition of Utility Plant	0		C		0		0	C	
	Unamortized Gain on Reacquired Debt	0		C	-			0	C	•
	Other Deferred Credits	0		C				0	C	
	Accrued Rate-Payer Benefit	0		C				0	C	•
2505	Debentures Outstanding - Long Term Portion	0		C	-	-		0	C	, 0
2510	Debenture Advances	0		C		0		0	C	
2515	•••••••••••••••••••••••••••••••••••••••	0		C	-	0		0	C	
	Other Long Term Debt	0				0		0		, 0
	Term Bank Loans - Long Term Portion	0			-	-		0		
2530 2550	Ontario Hydro Debt Outstanding - Long Term Portion Advances from Associated Companies	0						0		
3005	Common Shares Issued	0						0	0	, U
	Preference Shares Issued	0		0				0	0	
3010	Contributed Surplus	0						0	0	
	Donations Received	0		0		0		0	c c	, 0
	Development Charges Transferred to Equity	0		0	-	-		0	0	, 0
3026		0		0				0	0) 0
	Miscellaneous Paid-In Capital	0		0		0		0	C) 0
	Installments Received on Capital Stock	0		C) 0	0		0	C) 0
3040	Appropriated Retained Earnings	0		C) 0	0		0	C	0
3045	Unappropriated Retained Earnings	0		C) 0	0		0	C	0 0
3046	Balance Transferred From Income	0		C) 0	0		0	C	0 0
3047	Appropriations of Retained Earnings - Current Period	0		C	0 0	0		0	C	0
3048	Dividends Payable-Preference Shares	0		C) 0	0		0	C) 0
3049	Dividends Payable-Common Shares	0		C		0		0	C) 0
3055	Adjustment to Retained Earnings	0		C) 0	0		0	C	0
3065	Unappropriated Undistributed Subsidiary Earnings	0		C	· ·	0		0	C	, 0
4006	Residential Energy Sales	-247,106		C	-	0		0	C	,
4010	Commercial Energy Sales	0		C	-	0		0	C	
4015	Industrial Energy Sales	0		C	· ·	-		0	C	, 0
4020	Energy Sales to Large Users	0		C	-	0		0	C	•
4025	Street Lighting Energy Sales	-1,735		C	-	0		0	C	,
4030	Sentinel Lighting Energy Sales	-44		C	· ·	-		0	C	, ,,
4035	General Energy Sales	-167,562		C	-	0		0	C	
4040	Other Energy Sales to Public Authorities	0		0		0		0	C	
4045	Energy Sales to Railroads and Railways	0		0	· ·			0	C	•
4050	Revenue Adjustment	-45,507		0	, o	0		0	C	
4055	Energy Sales for Resale	0		C	-	0		0		, 0
4060	Interdepartmental Energy Sales Billed WMS	0			, o	0		0	L C	, °
4062		-52,110 0				-		0	L L	02,110
4064 4066	Billed-One-Time Billed NW	-86,002				0		0	L C	
4000		-00,002		ι ι	, 0	0		0	ι (-00,002



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	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
4068	Billed CN	0		0	0	0		0	0	0
4080	Distribution Services Revenue	-114,861		0	0	0		0	C	-114,861
4082	Retail Services Revenues	-9,312		0	0	0		0	C	-9,312
4084	Service Transaction Requests (STR) Revenues	0		0	0	0		0	C	0
4090	Electric Services Incidental to Energy Sales	0		0	0	0		0	C	0
4105	Transmission Charges Revenue	0		0	0	0		0	(0
4110	Transmission Services Revenue	0		0	0	0		0	(0
4205	Interdepartmental Rents	0		0	0	0		0	C	0
4210	Rent from Electric Property	0		0	0	0		0	C	0
4215	Other Utility Operating Income	-4,050		0	0	0		0	C	-4,050
4220	Other Electric Revenues	0		0	0	0		0	C	0
4225	Late Payment Charges	-2,909		0	0	0		0	C	-2,909
4230	Sales of Water and Water Power	0		0	0	0		0	C	0
4235	Miscellaneous Service Revenues	-7,134		0	0	Ũ		0	C	-7,134
4240	Provision for Rate Refunds	0		0	0	Ũ		0	C	, u
4245	Government Assistance Directly Credited to Income	0		0	0	-		0	(, u
4305	Regulatory Debits	0		0	0	-		0	C	, U
4310	Regulatory Credits	0		0	•	0		0	(0
4315	Revenues from Electric Plant Leased to Others	0		0	-	-		0	(
4320	Expenses of Electric Plant Leased to Others	0		0	•	0		0	(0
4325		0		0	0	Ũ		0	(, U
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0		0	0	-		0	(, u
4335		0		0	0	Ũ		0	(, u
4340	Profits and Losses from Financial Instrument Investments	0		0	0	-		0	(, u
4345	Gains from Disposition of Future Use Utility Plant	0		0	-	-		0	(
4350	Losses from Disposition of Future Use Utility Plant	0		0	-	-		0	(, v
4355	Gain on Disposition of Utility and Other Property	0		0	0	-		0	C	
4360	Loss on Disposition of Utility and Other Property	0		0	-	-		0	C	-
4365	Gains from Disposition of Allowances for Emission	0		0	0			0	C	, u
4370	Losses from Disposition of Allowances for Emission	0		0	0	-		0	C	, U
4375	Revenues from Non-Utility Operations	0		0	-	-		0	(, u
4380	Expenses of Non-Utility Operations	0		0	0	-		0	0	, u
4385	Non-Utility Rental Income	0		0	-	-		0	(, u
4390	Miscellaneous Non-Operating Income	0		0	-	-		0	0	, v
4395	Rate-Payer Benefit Including Interest	0		0	-	-		0	0	, u
4398	Foreign Exchange Gains and Losses, Including Amortization	•		0	-	-		0	(-
4405	Interest and Dividend Income	-333 0		0	-	-		0	(
4415	Equity in Earnings of Subsidiary Companies	0		0	-	-		0	(-
4505 4510	Operation Supervision and Engineering Fuel	0		0	•	-		0	(-
	Steam Expense	0		0	•	Ũ		0	(, u
4515 4520	Steam From Other Sources	0		0	-	-		0	(, u
4520	Steam TransferredCredit	0		0	-	-		0	(, v
4530	Electric Expense	0		0	•	0		0	(0
4535	Water For Power	0		0	-	-		0	(
4540	Water Power Taxes	0		0	-	-		0	(
		0		0	0	Ū		Ū	· · · ·	0



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
4545	Hydraulic Expenses	0		0	-	0		0	0	-
4550	Generation Expense	0		0	-	0		0	0	-
4555	Miscellaneous Power Generation Expenses	0		0	-	0		0	0	
4560	Rents	0		0	Ũ	0		0	0	-
4565	Allowances for Emissions	0		0	Ũ	0		0	0	Ŭ
4605	Maintenance Supervision and Engineering	0		0	-	0		0	0	Ŭ
4610	Maintenance of Structures	0		0	Ũ	0		0	0	Ŭ
4615 4620	Maintenance of Boiler Plant Maintenance of Electric Plant	0		0	Ũ	0		0	0	Ŭ
4620	Maintenance of Reservoirs, Dams and Waterways	0		0	-	0		0	0	° °
4625	Maintenance of Water Wheels, Turbines and Generators	0		0	-	0		0	0	Ŭ
4635	Maintenance of Generating and Electric Plant	0		0	Ũ	0		0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0		0	Ũ	0		0	0	° °
4705	Power Purchased	476,716		0	Ũ	0		0	0	Ŭ
4708	Charges-WMS	42,778		0	0	0		0	0	
4710	Cost of Power Adjustments	0		0	0	0		0	-2,212	
4712	Charges-One-Time	0		0	0	0		0	0	0
4714	Charges-NW	0		0	0	0		0	0	0
4715	System Control and Load Dispatching	0		0	0	0		0	0	0
4716	Charges-CN	0		0	0	0		0	0	0
4720	Other Expenses	0		0	Ũ	0		0	0	Ŭ
4725	Competition Transition Expense	0		0	Ũ	0		0	0	-
4730	Rural Rate Assistance Expense	8,663		0	Ũ	0		0	0	0,000
4805	Operation Supervision and Engineering	0		0	0	0		0	0	Ŭ
4810	Load Dispatching	0		0	•	0		0	0	0
4815	Station Buildings and Fixtures Expenses	0		0	Ũ	0		0	0	Ŭ
4820	Transformer Station Equipment - Operating Labour	0		0	Ũ	0		0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0		0	Ũ	0		0	0	° °
4830 4835	Overhead Line Expenses Underground Line Expenses	0		0	Ũ	0		0	0	Ŭ
4840	Transmission of Electricity by Others	0		0	0	0		0	0	0
4845	Miscellaneous Transmission Expense	0		0	Ũ	0		0	0	Ŭ
4850	Rents	0		0	Ũ	0		0	0	Ŭ
4905	Maintenance Supervision and Engineering	0		0	Ũ	0		0	0	Ŭ
4910	Maintenance of Transformer Station Buildings and Fixtures	0		0	0	0		0	0	0
4916	Maintenance of Transformer Station Equipment	0		0	0	0		0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0		0	0	0		0	0	0
4935	Maintenance of Overhead Conductors and Devices	0		0	0	0		0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0		0	0	0		0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		0	0	0		0	0	Ŭ
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trail	0		0	Ũ	0		0	0	-
4960	Maintenance of Underground Lines	0		0	Ũ	0		0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0		0	0	0		0	0	0
5005	Operation Supervision and Engineering	0		0	Ũ	0		0	0	Ŭ
5010	Load Dispatching	0		0	Ũ	0		0	0	° °
5012	Station Buildings and Fixtures Expense	0		0	0	0		0	0	0



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	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
5014	Transformer Station Equipment - Operation Labour	0		0	0	C		0	() 0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		0	0	C	1	0	C	0 0
5016	Distribution Station Equipment - Operation Labour	0		0			1	0	C	0 0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		0	0	C	1	0	C	0 0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		0	0	C	1	0	C	0 0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expe	0		0	0	C	1	0	C	0 0
5030	Overhead Subtransmission Feeders - Operation	0		0		-	1	0	C	0 0
	Overhead Distribution Transformers- Operation	0		0			1	0	(, 0
	Underground Distribution Lines and Feeders - Operation Labour	0		0	•	-	1	0	(, ,
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expe	0		0		-		0	C	, ,
5050	Underground Subtransmission Feeders - Operation	0		0		-	1	0	(, ,
5055		0		0	•	-		0	(
5060		0		0		-		0	(, ,
5065	Meter Expense	0		0	•			0	0	, ,
5070		0		0				0	0	, ,
5075	· · · · · · · · · · · · · · · · · · ·	0		0		-		0	C	, 0
5085	Miscellaneous Distribution Expense	0		0				0	(, 0
5090	Underground Distribution Lines and Feeders - Rental Paid	0		0	•			0	C	, 0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		0		-		0	C	, ,
5096	Other Rent	0		0				0	C	, ,
5105	Maintenance Supervision and Engineering	0		0				0	0	, 0
5110		0		0				0	C	, ,
	Maintenance of Transformer Station Equipment	0		0				0	(, ,
5114		0		0		-		0	0	, ,
5120	the second se	0		0	-	-		0	(
5125		0		0	-,			0	3,500	
5130		13,476		0		-		0	0	
	Overhead Distribution Lines and Feeders - Right of Way	0		0	-	-		0	(
	Maintenance of Underground Conduit	0		0				0	(
	Maintenance of Underground Conductors and Devices	0		0				0	(, ,
5155		1,390		0	-	-		0	ĺ	,
5160 5165		411 0		0	-	-		0	ĺ	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
5165		0		0		-		0	(, ,
	Sentinel Lights - Materials and Expenses	0		0	-	-		0	(, ,
5172		512		0	-	-		0		, ,
5173		0		0	•	-		0	(
5178		0		0	-	-		0	(, ,
5186	Water Heater Rentals - Materials and Expenses	0		0	-	-		0		, ,
5190	· ·	0		0	•	-		0	(
	Water Heater Controls - Labour Water Heater Controls - Materials and Expenses	0		0	•			0	(, 0
5192		0		0	-	-		0	(, 0
5205	Purchase of Transmission and System Services	0		0	-	-		0	(, 0
5210	•	0		0	•			0	() 0
5215	Transmission Charges Recovered	0		0	•	-		0	(
	Supervision	27,058		0	-	-		0	(
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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
5310	Meter Reading Expense	8,521		0	0	0		0	(8,521
5315	Customer Billing	19,881		0	0	0		0	(19,881
5320	Collecting	944		0	0	0		0	() 944
5325	Collecting- Cash Over and Short	0		0	0	0		0	(0 0
5330	Collection Charges	0		0	0	0		0	(0 0
5335	Bad Debt Expense	1,660		0	0	0	0	0	(1,660
5340	Miscellaneous Customer Accounts Expenses	0		0		0		0	(0 0
5405	Supervision	0		0	•	0		0	(, °
5410	Community Relations - Sundry	0		0		0		0	(, °
5415		0		0	•	0		0	(, °
5420	Community Safety Program	0		0	•	0		0	(, °
5425	Miscellaneous Customer Service and Informational Expenses	0		0	•	0		0	(, °
5505	Supervision	0		0		0		0	(,
5510	Demonstrating and Selling Expense	0		0	•	0		0	(, °
5515	Advertising Expense	0		0		0	0	0	(, ,
5520	Miscellaneous Sales Expense	-		0	-	0	0	0	(
5605		3,750 0		0	-	0	0	-	(0,100
5610 5615	Management Salaries and Expenses General Administrative Salaries and Expenses	21,000		0		0	0	0	(
5620	Office Supplies and Expenses	10,822		0	-	0		0	(
5625	Administrative Expense Transferred Credit	0,022		0		0		0	(,,
5630	Outside Services Employed	5,899		0		0		0	(
5635	Property Insurance	1,000		0	-	0		0	(,
5640	Injuries and Damages	0		0	-	0		0	(.,
5645	Employee Pensions and Benefits	0		0	0	0		0	() 0
5650	Franchise Requirements	0		C	0	0		0	() 0
5655	Regulatory Expenses	0		0	0	0		0	(0 0
5660	General Advertising Expenses	0		0	0	0		0	(0 0
5665	Miscellaneous General Expenses	4,330		0	0	0	0	0	(4,330
5670	Rent	3,000		0	0	0		0	(3,000
5675	Maintenance of General Plant	10,413		0		0		0	(
5680	Electrical Safety Authority Fees	0		0	-	0		0	(0 0
5685	Independent Market Operator Fees and Penalties	0		0		0		0	(, ,
5705	Amortization Expense - Property, Plant, and Equipment	24,538		0	•	0		0	(,
5710	Amortization of Limited Term Electric Plant	0		0		0		0	(, °
5715	Amortization of Intangibles and Other Electric Plant	0		0		0		0	(, 0
5720	Amortization of Electric Plant Acquisition Adjustments	0		0		0		0	(, 0
5725	Miscellaneous Amortization	0		0		0		0	(, °
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		0	•	0		0	(, 0
5735	Amortization of Deferred Development Costs	0		0	•	0		0	(, 0
5740 6005	Amortization of Deferred Charges Interest on Long Term Debt	0		0	•	0		0	(, °
6005	Amortization of Debt Discount and Expense	0		0	•	0		0	(, °
6015	Amortization of Premium on Debt Credit	0		0	•	0		0	(, 0
6020	Amortization of Loss on Reacquired Debt	0		0	•	0		0	(, °
6025	Amortization of Gain on Reacquired Debt-Credit	0		0	-	0		0	(
		Ŭ		, i	•	0				-



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
6030	Interest on Debt to Associated Companies	0		0	0	0		0	C	0
6035	Other Interest Expense	0		0	0	0		0	C	0
6040	Allowance for Borrowed Funds Used During ConstructionCredit	0		0	0	0		0	C	0
6042	Allowance For Other Funds Used During Construction	0		0	0	0		0	C	0
6045	Interest Expense on Capital Lease Obligations	0		0	0	0		0	C	0
6105	Taxes Other Than Income Taxes	0		0	0	0		0	C	0
6110	Income Taxes	0		0	0	0		0	C	0
6115	Provision for Future Income Taxes	0		0	0	0		0	C	0
6205	Donations	0		0	0	0	0	0	C	0
6210	Life Insurance	0		0	0	0	0	0	C	0
6215	Penalties	0		0	0	0		0	C	0
6225	Other Deductions	0		0	0	0		0	C	0
6305	Extraordinary Income	0		0	0	0		0	C	0
6310	Extraordinary Deductions	0		0	0	0		0	C	0
6315	Income Taxes, Extraordinary Items	0		0	0	0		0	C	0
6405	Discontinues Operations - Income/ Gains	0		0	0	0		0	C	0
6410	Discontinued Operations - Deductions/ Losses	0		0	0	0		0	C	0
6415	Income Taxes, Discontinued Operations	0		0	0	0		0	C	0
	Total (\$) Value	234,869	0	0	3,500	0	0	0	49,788	270,049



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
(Minim	PED INPUT FOR CALCULATIONS: num Reporting Requirement)									
	Land and Buildings	-0					0		0	
	TS Primary Above 50	-0					0		0	
	DS	-0					0		0	
	Poles, Wires	349,975	0				0		40,000	
	Line Transformers	123,329	0				0	0	8,500	
	Services and Meters	65,632	0				0		0	
	General Plant	-0	0				0		0	
	Equipment	34,517	0				0		0	
	IT Assets	2,126	0				0		0	
	CDM Expenditures and Recoveries	-0	0				0		0	
	Other Distribution Assets	25,116	0				0	0	0	
	Contributions and Grants	-0					0		0	
	Accumulated Amortization	-313,923	0				0		0	
	Non-Distribution Asset	-0					0	0	0	
	Unclassified Asset	-0	0	0	0	0	0	0	0	-0
	Liability	-0	0	0	0	0	0	0	O	-0
	Equity	-0	0	0	0	0	0	0	0	-0
	Sales of Electricity	-600,067	0	0	0	0	0	0	0	-600,067
	Distribution Services Revenue	-114,861	0	0	0	0	0	0	0	-114,861
	Late Payment Charges	-2,909	0				0		0	
	Specific Service Charges	-7,134	0	0	0	0	0	0	0	
	Other Distribution Revenue	-13,362	0				0		0	
	Other Revenue - Unclassified	-0					0		0	
	Other Income & Deductions	-0	0	0	0	0	0	0	0	-0
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945
			-	-		-			,= : =	



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
	Other Power Supply Expenses	-0	0	0	0	0	0	0	0	-0
	Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	
	Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	0	0	0	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	-0	0	0	0	0	0	0	0	-0
	Charitable Contributions	-0	0	0	0	0	0	0	0	0
	Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
	Other Amortization - Unclassified	-0	0	0	0	0	0	0	0	-0
	Interest Expense - Unclassifed	-0	0	0	0	0	0	0	0	-0
	Income Tax Expense - Unclassified	-0	0	0	0	0	0	0	0	-0
	Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	Non-Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	Unclassified Expenses	-0	0	0		0	0	0	0	
		235,201	0	0	3,500	0	0	0	49,788	270,382



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2-4 ADJUSTED ACCOUNTING DATA

ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2000 Rate Calculation
t. Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
	\$		\$	\$	\$	\$	\$	\$	\$
MMARY FINANCIAL INFORMATION									
DISTRIBUTION ASSETS:									
Land and Buildings	-0	0	0	0	0	0	0	0	
TS Primary Above 50	-0				ů 0	0		0	
DS	-0		0		0	0		0	
Poles, Wires	349,975		0	0	0	0	0	40,000	369,9
Line Transformers	123,329	0	0	0	0	0	0	8,500	127,5
Services and Meters	65,632	0	0	0	0	0	0	0	65,4
General Plant	-0	0	0	0	0	0	0	0	
Equipment	34,517	0	0	0	0	0	0	0	34,5
IT Assets	2,126	0	0	0	0	0	0	0	2,1
CDM Assets	-0		0		0	0		0	
Other Distribution Assets	25,116	0	0	0	0	0	0	0	25,
Contributions and Grants	-0				0	0		0	
Contributions and Grants TOTAL DISTRIBUTION ASSETS	-0 600,69 4	0 0			0 0	0		0 48,500	
		0	0	0			0	•	-304,0
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS	600,694 -313,923 286,772	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	48,500 0 48,500	-304,0 320,6
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity	600,694 -313,923 286,772 -600,067	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	48,500 0 48,500	-304,0 320,6
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity Power Supply Expenses (Working Capital)	-313,923 286,772 -600,067 528,157	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 48,500 0 0 0 0 0 0 0 0 0	
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS Sales of Electricity Power Supply Expenses (Working Capital) SALES OF ELECTRICITY NET OF COST OF POWER DISTRIBUTION REVENUE	-313,923 286,772 -600,067 528,157 -71,910	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	48,500 0 48,500 -2,212 -2,212 -2,212	
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity Power Supply Expenses (Working Capital) SALES OF ELECTRICITY NET OF COST OF POWER DISTRIBUTION REVENUE Distribution Services Revenue	<u>-313,923</u> <u>-86,772</u> -600,067 <u>528,157</u> -71,910 -114,861	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	48,500 0 48,500 -2,212 -2,212 -2,212 0 0 0 0	-304, -304, 320, -600, 525, -74, -114,
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity Power Supply Expenses (Working Capital) SALES OF ELECTRICITY NET OF COST OF POWER DISTRIBUTION REVENUE Distribution Services Revenue Late Payment Charges	-313,923 -313,923 286,772 -600,067 528,157 -71,910 -114,861 -2,909	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	48,500 0 48,500 -2,212 -2,212 -2,212	
TOTAL DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS: Total Distribution Assets (as above) - LESS: Accumulated Amortization NET FIXED DISTRIBUTION ASSETS NET FIXED DISTRIBUTION ASSETS NET SALES REVENUE Sales of Electricity Power Supply Expenses (Working Capital) SALES OF ELECTRICITY NET OF COST OF POWER DISTRIBUTION REVENUE Distribution Services Revenue	<u>-313,923</u> <u>-86,772</u> -600,067 <u>528,157</u> -71,910 -114,861	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	48,500 0 48,500 -2,212 -2,212 -2,212 0 0 0	



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2-4 ADJUSTED ACCOUNTING DATA

	ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
[DISTRIBUTION EXPENSES (before PILS): Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Administrative and General Expenses (Working Capital) Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital) Advertising Expenses Charitable Contributions Amortization of Assets	-0 15,789 56,404 -0 59,214 1,000 1,660 -0 24,538	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		3,500 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	C 3,500 C C C C C C C C C C C C C C C C C C	19,289 56,404 -0 -0 59,214 1,000 1,660 -0 0
	Other Distribution Expenses	-0	0	0	0 0	0	0	0	C	-0
	TOTAL DISTRIBUTION EXPENSES (before PILs)	158,605	0	0	3,500	0	0	0	3,500	162,105
	PILS AMOUNT									
	VORKING CAPITAL CALCULATION Cost of Power Power Supply Expenses (Working Capital) TOTAL COST OF POWER	<u>528,157</u> 528,157	0				0		-2,212 -2,212	
		520,157	0	0	0	0	0	0	-2,212	525,945
	Expenses Operation (Working Capital) Maintenance (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital)	0 15,789 56,404 0 0	0 0 0 0 0	0 0 0 0) 3,500) 0) 0) 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 3,500 0 0 0	19,289 56,404 -0 -0
	Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital) Bad Debt Expense (Working Capital) Advertising Expenses	59,214 1,000 1,660 0	0 0 0 0	C	0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	1,000 1,660
	Charitable Contributions Other Distribution Expenses TOTAL EXPENSES	0 0 134,068	0 0 0	0 0	0 0	0 0 0	0 0 0	0 0 0	0 0 0 3,500	0 -0



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2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

		2003 Before Adjustments ("Utility Only" from Sheet 2)	2004 Before Adjustments ("Utility Only" from Sheet 2)	Change from 2003 to 2004	Grouping
Account Number	Account Description	\$	\$	\$	
1565	Conservation and Demand Management Expenditures ar	0	0	0	CDM Expenditures and Recoveries
1608	Franchises and Consents	0	0	0	Other Distribution Assets
1805	Land	0	0	0	Land and Buildings
1806	Land Rights	0	0	0	Land and Buildings
1808	Buildings and Fixtures	0	0	0	Land and Buildings
1810	Leasehold Improvements	0	0	0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above		0	0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below	0	0	0	DS
1825	Storage Battery Equipment	0	0	0	Other Distribution Assets
1830	Poles, Towers and Fixtures	222,771	222,771	-0	Poles, Wires
1835	Overhead Conductors and Devices	0	0	0	Poles, Wires
1840	Underground Conduit	127,204	127,204	0	Poles, Wires
1845	Underground Conductors and Devices	0	0	0	Poles, Wires
1850	Line Transformers	123,329	123,329	0	Line Transformers
1855	Services	0	0	0	Services and Meters
1860	Meters	65,632	65,632		Services and Meters
1905	Land	0	0	0	Land and Buildings
1906	Land Rights	0	0	0	Land and Buildings
1908	Buildings and Fixtures	0	0	0	General Plant
1910	Leasehold Improvements	0	0	0	General Plant
1915	Office Furniture and Equipment	0	0	0	Equipment
1920	Computer Equipment - Hardware	2,126	2,126	-0	IT Assets
1925	Computer Software	0	0	0	IT Assets
1930	Transportation Equipment	0	0	0	Equipment
1935	Stores Equipment	0	0	0	Equipment
1940	Tools, Shop and Garage Equipment	34,517	34,517	-0	Equipment
1945	Measurement and Testing Equipment	0	0	0	Equipment
1950	Power Operated Equipment	0	0	0	Equipment
1955	Communication Equipment	0	0	0	Equipment
1960	Miscellaneous Equipment	0	0		Equipment
1970	Load Management Controls - Customer Premises	25,116	25,116		Other Distribution Assets
1975	Load Management Controls - Utility Premises	0	0	0	Other Distribution Assets
1980	System Supervisory Equipment	0	0	0	Other Distribution Assets
1990	Other Tangible Property	0	0	0	Other Distribution Assets
1995	Contributions and Grants - Credit	0	0	0	Contributions and Grants
2005	Property Under Capital Leases	0	0		Other Distribution Assets
2010	Electric Plant Purchased or Sold	0	0		Other Distribution Assets
2050	Completed Construction Not ClassifiedElectric	0	0		Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Pl	-294,176	-313,923	-19,747	Accumulated Amortization
		252,736	235,201	-17,534	



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2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

GROUPED

Land and Buildings	-0	-0	0 1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	-0	-0	0 1815
DS	-0	-0	0 1820
Poles, Wires	349.975	349,975	-0 1830, 1835, 1840, 1845
Line Transformers	123.329	123,329	0 1850
Services and Meters	65.170	65,632	-0 1855, 1860
General Plant	-0	-0	0 1908, 1910
Equipment	34,517	34,517	-0 1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	2,126	2,126	-0 1920, 1925
Other Distribution Assets	25,116	25,116	0 1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010,
Contributions and Grants	-0	-0	0 1995
	600,232	600,694	-1

MATERIALITY CALCULATION:

Materiality Threshold 1: Net Fixed Assets (Before Adjustment) from Sheet 2-2 Materiality Factor	286,772 0.2% 574
Materiality Threshold 2:	
Rate Base	420,191
under \$100 million	75,000
\$100 million - \$250 million	150,000
\$250 million - \$1 billion	300,000
greater than \$1 billion	500,000
Materiality (lesser of Threshold 1 and 2)	574



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3.4.8 - Employee Total Compensation

EXECUTIVE CATEGORY

		2002					
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits			
0.0							
	2003						
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits			
0.0							
		2004					
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits			
0.0							

MANAGEMENT CATEGORY

		2002		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$-
		2003		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$-
		2004		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$ -

NON-UNIONIZED CATEGORY

		2002		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		2003		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		2004		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

UNIONIZED CATEGORY

		2002		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0	\$ -	\$ -	\$-	\$-
		2003		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0	\$-	\$-	\$-	\$-
		2004		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0	\$-	\$ -	\$-	\$ -



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3-1 RATE BASE

Net Fixed Assets		320,664
Working Capital Allowance Working Capital (from Sheet "2-4 ADJUSTED ACCOUNTING DATA") Working Capital Allowance @ 15%	663,513 99,527	99,527
RATE BASE		420,191
Fixed Assets for Conservation and Demand Management ¹		0
Smart Meters		0

¹ Include reference to Board-Approved CDM Application



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3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures

Debt Rate (DR)

Rate Base: (from Sheet Ratebase Calc.)	\$420,191
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.25%
Deemed Debt (based on Size)	58%
Deemed Equity (based on Size)	43%

	le 3-1		
Deemed Common Equity and	Equity	st Rates Debt	
Size of Utility Rate Base	Descriptor	Equity	Dept
· · · · · · · · · · · · · · · · · · ·		CER %	(1-CER)%
Greater than \$1.0 Billion	Large	35%	65%
Between \$250 Million and \$1.0 Billion	Medium-Large	40%	60%
Between \$100 Million and \$250 Million	Medium-Small	45%	55%
Under \$100 Million	Small	43%	58%

Deemed or proposed Debt Rate for	6.25%
Revenue Requirement calculation.	0.2370

Weighted debt rate calculated on Weighted Debt Cost (%) 0.00%

<u>Return c</u>	on Equity
Utility's Proposed ROE	9.00%
Allowed ROE for Revenue Requirement Calculation	9.00%
Target ROE per Board	9.00%

<u>C</u>	ost of Capital	
Cost of Capital	7.50%	







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3-3 CAPITAL STRUCTURE (Input)

Schedule 5-2

Actual Capital Structure of the Distributor

Line			Particulars								
					Deemed Structure						
			(\$000)	(%)	(from 3-2)	Cost Rate					
(1)	Long Term Debt	(from Sheet 3-4)	\$0	0.0%	(
(2)	Unfunded Short Terr			0.0%							
(3)	Total Debt	(3) = (1) + (2)	\$0	0.0%	57.7%						
(4)	Preferred Shares		\$0	0.0%							
(5)	Common Equity		\$475,885	100.0%							
(6)	Total Equity	(6) = (4) + (5)	\$475,885	100.0%	43.3%						
(7)	Total Rate Base	(6) = (3) + (6)	\$475,885	100.0%							

Absolute difference between actual and size-related deemed debt ratio: 57.7%

The utility must provide an explanation in its Summary of the Application on the reason why its actual D/E structure deviates significantly from the deemed D/E for a utility of its rate base size.



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3-4 WEIGHTED DEBT COST (Input)

Schedule 5-1: Weighted Debt Cost

Size of Utility	Small	Small	Medium-Small	Medium- Large	Large
Deemed Debt Rate prior to 2000	actual rate	actual rate	actual rate	actual rate	actual rate
2000 to 2005	7.25%	7.25%	7.00%	6.90%	6.80%
2006	6.25%	6.25%	6.00%	5.90%	5.80%





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4-1 DATA for PILS MODEL **\$** Amount Item Source as Adjusted Net Income before consideration of PILS Sheet 5-1 Revenue Requirement other than PILS 193,633 Sheet 2-4 Distribution Expenses other than PILS and interest 162,105 to detail (Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above) 31,528 Calculated Interest Sheet 3-1 420,191 Rate Base Sheet 3-2 57.70% x Debt Component Sheet 3-2 6.25% 15,153 x Debt Rate reflected in Revenue Requirement Target Net Income before consideration of PILS 16,375 (= Target Net Income reflecting PILS) Specific Distribution Expenses from Sheet ADJ5 (non-recoverable portion) Insurance 0 Bad Debt 0 Advertising 0 **Political Contributions** 0 **Employee Dues** 0 **Charitable Contributions** -0

* "disclaimer" re. financial statements



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4-2 OUTPUT from PILS MODEL



PLACE HOLDER = 2004 TRIAL BALANCE AMOUNT -- PLEASE UPDATED WITH AMOUNT FROM PILS MODEL

PILS Amount from PILS Model



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5-1 SERVICE REVENUE REQUIREMENT

This sheet calculates the Revenue Requirement using adjusted information from previous sheets and brings in the income tax amount from the PILS Model.

	\$	\$
Rate Base (from sheet 3-1)	420,191	
x Cost of Capital (from sheet 3-2)	7.50%	
Return on Ratebase		31,528
Distribution Expenses (from sheet "2-4 ADJUSTED ACCOUNTING DATA"		162,105
Revenue Requirement Before Income Taxes		193,633
Income Taxes - from PILS Model		0
SERVICE REVENUE REQUIREMENT	-	193,633

5-1 SERVICE REVENUE REQUIREMENT printed: 11/06/2009 4:33 PM

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Rate Code	Description	Standard Amount (Rate) \$	Applic able?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
1	Arrears certificate	15.00	N					0	0.00		Standard	0.00
2	Statement of account	15.00	N					0	0.00		Standard	0.00
3	Pulling post dated cheques	15.00	N					0	0.00		Standard	0.00
4	Duplicate invoices for previous billing	15.00	N					0	0.00		Standard	0.00
5	Request for other billing information	15.00	N					0	0.00		Standard	0.00
6	Easement letter	15.00	N					0	0.00		Standard	0.00
7	Income tax letter	15.00	N					0	0.00		Standard	0.00
8	Notification charge	15.00	N					0	0.00		Standard	0.00
9	Account history	15.00	N					0	0.00		Standard	0.00
10	Credit reference/credit check (plus credit agency costs)	15.00	N					0	0.00		Standard	0.00
	Returned cheque charge (plus bank charges)	15.00	Y		5	6	8	6	95.00		Standard	95.00
	Charge to certify cheque	15.00						0	0.00		Standard	0.00
13	Legal letter charge	15.00	Y		21	25	30	25	380.00		Standard	380.00
14	Account set up charge/change of occupancy charge (plus credit agency costs if	30.00			12	19	21	17	520.00		Standard	520.00
	Special meter reads	30.00	Y		9	11	12	11	320.00		Standard	320.00



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Rate Code	Description	Standard Amount (Rate) \$	Applic able?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
16	Collection of account charge - no disconnection	30.00	N					0	0.00		Standard	0.00
17	Collection of account charge - no disconnection - after regular hours	165.00	N					0	0.00		Standard	0.00
18	Disconnect/Reconnect at meter - during regular hours	65.00	N					0	0.00		Standard	0.00
19	Install/Remove load control device - during regular hours	65.00	N					0	0.00		Standard	0.00
20	Disconnect/Reconnect at meter - after regular hours	185.00	N					0	0.00		Standard	0.00
21	Install/Remove load control device - after regular hours	185.00	N					0	0.00		Standard	0.00
22	Disconnect/Reconnect at pole - during regular hours	185.00	N					0	0.00		Standard	0.00
23	Disconnect/Reconnect at pole - after regular hours	415.00	N					0	0.00		Standard	0.00
24	Meter dispute charge plus Measurement Canada fees (if meter found correct)	30.00	N					0	0.00		Standard	0.00
25	Service call - customer-owned equipment	30.00	N					0	0.00		Standard	0.00
26	Service call - after regular hours	165.00	N					0	0.00		Standard	0.00
27	Temporary service install & remove - overhead - no transformer	500.00	N					0	0.00		Standard	0.00
28	Temporary service install & remove - underground - no transformer	300.00	N					0	0.00		Standard	0.00
29	Temporary service install & remove - overhead - with transformer	1,000.00	N					0	0.00		Standard	0.00
30	Specific Charge for Access to the Power Poles \$/pole/year	22.35	Y		175	175	175	175	3,911.25		Standard	3,911.25



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							[
Rate Code	Description	Standard Amount (Rate) \$	Applic able?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
Additio	I onal Charges - Please be Specific		1				I	I	1 1		I	
31	First Additional Charge	N/A	N					0	0.00		addnl. chrge	0.00
32	Second Additonal Charge	N/A	N					0	0.00		addnl. chrge	0.00
33		N/A	N					0	0.00		addnl. chrge	0.00
34		N/A	N					0	0.00		addnl. chrge	0.00
35		N/A	N					0	0.00		addnl. chrge	0.00
36		N/A	N					0	0.00		addnl. chrge	0.00
37		N/A	N					0	0.00		addnl. chrge	0.00
38		N/A	N					0	0.00		addnl. chrge	0.00
39		N/A	N					0	0.00		addnl. chrge	0.00
40		N/A	N					0	0.00		addnl. chrge	0.00
41		N/A	N					0	0.00		addnl. chrge	0.00
42		N/A	N					0	0.00		addnl. chrge	0.00
43		N/A	N					0	0.00		addnl. chrge	0.00
44		N/A	N					0	0.00		addnl. chrge	0.00
45		N/A	N					0	0.00		addnl. chrge	0.00
46		N/A	N					0	0.00		addnl. chrge	0.00



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Rate Code	Description	Standard Amount (Rate) \$	Applic able?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt Std. Formula \$		Calc. Method (attach. calc. & justification)	
47		N/A	N					0	0.00		addnl. chrge	0.00
48		N/A						0	0.00		addnl. chrge	0.00
49		N/A	N					0	0.00		addnl. chrge	0.00
50		N/A	N					0	0.00		addnl. chrge	0.00
Total S	Total Specific Service Charge Revenue											5,226.25



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5-3 OTHER REGULATED CHARGES (Input)

			1		
Description	HANDBOOK REF.	Charge Determinant		Total \$	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements Distributor-Consolidated Billing Retailer-Consolidated Billing	12.2.1 12.2.2 12.2.3	}		9,312	account 4082
SERVICE TRANSACTION REQUEST REVENUES	12.2.4	-		0	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1				account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"				4,050	accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				13,362	
Other Rate Information (Optional)					
NON-COMPETITIVE ELECTRICITY CHARGES					
Wholesale Market Service Rate	12.3.1	kWh for customers who are not wholesale market participants	account 4062 -	52,110	
Retail Transmission Service Rates	12.3.2	exisitng rates			
Network Service Rate			account 4066 -	86,002	
Connection Service Rate			account 4068 -	0	
Charges Levied by the Government of Ontario	12.3.3		<u>Volume</u> Rate \$		
Rural and Remote Rate Protection (RRRP)		kWh	0 0.0010	0	
Debt Retirement Charge		kWh	0 0.0070	0	



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5-4 CDM (Input)

Trial Balance account 5415-Energy Conservation		
	Trial Balance account 5415-Energy Conservation	n
	Tier 1 Adjustment	0

\$

Portion attributed to specific classes



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5-5 BASE REVENUE REQUIREMENT

	\$	\$
Service Revenue Requirement (from Sheet 5-1)		193,633
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges (from Sheet 5-2)	5,226	
Late Payment Charges (from Sheet 2-4 ADJUSTED ACCOUNTING DATA)	2,909	
Other Distribution Revenue (from Sheet 5-3)	13,362	
Other Income & Deductions (from Sheet 2-4 ADJUSTED ACCOUNTING DATA)	0	
TOTAL REVENUE OFFSETS	21,497	21,497
Base Revenue Requirement		172,136
defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFF	SETS)	
Base Revenue Requirement is allocated to classes in three portions:		
B.R.R. #1: Base Revenue Requirement net of B.R.R. #2 and #3 (below)		172,136
B.R.R. #2: Low Voltage Wheeling Costs (Embedded Distributors only) (from Sheet ADJ3, item 5)		0
B.R.R. #3: Directly assigned CDM (from Sheet 5-4)	0	
Base Revenue Requirement (as above)	172,136	


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6-1 CUSTOMER CLASSES (Input)

Enter current and proposed customer classes

Customer Classification

Current Proposed

Please update: "X" if applicable (delete if not applicable)

RESIDENTIAL			 Х	
Regular		Χ	Χ	
Time of Use				
Urban				
Suburban				
Other (specify)				
GENERAL SERVICE			 Х	
Less than 50 kW		Χ	Χ	
Less than 50 kW Time of Use				
Other < 50 kW (specify) .				
Greater than 50 kW (to 3000 kW)				
Greater than 50 kW Time of Use				
Other > 50 kW (specify) .				
Other > 50 kW (specify) .				
Other > 50 kW (specify) .				
Intermediate Use	(3000 - 5000 kW)			
Large Use (> 5000 kW)				
Unmetered Scattered Load				
Sentinel Lighting		X	Х	
Street Lighting		Χ	Χ	
Back-up/Standby Power				
Other (specify)				
Other (specify)				



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6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data for 2002, 2003 and 2004

Enter 2004 and 2005 rates

		Number of Customers (Connections)			Dem	Demand Data - kW					
	2002	2003	2004		2002	2003	2004	2002		2003	2004
	#	#	#		kWh	kWh	kWh	kW		kW	kW
RESIDENTIAL											
Regular	465	478	484		4,342,163	4,526,949	4,641,323		0	0	0
GENERAL SERVICE											
Less than 50 kW	82	82	82		3,721,153	3,727,715	3,733,376	2,	785	2,670	2,774
Sentinel Lighting	1	1	1		940	940	940		1	1	1
Street Lighting	1	1	1		90,333	137,576	138,310		232	342	341
TOTALS	549	562	568		8,154,589	8,393,180	8,513,949	3,	018	3,013	3,116



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6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data for 2002, 2003 and 2004

Enter 2004 and 2005 rates

		2004	Rates "Sh	eet 2"	2005	6 Rates "She	et 5"	2005 Rates "Sheet 9"			
	Volumetric Rate Type	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
RESIDENTIAL											
Regular	kWh	0.0080		8.45	0.0080		8.45	0.0080		8.45	
GENERAL SERVICE											
Less than 50 kW	kWh	0.0038		17.26	0.0038		17.26	0.0038		17.26	
Sentinel Lighting	kW		3.2841	0.62		3.2841	0.62		3.2841	0.62	
Street Lighting	kW		1.9467	0.42		1.9467	0.42		1.9467	0.42	
TOTALS											



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6-3 Transformer Ownership (Input)

		2002				2003		2004			
	kW	\$/kW	\$		kW	\$/kW	\$	kW	\$		
RESIDENTIAL											
Regular GENERAL SERVICE			0.00				0.00			0.00	
Less than 50 kW			0.00		0.00				0.00		
Sentinel Lighting			0.00				0.00			0.00	
Street Lighting			0.00				0.00			0.00	
TOTALS	C)	0.00		0		0.00		0	0.00	



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7-1 ALLOCATION - Base Revenue Requirement

B.R.R. #1 from Sheet 5-5 (not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet: Base Revenue Requirement B.R.R. #1	Number of Customers (Connections)	kWh per Customer		Calculated kWh per Customer	kWh per kWh		kW per Customer			Calculated kW	
* \$172,130 RESIDENTIAL	2004 Customer count	2002	2003	2004	3 yr average per customer	2004 cust. count x 3 yr average per cust.	2002	2003	2004	3 yr average per customer	2004 cust. count x 3 yr average per cust.
Regular	484	9,338.0	9,470.6	9,589.5	9,466.0	4,581,560	0.0	0.0	0.0	0.0	0
Less than 50 kW	82	45,379.9	45,459.9	45,529.0	45,456.3	3,727,415	34.0	32.6	33.8	33.5	2,743
Sentinel Lighting	1	940.0	940.0	940.0	940.0	940	1.0	1.0	1.0	1.0	1
Street Lighting	1	90,333.0	137,576.0	138,310.0	122,073.0	122,073	232.0	342.0	341.0	305.0	305
TOTALS	568					8,431,988					3,049



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7-1 ALLOCATION - Base Revenue Requirer

B.R.R. #1 from Sheet 5-5 (not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet: Base Revenue Requirement B.R.R. #1				Allocation to Customer Classes %	Calculated Revenue for Allocation between Fixed and Variable: Consumption determinants x Rates for 2005 "Sheet 5"				Allocation between Fixed and Variable %			
\$172,136	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Total for customer class as % of Total for all classes	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Volumetric as percent of Total for customer class	Fixed charges as percent of total for customer class	
Regular	36,652	0	49,078	85,730	72.97%	36,652	0	49,078	85,730	42.75%	57.25%	100.00%
Less than 50 kW	14,164	0	16,984	31,148	26.51%	14,164	0	16,984	31,148	45.47%	54.53%	100.00%
Sentinel Lighting	0	3	7	11	0.01%	0	3	7	11	30.62%	69.38%	100.00%
Street Lighting	0	594	5	599	0.51%	0	594	5	599	99.16%	0.84%	100.00%
TOTALS	50,817	597	66,074	117,488	100.00%	50,817	597	66,074	117,488	43.76%	56.24%	100.00%



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7-1 ALLOCATION - Base Revenue Requirer B.R.R. #1 from Sheet 5-5 (not including amounts related to Low Voltage Wheeling Costs and CDM)			
Amount allocated on this sheet: Base Revenue Requirement B.R.R. #1		evenue Requ Allocated for Transforn	
\$172,136	Overall Allocation to Classes	Variable Component	Fixed Component
RESIDENTIAL			
Regular	125,607	53,701	71,906
Less than 50 kW	45,636	20,753	24,884
Sentinel Lighting	16	5	11
Street Lighting	877	870	7
TOTALS	172,136	75,329	96,808
		<< Less Transfor << Base Revenu	
	172,136	<< Dase Revenu	e Rey. D.R.R.#1



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7-2 ALLOCATION - Low Voltage Wheeling Costs

B.R.R. #2 from Sheet 5-5

I	Amount allocated on this sheet: Low Voltage Wheeling Costs B.R.R. #2	riotan ria		Basis for Allocation (\$) (rate x volume from 6-2)	Allocation Percentages	Allocated \$
		per KWh	per kW			
RESIDENTIAL						
Regular		0.0050		23,206.62	57.33%	

GENERAL SERVICE			
Less than 50 kW	0.0045	16,800.19	41.50%
Sentinel Lighting	1.6083	1.61	0.00%
Street Lighting	1.3824	471.40	1.16%
TOTALS		40.479.81	100.00%



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7-3 ALLOCATION - CDM (Input)

B.R.R. #3 from Sheet 5-5



RESIDENTIAL

Regular		
GENERAL SERVICE		
Less than 50 kW		
Sentinel Lighting		
Street Lighting		
TOTAL		0
	Directly Atrributed CDM per 5-4 and 5-5	0
	Difference	0

8-1 RATES - BASE REVENUE REQUIREMENT

	Number of Customers (Connections)	kWh	kW	Base Revenue Requirement Allocated from Sheet 7-1		-	Base Rates - Requirement <i>divided by</i> consumption for test yr.			
	2004 Customer count	2004 cust. count x 3 yr per cust. avg. kWh	2004 cust. count x 3 yr per cust. avg. kW	Variable Component	Fixed Component	Volumet ric Rate Type	^t Rate per kWh \$	r/v/ ¢	Fixed service charge \$	
RESIDENTIAL										
Regular	484	4,581,560	0	53,701	71,906	kWh	0.0117	0.0000	12.38	
GENERAL SERVICE										
Less than 50 kW	82	3,727,415	2,743	20,753	24,884	kWh	0.0056	0.0000	25.29	
Sentinel Lighting	1	940	1	5	11	kW	0.0000	4.8117	0.91	
Street Lighting	1	122,073	305	870	7	kW	0.0000	2.8522	0.62	
TOTALS	568	8,431,988	3,049	75,329	96,808					



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8-2 RATES - Low Voltage/ Wheeling Adjustments

LV/ Wheeling Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Wheeling Adj. Rates (\$) per kWh	LV/ Wheeling Adj. Rates (\$) per kW
-----------------------------------	-------------------	------------------	-------------------------	--	---

from Sheet 7-2 from Sheet 7-1 from Sheet 7-1 from Sheet 6-2

RESIDENTIAL				
Regular	4,581,560		kWh	
GENERAL SERVICE				
Less than 50 kW	3,727,415	2,743	kWh	
Sentinel Lighting	940	1	kW	
Street Lighting	122,073	305	kW	
TOTALS	8,431,988	3,049		



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8-3 RATES - CDM

CDM Requirement Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	CDM Rates (\$) per kWh	CDM Rates (\$) per kW
---------------------------------	-------------------	------------------	-------------------------	------------------------------	-----------------------------

from Sheet 7-3 from Sheet 7-1 from Sheet 7-1 from Sheet 6-2

RESIDENTIAL				
Regular	4,581,560		kWh	
GENERAL SERVICE				
Less than 50 kW	3,727,415	2,743	kWh	
Sentinel Lighting	940	1	kW	
Street Lighting	122,073	305	kW	
TOTALS	8,431,988	3,049		



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8-4 RATE RIDERS - Regulatory Assets

Regulatory	Regulatory
Assets Rate	Assets Rate
Riders (\$)	Riders (\$)
per kWh	per kW

RESIDENTIAL

Regular

GENERAL SERVICE

Less than 50 kW



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8-5 DISTRIBUTION RATES

				Ca	Calculated Rates (\$)				
		Rate per kWh				Rate per kWh			
Volumetric Rate Type	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)

Regular kWh 0.0117 0.0117 12.38 GENERAL SERVICE Less than 50 kW kWh 0.0056 0.0056 25.29 Sentinel Lighting kW 4.8117 4.8117 0.91 Street Lighting kW 2.8522 2.8522 0.62

TOTALS

RESIDENTIAL



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8-5 DISTRIBUTION RATES

Dire	ct Rate Mitig	ation (\$)	Rate	Rate Application (\$)				
Rate pe kWh	te per Rate per Kixed Wh kW Charge		Rate per kWh	Rate per kW	Fixed Service Charge		Regulatory Assets per kWh	
Enter or	Enter only as applicable to override a calculated rate.						(from 8-4)	

RESIDENTIAL		
Regular	0.0117	12.38
GENERAL SERVICE		
Less than 50 kW	0.0056	25.29
Sentinel Lighting	4.8117	0.91
Street Lighting	2.8522	0.62

TOTALS



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8-6 RETAIL TRANSMISSION RATES (Input)

		Retail Transmission Rate per kWh								
	Retail Tra	Retail Tranmission Rate \$/kWh				Adjusted Retail Tranmission Rate \$				
	Network	Connection	Total	Network	Connection	per KWh				
RESIDENTIAL										
Regular	0.0057	0.0050	0.0107			0.0107				
GENERAL SERVICE										
Less than 50 kW	0.0052	0.0045	0.0097			0.0097				
Sentinel Lighting										
Street Lighting										



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8-6 RETAIL TRANSMISSION RATES (Input)

		Retail Transmission Rate per kW								
	Retail T	Retail Tranmission Rate \$/kW				Adjusted Retail Tranmission Rate \$				
	Network	Connection	Total	Network	Connection	per KW				
RESIDENTIAL										
Regular GENERAL SERVICE										
Less than 50 kW										
Sentinel Lighting	1.4113	1.6083	3.0196			3.019				
Street Lighting	1.6002	1.3824	2.9826			2.982				



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8-7 OTHER CHGS, COMMOD (Input)

Rates assumed - Please update if you have more accurate estimates for your utility.

		Other Charges per kWh				Other Charges per kW					Cost o Comr per	Lost Adj Fac	
	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	up to 1000 kWh	over 1000 kWh	2005
	per KWh	per KWh	per KWh	per KWh	per KWh	per KW	per KW	per KW	per KW	per KW	per kWh	per kWh	
RESIDENTIAL													
Regular	0.0107			0.0107	0.0107								1.0500
GENERAL SERVICE													
Less than 50 kW	0.0097			0.0097	0.0097								1.0500
Sentinel Lighting						3.0196			3.0196	3.0196			1.0000
Street Lighting						2.9826			2.9826	2.9826			1.0500



Dutton Hydro Limited

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8-7 OTHER CHGS, COMMOD (Input)

Rates assumed - Please update if you have more accurate estimates for your utility.

	ustment ;tor							
	Updated	2005 Rates "Sheet 9 (from 6-2)			Rates fo	or Applicati Sheet 8-5	ion from	Reg. Assets Riders from Sheet 8-4
		Rate per kWh	Rate per kW	Fixed service charge	Rate per kWh	Rate per kW	Fixed service charge	
RESIDENTIAL								
Regular GENERAL SERVICE	1.0951	0.0080	-	8.45	0.0117	-	12.38	
Less than 50 kW	1.0951	0.0038	-	17.26	0.0056	-	25.29	
Sentinel Lighting	1.0951	-	3.2841	0.62	-	4.8117	0.91	
Street Lighting	1.0951	-	1.9467	0.42	-	2.8522	0.62	



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

		:	2005 BIL	.L	2	2006 BIL	.L	IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.267
100 kWh	Distribution (kWh)	100	0.0080	0.80	100	0.0117	1.17	0.37	46.515	0.025
	Sub-Total			9.25			13.55	4.30	46.515	0.292
	Other Charges (kWh)	105	0.0107	1.12	110	0.0107	1.17	0.05	4.290	0.003
	Cost of Power Commodity (kWh)	105	0.0000	0.00	110	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			10.37			14.72	4.35	41.942	0.295

RESIDENTIAL Regular

		:	2005 BII	_L	:	2006 BIL	.L	IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.215
250 kWh	Distribution (kWh)	250	0.0080	2.00	250	0.0117	2.93	0.93	46.515	0.051
	Sub-Total			10.45			15.31	4.86	46.515	0.266
	Other Charges (kWh)	263	0.0107	2.81	274	0.0107	2.93	0.12	4.290	0.007
	Cost of Power Commodity (kWh)	263	0.0000	0.00	274	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			13.26			18.24	4.98	37.570	0.273

		:	2005 BIL	.L		2006 BIL	.L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.163
500 kWh	Distribution (kWh)	500	0.0080	4.00	500	0.0117	5.86	1.86	46.515	0.077
	Sub-Total			12.45			18.24	5.79	46.515	0.240
	Other Charges (kWh)	525	0.0107	5.62	548	0.0107	5.86	0.24	4.290	0.010
	Cost of Power Commodity (kWh)	525	0.0000	0.00	548	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			18.07			24.10	6.03	33.386	0.250



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

		:	2005 BIL	-L	:	2006 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.131
750 kWh	Distribution (kWh)	750	0.0080	6.00	750	0.0117	8.79	2.79	46.515	0.093
	Sub-Total			14.45			21.17	6.72	46.515	0.224
	Other Charges (kWh)	788	0.0107	8.43	821	0.0107	8.79	0.36	4.290	0.012
	Cost of Power Commodity (kWh)	788	0.0000	0.00	821	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			22.88			29.96	7.08	30.962	0.236

RESIDENTIAL Regular

		:	2005 BII	Ŀ	:	2006 BIL	.L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.110
1,000 kWh	Distribution (kWh)	1,000	0.0080	8.00	1,000	0.0117	11.72	3.72	46.515	0.104
	Sub-Total			16.45			24.10	7.65	46.515	0.214
	Other Charges (kWh)	1,050	0.0107	11.24	1,095	0.0107	11.72	0.48	4.290	0.013
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			27.69			35.82	8.13	29.379	0.227

		:	2005 BIL	_L	:	2006 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.083
1,500 kWh	Distribution (kWh)	1,500	0.0080	12.00	1,500	0.0117	17.58	5.58	46.515	0.117
	Sub-Total			20.45			29.96	9.51	46.515	0.200
	Other Charges (kWh)	1,575	0.0107	16.85	1,643	0.0107	17.58	0.72	4.290	0.015
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	575	0.0000	0.00	643	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			37.30			47.54	10.24	27.439	0.215



9-1 BILL IMPACTS (Monthly Consumptions)

		:	2005 BIL	.L	:	2006 BIL	L	IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.066	
2,000 kWh	Distribution (kWh)	2,000	0.0080	16.00	2,000	0.0117	23.44	7.44	46.515	0.126	
	Sub-Total			24.45			35.82	11.37	46.515	0.192	
	Other Charges (kWh)	2,100	0.0107	22.47	2,190	0.0107	23.43	0.96	4.290	0.016	
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000	
	Cost of Power Commodity (kW)	1,100	0.0000	0.00	1,190	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			46.92			59.26	12.34	26.293	0.208	



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9-2 BILL IMPACTS %

	Vol	ume	0	Change 🤅	%	Vol	ume	0	Change 🦻	%	Vol	ume	0	Change 🤅	%
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					•		•			•		•		•	
Regular GENERAL SERVICE	100		46.5	41.9	41.7 #DIV/0!	250		46.5	37.6	37.0	500		46.5	33.4	32.5
Less than 50 kW	1,000		46.5	31.8	31.8	2,000		46.5	26.1	26.1	5,000		46.5	19.9	19.9
Sentinel Lighting	150	1	46.5	27.9	27.9	200	1	46.5	26.2	26.2			46.5	46.5	46.5
Street Lighting	150	1	46.5	22.5	22.5			46.5	46.5	46.5			46.5	46.5	46.5



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9-2 BILL IMPACTS %

	Vol	ume	0	Change S	%	Vol	ume	0	Change 🦻	%	Vol	ume	c	hange 🤋	6
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL				•	•		•		•	•		•			•
Regular GENERAL SERVICE	750		46.5	31.0	29.9	1,000		46.5	29.4	28.2	1,500		46.5	27.4	26.1
Less than 50 kW	10,000		46.5	16.9	16.9	15,000		46.5	15.7	15.7			46.5	46.5	46.5
Sentinel Lighting			46.5	46.5	46.5			46.5	46.5	46.5			46.5	46.5	46.5
Street Lighting			46.5	46.5	46.5			46.5	46.5	46.5			46.5	46.5	46.5



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9-2 BILL IMPACTS %

	Volu	ume	6	Change %	6
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	2,000		46.5	26.3	24.8
GENERAL SERVICE					
Less than 50 kW			46.5	46.5	46.5
Sentinel Lighting			46.5	46.5	46.5
Street Lighting			46.5	46.5	46.5



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		:	2005 BIL	.L	:	2006 BIL	L		IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.269	
100 kWh	Distribution (kWh)	100	0.0080	0.80	100	0.0117	1.17	0.37	46.515	0.025	
	Sub-Total			9.25			13.55	4.30	46.515	0.294	
	Other Charges (kWh)	100	0.0107	1.07	100	0.0107	1.07	0.00	0.000	0.000	
	Cost of Power Commodity (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			10.32			14.62	4.30	41.692	0.294	

RESIDENTIAL Regular

		:	2005 BIL	.L	:	2006 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.219
250 kWh	Distribution (kWh)	250	0.0080	2.00	250	0.0117	2.93	0.93	46.515	0.052
	Sub-Total			10.45			15.31	4.86	46.515	0.270
	Other Charges (kWh)	250	0.0107	2.68	250	0.0107	2.68	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			13.13			17.99	4.86	37.034	0.270

		:	2005 BIL	.L	2	2006 BIL	.L	IMPACT				
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill		
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.167		
500 kWh	Distribution (kWh)	500	0.0080	4.00	500	0.0117	5.86	1.86	46.515	0.079		
	Sub-Total			12.45			18.24	5.79	46.515	0.245		
	Other Charges (kWh)	500	0.0107	5.35	500	0.0107	5.35	0.00	0.000	0.000		
	Cost of Power Commodity (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000		
	Total Bill			17.80			23.59	5.79	32.534	0.245		



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		:	2005 BIL	.L	:	2006 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.135
750 kWh	Distribution (kWh)	750	0.0080	6.00	750	0.0117	8.79	2.79	46.515	0.096
	Sub-Total			14.45			21.17	6.72	46.515	0.230
	Other Charges (kWh)	750	0.0107	8.03	750	0.0107	8.03	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			22.48			29.20	6.72	29.906	0.230

RESIDENTIAL Regular

		:	2005 BIL	.L	:	2006 BIL	.L	IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.113	
1,000 kWh	Distribution (kWh)	1,000	0.0080	8.00	1,000	0.0117	11.72	3.72	46.515	0.107	
	Sub-Total			16.45			24.10	7.65	46.515	0.220	
	Other Charges (kWh)	1,000	0.0107	10.70	1,000	0.0107	10.70	0.00	0.000	0.000	
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			27.15			34.80	7.65	28.183	0.220	

		:	2005 BIL	_L	2	2006 BIL	L	IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.085	
1,500 kWh	Distribution (kWh)	1,500	0.0080	12.00	1,500	0.0117	17.58	5.58	46.515	0.121	
	Sub-Total			20.45			29.96	9.51	46.515	0.207	
	Other Charges (kWh)	1,500	0.0107	16.05	1,500	0.0107	16.05	0.00	0.000	0.000	
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000	
	Cost of Power Commodity (kW)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			36.50			46.01	9.51	26.061	0.207	



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

		:	2005 BIL	.L	:	2006 BIL	L	IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			8.45			12.38	3.93	46.515	0.069	
2,000 kWh	Distribution (kWh)	2,000	0.0080	16.00	2,000	0.0117	23.44	7.44	46.515	0.130	
	Sub-Total			24.45			35.82	11.37	46.515	0.199	
	Other Charges (kWh)	2,000	0.0107	21.40	2,000	0.0107	21.40	0.00	0.000	0.000	
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000	
	Cost of Power Commodity (kW)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000	
	Total Bill			45.85			57.22	11.37	24.804	0.199	



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9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Vol	ume		Change S	%	Vol	ume	c	Change 🤋	%	Vol	ume		Change %	%
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					•										
Regular GENERAL SERVICE	100		46.5	41.7	41.7	250		46.5	37.0	37.0	500		46.5	32.5	32.5
Less than 50 kW	1,000		46.5	31.8	31.8	2,000		46.5	26.1	26.1	5,000		46.5	19.9	19.9
Sentinel Lighting	150	1	46.5	27.9	27.9	200	1	46.5	26.2	26.2			46.5	46.5	46.5
Street Lighting	150	1	46.5	22.5	22.5			46.5	46.5	46.5			46.5	46.5	46.5



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9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Vol	Volume		Change %			Volume		Change %	%	Volume		Change %		%
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL															
Regular GENERAL SERVICE	750		46.5	29.9	29.9	1,000		46.5	28.2	28.2	1,500		46.5	26.1	26.1
Less than 50 kW	10,000		46.5	16.9	16.9	15,000		46.5	15.7	15.7			46.5	46.5	46.5
Sentinel Lighting	10,000		46.5	46.5	46.5	13,000		46.5	46.5	46.5			46.5	46.5	46.5
Street Lighting			46.5	46.5	46.5			46.5	46.5	46.5			46.5	46.5	46.5



Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Vol	ume	c	Change %	6
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	2,000		46.5	24.8	24.8
GENERAL SERVICE					
Less than 50 kW			46.5	46.5	46.5
Sentinel Lighting			46.5	46.5	46.5
Street Lighting			46.5	46.5	46.5



Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

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10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges Effective May 1, 2006

Customer Class	Item Description	Unit	Rate \$
RESIDENTIAL Regular			
	Monthly Service Charge	per month	12.38
	Distribution Volumetric Rate	per kWh	0.0117
GENERAL SERVICE Less than 50 kW			
	Monthly Service Charge	per month	25.29
	Distribution Volumetric Rate	per kWh	0.0056
Sentinel Lighting			
Street Lighting			
	Distribution Volumetric Rate	per kW	2.8522



Dutton Hydro Limited

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10-2 RATES SCHEDULE (Part 2)

Schedule of Distribution Rates and Charges Effective May 1, 2006

Item Description (Rate Code)	Caclulation Basis	Rate \$
Distribution Loss Adjustment Factor		1.0951



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10-3 DISTR. RATES - RECONCILED

	Vo	lumes from	7-1	Ra	tes from	8-5	Calculate	ed Revenue		Allocations		Revenue Requirement	Differe	nce
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirment - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$	including CDM & LV/Wheeling \$		Pro-form Billing \$
ESIDENTIAL														
Regular	484	9,466	0	0.0117	0.0000	12.38	125,607	125,507	125,607	0	0	125,607	0) 10
Regular	0			0.0111		0.00	125,007							
Regular	0	0	0	0.0000		0.00	0	-				-		
Regular	0					0.00	0							
Time of Use	0			0.0000			0					-		
Time of Use	0			0.0000		0.00	0							
	0		0	0.0000		0.00		-				-		
Time of Use	0	-		0.0000		0.00	0	-						
Time of Use	0			0.0000		0.00	0	-						
Urban	0			0.0000		0.00	0							
Urban	0		0	0.0000		0.00	0	-			-	-		
Urban	0			0.0000		0.00	0	-						
Urban	0	-		0.0000		0.00	0	-				-	•	
Suburban	0			0.0000		0.00	0		-					
Suburban	0		0	0.0000		0.00	0							
Suburban	0			0.0000		0.00	0							
Suburban	0			0.0000		0.00	0	T		-				
Other (specify)	0			0.0000		0.00	0							
Other (specify)	0			0.0000		0.00	0							
Other (specify)				0.0000		0.00	0	-		0				
Other (specify)	0	-		0.0000		0.00	0							
Other (specify)	0	-		0.0000	0.0000	0.00	0			0	0			
Other (specify)	0			0.0000	0.0000	0.00	0			0	0	0	0	
Other (specify)	0	-	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Other (specify)	0			0.0000	0.0000	0.00	0	0	0	0	0	0	0	
Other (specify)	0	-		0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Other (specify)	0	-		0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Other (specify)	0			0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Other (specify)	0			0.0000	0.0000	0.00	0	0	0	0	0	0	0	
Other (specify)	0			0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Other (specify)	0	-		0.0000	0.0000	0.00	0	0	0	C	0	0	0)
Other (specify)	0			0.0000	0.0000	0.00	0	0	0	C	0	0	0)
Other (specify)	0			0.0000	0.0000	0.00	0	0	0	0	0	0	0	
Other (specify)	0	-		0.0000	0.0000	0.00	0	0	0	0	0	0	0	
Other (specify)	0	0	-	0.0000	0.0000	0.00	0	0	0	0	0	0	0)
Other (specify)	0	-		0.0000	0.0000	0.00	0	0	0	0	0	0	0	1
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	o	0	0	0)



ED-2003-0025 (EB-2009-0177) June 11 2009

10-3 DISTR. RATES - RECONCILED

												Requirement		
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirment - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$	including CDM & LV/Wheeling \$		Pro-form Billing \$
NERAL SERVICE														
ess than 50 kW	82			0.000	0.0000	25.29	45,636	45,759		0	C		C	
ess than 50 kW	0			0.000	0.0000	0.00	0	0	0	0	0	• •	C)
ess than 50 kW	0			0.000	0.0000	0.00		0	0	0	0		C	
ess than 50 kW	0			0.000	0.0000	0.00		0	-	0	0		C	· · · · · · · · · · · · · · · · · · ·
ess than 50 kW Time of Use	0	-		0.000	0.0000	0.00	0	0	0	0	0	0	C)
ess than 50 kW Time of Use	0			0.000	0.0000	0.00	0	0	0	0	C	0	C)
ess than 50 kW Time of Use	0			0.000	0.0000	0.00	0	0	0	0	0	0	C)
ess than 50 kW Time of Use	0			0.000	0.0000	0.00	0	0	0	0	0	0	C)
Other < 50 kW (specify).	0	0		0.000	0.0000	0.00	0	0	0	0	C	0	C	J
Other < 50 kW (specify).	0	0		0.000	0.0000	0.00	0	0	0	0	C	0	C	J
Other < 50 kW (specify).	0	0		0.000	0.0000	0.00	0	0	0	0		0	C)
Other < 50 kW (specify).	0	0		0.000	0.0000	0.00	0	0	0	0		0	C)
Greater than 50 kW (to 3000 kW)	0	0		0.000	0.0000	0.00	0	0	0	0		0	C)
Greater than 50 kW (to 3000 kW)	0	0		0.000	0.0000	0.00	0	0	0	0		0	C)
Greater than 50 kW (to 3000 kW)	0	0		0.000	0.0000	0.00	0	0	0	0		0	C	ι
Greater than 50 kW (to 3000 kW)	0	0		0.000	0.0000	0.00	0	0	0	0		0	C	ι
Breater than 50 kW Time of Use	0	0		0 0.000	0.0000	0.00	0	0	0	0	0	0	C)
Freater than 50 kW Time of Use	0	0		0 0.000	0.0000	0.00	0	0	0	C) 0	C)
Breater than 50 kW Time of Use	0	0		0.000	0.0000	0.00	0	0	0	o		. 0	c)
Breater than 50 kW Time of Use	0	0		0.000	0.0000	0.00	0	0	0	0	0	0	C)
Other > 50 kW (specify).	0	0		0 0.000	0.0000	0.00		0	0	0		0	C)
Other > 50 kW (specify) .	0	0				0.00		0	0			0	C)
Other > 50 kW (specify) .	0	0				0.00		0					C	
Other > 50 kW (specify) .	0	0				0.00		0	-	0		-	0	
ther > 50 kW (specify).	0	0	. (0.000		0.00		0	Ŭ			, v		
ther > 50 kW (specify).	0	0				0.00		0					c c	
Other > 50 kW (specify) .	0	0				0.00		0	-				C	
Other > 50 kW (specify) .	0	0		0.000		0.00		0	Ŭ				0	
Other > 50 kW (specify) .	0	0				0.00		0	, v	0		, ,	C	
Other > 50 kW (specify) .	0	0						0	-				c	
other > 50 kW (specify) . Other > 50 kW (specify) .	0	0		0.000		0.00		0					c	
	0	-		0.000		0.00	0						c c	
hther > 50 kW (specify) . htermediate Use (3000 - 5000 kW)	0			. 0.000		0.00		0		0		, ,	C	,
	0	0				0.00		-	-					
ntermediate Use	0	0				0.00		0	-	0			C	
ntermediate Use	0					0.00		0					C	
ntermediate Use	0	0		0.000		0.00		0		0		0	C	
arge Use (> 5000 kW)	-			0.000		0.00		0	-				C	
arge Use (> 5000 kW) arge Use (> 5000 kW)	0	0		0 0.000 0 0.000		0.00	0	0	-			0 0 0 0	c	



ED-2003-0025 (EB-2009-0177) June 11 2009

10-3 DISTR. RATES - RECONCILED Volumes from 7-1 Rates from 8-5 Calculated Revenue Allocations Difference Revenue Requirement Base Revenue LV Wheeling CDM including CDM Fixed Pro-forma Billing Pro-forma Number of 3 yr average 3 yr average Requirement Requirment Requirement **Full Precision** Rate per Rate per Service & LV/Wheeling **Full Precision** Customers kWh per kW per Rates B.R.R. #1 B R R #2 B R R #3 Billing . kWh (\$) kW (\$) Charge \$ \$ \$ (Connections customer customer (from 7-1) (from 7-2) (from 7-3) \$ \$ (\$) \$ \$ \$ Large Use (> 5000 kW) 0 0 0.0000 0.0000 0.00 Unmetered Scattered Load 0 0 0 0.0000 0.0000 0.00 0 0 0 0 0 0 0 0 0 Unmetered Scattered Load 0 0 0.0000 0 0 0 0 0 0.0000 0.00 0 0 0 Unmetered Scattered Load 0 0 0 0.0000 0.00 0 0 0 0 0 0 0.0000 0 0 0 Unmetered Scattered Load 0 0 0 0 0 0 0 0.0000 0.0000 0.00 0 0 0 940 Sentinel Lighting 1 0.0000 16 16 16 0 0 16 0 -0 4.8117 0.91 Sentinel Lighting 0 0 0 0.0000 0.0000 0.00 0 0 0 0 0 0 0 Sentinel Lighting 0 0 0 0 0 0 0 0 0.0000 0.0000 0.00 0 0 0 0 0 Sentinel Lighting 0 0.0000 0.0000 0.00 n 0 0 0 0 n Street Lighting 1 122,073 305 0.0000 2.8522 0.62 877 877 877 0 0 877 0 -0 Street Lighting 0 0 0 0.0000 0.0000 0.00 0 0 0 0 0 0 0 0 Street Lighting 0 0 0 0 0 0 0 0.0000 0.0000 0.00 0 0 0 Street Lighting 0 0 0 0 0 n 0 0.0000 0.0000 0.00 0 0 0 0 0 0 Back-up/Standby Power 0 0 0.0000 0.00 0 0 0 0 0 0 0.0000 0 0 Back-up/Standby Power 0 0.0000 0.0000 0.00 0 0 0 0 0 0 0 0 0 0 Back-up/Standby Power 0 0 0 0 0 0 0.0000 0.0000 0.00 0 0 0 0 Back-up/Standby Power 0 0 0 0 0 0 0 0 0.0000 0.0000 0.00 0 0 Other (specify) 0 0 0 0 0 0 0 0 0.0000 0.0000 0.00 0 0 0 0 0 Other (specify) 0 0.0000 0.0000 0.00 0 0 0 0 0 0 0 0 Other (specify) 0 0 0 0.0000 0.0000 0.00 0 0 0 0 0 0 0 0 0 0 0 Other (specify) 0 0 0 0.0000 0.0000 0.00 0 0 0 0 0 0 0 Other (specify) 0 0 0 0 0 0 0.0000 0.0000 0.00 0 0 0 Other (specify) 0 0 0 0 0 0 0 0 0 0.0000 0.0000 0.00 0 0 0 0 Other (specify) 0 0.0000 0.0000 0.00 0 0 0 0 0 0 0 0

0 0 Other (specify) 0 0.000 0.0000 0.0 n n 0 n n Δ 0 Transformer Allowance (from 6-3) 0 0 0 0 172,136 568 172,159 172,136 -23 TOTALS 172.136 0 0 0
USoA Accounts and Minimum Groupings in the EDR 2006 Model



Appendix A.1 Minimum Groupings with Account Numbers

Minimum Groups and USoA Accounts in the EDR Model



Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Accumulated Amortization	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Distribution
Accumulated Amortization	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Distribution
Administrative and General	5605	Executive Salaries and Expenses	Distribution
Expenses (Working Capital)			
Administrative and General Expenses (Working Capital)	5610	Management Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5615	General Administrative Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5620	Office Supplies and Expenses	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1005	Cash	Unclassified Asset	Unclassified
1010	Cash Advances and Working Funds	Unclassified Asset	Unclassified
1020	Interest Special Deposits	Unclassified Asset	Unclassified
1030	Dividend Special Deposits	Unclassified Asset	Unclassified
1040	Other Special Deposits	Unclassified Asset	Unclassified
1060	Term Deposits	Unclassified Asset	Unclassified

D R A F T Appendix A.4



Revenue Requirement Summary in terms of Minimum Groupings

REVENUE MODEL

Button		Button					
Control	Sheet	Sheet Button (as displayed)	Message Type	.	Message Displayed	Title Displayed	
Number							

ADJ 1a (Rate Base -Tier 1) ADJ 2 (Rate Base -Tier 2)	ADJ 3a (Distrib Exp -Tier 1) ADJ 4 (Distrib Exp -Tier 2)	ADJ 6 (Revenue -Tier 1)	for	Sheet re. Sch. 4-1		with Customer s (except 7-3a)	6-1				10-1	6-2 +++
grouping1	grouping1	grouping1	amount1	grouping1	criteria_a	criteria_b	no_of_su	ibmo_of_subs	no_of_subsr	o_of_subs	include_line	include
Land and Buildings	Operation (Working Capital)	Distribution Services Revenue	>573.543454	Land and Buildings		х	0	0	0	0	YES	х
TS Primary Above 50	Maintenance (Working Capital)	Late Payment Charges	>573.543454	TS Primary Above 50	x		1	1	1	1		
DS	Billing and Collection (Working Capital)	Specific Service Charges	>573.543454	DS				2	2	2		
Poles, Wires	Community Relations (Working Capital)	Other Distribution Revenue	>573.543454	Poles, Wires					3	3		
Line Transformers	Community Relations - CDM (Working Capital)	Other Income & Deductions	>573.543454	Line Transformers						4		
Services and Meters	Administrative and General Expenses (Working Capital)		>573.543454	Services and Meters								
General Plant	Insurance Expense (Working Capital)		>573.543454	General Plant								
Equipment	Bad Debt Expense (Working Capital)		>573.543454	Equipment								
IT Assets	Advertising Expenses (Working Capital)		>573.543454	IT Assets								
CDM Expenditures and Recoveries	Charitable Contributions (Working Capital)		>573.543454	CDM Expenditures and Recoveries								
Other Distribution Assets	Amortization of Assets		>573.543454	Other Distribution Assets								
Contributions and Grants	Other Distribution Expenses		>573.543454	Contributions and Grants								
Accumulated Amortization			>573.543454	Accumulated Amortization								
34	34	34		34								

macros specify the absolute range of the criteria, so need to correct each macros which uses a filter if there are more or less criteria lines

Commission de l'énergie de l'Ontario 2nd Generation Incentive Regulation Mechanism	Email the Board
Previous Forward Proposed Contents Current Tariff Sheet	Bill Impacts Generator
Instructions Enter the following charges from your current Board-Approved Tariff Schedule	

Customer Administration	Metric	Current
Arrears certificate	\$	10.70
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Non-Payment of Account	Metric	Current
Late Payment - per month	%	1.5%
Late Payment - per annum	%	19.56%
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Other	Metric	Current
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	8.45	13.79
Service Charge Rate Rider(s)	\$	-	
Distribution Volumetric Rate	\$/kWh	0.0080	0.0121
Distribution Volumetric Rate Rider(s)	\$/kWh	-	-
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0050	0.0050
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	1,000	kWh	- kW	Current Loss Factor	1.0662
RPP Tier One	600	kWh	Load Factor	Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.0%	26.20%
Energy Second Tier (kWh)	467	0.0590	27.55	467	0.0590	27.55	0.00	0.0%	24.06%
Sub-Total: Energy			57.55			57.55	0.00	0.0%	50.26%
Service Charge	1	8.45	8.45	1	13.79	13.79	5.34	63.2%	12.04%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1,000	0.0080	8.00	1,000	0.0121	12.10	4.10	51.3%	10.57%
Distribution Volumetric Rate Rider(s)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			16.45			25.89	9.44	57.4%	22.61%
Retail Transmission Rate – Network Service Rate	1,067	0.0057	6.08	1,067	0.0057	6.08	0.00	0.0%	5.31%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,067	0.0050	5.34	1,067	0.0050	5.34	0.00	0.0%	4.66%
Total: Retail Transmission			11.42			11.42	0.00	0.0%	9.97%
Sub-Total: Delivery (Distribution and Retail Transmission)			27.87			37.31	9.44	33.9%	32.59%
Wholesale Market Service Rate	1,067	0.0052	5.55	1,067	0.0052	5.55	0.00	0.0%	4.85%
Rural Rate Protection Charge	1,067	0.0010	1.07	1,067	0.0013	1.39	0.32	29.9%	1.21%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.22%
Sub-Total: Regulatory			6.87			7.19	0.32	4.7%	6.28%
Debt Retirement Charge (DRC)	1,000	0.00700	7.00	1,000	0.00700	7.00	0.00	0.0%	6.11%
Total Bill before Taxes			99.29			109.05	9.76	9.8%	95.24%
GST	99.29	5%	4.96	109.05	5%	5.45	0.49	9.9%	4.76%
			104.25			114.50	10.25	9.8%	100.00%

Residential					
kWh	250	600	1,000	1,600	2,250
Loss Factor Adjusted kWh kW	267	640	1,067	1,706	2,399
Load Factor					
Energy	A 10.05 4				A 100 11
Applied For Bill Current Bill			57.55 57.55	\$ 95.25 \$ 95.25	\$ 136.14 \$ 136.14
\$ Impact			-	\$ 95.25 \$ -	\$ 150.14 \$ -
% Impact		0.0%	0.0%	. 0.0%	0.0%
% of Total Bill	34.6%	44.8%	50.3%	53.6%	55.3%
Distribution	¢ 10.01 d	5 21.05 ¢	25.90	¢ 22.45	¢ 41.01
Applied For Bill	\$ 10.81 \$		25.89 16.45	\$ 33.15 \$ 21.25	\$ 41.01 \$ 26.45
\$ Impact			9.44	\$ 11.90	\$ 14.56
% Impact		58.9%	57.4%	56.0%	
% of Total Bill	43.6%	29.1%	22.6%	18.7%	16.7%
Retail Transmission	¢ 205 (6.05 Å		¢ 40.25	¢ 25.00
Applied For Bill Current Bill			11.41	\$ 18.25 \$ 18.25	\$ 25.66 \$ 25.66
\$ Impact			-	\$ 10.25	\$ 25.00
% Impact		0.0%	0.0%	0.0%	
% of Total Bill	7.4%	9.5%	10.0%	10.3%	10.4%
Delivery (Distribution and Retail Transmission)					
Applied For Bill			37.30 27.86	\$ 51.40 \$ 39.50	
Current Bill \$ Impact			9.44	\$ 39.50	\$ 52.11 \$ 14.56
% Impact		38.8%	33.9%	30.1%	
% of Total Bill		38.6%	32.6%	28.9%	
Regulatory					
Applied For Bill				\$ 11.34	
Current Bill \$ Impact			6.87 0.32	\$ 10.83 \$ 0.51	\$ 15.12 \$ 0.72
% Impact		4.5%	4.7%	4.7%	
% of Total Bill		6.1%	6.3%	6.4%	
Debt Retirement Charge					
Applied For Bill Current Bill			7.00	\$ 11.20 \$ 11.20	\$ 15.75 \$ 15.75
\$ Impact			7.00	\$ 11.20 \$ -	\$ 15.75 \$ -
% Impact		0.0%	0.0%	0.0%	
% of Total Bill		5.8%	6.1%	6.3%	
GST					
Applied For Bill			5.45		\$ 11.72
Current Bill \$ Impact			4.96	\$ 7.84 \$ 0.62	\$ 10.96 \$ 0.76
% Impact		13.2%	9.9%	7.9%	
% of Total Bill		4.8%	4.8%	4.8%	
Total Bill					
Applied For Bill			114.49	\$ 177.65	\$ 246.12
Current Bill \$ Impact			104.24	\$ 164.62 \$ 13.03	\$ 230.08 \$ 16.04
\$ impact	φ 0.70 Ş	¢ 80.0	10.25	φ 15.03	γ 10.04

General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	17.26	27.12
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0038	0.0058
Distribution Volumetric Rate Rider(s)	\$/kWh	-	-
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045	0.0045
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	10,000	kWh	- kW	[Current Loss Factor	1.0662
RPP Tier One	750	kWh	Load Factor		Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.0%	3.76%
Energy Second Tier (kWh)	9,913	0.0590	584.87	9,913	0.0590	584.87	0.00	0.0%	58.60%
Sub-Total: Energy			622.37			622.37	0.00	0.0%	62.36%
Service Charge	1	17.26	17.26	1	27.12	27.12	9.86	57.1%	2.72%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	10,000	0.0038	38.00	10,000	0.0058	58.00	20.00	52.6%	5.81%
Distribution Volumetric Rate Rider(s)	10,000	0.0000	0.00	10,000	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			55.26			85.12	29.86	54.0%	8.53%
Retail Transmission Rate – Network Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	5.56%
Retail Transmission Rate – Line and Transformation Connection Service Rate	10,663	0.0045	47.98	10,663	0.0045	47.98	0.00	0.0%	4.81%
Total: Retail Transmission			103.43			103.43	0.00	0.0%	10.36%
Sub-Total: Delivery (Distribution and Retail Transmission)	T I		158.69			188.55	29.86	18.8%	18.89%
Wholesale Market Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	5.56%
Rural Rate Protection Charge	10,663	0.0010	10.66	10,663	0.0013	13.86	3.20	30.0%	1.39%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.03%
Sub-Total: Regulatory			66.36			69.56	3.20	4.8%	6.97%
Debt Retirement Charge (DRC)	10,000	0.00700	70.00	10,000	0.00700	70.00	0.00	0.0%	7.01%
Total Bill before Taxes			917.42			950.48	33.06	3.6%	95.24%
GST	917.42	5%	45.87	950.48	5%	47.52	1.65	3.6%	4.76%
			963.29	1	-	998.00	34.71	3.6%	100.00%

Wth Loss Factor Adjusted WW Load Factor 5,000 10,663 10,000 15,994 10,000 20,000 20,000 Energy Applied For Bill S Stripact S S	General Service Less Than 50 kW							
kW Load Factor Energy Applied for shill \$ 5620 \$ 30784 \$ \$ 6723 7 \$ 98690 \$ 1251.43 Compact \$ 50 \$ 0.0 \$		kWh	1,000	5,000	10,000	15,000	20,000	
Load Factor Energy Applied for Bill \$ 6500 \$ 307.84 \$ 622.37 \$ 996.90 \$ 1,251.43 Current Bill \$ 162.0 \$ 307.84 \$ 622.37 \$ 996.90 \$ 1,251.43 Simpact \$ 1.0 \$ 0.044 \$ 0.044 \$ 0.044 \$ 0.046 0.056 \$ 0.046 0.056	Loss Factor	Adjusted kWh	1,067	5,332	10,663	15,994	21,325	
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		\$ Impact	\$ 12.79 \$	22.53 \$	34.71	Ş 46.89	Ş 59.06	

Sentinel Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	0.62	0.94
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	3.2841	4.9705
Distribution Volumetric Rate Rider(s)	\$/kW	-	-
Retail Transmission Rate – Network Service Rate	\$/kW	1.4113	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6083	1.6083
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	180	kWh	0.50	kW	Current Loss Factor	1.0662
RPP Tier One	750	kWh	Load Factor	49.3%	Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	42.95%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			9.60			9.60	0.00	0.0%	42.95%
Service Charge	1	0.62	0.62	1	0.94	0.94	0.32	51.6%	4.21%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	3.2841	3.28	1	4.9705	4.97	1.69	51.5%	22.24%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			3.90			5.91	2.01	51.5%	26.44%
Retail Transmission Rate – Network Service Rate	1	1.4113	1.41	1	1.4113	1.41	0.00	0.0%	6.31%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.6083	1.61	1	1.6083	1.61	0.00	0.0%	7.20%
Total: Retail Transmission			3.02			3.02	0.00	0.0%	13.51%
Sub-Total: Delivery (Distribution and Retail Transmission)	T		6.92			8.93	2.01	29.0%	39.96%
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	4.47%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	1.12%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.12%
Sub-Total: Regulatory			1.44			1.50	0.06	4.2%	6.71%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	5.64%
Total Bill before Taxes			19.22			21.29	2.07	10.8%	95.26%
GST	19.22	5%	0.96	21.29	5%	1.06	0.10	10.4%	4.74%
			20.18			22.35	2.17	10.8%	100.00%

Sentinel Lighting					
kWh	70	130	180	270	360
Loss Factor Adjusted kWh	75	139	192	288	384
kW	0.20	0.35	0.50	0.75	1.00
Load Factor	0.48	0.51	0.49	0.49	0.49
_					
Energy	6 2.75	¢	¢ 0.00	¢ 44.40	ć 40.20
Applied For Bil Current Bil		\$ 6.95 \$ 6.95	\$ 9.60 \$ 9.60	\$ 14.40 \$ 14.40	
\$ Impact		\$ -	\$ -	\$ -	\$ -
% Impac		0.0%	. 0.0%	. 0.0%	6 0.0%
% of Total Bil	25.7%	36.9%	43.0%	50.2%	ő 54.7%
Distribution					
Applied For Bil		\$ 5.91 \$ 2.00			
Current Bil \$ Impac		\$ 3.90 \$ 2.01	\$ 3.90 \$ 2.01	\$ 3.90 \$ 2.01	
% Impac		51.5%	5 2.01		
% of Total Bil		31.4%	26.4%		
Retail Transmission					
Applied For Bil					
Current Bil		\$ 3.02	\$ 3.02	\$ 3.02	
\$ Impac % Impac		<u>\$</u> - 0.0%	\$ - 0.0%	\$ - 0.0%	\$ - 6 0.0%
% of Total Bil		16.0%	13.5%		
	20.770	10.070	10107	10.07	0.070
Delivery (Distribution and Retail Transmission)					
Applied For Bil		\$ 8.93	\$ 8.93	\$ 8.93	
Current Bil		\$ 6.92	\$ 6.92		
\$ Impac		\$ 2.01	\$ 2.01	\$ 2.01	\$ 2.01
% Impaci % of Total Bil		29.0% 47.4%	29.0% 40.0%		
% 01 10tal Bit	01.1%	47.4%	40.0%	31.17	o 25.5%
Regulatory					
Applied For Bil	\$ 0.74	\$ 1.15	\$ 1.50	\$ 2.12	\$ 2.75
Current Bil	\$ 0.72	\$ 1.11	\$ 1.44	\$ 2.04	\$ 2.63
\$ Impact		\$ 0.04	\$ 0.06		
% Impact		3.6%	4.2%		
% of Total Bil	5.1%	6.1%	6.7%	7.4%	6 7.8%
Debt Retirement Charge					
Applied For Bil	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
Current Bil		\$ 0.91	\$ 1.26		
\$ Impact	\$-	\$-	\$ -	\$ -	\$ -
% Impac		0.0%	0.0%		
% of Total Bil	3.4%	4.8%	5.6%	6.6%	6 7.2%
C 57					
GST Applied For Bil	\$ 0.70	\$ 0.90	\$ 1.06	\$ 1.37	\$ 1.67
Current Bil		\$ 0.79	\$ 0.96		
\$ Impac		\$ 0.11	\$ 0.10	\$ 0.11	
% Impac	18.6%	13.9%	10.4%	8.7%	6 7.1%
% of Total Bil	4.8%	4.8%	4.7%	4.8%	4.8%
Total Bill					
Applied For Bil		\$ 18.84 \$ 16.69			\$ 35.07
Current Bil		\$ 16.68 \$ 2.16	\$ 20.18 \$ 2.17	\$ 26.51 \$ 2.20	
\$ impac	2.14 ب	2.10 ¢	۶ 2.17	2.20 پ	γ 2.24

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	0.42	0.64
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	1.9467	2.9463
Distribution Volumetric Rate Rider(s)	\$/kW	-	-
Retail Transmission Rate – Network Service Rate	\$/kW	1.6002	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3824	1.3824
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	180	kWh	0.50	kW	Current Loss Factor	1.0662
RPP Tier One	750	kWh	Load Factor	49.3%	Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	48.29%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			9.60			9.60	0.00	0.0%	48.29%
Service Charge	1	0.42	0.42	1	0.64	0.64	0.22	52.4%	3.22%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	1.9467	1.95	1	2.9463	2.95	1.00	51.3%	14.84%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			2.37			3.59	1.22	51.5%	18.06%
Retail Transmission Rate – Network Service Rate	1	1.6002	1.60	1	1.6002	1.60	0.00	0.0%	8.05%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.3824	1.38	1	1.3824	1.38	0.00	0.0%	6.94%
Total: Retail Transmission			2.98			2.98	0.00	0.0%	14.99%
Sub-Total: Delivery (Distribution and Retail Transmission)	T .		5.35			6.57	1.22	22.8%	33.05%
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	5.03%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	1.26%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.26%
Sub-Total: Regulatory			1.44			1.50	0.06	4.2%	7.55%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	6.34%
Total Bill before Taxes			17.65			18.93	1.28	7.3%	95.22%
GST	17.65	5%	0.88	18.93	5%	0.95	0.07	8.0%	4.78%
			18.53			19.88	1.35	7.3%	100.00%

Street Lighting					
kWh	70	130	180	270	360
Loss Factor Adjusted kWh	75	139	192	288	384
kW	0.20	0.35	0.50	0.75	1.00
Load Factor	0.48	0.51	0.49	0.49	0.49
Enorgy					
Energy Applied For Bil	¢ 2.75	\$ 6.95	\$ 9.60	\$ 14.40	\$ 19.20
Current Bil		\$ 6.95	\$ 9.60	\$ 14.40	
\$ Impaci		\$ -	\$ -	\$ -	\$ -
% Impact	t 0.0%	0.0%	0.0%	0.0%	6 0.0%
% of Total Bil	l 30.9%	42.5%	48.3%	54.9%	58.9%
Distribution					
Distribution Applied For Bil	1 ¢ 2 50	\$ 3.59	\$ 3.59	\$ 3.59	\$ 3.59
Current Bil		\$ 3.59 \$ 2.37	\$ 3.59 \$ 2.37	\$ 2.37	
		\$ 1.22	\$ 1.22	\$ 1.22	
% Impac		51.5%	. 51.5%		
% of Total Bil	29.6%	21.9%	18.1%	13.7%	5 11.0%
Retail Transmission	6 0.00	¢		A	6 2 2 2
Applied For Bil		\$ 2.98 \$ 2.98			
Current Bil \$ Impac		\$ 2.98 \$ -	\$ 2.98 \$ -	\$ 2.98 \$ -	\$ 2.98 \$ -
% Impac		0.0%	0.0%	-	<u> </u>
% of Total Bil		18.2%	15.0%		
Delivery (Distribution and Retail Transmission)					
Applied For Bil		\$ 6.57	\$ 6.57	\$ 6.57	
Current Bil		\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35
\$ Impac % Impac		\$ 1.22 22.8%	\$ 1.22 22.8%	\$ 1.22 22.8%	\$ 1.22 5 22.8%
% of Total Bil		40.2%	33.0%		
Regulatory					
Applied For Bil		\$ 1.15			\$ 2.75
Current Bil		\$ 1.11	\$ 1.44	\$ 2.04	
\$ Impac		\$ 0.04	\$ 0.06		
% Impac % of Total Bil		3.6% 7.0%	4.2%		
	0.170	7.070	7.57	0.17	0.470
Debt Retirement Charge					
Applied For Bil	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
Current Bil		\$ 0.91	\$ 1.26		
\$ Impac		\$ -	\$ -	\$ -	\$ -
% Impac		0.0%	0.0%		
% of Total Bil	4.0%	5.6%	6.3%	7.2%	5 7.7%
GST					
Applied For Bil	\$ 0.58	\$ 0.78	\$ 0.95	\$ 1.25	\$ 1.55
Current Bil		\$ 0.72	\$ 0.88		
\$ Impact		\$ 0.06	\$ 0.07	\$ 0.07	\$ 0.06
% Impac		8.3%	8.0%		
% of Total Bil	4.8%	4.8%	4.8%	4.8%	4.8%
Total Bill					
Applied For Bil	\$ 17 12	\$ 16.36	\$ 19.88	\$ 26.23	\$ 32.59
Current Bil		\$ 15.04	\$ 18.53	\$ 24.86	
	t \$ 1.30	\$ 1.32	\$ 1.35	\$ 1.37	