

OM&A Cost Table

Expense Description	2006 Board Approved	2006 Actual	Variance from 2006 Board Approved	2007 Actual	Variance from 2006 Actual	2008 Bridge	Variance from 2007 Actual	2009 Test	Variance from 2008 Bridge
5510-Demonstrating and Selling Expense		0	0	0	0	0	0	0	0
5515-Advertising Expense	1,061	0	(1,061)	0	0	0	0	0	0
Sub-Total	3,327	218,301	217,241	283,804	65,503	19,500	(264,304)	206,736	187,236

Administrative and General Expenses

5605-Executive Salaries and Expenses	316,107	455,811	139,704	431,186	(24,626)	433,149	1,963	407,060	(26,089)
5610-Management Salaries and Expenses	604,066	398,340	(205,726)	444,047	45,707	431,339	(12,708)	519,672	88,333
5615-General Administrative Salaries and Expenses	454,886	494,178	39,293	472,147	(22,031)	552,817	80,670	556,172	3,355
5620-Office Supplies and Expenses	69,808	85,747	15,939	111,650	25,903	74,962	(36,688)	126,976	52,014
5630-Outside Services Employed	105,226	0	(105,226)	0	0	0	0	0	0
5635-Property Insurance	14,226	0	(14,226)	0	0	0	0	0	0
5640-Injuries and Damages	0	0	0	0	0	0	0	0	0
5645-Employee Pensions and Benefits	1,400,313	0	(1,400,313)	5,912,439	5,912,439	0	(5,912,439)	0	0
5655-Regulatory Expenses	28,882	5,371	(23,511)	9,058	3,687	258,100	249,042	323,100	65,000
5660-General Advertising Expenses	37,208	51,818	14,610	58,811	6,993	48,006	(10,805)	47,981	(25)
5665-Miscellaneous General Expenses	571,728	445,626	(126,103)	412,260	(33,366)	390,414	(21,846)	451,714	61,300
5670-Rent	293,568	307,611	14,043	378,715	71,104	348,294	(30,421)	325,704	(22,590)
5675-Maintenance of General Plant	669,689	662,215	(7,474)	774,313	112,098	936,164	161,851	997,758	61,594
5680-Electrical Safety Authority Fees	10,012	0	(10,012)	0	0	0	0	0	0
5685-Independent Market Operator Fees and Penalties	3,226	0	(3,226)	0	0	0	0	0	0
6285-Charitable Donations	0	15,825	15,825		(15,825)		0		0
Sub-Total	4,578,945	2,922,543	(1,656,402)	9,004,627	6,082,084	3,473,245	(5,531,382)	3,756,137	282,892

Taxes Other Than Income Taxes

6105-Property Taxes		0	0	0	0	0	0	0	0
Sub-Total	0	0	0	0	0	0	0	0	0

Total Operating, Maintenance and Administration Expenses

10,506,919	9,542,749	(930,382)	16,255,214	6,712,465	10,296,813	(5,958,401)	11,874,566	1,577,753
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Amortization Expenses

5785-Amortization Expense - Property, Plant, and Equipment	4,317,431	4,635,508	318,077	4,403,280	(232,228)	4,849,522	446,242	5,597,110	747,587
Sub-Total	4,317,431	4,635,508	318,077	4,403,280	(232,228)	4,849,522	446,242	5,597,110	747,587

Total Distribution Expense Before Income Taxes

14,824,349	14,178,257		20,658,494		15,146,335		17,471,675	
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Variance Determined as 1% of Total Distribution Expense before Taxes

148,243	141,783		206,585		151,463		174,717	
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Materiality

141,783

754,064
3.4% per year

1,578,363

OM&A Cost Table

Expense Description	2006 Board Approved	2006 Actual	Variance from 2006 Board Approved	2007 Actual	Variance from 2006 Actual	2008 Bridge	Variance from 2007 Actual	2009 Test	Variance from 2008 Bridge
Operation									
5005-Operation Supervision and Engineering	758,731	715,660	(43,071)	717,592	1,932	792,158	74,566	975,858	183,700
5010-Load Dispatching	343,397	411,984	68,587	468,228	56,244	411,063	(57,165)	499,384	88,321
5012-Station Buildings and Fixtures Expense	215,863	197,794	(18,069)	203,477	5,682	180,826	(22,651)	215,888	35,062
5014-Transformer Station Equipment - Operation Labour	0	0	0	0	0	0	0	0	0
5015-Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0	0	0	0	0	0
5016-Distribution Station Equipment - Operation Labour	167,636	155,798	(11,838)	204,367	48,568	171,676	(32,691)	244,234	72,558
5017-Distribution Station Equipment - Operation Supplies and Expenses	64,269	46,473	(17,796)	94,019	47,546	11,950	(82,069)	12,977	1,027
5020-Overhead Distribution Lines and Feeders - Operation Labour	328,082	37,471	(290,611)	82,974	45,503	73,933	(9,041)	70,279	(3,654)
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	234,751	306,774	72,022	327,111	20,338	236,309	(90,802)	276,858	40,549
5030-Overhead Subtransmission Feeders - Operation	14,496	11,904	(2,592)	32,094	20,190	50,730	18,636	45,819	(4,911)
5035-Overhead Distribution Transformers - Operation	91,921	38,567	(53,354)	34,938	(3,628)	68,567	33,629	257,539	188,972
5040-Underground Distribution Lines and Feeders - Operation Labour	11,632	38,790	27,158	5,019	(33,771)	12,170	7,151	19,086	6,916
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	2,642	6,991	4,349	6,374	(618)	7,048	674	4,440	(2,608)
5050-Underground Subtransmission Feeders - Operation	672	309	0	0	(309)	973	973	1,897	924
5055-Underground Distribution Transformers - Operation	5,674	33,430	27,756	33,564	134	47,757	14,193	109,961	62,204
5060-Street Lighting and Signal System Expense	31,158	0	0	0	0	0	0	0	0
5065-Meter Expense	248,663	304,115	55,452	249,016	(55,099)	317,039	68,023	282,710	(34,329)
5070-Customer Premises - Operation Labour	389,532	437,099	47,567	485,707	48,608	447,868	(37,839)	520,678	72,810
5075-Customer Premises - Materials and Expenses	29,398	34,853	5,454	58,814	23,961	82,212	23,398	70,884	(11,328)
5085-Miscellaneous Distribution Expense	0	0	0	0	0	0	0	0	0
5090-Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0	0	41,500	41,500	42,745	1,245
5095-Overhead Distribution Lines and Feeders - Rental Paid	43,903	47,748	3,845	52,852	5,104	0	(52,852)	0	0
5096-Other Rent	2,400	0	(2,400)	0	0	0	0	0	0
Sub-Total	2,984,821	2,825,760	(127,540)	3,056,145	230,385	2,953,779	(102,366)	3,651,237	697,458

Maintenance

5105-Maintenance Supervision and Engineering	1,233	92	(1,141)	433	341	0	(433)	0	0
5110-Maintenance of Buildings and Fixtures - Distribution Stations	24,495	35,146	10,651	22,916	(12,230)	5,590	(17,326)	16,928	11,338
5114-Maintenance of Distribution Station Equipment	55,891	94,654	38,763	175,022	80,368	105,497	(69,525)	209,804	104,307
5120-Maintenance of Poles, Towers and Fixtures	89,045	93,444	4,399	190,784	97,340	132,162	(58,622)	152,517	20,355
5125-Maintenance of Overhead Conductors and Devices	138,468	171,496	33,028	161,329	(10,167)	194,319	32,990	205,042	10,723
5130-Maintenance of Overhead Services	96,291	155,882	59,591	147,858	(8,023)	196,398	48,540	174,289	(22,109)
5135-Overhead Distribution Lines and Feeders - Right of Way	123,218	531,440	408,222	587,268	55,828	576,062	(11,206)	544,880	(31,182)
5145-Maintenance of Underground Conduit	18,358	59,483	41,125	35,315	(24,167)	70,427	35,112	63,881	(6,546)
5150-Maintenance of Underground Conductors and Devices	44,862	69,959	25,097	45,044	(24,915)	49,710	4,666	47,294	(2,416)
5155-Maintenance of Underground Services	37,269	68,052	30,783	60,301	(7,751)	93,911	33,610	107,016	13,105
5160-Maintenance of Line Transformers	154,289	75,872	(78,417)	299,148	223,276	170,398	(128,750)	223,447	53,049
5170-Sentinel Lights - Labour	568	0	(568)	0	0	0	0	0	0
5175-Maintenance of Meters	5,698	1,826	(3,872)	1,516	(311)	0	(1,516)	0	0
Sub-Total	789,686	1,357,346	567,660	1,726,935	369,589	1,594,474	(132,461)	1,745,098	150,624

Billing and Collections

5305-Supervision	0	0	0	0	0	0	0	0	0
5310-Meter Reading Expense	244,364	244,164	(200)	235,748	(8,416)	230,600	(5,148)	230,600	0
5315-Customer Billing	1,208,834	1,398,788	189,954	1,374,914	(23,874)	1,441,282	66,368	1,695,055	253,773
5320-Collecting	214,923	191,293	(23,630)	223,330	32,038	242,835	19,505	248,520	5,685
5330-Collection Charges	9,975	0	(9,975)	0	0	0	0	0	0
5335-Bad Debt Expense	266,905	178,968	(87,937)	175,482	(3,486)	165,000	(10,482)	165,000	0
5340-Miscellaneous Customer Accounts Expenses	205,140	205,587	447	174,229	(31,357)	176,098	1,869	176,183	85
Sub-Total	2,150,141	2,218,799	68,659	2,183,704	(35,096)	2,255,815	72,111	2,515,358	259,543

Community Relations

5405-Supervision	0	0	0	0	0	0	0	0	0
5410-Community Relations - Sundry	0	0	0	0	0	0	0	0	0
5415-Energy Conservation	0	195,944	195,944	256,952	61,008	0	(256,952)	187,236	187,236
5420-Community Safety Program	0	22,357	22,357	26,852	4,495	19,500	(7,352)	19,500	0
5425-Miscellaneous Customer Service and Informational Expenses	2,266	0	0	0	0	0	0	0	0
5505-Supervision	0	0	0	0	0	0	0	26,091,082	11:24 AM