



April 15, 2008

Ms. Kristen Walli
Ontario Energy Board
P. O. Box 2319
2300, Yonge Street
26th, Floor
Toronto, On
M4P 1E4

Dear Madame:

Subject: 2008 Rate Rebasing
: File Number: EB-2007-0704

Please find enclosed a **revised application** of March 28, 2008 and **reply to VECC's letter** of April 7, 2008. An electronic version and 2 hard copies of the following are included:

- 1- Hydro 2000 Inc. response to:
VECC's letter of April 7, 2008.
Revised Cost of Service Distribution Rate Application: DECISION.
- 2- Hydro 2000 Inc. **Revised** Proposed Tariffs Rates May 1st, 2008
- 3- **Revised** Bill Impacts Analysis
- 4- DVAD Model
- 5- **Revised** ERA 2008 Rebasing model

Please contact the undersigned for any information.

Yours truly,

Rene Beaulne (Bone)
Manager/CEO
613-679-4093

CC: Mr. Ted Antonopoulos

HYDRO 2000 INC.

REPLY

VECC COMMENT LETTER OF APRIL 7, 2008

1-BASE REVENUE REQUIREMENT

Hydro 2000 Inc. take this opportunity to thank VECC for their expertise and discovering the OM&A expense in the model was incorrect. After a review of the model it was notice that a formula was erased by error into the relation of the OM&A and this kept the previous value of OM&A that was not updated.

The formula and the model was fixed and updated with all the proper values. Please see pages 19,26,27,28 and 29 for the correction in the Revised Cost of Service Distribution Rate Application: DECISION filed April 15, 2008.

Hydro 2000 Inc. as revised its Proposed Tariff of Rates and Charges, its Bill Impact analysis and its 2008 rebasing model of ERA.

2-Cost Allocation

Please refer to page 26 of the application for response.

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Adjustment and calculation of cash working capital.

Hydro 2000 Inc. had proposed in its revised application in November 2007, a rate base of \$735,075 consisting of \$386,443 in net fixed assets and \$348,632 in cash working capital.

The following tables #1, #2 and #3 will show all the calculation and recommendation for the Total Rate Base and Cash Working Capital derived from the revised application from November 2007, has asked by the Ontario Energy Board in its Cost of Service Electricity Distribution Rate Application: Decision.

The Table #1 shows all calculation for Total Rate Base.

Table #1	Proposed Rate Base in revised Application November, 2007	Proposed Rate Base following "Cost of Service Electricity Distribution Rate Application: Decision"
Net Fixed Assets	\$386,443	\$386,443
Cash Working Capital	\$348,632	\$344,514
Total Rate Base	\$735,075	\$730,957

The Table #2 on next page shows all the GL accounts and amounts that are included in the calculation of Cash Working Capital. All the yellow cells in the column of Proposed Rate Base following "Cost of Service Electricity Distribution Rate Application: DECISION has been modified to reflect the Board decision.

Table #2	Propose Rate Base in revised Application	Proposed Rate Base following "Cost of Service Electricity Distribution Rate
4705-Power Purchased	\$1,601,226	\$1,601,226
4708-Charges-WMS	\$160,329	\$160,329
4714-Charges NW	\$129,004	\$109,736
4716-Charges CN	\$132,270	\$106,254
4750-Charges-LV	\$56,565	\$56,565
5035-Overhead Distribution transformers-operation	\$463	\$463
5065-Meter Expense	\$275	\$275
5125-Overhead Maintenance Conductors & Devices	\$2,064	\$4,064
5175-Maintenance of Meters	\$1,653	\$1,653
5315-Customer Billing	\$95,150	\$86,984
5330-Collection Charges	\$121	\$121
5335-bad Debt Expense	\$7,460	\$7,460
5605-Executive Salaries&Expenses	\$8,871	\$8,871
5610-Management Salaries&Exp.	\$61,263	\$61,263
5620-Office Supplies & Expenses	\$9,013	\$9,013
5630-Outside Services Employed	\$28,733	\$28,733
5635-Property Insurance	\$3,410	\$3,410
5645-Employee Pensions & Benefits	\$8,159	\$8,159
5655-Regulatory Expenses	\$6,500	\$30,500
5670-Rent	\$7,873	\$7,873
5680-Electrical Safety Authority Fees	\$3,809	\$3,809
Total specified expenditures for calculation of Cash working Capital	\$2,324,211	\$2,296,761
Total Cash working Capital is 15% of Total specified expenditures	\$348,632	\$344,514

The following table demonstrates the adjustment to GL Account 4716 of -5% for Transmission Connection Charges and the adjustment to GL Account 4714 of -18% for Transmission Network Charges as required by the Board on page 3 and 15 of the DECISION.

Power bill From H.O.N.I	Total Kw for transmission Connection	Total Kw for transmission Network	Previous Transmission Connection charges	Previous transmission Network charges		New Transmission Connection charges	New transmission Network charges
Rates			\$ 2.09	\$ 2.52		-5%	-18%
Jan-07	6,351	6,351	13,273.59	16,004.52		12,609.91	13,123.71
Feb-07	6,570	6,570	13,731.30	16,556.40		13,044.74	13,576.25
Mar-07	6,239	6,239	13,039.51	15,722.28		12,387.53	12,892.27
Apr-07	4,253	4,221	8,888.77	10,636.92		8,444.33	8,722.27
May-07	3,144	3,144	6,570.96	7,922.88		6,242.41	6,496.76
Jun-07	3,290	3,290	6,876.10	8,290.80		6,532.30	6,798.46
Jul-07	3,183	3,183	6,652.47	8,021.16		6,319.85	6,577.35
Aug-07	3,349	3,349	6,999.41	8,439.48		6,649.44	6,920.37
Sep-07	3,112	3,112	6,504.08	7,842.24		6,178.88	6,430.64
Oct-2007**	4,138	3,760	8,648.42	9,475.20		8,216.00	7,769.66
Nov-2007**	4,439	4,439	9,277.51	11,186.28		8,813.63	9,172.75
Dec-2007**	5,447	5,447	11,384.23	13,726.44		10,815.02	11,255.68
Total		53,105.00	111,846.35	133,824.60		106,254	109,736

The following table demonstrates the adjustment to GL Account 5125 to include the approval of \$2,000.00 in its revenue requirements for expenses of the rebalancing and to update the system single lines to add further system information, including the ratings of switches, the size of conductors and other details in its Utility Flow and Evaluation Study as mentioned on page 23 and 25 of the DECISION.

	Propose Rate Base in revised Application November, 2007	Adjustment	Proposed Rate Base following "Cost of Service Electricity Distribution Rate Application: Decision"
5125-Overhead Maintenance Conductors & Devices	\$2,064	\$2,000	\$4,064

The following table demonstrates the adjustment to GL Account 5315 Customer Billing to reflect Board decision on OM&A Incremental Billing System Cost as required on page 4 of the DECISION.

	Propose Rate Base in revised Application November, 2007	Adjustment	Proposed Rate Base following "Cost of Service Electricity Distribution Rate Application: Decision"
5315-Customer Billing	\$95,150	\$6,907	
		(\$15,073)	\$86,984

The following table demonstrates the adjustment to GL Account 5655 Regulatory Expenses to reflect Board decision on OM&A – Regulatory Costs as required on page 6 of the DECISION.

	Propose Rate Base in revised Application November, 2007	Adjustment	Proposed Rate Base following "Cost of Service Electricity Distribution Rate Application: Decision"
5655-Regulatory Expenses	\$6,500		
		\$21,000	
		\$3,000	\$30,500

Hydro 2000 will follow Board directive and will recuperate the Rebasing expenses on a three years period and the regulatory expense GL account 5655. Hydro 2000 as adjusted its GL Account 5655 by \$21,000 as mentioned in Board DECISION on page 6.

Hydro 2000 will increase its 2008 forecast OM&A in the regulatory expense GL Account 5655 by \$3,000 in respect of an amount that was incorrectly included in deferral account 1508 as mentioned in Board DECISION on page 6.

All the documentation and changes to this point have been populated in the Elenchus Model. The next 8 pages demonstrate the changes in the model and the model will be supplied.

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	OvrAmt	Check
4705	02							470502	1,601,226.42	OK
5330	01							533001	0.00	OK
4405	00	10						44050010	0.00	OK
5655	00							565500	30,500.00	OK
5655	02							565502	0.00	OK
5655	03							565503	0.00	OK
4006	96							400696	0.00	OK
4006	97							400697	0.00	OK
4006	98							400698	0.00	OK
4006	99							400699	-1,556,128.25	OK
4025	02							402502	-23,666.86	OK
4035	14							403514	-18,393.48	OK
4055	50							405550	-3,037.41	OK
4055	60							405560	0.00	OK
5315	00							531500	86,984.00	OK
4714	00							471400	109,736.00	OK
4716	00							471600	106,254.00	OK
4066	00							406600	-73,568.19	OK
4068	00							406800	-84,716.23	OK
5125	00							512500	4,064.00	OK

FinStmnt	BS	
Sum of Amount		
GroupDesc	AcctDesc	Total
1050-Current Assets	1005-Cash	480,527
	1010-Cash Advances and Working Funds	200
	1100-Customer Accounts Receivable	180,664
	1104-Accounts Receivable - Recoverable Work	0
	1110-Other Accounts Receivable	12,489
	1120-Accrued Utility Revenues	380,119
	1130-Accumulated Provision for Uncollectible Accounts--Credit	-3,663
	1180-Prepayments	7,759
1050-Current Assets Total		1,058,096
1100-Inventory	1340-Merchandise	15,606
1100-Inventory Total		15,606
1200-Other Assets and Deferred Charges	1508-Other Regulatory Assets	18,016
	1525-Miscellaneous Deferred Debits	21,286
	1550-LV Variance Account	21,012
	1555-Smart Meters Capital Variance Account	-2,402
	1556-Smart Meters OM&A Variance Account	0
	1562-Deferred Payments in Lieu of Taxes	-97,705
	1563-Account 1563 - Deferred PILs Contra Account	97,705
	1565-Conservation and Demand Management Expenditures and Recoveries	2,710
	1566-CDM Contra Account	-2,871
	1570-Qualifying Transition Costs	156,397
1571-Pre-market Opening Energy Variance	186,893	
1580-RSVAWMS	52,442	

	1582-RSVAONE-TIME	4,347
	1584-RSVANW	-68,885
	1586-RSVACN	364,791
	1588-RSVAPOWER	76,239
	1590-Recovery of Regulatory Asset Balances	-386,824
1200-Other Assets and Deferred Charges Total		443,151
1300-Intangible Plant	1606-Organization	1,341
	1610-Miscellaneous Intangible Plant	0
1300-Intangible Plant Total		1,341
1450-Distribution Plant	1805-Land	0
	1806-Land Rights	0
	1808-Buildings and Fixtures	0
	1810-Leasehold Improvements	0
	1815-Transformer Station Equipment - Normally Primary above 50 kV	0
	1820-Distribution Station Equipment - Normally Primary below 50 kV	0
	1830-Poles, Towers and Fixtures	194,996
	1835-Overhead Conductors and Devices	219,684
	1840-Underground Conduit	13,405
	1845-Underground Conductors and Devices	127,183
	1850-Line Transformers	76,694
	1855-Services	52,400
	1860-Meters	48,889
1450-Distribution Plant Total		733,250
1500-General Plant	1905-Land	0
	1906-Land Rights	0
	1908-Buildings and Fixtures	0
	1910-Leasehold Improvements	0

	1915-Office Furniture and Equipment	3,246
	1920-Computer Equipment - Hardware	24,819
	1925-Computer Software	80,598
	1930-Transportation Equipment	0
	1935-Stores Equipment	0
	1940-Tools, Shop and Garage Equipment	0
	1945-Measurement and Testing Equipment	0
	1950-Power Operated Equipment	0
	1955-Communication Equipment	0
	1960-Miscellaneous Equipment	0
	1965-Water Heater Rental Units	0
	1970-Load Management Controls - Customer Premises	0
	1975-Load Management Controls - Utility Premises	0
	1980-System Supervisory Equipment	0
	1985-Sentinel Lighting Rental Units	0
	1995-Contributions and Grants - Credit	-107,165
1500-General Plant Total		1,497
1550-Other Capital Assets	2005-Property Under Capital Leases	0
	2055-Construction Work in Progress--Electric	0
1550-Other Capital Assets Total		0
1600-Accumulated Amortization	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-325,648
	2120-Accumulated Amortization of Electric Utility Plant - Intangibles	0
1600-Accumulated Amortization Total		-325,648
1650-Current Liabilities	2205-Accounts Payable	-628,083
	2208-Customer Credit Balances	-177,811
	2210-Current Portion of Customer Deposits	-16,995
	2220-Miscellaneous Current and Accrued Liabilities	-6,887

	2250-Debt Retirement Charges(DRC) Payable	0
	2290-Commodity Taxes	8,865
	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	-10,211
	2296-Future Income Taxes - Current	-66,955
1650-Current Liabilities Total		-898,076
1700-Non-Current Liabilities	2335-Long Term Customer Deposits	-4,131
1700-Non-Current Liabilities Total		-4,131
1800-Long-Term Debt	2520-Other Long Term Debt	-348,516
1800-Long-Term Debt Total		-348,516
1850-Shareholders' Equity	3005-Common Shares Issued	-308,735
	3045-Unappropriated Retained Earnings	-389,628
	3046-Balance Transferred From Income	21,793
	3055-Adjustment to Retained Earnings	0
1850-Shareholders' Equity Total		-676,569
Grand Total		0

FinStmt	PL	
Sum of Amount		
GroupDesc	AcctDesc	Total
3000-Sales of Electricity	4006-Residential Energy Sales	-1,556,128
	4025-Street Lighting Energy Sales	-23,667
	4035-General Energy Sales	-18,393
	4055-Energy Sales for Resale	-3,037
	4062-Billed WMS	-160,329
	4066-Billed NW	-129,004
	4068-Billed CN	-132,270
	4075-Billed-LV	-56,565
3000-Sales of Electricity Total		-2,079,394
3050-Revenues From Services - Distirbution	4080-Distribution Services Revenue	-236,348
	4082-Retail Services Revenues	-1,329
	4084-Service Transaction Requests (STR) Revenues	-30
3050-Revenues From Services - Distirbution Total		-237,706
3100-Other Operating Revenues	4210-Rent from Electric Property	-6,526
	4225-Late Payment Charges	-4,403
	4235-Miscellaneous Service Revenues	-3,474
3100-Other Operating Revenues Total		-14,404
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income	-596
3150-Other Income & Deductions Total		-596
3200-Investment Income	4405-Interest and Dividend Income	-16,314
3200-Investment Income Total		-16,314
3350-Power Supply Expenses	4705-Power Purchased	1,601,226
	4708-Charges-WMS	160,329
	4714-Charges-NW	109,736

	4716-Charges-CN	106,254
	4750-Charges-LV	56,565
3350-Power Supply Expenses Total		2,034,111
3500-Distribution Expenses - Operation	5035-Overhead Distribution Transformers- Operation	463
	5065-Meter Expense	275
3500-Distribution Expenses - Operation Total		738
3550-Distribution Expenses - Maintenance	5125-Maintenance of Overhead Conductors and Devices	4,064
	5175-Maintenance of Meters	1,653
3550-Distribution Expenses - Maintenance Total		5,717
3650-Billing and Collecting	5315-Customer Billing	86,984
	5330-Collection Charges	121
	5335-Bad Debt Expense	7,460
3650-Billing and Collecting Total		94,564
3800-Administrative and General Expenses	5605-Executive Salaries and Expenses	8,871
	5610-Management Salaries and Expenses	61,263
	5620-Office Supplies and Expenses	9,013
	5630-Outside Services Employed	28,733
	5635-Property Insurance	3,410
	5645-Employee Pensions and Benefits	8,159
	5655-Regulatory Expenses	30,500
	5670-Rent	7,873
	5680-Electrical Safety Authority Fees	3,809
3800-Administrative and General Expenses Total		161,631
3850-Amortization Expense	5705-Amortization Expense - Property, Plant, and Equipment	51,889
	5710-Amortization of Limited Term Electric Plant	0
	5715-Amortization of Intangibles and Other Electric Plant	0

3850-Amortization Expense Total		51,889
3900-Interest Expense	6005-Interest on Long Term Debt	20,103
	6035-Other Interest Expense	230
	6042-Allowance For Other Funds Used During Construction	0
3900-Interest Expense Total		20,333
4000-Income Taxes	6110-Income Taxes	10,211
	6115-Provision for Future Income Taxes	-9,287
4000-Income Taxes Total		924
4100-Extraordinary & Other Items	6205-Donations	300
4100-Extraordinary & Other Items Total		300
Grand Total		21,793

The next part of the model confirms the Cash working capital calculation on page 1 and 2.

		2008T
<i>ELIGIBLE DISTRIBUTION EXPENSES:</i>		0
<i>3500-Distribution Expenses - Operation</i>		738
<i>3550-Distribution Expenses - Maintenance</i>		5,717
<i>3650-Billing and Collecting</i>		94,564
<i>3700-Community Relations</i>		0
<i>3800-Administrative and General Expenses</i>		161,631
<i>3950-Taxes Other Than Income Taxes</i>		0
Total Eligible Distribution Expenses		262,650
<i>3350-Power Supply Expenses</i>		2,034,111
Total Expenses for Working Capital		2,296,761
Working Capital Allowance	15%	344,514

<u>Test Year Balances, Fixed Assets in Service:</u>		
Opening Balance	363,789	
Closing Balance	<u>409,099</u>	
Average Balance		386,444
Working Capital Allowance		344,514
Total Rate Base		730,958
<i>Regulated Rate of Return</i>		6.89%
Regulated Return On Capital		50,381
<i>Deemed Interest Expense</i>		21,127
<i>Deemed Return on Equity</i>		29,254

Low Voltage (LV) Costs

The Model has been modified to reflect \$143,000 LV expenses as mentioned on 7 of the DECISION.
 The LV charges have been allocated by retail transmission rates.

Class	RetTransRev	TransRevPct	LowVoltRev	
Residential	176,702	61.62%	88,123	
GS<50	55,116	19.22%	27,487	
GS>50-Regular	51,925	18.11%	25,895	
Street Light	2,805	0.98%	1,399	
Unmetered Scattered Load	194	0.07%	97	
TOTAL	\$ 286,742	100.00%	\$143,001	
				Low Voltage Revenue Requirement 143,000
				Total Low Voltage Revenue Allocated 143,000
				<i>Check</i> OK

Capitalization/cost of capital

Hydro 2000 confirm that the model has been modified to reflect the 5.5% interest on its long term debt to Township of Alfred and Plantagenet.

The following next 2 pages show the modification as mentioned on page 8 of the DECISION.

DebtInstr	IssueDate	AmtOS	Rate	YrCosts	TermDate	Year	YrDays	AvgBal	Cost
Note Payable to Shareholder	1-Jan-03	392,418	5.50%	0	31/12/2017	2004	366	392,418	21,583
Note Payable to Shareholder	1-Jan-03	371,062	5.50%	0	31/12/2017	2005	365	371,062	20,408
Note Payable to Shareholder	1-Jan-03	348,516	5.50%	0	31/12/2017	2006	365	348,516	19,168
Note Payable to Shareholder	1-Jan-03	324,713	5.50%	0	31/12/2017	2007	365	324,713	17,859
Note Payable to Shareholder	1-Jan-03	299,582	5.50%	0	31/12/2017	2008	366	299,582	16,477

Sum of AvgBal	Year				
DebtInstr	2004	2005	2006	2007	2008 (blank)
Note Payable to Shareholder	392,418	371,062	348,516	324,713	299,582
(blank)					
Grand Total	392,418	371,062	348,516	324,713	299,582

	2004	2005	2006	2007	2008
Debt Service Costs	21,583	20,408	19,168	17,859	16,477
Average Debt Outstanding	392,418	371,062	348,516	324,713	299,582
Effective Debt Rate	5.50%	5.50%	5.50%	5.50%	5.50%

Hydro 2000 proposed to use a deemed capital structure of 53.3% debt, composed of 49.3% long-term debt and 4.0% short-term, and 46.7% equity.

Hydro 2000 as updated its ROE and deemed short-term debt rate as set by Board DECISION on page 9 and on page 25 in the section “Implementation Matters”.

	Deemed Portion	Effective Rate
Long-Term Debt	49.30%	5.50%
Short-Term Debt	4.00%	4.47%
Return On Equity	46.70%	8.57%
Regulated Rate of Return	100.00%	6.89%

<i>Government of Canada Bond Yields</i>	
3-month forecast of the 10-year bond yield	4.00%
12-month forecast of the 10-year bond yield	4.40%
Average actual prior month 30-year bond yield	4.46%
Average actual prior month 10-year bond yield	4.20%
Long Canada Bond Forecast (LCBF)	4.46%
Return On Equity	8.57%

Hydro 2000 proposed updated revenue requirements is as followed.

OM&A Expenses	262,650
Amortization Expenses	51,889
Total Distribution Expenses	314,539
Regulated Return On Capital	50,381
PILs (with gross-up)	4,932
Service Revenue Requirement	369,852

Service Revenue Requirement	369,852
Less: Revenue Offsets	-35,980
Base Revenue Requirement	333,872
Directly Allocated CDM	0
Outstanding Base Revenue Requirement	333,872

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Income before PILs/Taxes	A	29,254	0	29,254
Additions:				
Interest and penalties on taxes	103	0	0	0
Amortization of tangible assets	104	51,889	0	51,889
Amortization of intangible assets	106	0	0	0
Recapture of capital cost allowance from Schedule 8	107	0	0	0
Gain on sale of eligible capital property from Schedule 10	108	0	0	0
Income or loss for tax purposes- joint ventures or partnerships	109	0	0	0
Loss in equity of subsidiaries and affiliates	110	0	0	0
Loss on disposal of assets	111	0	0	0
Charitable donations	112	0	0	0
Taxable Capital Gains	113	0	0	0
Political Donations	114	0	0	0
Deferred and prepaid expenses	116	0	0	0
Scientific research expenditures deducted on financial statements	118	0	0	0
Capitalized interest	119	0	0	0
Non-deductible club dues and fees	120	0	0	0
Non-deductible meals and entertainment expense	121	0	0	0
Non-deductible automobile expenses	122	0	0	0
Non-deductible life insurance premiums	123	0	0	0

Non-deductible company pension plans	124	0	0	0
Tax reserves beginning of year	125	0	0	0
Reserves from financial statements- balance at end of year	126	0	0	0
Soft costs on construction and renovation of buildings	127	0	0	0
Book loss on joint ventures or partnerships	205	0	0	0
Capital items expensed	206	0	0	0
Debt issue expense	208	0	0	0
Development expenses claimed in current year	212	0	0	0
Financing fees deducted in books	216	0	0	0
Gain on settlement of debt	220	0	0	0
Non-deductible advertising	226	0	0	0
Non-deductible interest	227	0	0	0
Non-deductible legal and accounting fees	228	0	0	0
Recapture of SR&ED expenditures	231	0	0	0
Share issue expense	235	0	0	0
Write down of capital property	236	0	0	0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0	0	0
Interest Expensed on Capital Leases	290	0	0	0
Realized Income from Deferred Credit Accounts	291	0	0	0
Pensions	292	0	0	0
Non-deductible penalties	293	0	0	0

Debt Financing Expenses for Book Purposes	294	0	0	0
Other Additions (see OtherAdditions sheet)	295	20,333	0	20,333
Total Additions		72,222	0	72,222

Deductions:

Gain on disposal of assets per financial statements	401	0	0	0
Dividends not taxable under section 83	402	0	0	0
Capital cost allowance from Schedule 8	403	56,031	0	56,031
Terminal loss from Schedule 8	404	0	0	0
Cumulative eligible capital deduction from Schedule 10	405	155	0	155
Allowable business investment loss	406	0	0	0
Deferred and prepaid expenses	409	0	0	0
Scientific research expenses claimed in year	411	0	0	0
Tax reserves end of year	413	0	0	0
Reserves from financial statements - balance at beginning of year	414	0	0	0
Contributions to deferred income plans	416	0	0	0
Book income of joint venture or partnership	305	0	0	0
Equity in income from subsidiary or affiliates	306	0	0	0
Interest capitalized for accounting deducted for tax	390	0	0	0
Capital Lease Payments	391	0	0	0

Non-taxable imputed interest income on deferral and variance accounts	392	0	0	0
Financing Fees for Tax Under S.20(1)(e)	393	0	0	0
Other Deductions (see OtherDeductions sheet)	394	20,333	0	20,333
Total Deductions		76,519	0	76,519
Net Income for Tax Purposes		24,958	0	24,958
Charitable donations from Schedule 2	311	0	0	0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0	0	0
Non-capital losses of preceding taxation years from Schedule 7-1	331	0	0	0
Net-capital losses of preceding taxation years from Schedule 7-1	332	0	0	0
Limited partnership losses of preceding taxation years from Schedule 4	335	0	0	0
TAXABLE INCOME		24,958	0	24,958

-	Source or Input	Tax Payable	Inclusion in Revenue Req.	
Regulatory Taxable Income	TxblIncome	24,958		
Combined Income Tax Rate	TaxRates	<u>16.500%</u>		
Total Income Taxes		4,118		
Investment Tax Credits	-			
Miscellaneous Tax Credits	<u>-</u>			
Total Tax Credits		-		
Income Tax Provision		4,118	4,932	<i>grossed-up for income taxes</i>
Ontario Capital Tax	CapitalTaxes	-	-	<i>not grossed-up</i>
Large Corporations Tax	CapitalTaxes	-	-	<i>grossed-up for income taxes</i>
Total PILs		4,118	4,932	<i>amount for Output</i>

Smart Meter Adder

Hydro 2000 proposed to add the Smart Meter adder to its fixed monthly rate adder as mentioned on page 10 of the DECISION.

Retail Transmission Service (RTS) Rates

Hydro 2000 proposed RTS Rates following the Board Decision are as followed.

Retail Transmission Rate Network service Rate		
Class	Previous Rates	-18% adjustment
Residential	\$ 0.0057	0.0047
GS less 50kW	\$ 0.0052	0.0043
Unmetered Scattered Load	\$ 0.0052	0.0043
GS over 50kW	\$ 2.1218	1.7399
Street Light	\$ 1.6002	1.3122

Retail Transmission Rate Line and Transformation Connection Service Rate		
Class	Previous rate	-5% adjustment
Residential	\$ 0.0050	0.0048
GS less 50kW	\$ 0.0045	0.0043
Unmetered Scattered Load	\$ 0.0045	0.0043
GS over 50kW	\$ 1.7882	1.6988
Street Light	\$ 1.3824	1.3133

Revenue to Cost Ratios

- Hydro 2000 Proposed Revenue to Cost Ratios is as follows following Board Decision.
- Hydro 2000 as set its Revenues to Cost ratios for the USL at 14.18% or .3145% in the Model to reflect Board's decision on page 13 of the DECISION.
- Hydro 2000 as adjusted its Revenues to Cost Ratios for GS>50kW class at 100% or 9.37% in the Model to comply with Board's decision on page 12 of the DECISION.
- Hydro 2000 as adjusted its Residential class by an increase of 0.49% from 104.2% to 104.69% imposed by changes to other classes as mentioned on page 13 of the DECISION.

Customer Class	Outstanding Base Revenue Requirement %			Revenues to Cost Ratios		
	Cost	Existing	Rate Application	Cost	Existing	Rate Application
	Allocation	Rates		Allocation	Rates	
Residential	58.43%	66.67%	61.1755%	100.00%	114.10%	104.69%
GS<50	27.05%	21.17%	27.0500%	100.00%	78.26%	99.99%
GS>50-Regular	9.37%	11.20%	9.3700%	100.00%	119.54%	100.02%
Street Light	2.93%	0.79%	2.0900%	100.00%	26.92%	71.41%
USL	2.22%	0.17%	0.3145%	100.00%	7.67%	14.18%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Customer Class	Outstanding Base Revenue Requirement %			Revenues to Cost Ratios		
	Cost	Existing	Rate Application	Cost	Existing	Rate Application
	Allocation	Rates		Allocation	Rates	
Residential	\$195,096	\$222,600	\$204,248	100.00%	114.10%	104.69%
GS<50	\$90,320	\$70,684	\$90,312	100.00%	78.26%	99.99%
GS>50-Regular	\$31,279	\$37,390	\$31,284	100.00%	119.54%	100.02%
Street Light	\$9,772	\$2,630	\$6,978	100.00%	26.92%	71.41%
USL	\$7,405	\$568	\$1,050	100.00%	7.67%	14.18%
TOTAL	\$333,872	\$333,872	\$333,872	100.00%	100.00%	100.00%

The model has been populated with the proposed revenues to cost ratios to reflect Board Decision.

Customer Class	Outstanding Base Revenue Requirement %			Outstanding Base Revenue Requirement \$			CDM	Total Base
	Cost Allocation	Existing Rates	Rate Application	Cost Allocation	Existing Rates	Rate Application		
Residential	58.43%	66.67%	61.1755%	195,096	222,600	204,246	0	204,248
GS<50	27.05%	21.17%	27.0500%	90,320	70,684	90,312	0	90,312
GS>50- Regular	9.37%	11.20%	9.3700%	31,279	37,390	31,284	0	31,284
Street Light USL	2.93%	0.79%	2.0900%	9,772	2,630	6,978	0	6,978
	2.22%	0.17%	0.3145%	7,405	568	1,052	0	1,050
TOTAL	100.00%	100.00%	100.00%	333,872	333,872	333,872	0	333,872
<i>Check</i>								

Fixed and Distribution Volumetric (Rates) or Charges

The model has been populated with all the Fixed Charges and distribution volumetric charges to reflect Board Decision on page 12, 13 and 14.

The proposed Residential Fixed Charge was populated at a rate of \$8.50.

The proposed USL Fixed Charge was populated at a rate of 50% of the GS<50kW.

The proposed USL Distribution Volumetric Charge was populated to 100% of GS<50kW Distribution Volumetric Charge.

Customer Class	Per Cost Allocation		Existing Fixed/Variable Split		Application		
	Minimum	Maximum	Existing Rate	with new Rev. Req	Proposed Fixed Rate	* Resulting Usage Rate	per
Residential	\$3.88	\$10.71	\$8.20	\$6.95	\$8.50	0.0062	kWh
GS<50	\$16.19	\$34.78	\$11.80	\$13.93	\$24.52	0.0083	kWh
GS>50-Regular	\$55.34	\$120.28	\$63.79	\$49.31	\$120.28	1.015	kW
Street Light	\$0.02	\$2.14	\$0.17	\$0.42	\$0.05	7.1843	kW
Unmetered Scattered Load	\$70.47	\$157.24	\$5.82	\$9.96	\$12.26	0.0084	kWh

Customer Class	Application		Existing Rates		Cost Allocation Min		Cost Allocation Max	
	Fixed %	Variable %	Fixed %	Variable %	Fixed %	Variable %	Fixed %	Variable %
Residential	50.19%	49.81%	41.05%	58.95%	22.92%	77.08%	63.23%	36.77%
GS<50	47.89%	52.11%	27.21%	72.79%	31.63%	68.37%	67.93%	32.07%
GS>50-Regular	55.37%	44.63%	22.70%	77.30%	25.47%	74.53%	55.36%	44.64%
Street Light	3.16%	96.84%	26.37%	73.63%	1.27%	98.73%	135.63%	-35.63%
Unmetered Scattered Load	84.07%	15.93%	68.19%	31.81%	483.19%	-383.19%	1078.16%	-978.16%

Customer Class	Before Adjustment		Transformer Allowance Impact			Low Voltage Charges			Adjusted Rates		Fixed Charge
	Usage Rate	per	Total \$	Load	Rate Δ	Total \$	Load	Rate Δ	Usage	per	
Residential	0.0062	kWh	0	16,514,191	\$0.0000	88,010	16,514,191	\$0.0053	\$0.0115	kWh	\$8.50
GS<50	0.0083	kWh	0	5,682,016	\$0.0000	28,117	5,682,016	\$0.0049	\$0.0132	kWh	\$24.52
GS>50-Regular	1.0515	kW	0	13,280	\$0.0000	25,387	13,280	\$1.9117	\$2.9631	kW	\$120.28
Street Light	7.1843	kW	0	941	\$0.0000	1,391	941	\$1.4786	\$8.6628	kW	\$0.05
Unmetered Scattered Load	0.0084	kWh	0	19,951	\$0.0000	96	19,951	\$0.0048	\$0.0132	kWh	\$12.26
TOTAL			0			143,000					

Hydro 2000 proposed Fixed and Distribution Volumetric are as followed.

Customer Class	Distribution Volumetric		Fixed	Smart Meter	Total Fixed
	Charge	per	Charge	Adder	Charge
Residential	\$0.0115	kWh	\$8.50	\$0.26	\$8.76
GS<50	\$0.0132	kWh	\$24.52	\$0.26	\$24.78
GS>50-Regular	\$2.9631	kW	\$120.28	\$0.26	\$120.54
Street Light	\$8.6628	kW	\$0.05		\$0.05
Unmetered Scattered Load	\$0.0132	kWh	\$12.26		\$12.26

Deferral and Variance Accounts

Account 1508 – “Other Regulatory Assets”

Hydro 2000 as removed all amounts related to past April 30, 2006 Board Cost Assessment in account 1508 at 2007 year end and will reflect the changes in its DVAD Model.

Hydro 2000 will removed all amounts related Rebasing Cost approximately \$40,000 in account 1508 at 2007 year end and will reflect the changes in its DVAD Model.

Account 1550 – “Low Voltage Variance Account”

Hydro 2000 will update its DVAD Model to reflect the amount of \$65,106 that was proposed.

Account 1592 – “PILS and Tax Variance for 2006 and subsequent Years”

Hydro 2000 will not dispose of the Account 1592 “PILS and Tax Variance for 2006 and subsequent Years” from DVAD Model as mentioned on page 20 of the DECISION.

Retail Settlements Variance Accounts (RSVAs)

Account 1580 – RSVA Wholesale Market Charges

Hydro 2000 will not dispose of the Account 1580 RSVA Wholesale Market Charges from DVAD Model as mentioned on page 19 of the DECISION.

Account 1584 – RSVA Transmission Network

Hydro 2000 will included 1584 RSVA Transmission Network for disposition in DVAD Model as mentioned on page 19 of the DECISION.

Account 1586 – RSVA Transmission Connection

Hydro 2000 will included 1586 RSVA Transmission Connection for disposition in DVAD Model as mentioned on page 19 of the DECISION.

Account 1588 – RSVA Power

Hydro 2000 will included 1588 RSVA Power for disposition in DVAD Model as mentioned on page 19 of the DECISION.

Account 1590 – Recovery of Regulatory Asset Balances

Hydro 2000 will not dispose of the Account 1590 Recovery of Regulatory Asset Balances from DVAD Model as mentioned on page 21 of the DECISION.

Hydro 2000 will apply for the disposition of Account 1590 after June 1st, 2008. Hydro 2000 will verify all calculation and have the account audited by its auditors. Hydro 2000 will demonstrate that the rates set in EDR where to low. That the average of 3 years used in EDR for volume contributed to a problem because 2003 and 2004 volumes were record years in the last ten years for Hydro 2000. The Board never asked Hydro 2000 a specific question on the balance of the account or showed any concerns before except in the DECISION.

Hydro 2000 would have supplied the Board with a complete study and audited statement or letter for the account 1590 up to 2007 year end and prediction like it did for the LV Charges.

Regulatory Assets and Variance Account Recovery

The next table shows all Board decisions for Regulatory Assets and Retail Settlement Variance Accounts that was allowed in the DECISION.

GL Account	Balance At December 31,2006	Interest	New Charges	Balance At April 30,2008
1508	\$3,108.41	\$179.07		\$3,287.48
1550	\$21,011.80	\$2,094.38	\$42,000	\$65,106.18
1584	(\$25,948.86)	(\$1,494.04)		(\$27,442.90)
1586	(\$18,245.08)	(\$1,381.19)		(\$19,626.27)
1588	\$60,427.14	\$3,464.43		\$63,891.57
Total	\$40,353.41	\$2,862.65	\$42,000.00	\$85,216.06

The next pages show that the DVAD model has been populated with all the Modification.

Deferred Charge Accounts		Dec 31/06 Balance			Apply for Disposal ?	Jan1/07 to Apr30/07			May1/07 to Dec31/07		
Account Description	Account Number	Principal Portion	Accum. Interest	Total		Interest	Other	Balance	Interest	Other	Balance
Unrecovered Plant and Regulatory Study Costs	1505	-	-	-	NO	-	-	-	-	-	-
Other Regulatory Assets	1508	2,926	183	3,108.41	YES	45	-	3,153	90	-	3,243
Preliminary Survey and Investigation Charges	1510	-	-	-	NO	-	-	-	-	-	-
Emission Allowance Inventory	1515	-	-	-	NO	-	-	-	-	-	-
Emission Allowances Withheld	1516	-	-	-	NO	-	-	-	-	-	-
Retail Cost Variance Account - Retail	1518	-	-	-	NO	-	-	-	-	-	-
Power Purchase Variance Account	1520	-	-	-	NO	-	-	-	-	-	-
Misc. Deferred Debits - incl. Rebate Cheques	1525	-	-	-	NO	-	-	-	-	-	-
Deferred Losses from Disposition of Utility Plant	1530	-	-	-	NO	-	-	-	-	-	-
Unamortized Loss on Reacquired Debt	1540	-	-	-	NO	-	-	-	-	-	-
Development Charge Deposits/ Receivables	1545	-	-	-	NO	-	-	-	-	-	-
Retail Cost Variance Account - STR	1548	-	-	-	NO	-	-	-	-	-	-
LV Variance Account	1550	20,722	290	21,012	YES	317	12,000	33,329	1,001	18,000	52,330
Smart Meter Capital Variance Account	1555	(2,368)	(34)	(2,402)	NO	(36)	-	(2,438)	(72)	-	(2,511)
Smart Meters OM&A Variance Account	1556	-	-	-	NO	-	-	-	-	-	-
Deferred Development Costs	1560	-	-	-	NO	-	-	-	-	-	-
Deferred Payments in Lieu of Taxes	1562	(88,451)	(9,253)	(97,705)	NO	(1,353)	-	(99,058)	(2,707)	-	(101,765)
PILS Contra Account	1563	88,451	9,253	97,705	NO	1,353	-	99,058	2,707	-	101,765
CDM Expenditures and Recoveries	1565	2,679	31	2,710	NO	41	161	2,912	87	-	2,999
CDM Contra Account	1566	(2,679)	(191)	(2,871)	NO	(41)	-	(2,912)	(82)	-	(2,994)
Qualifying Transition Costs	1570	-	-	-	NO	-	-	-	-	-	-
Pre-Market Opening Energy Variances Total	1571	-	-	-	NO	-	-	-	-	-	-
Extra-Ordinary Event Losses	1572	-	-	-	NO	-	-	-	-	-	-

Deferred Rate Impact Amounts	1574			-	NO	-		-	-		-
RSVA - Wholesale Market Service Charge	1580	5,980	2,379	8,359	NO	91		8,451	183		8,634
RSVA - One-time Wholesale Market Service	1582	-		-	NO	-		-	-		-
RSVA - Retail Transmission Network Charge	1584	(24,412)	(1,536)	(25,949)	YES	(374)		(26,322)	(747)		(27,069)
RSVA - Retail Transmission Connection Charge	1586	(22,569)	4,323	(18,245)	YES	(345)		(18,590)	(691)		(19,281)
RSVA - Power	1588	56,608	3,819	60,427	YES	866		61,293	1,732		63,025
Deferred PILs Account Other Deferred Credits	1592	10,211	-	10,211	NO	156	-	10,367	312	-	10,680
	2425	-	-	-	NO	-		-	-		-
Sub-totals		47,098	9,263	56,361		721	12,161	69,243	1,813	18,000	89,056

Deferred Charge Accounts

Account Description	Account Number	Jan1 to Apr30/08				May1 to Dec31/08		
		Interest	Interest	Other	Balance	Interest	Other	Balance
Unrecovered Plant and Regulatory Study Costs	1505		-		-			-
Other Regulatory Assets	1508		45	-	3,287		-	3,287.46
Preliminary Survey and Investigation Charges	1510		-		-			-
Emission Allowance Inventory	1515		-		-			-
Emission Allowances Withheld	1516		-		-			-
Retail Cost Variance Account - Retail	1518		-		-			-
Power Purchase Variance Account	1520		-		-			-
Misc. Deferred Debits - incl. Rebate Cheques	1525		-		-			-
Deferred Losses from Disposition of Utility Plant	1530		-		-			-
Unamortized Loss on Reacquired Debt	1540		-		-			-
Development Charge Deposits/ Receivables	1545		-		-			-
Retail Cost Variance Account - STR	1548		-		-			-
LV Variance Account	1550		776	12,000	65,106		-	65,106.18
Smart Meter Capital Variance Account	1555		(36)		(2,547)			(2,547)
Smart Meters OM&A Variance Account	1556		-		-			-
Deferred Development Costs	1560		-		-			-
Deferred Payments in Lieu of Taxes	1562		(1,353)		(103,118)			(103,118)
PILS Contra Account	1563		1,353		103,118			103,118
CDM Expenditures and Recoveries	1565		43		3,043			3,043
CDM Contra Account	1566		(41)		(3,035)			(3,035)
Qualifying Transition Costs	1570		-		-			-
Pre-Market Opening Energy Variances Total	1571		-		-			-

Extra-Ordinary Event Losses	1572		-		-		-		
Deferred Rate Impact Amounts	1574		-		-		-		
RSVA - Wholesale Market Service Charge	1580		91		8,725		-	8,725	
RSVA - One-time Wholesale Market Service Charge	1582		-		-		-	-	
RSVA - Retail Transmission Network Charge	1584		(374)		(27,443)		-	(27,442.90)	
RSVA - Retail Transmission Connection Charge	1586		(345)		(19,626)		-	(19,626.27)	
RSVA - Power	1588		866		63,892		-	63,891.57	
Deferred PILs Account	1592		156	1,679	12,515		-	12,515	
Other Deferred Credits	2425		-		-		-	-	
Sub-totals			1,182	13,679	103,917		-	-	103,917

The line Sub-totals add all the numbers in the column that includes all account been dispose and not dispose.

The next page shows all the calculation for the disposition of DVAD on a 3 year basis, and the rates.

The model will be supply to the Board.

Account Description	Account Number	Dec31/06 Balance	Apr 30/08 Balance	Allocation Basis	Residential	GS < 50 KW	GS > 50 Non TOU	Small Scattered Load	Street Lighting	Totals
Unrecovered Plant and Regulatory Study Costs	1505	-	-							-
Other Regulatory Assets	1508	3,108	3,287	KWh	1,934	665	644	2	42	3,287
Preliminary Survey and Investigation Charges	1510	-	-							-
Emission Allowance Inventory	1515	-	-							-
Emission Allowances Withheld	1516	-	-							-
Retail Cost Variance Account - Retail	1518	-	-	# Customers	-	-	-	-	-	-
Power Purchase Variance Account	1520	-	-							-
Misc. Deferred Debits - incl. Rebate Cheques	1525	-	-	# Customers w/Rebate Cheques						-
Deferred Losses from Disposition of Utility Plant	1530	-	-							-
Unamortized Loss on Reacquired Debt	1540	-	-							-
Development Charge Deposits/ Receivables	1545	-	-							-
Retail Cost Variance Account - STR	1548	-	-	# Customers	-	-	-	-	-	-
LV Variance Account	1550	21,012	65,106	KWh	38,301	13,178	12,747	46	834	65,106
Smart Meter Capital Variance Account	1555	-	-							-
Smart Meters OM&A Variance Account	1556	-	-							-
Deferred Development Costs	1560	-	-							-
Deferred Payments in Lieu of Taxes	1562	-	-	KWh	-	-	-	-	-	-
PILS Contra Account	1563	-	-	KWh	-	-	-	-	-	-
CDM Expenditures and Recoveries	1565	-	-							-
CDM Contra Account	1566	-	-							-
Qualifying Transition Costs	1570	-	-	# Customers	-	-	-	-	-	-
Pre-Market Opening Energy Variances Total	1571	-	-	KWh for Non TOU Customers	-	-	-	-	-	-
Extra-Ordinary Event Losses	1572	-	-	Dx Revenue						-

Deferred Rate Impact Amounts	1574	-	-								
RSVA - Wholesale Market Service Charge	1580	-	-	KWh	-	-	-	-	-	-	-
RSVA - One-time Wholesale Market Service	1582	-	-	KWh	-	-	-	-	-	-	-
RSVA - Retail Transmission Network Charge	1584	(25,949)	(27,443)	KWh	(16,144)	(5,555)	(5,373)	(20)	(351)	(27,443)	
RSVA - Retail Transmission Connection Charge	1586	(18,245)	(19,626)	KWh	(11,546)	(3,973)	(3,843)	(14)	(251)	(19,626)	
RSVA - Power	1588	60,427	63,892	KWh	37,586	12,932	12,509	45	818	63,892	
Deferred PILs Account	1592	-	-	KWh	-	-	-	-	-	-	-
Other Deferred Credits	2425	-	-	# Customers	-	-	-	-	-	-	-
Sub-total to Dispose at May1/08 or Dec31/06?	Apr30/08	40,353	85,216		50,131	17,248	16,685	61	1,091	85,216	
Clear residual 1590 balance as of April 30/08?	NO				-	-	-	-	-	-	-
Total to Dispose at May1/08					50,131	17,248	16,685	61	1,091	85,216	
Disposal period?	3 YEARS				16,710	5,749	5,562	20	364	28,405	
Projected 2008 Rate Riders					0.0010	0.0010	0.4188	0.0010	0.3866		
Rate Determinant					kWh	kWh	kW	kWh	kW		

The next 14 pages demonstrate the Bill Impact to each class.

Residential

100

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20000			8.76	0.56	6.8%	3.1%
Distribution	kWh	100	0.00860	0.86000	100	0.01080	1.08	0.22	25.6%	1.2%
Sub-Total				9.06			9.84	0.78	8.6%	4.3%
Regulatory Asset Recovery	kWh	100	0.00980	0.98	100	0.00100	0.10	(0.88)	-89.8%	-4.8%
Retail Transmission - Network	kWh	106	0.00570	0.60	107	0.00470	0.50	(0.10)	-17.1%	-0.6%
Retail Transmission - Line and Transformation Connection	kWh	106	0.00500	0.53	107	0.00430	0.46	(0.07)	-13.5%	-0.4%
Wholesale Market Service	kWh	106	0.00520	0.55	107	0.00520	0.55	0.00	0.6%	0.0%
Rural Rate Protection Charge	kWh	106	0.00100	0.11	107	0.00100	0.11	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	100	0.00700	0.70	100	0.00700	0.70	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	106	0.05704	6.05	107	0.05704	6.08	0.03	0.6%	0.2%
Total Bill				18.58			18.34	(0.24)	-1.3%	-1.3%

Residential

250

kWh
Consumption

Residential	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
250 kWh Consumption				8.20			8.76	0.56	6.8%	1.7%
Monthly Service Charge				2.15			2.70	0.55	25.6%	1.7%
Distribution	kWh	250	0.00860	2.15	250	0.01080	2.70	0.55	25.6%	1.7%
Sub-Total				10.35			11.46	1.11	10.7%	3.4%

Regulatory Asset Recovery	kWh	250	0.00980	2.45	250	0.00100	0.25	(2.20)	-89.8%	-6.7%
Retail Transmission - Network	kWh	265	0.00570	1.51	267	0.00470	1.25	(0.26)	-17.1%	-0.8%
Retail Transmission - Line and Transformation Connection	kWh	265	0.00500	1.33	267	0.00430	1.15	(0.18)	-13.5%	-0.5%
Wholesale Market Service	kWh	265	0.00520	1.38	267	0.00520	1.39	0.01	0.6%	0.0%
Rural Rate Protection Charge	kWh	265	0.00100	0.27	267	0.00100	0.27	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	250	0.00700	1.75	250	0.00700	1.75	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	265	0.05704	15.12	267	0.05704	15.20	0.08	0.6%	0.3%
Total Bill				34.15			32.71	(1.43)	-4.2%	-4.4%

Residential

500 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	1.0%
Distribution	kWh	500	0.00860	4.30	500	0.01080	5.40	1.10	25.6%	1.9%
Sub-Total				12.50			14.16	1.66	13.3%	2.9%
Regulatory Asset Recovery	kWh	500	0.00980	4.90	500	0.00100	0.50	(4.40)	-89.8%	-7.8%
Retail Transmission - Network	kWh	530	0.00570	3.02	533	0.00470	2.51	(0.52)	-17.1%	-0.9%
Retail Transmission - Line and Transformation Connection	kWh	530	0.00500	2.65	533	0.00430	2.29	(0.36)	-13.5%	-0.6%
Wholesale Market Service	kWh	530	0.00520	2.76	533	0.00520	2.77	0.02	0.6%	0.0%
Rural Rate Protection Charge	kWh	530	0.00100	0.53	533	0.00100	0.53	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	500	0.00700	3.50	500	0.00700	3.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	530	0.05704	30.23	533	0.05704	30.40	0.17	0.6%	0.3%
Total Bill				60.09			56.66	(3.43)	-5.7%	-6.0%

Residential

750 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	0.7%
Distribution	kWh	750	0.00860	6.45	750	0.01080	8.10	1.65	25.6%	2.0%
Sub-Total				14.65			16.86	2.21	15.1%	2.7%
Regulatory Asset Recovery	kWh	750	0.00980	7.35	750	0.00100	0.75	(6.60)	-89.8%	-8.2%
Retail Transmission - Network	kWh	795	0.00570	4.53	800	0.00470	3.76	(0.77)	-17.1%	-1.0%
Retail Transmission - Line and Transformation Connection	kWh	795	0.00500	3.98	800	0.00430	3.44	(0.54)	-13.5%	-0.7%
Wholesale Market Service	kWh	795	0.00520	4.13	800	0.00520	4.16	0.02	0.6%	0.0%
Rural Rate Protection Charge	kWh	795	0.00100	0.80	800	0.00100	0.80	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	750	0.00700	5.25	750	0.00700	5.25	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	795	0.05704	45.35	800	0.05704	45.60	0.25	0.6%	0.3%
Total Bill				86.04			80.62	(5.42)	-6.3%	-6.7%

Residential

1,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	0.5%
Distribution	kWh	1,000	0.00860	8.60	1,000	0.01080	10.80	2.20	25.6%	2.1%

Sub-Total				16.80				19.56	2.76	16.4%	2.6%
Regulatory Asset Recovery	kWh	1,000	0.00980	9.80	1,000	0.00100	1.00	(8.80)	-89.8%	-8.4%	
Retail Transmission - Network	kWh	1,060	0.00570	6.04	1,066	0.00470	5.01	(1.03)	-17.1%	-1.0%	
Retail Transmission - Line and Transformation Connection	kWh	1,060	0.00500	5.30	1,066	0.00430	4.58	(0.72)	-13.5%	-0.7%	
Wholesale Market Service	kWh	1,060	0.00520	5.51	1,066	0.00520	5.54	0.03	0.6%	0.0%	
Rural Rate Protection Charge	kWh	1,060	0.00100	1.06	1,066	0.00100	1.07	0.01	0.6%	0.0%	
Debt Retirement Charge	kWh	1,000	0.00700	7.00	1,000	0.00700	7.00	0.00	0.0%	0.0%	
Cost of Power Commodity	kWh	1,060	0.05704	60.47	1,066	0.05704	60.80	0.34	0.6%	0.3%	
Total Bill				111.98				104.57	(7.42)	-6.6%	-7.1%

Residential

1,500 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	0.4%
Distribution	kWh	1,500	0.00860	12.90	1,500	0.01080	16.20	3.30	25.6%	2.2%
Sub-Total				21.10			24.96	3.86	18.3%	2.5%
Regulatory Asset Recovery	kWh	1,500	0.00980	14.70	1,500	0.00100	1.50	(13.20)	-89.8%	-8.7%
Retail Transmission - Network	kWh	1,590	0.00570	9.06	1,599	0.00470	7.52	(1.55)	-17.1%	-1.0%
Retail Transmission - Line and Transformation Connection	kWh	1,590	0.00500	7.95	1,599	0.00430	6.88	(1.08)	-13.5%	-0.7%
Wholesale Market Service	kWh	1,590	0.00520	8.27	1,599	0.00520	8.31	0.05	0.6%	0.0%
Rural Rate Protection Charge	kWh	1,590	0.00100	1.59	1,599	0.00100	1.60	0.01	0.6%	0.0%
Debt Retirement Charge	kWh	1,500	0.00700	10.50	1,500	0.00700	10.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,590	0.05704	90.70	1,599	0.05704	91.21	0.50	0.6%	0.3%
Total Bill				163.88			152.47	(11.40)	-7.0%	-7.5%

Residential

2,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	0.3%
Distribution	kWh	2,000	0.00860	17.20	2,000	0.01080	21.60	4.40	25.6%	2.2%
Sub-Total				25.40			30.36	4.96	19.5%	2.5%
Regulatory Asset Recovery	kWh	2,000	0.00980	19.60	2,000	0.00100	2.00	(17.60)	-89.8%	-8.8%
Retail Transmission - Network	kWh	2,120	0.00570	12.09	2,132	0.00470	10.02	(2.06)	-17.1%	-1.0%
Retail Transmission - Line and Transformation Connection	kWh	2,120	0.00500	10.60	2,132	0.00430	9.17	(1.43)	-13.5%	-0.7%
Wholesale Market Service	kWh	2,120	0.00520	11.03	2,132	0.00520	11.09	0.06	0.6%	0.0%
Rural Rate Protection Charge	kWh	2,120	0.00100	2.12	2,132	0.00100	2.13	0.01	0.6%	0.0%
Debt Retirement Charge	kWh	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	2,120	0.05704	120.94	2,132	0.05704	121.61	0.67	0.6%	0.3%
Total Bill				215.77			200.38	(15.39)	-7.1%	-7.7%

General Service <50 kW

1,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill

Monthly Service Charge				11.80			24.78	12.98	110.0%	10.7%
Distribution	kWh	1,000	0.00980	9.80	1,000	0.01240	12.40	2.60	26.5%	2.1%
Sub-Total				21.60			37.18	15.58	72.1%	12.8%
Regulatory Asset Recovery	kWh	1,000	0.00750	7.50	1,000	0.00100	1.00	(6.50)	-86.7%	-5.3%
Retail Transmission - Network	kWh	1,060	0.00520	5.51	1,066	0.00430	4.58	(0.93)	-16.8%	-0.8%
Retail Transmission - Line and Transformation Connection	kWh	1,060	0.00450	4.77	1,066	0.00430	4.58	(0.19)	-3.9%	-0.2%
Wholesale Market Service	kWh	1,060	0.00520	5.51	1,066	0.00520	5.54	0.03	0.6%	0.0%
Rural Rate Protection Charge	kWh	1,060	0.00100	1.06	1,066	0.00100	1.07	0.01	0.6%	0.0%
Debt Retirement Charge	kWh	1,000	0.00700	7.00	1,000	0.00700	7.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,060	0.05704	60.47	1,066	0.05704	60.80	0.34	0.6%	0.3%
Total Bill				113.42			121.76	8.34	7.4%	6.8%

General Service <50 kW

2,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.80			24.78	12.98	110.0%	5.9%
Distribution	kWh	2,000	0.00980	19.60	2,000	0.01240	24.80	5.20	26.5%	2.4%
Sub-Total				31.40			49.58	18.18	57.9%	8.3%
Regulatory Asset Recovery	kWh	2,000	0.00750	15.00	2,000	0.00100	2.00	(13.00)	-86.7%	-5.9%
Retail Transmission - Network	kWh	2,120	0.00520	11.03	2,132	0.00430	9.17	(1.86)	-16.8%	-0.8%
Retail Transmission - Line and Transformation Connection	kWh	2,120	0.00450	9.54	2,132	0.00430	9.17	(0.37)	-3.9%	-0.2%
Wholesale Market Service	kWh	2,120	0.00520	11.03	2,132	0.00520	11.09	0.06	0.6%	0.0%
Rural Rate Protection Charge	kWh	2,120	0.00100	2.12	2,132	0.00100	2.13	0.01	0.6%	0.0%
Debt Retirement Charge	kWh	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	0.0%

Cost of Power Commodity	kWh	2,120	0.05704	120.94	2,132	0.05704	121.61	0.67	0.6%	0.3%
Total Bill				215.05			218.74	3.70	1.7%	1.7%

General Service <50 kW

5,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.80			24.78	12.98	110.0%	2.5%
Distribution	kWh	5,000	0.00980	49.00	5,000	0.01240	62.00	13.00	26.5%	2.6%
Sub-Total				60.80			86.78	25.98	42.7%	5.1%
Regulatory Asset Recovery	kWh	5,000	0.00750	37.50	5,000	0.00100	5.00	(32.50)	-86.7%	-6.4%
Retail Transmission - Network	kWh	5,301	0.00520	27.56	5,330	0.00430	22.92	(4.64)	-16.8%	-0.9%
Retail Transmission - Line and Transformation Connection	kWh	5,301	0.00450	23.85	5,330	0.00430	22.92	(0.93)	-3.9%	-0.2%
Wholesale Market Service	kWh	5,301	0.00520	27.56	5,330	0.00520	27.72	0.15	0.6%	0.0%
Rural Rate Protection Charge	kWh	5,301	0.00100	5.30	5,330	0.00100	5.33	0.03	0.6%	0.0%
Debt Retirement Charge	kWh	5,000	0.00700	35.00	5,000	0.00700	35.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	5,301	0.05704	302.34	5,330	0.05704	304.02	1.68	0.6%	0.3%
Total Bill				519.92			509.69	(10.23)	-2.0%	-2.0%

General Service <50 kW

10,000 kWh Consumption

		2007 BILL	2008 BILL	IMPACT
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	Metric	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.80			24.78	12.98	110.0%	1.3%
Distribution	kWh	10,000	0.00980	98.00	10,000	0.01240	124.00	26.00	26.5%	2.6%
Sub-Total				109.80			148.78	38.98	35.5%	3.9%
Regulatory Asset Recovery	kWh	10,000	0.00750	75.00	10,000	0.00100	10.00	(65.00)	-86.7%	-6.5%
Retail Transmission - Network	kWh	10,601	0.00520	55.13	10,660	0.00430	45.84	(9.29)	-16.8%	-0.9%
Retail Transmission - Line and Transformation Connection	kWh	10,601	0.00450	47.70	10,660	0.00430	45.84	(1.87)	-3.9%	-0.2%
Wholesale Market Service	kWh	10,601	0.00520	55.13	10,660	0.00520	55.43	0.31	0.6%	0.0%
Rural Rate Protection Charge	kWh	10,601	0.00100	10.60	10,660	0.00100	10.66	0.06	0.6%	0.0%
Debt Retirement Charge	kWh	10,000	0.00700	70.00	10,000	0.00700	70.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	10,601	0.05704	604.68	10,660	0.05704	608.05	3.37	0.6%	0.3%
Total Bill				1,028.04			994.59	(33.44)	-3.3%	-3.4%

General Service <50 kW

15,000	kWh Consumption	-	-	-	-	-
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	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.80			24.78	12.98	110.0%	0.9%
Distribution	kWh	15,000	0.00980	147.00	15,000	0.01240	186.00	39.00	26.5%	2.6%
Sub-Total				158.80			210.78	51.98	32.7%	3.5%
Regulatory Asset Recovery	kWh	15,000	0.00750	112.50	15,000	0.00100	15.00	(97.50)	-86.7%	-6.6%
Retail Transmission - Network	kWh	15,902	0.00520	82.69	15,990	0.00430	68.76	(13.93)	-16.8%	-0.9%
Retail Transmission - Line and Transformation Connection	kWh	15,902	0.00450	71.56	15,990	0.00430	68.76	(2.80)	-3.9%	-0.2%
Wholesale Market Service	kWh	15,902	0.00520	82.69	15,990	0.00520	83.15	0.46	0.6%	0.0%

Rural Rate Protection Charge	kWh	15,902	0.00100	15.90	15,990	0.00100	15.99	0.09	0.6%	0.0%
Debt Retirement Charge	kWh	15,000	0.00700	105.00	15,000	0.00700	105.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	15,902	0.05704	907.02	15,990	0.05704	912.07	5.05	0.6%	0.3%
Total Bill				1,536.16			1,479.50	(56.65)	-3.7%	-3.8%

General Service >50 Kw

60	kW Consumption	-	-	-
	kWh	-	-	-
15,000	Consumption	-	-	-

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	3.5%
Distribution	kW	60	2.35550	141.33	60	2.83730	170.24	28.91	20.5%	1.8%
Sub-Total				205.12			290.78	85.66	41.8%	5.2%
Regulatory Asset Recovery	kW	60	2.24030	134.42	60	0.41880	25.13	(109.29)	-81.3%	-6.7%
Retail Transmission - Network	kW	60	2.12180	127.31	60	1.73990	104.39	(22.91)	-18.0%	-1.4%
Retail Transmission - Line and Transformation Connection	kW	60	1.78820	107.29	60	1.69880	101.93	(5.36)	-5.0%	-0.3%
Wholesale Market Service	kWh	15,902	0.00520	82.69	15,990	0.00520	83.15	0.46	0.6%	0.0%
Rural Rate Protection Charge	kWh	15,902	0.00100	15.90	15,990	0.00100	15.99	0.09	0.6%	0.0%
Debt Retirement Charge	kWh	15,000	0.00700	105.00	15,000	0.00700	105.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	15,902	0.05704	907.02	15,990	0.05704	912.07	5.05	0.6%	0.3%
Total Bill				1,684.75			1,638.44	(46.31)	-2.7%	-2.8%

General Service >50 Kw

100	kW Consumption	-	-	-
40,000	kWh	-	-	-

Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	1.5%
Distribution	kW	100	2.35550	235.55	100	2.83730	283.73	48.18	20.5%	1.3%
Sub-Total				299.34			404.27	104.93	35.1%	2.8%
Regulatory Asset Recovery	kW	100	2.24030	224.03	100	0.41880	41.88	(182.15)	-81.3%	-4.8%
Retail Transmission - Network	kW	100	2.12180	212.18	100	1.73990	173.99	(38.19)	-18.0%	-1.0%
Retail Transmission - Line and Transformation Connection	kW	100	1.78820	178.82	100	1.69880	169.88	(8.94)	-5.0%	-0.2%
Wholesale Market Service	kWh	42,404	0.00520	220.50	42,640	0.00520	221.73	1.23	0.6%	0.0%
Rural Rate Protection Charge	kWh	42,404	0.00100	42.40	42,640	0.00100	42.64	0.24	0.6%	0.0%
Debt Retirement Charge	kWh	40,000	0.00700	280.00	40,000	0.00700	280.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	42,404	0.05704	2,418.72	42,640	0.05704	2,432.19	13.46	0.6%	0.4%
Total Bill				3,876.00			3,766.57	(109.43)	-2.8%	-2.9%

General Service >50 Kw

500	kW Consumption	-	-	-
	kWh	-	-	-
100,000	Consumption			

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	0.5%
Distribution	kW	500	2.35550	1,177.75	500	2.83730	1,418.65	240.90	20.5%	2.2%
Sub-Total				1,241.54			1,539.19	297.65	24.0%	2.7%

Regulatory Asset Recovery	kW	500	2.24030	1,120.15	500	0.41880	209.40	(910.75)	-81.3%	-8.3%
Retail Transmission - Network	kW	500	2.12180	1,060.90	500	1.73990	869.95	(190.95)	-18.0%	-1.8%
Retail Transmission - Line and Transformation Connection	kW	500	1.78820	894.10	500	1.69880	849.40	(44.70)	-5.0%	-0.4%
Wholesale Market Service	kWh	106,010	0.00520	551.25	106,600	0.00520	554.32	3.07	0.6%	0.0%
Rural Rate Protection Charge	kWh	106,010	0.00100	106.01	106,600	0.00100	106.60	0.59	0.6%	0.0%
Debt Retirement Charge	kWh	100,000	0.00700	700.00	100,000	0.00700	700.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	106,010	0.05704	6,046.81	106,600	0.05704	6,080.46	33.65	0.6%	0.3%
Total Bill				11,720.76			10,909.32	(811.44)	-6.9%	-7.4%

General Service >50 Kw

1,000 kW Consumption - -
400,000 kWh Consumption - -

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	0.2%
Distribution	kW	1,000	2.35550	2,355.50	1,000	2.83730	2,837.30	481.80	20.5%	1.3%
Sub-Total				2,419.29			2,957.84	538.55	22.3%	1.5%
Regulatory Asset Recovery	kW	1,000	2.24030	2,240.30	1,000	0.41880	418.80	(1,821.50)	-81.3%	-5.0%
Retail Transmission - Network	kW	1,000	2.12180	2,121.80	1,000	1.73990	1,739.90	(381.90)	-18.0%	-1.0%
Retail Transmission - Line and Transformation Connection	kW	1,000	1.78820	1,788.20	1,000	1.69880	1,698.80	(89.40)	-5.0%	-0.2%
Wholesale Market Service	kWh	424,040	0.00520	2,205.01	426,400	0.00520	2,217.28	12.27	0.6%	0.0%
Rural Rate Protection Charge	kWh	424,040	0.00100	424.04	426,400	0.00100	426.40	2.36	0.6%	0.0%
Debt Retirement Charge	kWh	400,000	0.00700	2,800.00	400,000	0.00700	2,800.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	424,040	0.05704	24,187.24	426,400	0.05704	24,321.86	134.61	0.6%	0.4%
Total Bill				38,185.88			36,580.88	(1,605.00)	-4.2%	-4.4%

General Service >50 Kw

3,000 kW Consumption
 ##### kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	0.1%
Distribution	kW	3,000	2.35550	7,066.50	3,000	2.83730	8,511.90	1,445.40	20.5%	1.5%
Sub-Total				7,130.29			8,632.44	1,502.15	21.1%	1.6%
Regulatory Asset Recovery	kW	3,000	2.24030	6,720.90	3,000	0.41880	1,256.40	(5,464.50)	-81.3%	-5.8%
Retail Transmission - Network	kW	3,000	2.12180	6,365.40	3,000	1.73990	5,219.70	(1,145.70)	-18.0%	-1.2%
Retail Transmission - Line and Transformation Connection	kW	3,000	1.78820	5,364.60	3,000	1.69880	5,096.40	(268.20)	-5.0%	-0.3%
Wholesale Market Service	kWh	1,060,100	0.00520	5,512.52	1,066,000	0.00520	5,543.20	30.68	0.6%	0.0%
Rural Rate Protection Charge	kWh	1,060,100	0.00100	1,060.10	1,066,000	0.00100	1,066.00	5.90	0.6%	0.0%
Debt Retirement Charge	kWh	1,000,000	0.00700	7,000.00	1,000,000	0.00700	7,000.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,060,100	0.05704	60,468.10	1,066,000	0.05704	60,804.64	336.54	0.6%	0.4%
Total Bill				99,621.91			94,618.78	(5,003.13)	-5.0%	-5.3%

Street Lighting

77 kW Consumption
 25,000 kWh Consumption

		2007 BILL	2008 BILL	IMPACT
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	Metric	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				0.17			0.05	(0.12)	-70.6%	0.0%
Distribution	kW	77	2.22840	171.59	77	8.26660	636.53	464.94	271.0%	17.1%
Sub-Total				171.76			636.58	464.82	270.6%	17.1%
Regulatory Asset Recovery	kW	77	-	(136.11)	77	0.38660	29.77	165.87	-	6.1%
Retail Transmission - Network	kW	77	1.60020	123.22	77	1.31220	101.04	(22.18)	-18.0%	-0.8%
Retail Transmission - Line and Transformation Connection	kW	77	1.38240	106.44	77	1.31330	101.12	(5.32)	-5.0%	-0.2%
Wholesale Market Service	kWh	26,258	0.00520	136.54	26,500	0.00520	137.80	1.26	0.9%	0.0%
Rural Rate Protection Charge	kWh	26,258	0.00100	26.26	26,500	0.00100	26.50	0.24	0.9%	0.0%
Debt Retirement Charge	kWh	25,000	0.00700	175.00	25,000	0.00700	175.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	26,258	0.05704	1,497.73	26,500	0.05704	1,511.56	13.83	0.9%	0.5%
Total Bill				2,100.84			2,719.37	618.53	29.4%	22.7%

Unmetered Scattered Load

0	kW Consumption	-	-	-
500	kWh Consumption	-	-	-

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				5.82			12.26	6.44	110.7%	10.6%
Distribution	kWh	500	0.00980	4.90	500	0.01240	6.20	1.30	26.5%	2.1%
Sub-Total				10.72			18.46	7.74	72.2%	12.7%
Regulatory Asset Recovery	kWh	500	0.00750	3.75	500	0.00100	0.50	(3.25)	-86.7%	-5.3%

Retail Transmission - Network	kWh	530	0.00520	2.76	533	0.00430	2.29	(0.46)	-16.8%	-0.8%
Retail Transmission - Line and Transformation Connection	kWh	530	0.00450	2.39	533	0.00430	2.29	(0.09)	-3.9%	-0.2%
Wholesale Market Service	kWh	530	0.00520	2.76	533	0.00520	2.77	0.02	0.6%	0.0%
Rural Rate Protection Charge	kWh	530	0.00100	0.53	533	0.00100	0.53	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	500	0.00700	3.50	500	0.00700	3.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	530	0.05704	30.23	533	0.05704	30.40	0.17	0.6%	0.3%
Total Bill				56.63			60.75	4.12	7.3%	6.8%

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Hydro 2000 Inc.
PROPOSED TARIFF OF RATES AND CHARGES
May 1, 2008
WITH REGULATORY ASSETS RECOVERY ON 3 YEARS

EB-2007-0704

APPLICATION

- The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Codes, Guidelines or Orders of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.
- No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code, Guideline or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.
- This schedule does not contain any rates and charges relating to the electricity commodity (e.g. the Regulated Price Plan).

EFFECTIVE DATES

DISTRIBUTION RATES - May 1, 2007 for all consumption or deemed consumption services used on or after that date.
SPECIFIC SERVICE CHARGES - May 1, 2007 for all charges incurred by customers on or after that date.
LOSS FACTOR ADJUSTMENT – May 1, 2007 unless the distributor is not capable of prorating changed loss factors jointly with distribution rates. In that case, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

SERVICE CLASSIFICATIONS

Residential

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively by residential customers residing in detached, semi-detached or townhouse dwelling units. Further servicing details are available in the distributor's Conditions of Service.

General Service Less Than 50 kW

This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly average peak demand is less than, or is forecast to be less than, 50 kW. This section shall include small apartment buildings, stacked townhouses, and smaller commercial, industrial and institutional developments. Further servicing details are available in the distributor's Conditions of Service.

General Service 50 to 4,999 kW

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

Unmetered Scattered Load

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

Street Lighting

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template.

Hydro 2000 Inc.

PROPOSED TARIFF OF RATES AND CHARGES

May 1, 2008

WITH REGULATORY ASSETS RECOVERY ON 3 YEARS

EB-2007-0704

MONTHLY RATES AND CHARGES

Residential

Service Charge	\$	8.76
Distribution Volumetric Rate	\$/kWh	0.0115
Regulatory Asset Recovery	\$/kWh	0.0010
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	24.78
Distribution Volumetric Rate	\$/kWh	0.0132
Regulatory Asset Recovery	\$/kWh	0.0010
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0043
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 50 to 4,999 kW

Service Charge	\$	120.54
Distribution Volumetric Rate	\$/kW	2.9631
Regulatory Asset Recovery	\$/kW	0.4188
Retail Transmission Rate – Network Service Rate	\$/kW	1.7399
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6988
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	12.26
Distribution Volumetric Rate	\$/kWh	0.0132
Regulatory Asset Recovery	\$/kWh	0.0010
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0043
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	0.05
Distribution Volumetric Rate	\$/kW	8.6628
Regulatory Asset Recovery	\$/kW	0.3866
Retail Transmission Rate – Network Service Rate	\$/kW	1.3122
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3133
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro 2000 Inc.
PROPOSED TARIFF OF RATES AND CHARGES
May 1, 2008
WITH REGULATORY ASSETS RECOVERY ON 3 YEARS

EB-2007-0704

Specific Service Charges

Customer Administration		
Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling post dated cheques	\$	9.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income Tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	25.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	20.00
Collection of account charge – no disconnection – after regular hours	\$	50.00
Disconnect/Reconnect at meter – during regular hours	\$	25.00
Disconnect/Reconnect at meter – after regular hours	\$	50.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	25.00
Install/Remove load control device – after regular hours	\$	50.00
Service call – customer-owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service install & remove – overhead – no transformer	\$	500.00
Temporary service install & remove – underground – no transformer	\$	300.00
Temporary service install & remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Allowances		
Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.066
Total Loss Factor – Secondary Metered Customer > 5,000 kW	N/A
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0503
Total Loss Factor – Primary Metered Customer > 5,000 KW	N/A

Class	RateType	Metric	2007	2008	Primary / Secondary Metered Customer?
All	Cost of Power Commodity	kWh	0.05704	0.05704	
All	Debt Retirement Charge	kWh	0.00700	0.00700	
< 5,000 kW	Loss Factor Primary Metered Customer < 5,000 kW	kW	1.05030	1.06000	
< 5,000 kW	Loss Factor Secondary Metered Customer < 5,000 kW	kW	1.06010	1.06600	
> 5,000 kW	Loss Factor Primary Metered Customer > 5,000 kW	kW	0.00000	0.00000	
> 5,000 kW	Loss Factor Secondary Metered Customer > 5,000 kW	kW	0.00000	0.00000	
Residential	Distribution	Customer	8.20000	8.76000	
Residential	Distribution		0.00860	0.01150	
Residential	Regulatory Asset Recovery		0.00980	0.00100	
Residential	Retail Transmission - Network		0.00570	0.00470	
Residential	Retail Transmission - Line and Transformation Connection		0.00500	0.00430	
Residential	Wholesale Market Service		0.00520	0.00520	
Residential	Rural Rate Protection Charge		0.00100	0.00100	
Residential	Distribution Loss Factor	%	1.06010	1.06600	Secondary
General Service <50 kW	Distribution	Customer	11.80000	24.78000	
General Service <50 kW	Distribution		0.00980	0.01320	
General Service <50 kW	Regulatory Asset Recovery		0.00750	0.00100	
General Service <50 kW	Retail Transmission - Network		0.00520	0.00430	
General Service <50 kW	Retail Transmission - Line and Transformation Connection		0.00450	0.00430	
General Service <50 kW	Wholesale Market Service		0.00520	0.00520	
General Service <50 kW	Rural Rate Protection Charge		0.00100	0.00100	
General Service <50 kW	Distribution Loss Factor	%	1.06010	1.06600	Secondary
General Service >50 Kw	Distribution	Customer	63.79000	120.54000	
General Service >50 Kw	Distribution		2.35550	2.96310	
General Service >50 Kw	Regulatory Asset Recovery		2.24030	0.41880	
General Service >50 Kw	Retail Transmission - Network		2.12180	1.73990	
General Service >50 Kw	Retail Transmission - Line and Transformation Connection		1.78820	1.69880	
General Service >50 Kw	Wholesale Market Service		0.00520	0.00520	
General Service >50 Kw	Rural Rate Protection Charge		0.00100	0.00100	
General Service >50 Kw	Distribution Loss Factor	%	1.06010	1.06600	Secondary
Street Lighting	Distribution	Connection	0.17000	0.05000	
Street Lighting	Distribution		2.22840	8.66280	
Street Lighting	Regulatory Asset Recovery		-1.76760	0.38660	
Street Lighting	Retail Transmission - Network		1.60020	1.31220	
Street Lighting	Retail Transmission - Line and Transformation Connection		1.38240	1.31330	
Street Lighting	Wholesale Market Service		0.00520	0.00520	
Street Lighting	Rural Rate Protection Charge		0.00100	0.00100	
Street Lighting	Distribution Loss Factor	%	1.05030	1.06000	Primary
Unmetered Scattered Load	Distribution	Customer	5.82000	12.26000	
Unmetered Scattered Load	Distribution		0.00980	0.01320	
Unmetered Scattered Load	Regulatory Asset Recovery		0.00750	0.00100	
Unmetered Scattered Load	Retail Transmission - Network		0.00520	0.00430	
Unmetered Scattered Load	Retail Transmission - Line and Transformation Connection		0.00450	0.00430	
Unmetered Scattered Load	Wholesale Market Service		0.00520	0.00520	
Unmetered Scattered Load	Rural Rate Protection Charge		0.00100	0.00100	
Unmetered Scattered Load	Distribution Loss Factor	%	1.06010	1.06600	Secondary

Residential

100 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20000			8.76	0.56	6.8%	3.0%
Distribution	kWh	100	0.00860	0.86000	100	0.01150	1.15	0.29	33.7%	1.6%
Sub-Total				9.06			9.91	0.85	9.4%	4.6%
Regulatory Asset Recovery	kWh	100	0.00980	0.98	100	0.00100	0.10	(0.88)	-89.8%	-4.8%
Retail Transmission - Network	kWh	106	0.00570	0.60	107	0.00470	0.50	(0.10)	-17.1%	-0.6%
Retail Transmission - Line and Transformation Connection	kWh	106	0.00500	0.53	107	0.00430	0.46	(0.07)	-13.5%	-0.4%
Wholesale Market Service	kWh	106	0.00520	0.55	107	0.00520	0.55	0.00	0.6%	0.0%
Rural Rate Protection Charge	kWh	106	0.00100	0.11	107	0.00100	0.11	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	100	0.00700	0.70	100	0.00700	0.70	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	106	0.05704	6.05	107	0.05704	6.08	0.03	0.6%	0.2%
Total Bill				18.58			18.41	(0.17)	-0.9%	-0.9%

Residential

250 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	1.7%
Distribution	kWh	250	0.00860	2.15	250	0.01150	2.88	0.73	33.7%	2.2%
Sub-Total				10.35			11.64	1.29	12.4%	3.9%
Regulatory Asset Recovery	kWh	250	0.00980	2.45	250	0.00100	0.25	(2.20)	-89.8%	-6.7%
Retail Transmission - Network	kWh	265	0.00570	1.51	267	0.00470	1.25	(0.26)	-17.1%	-0.8%
Retail Transmission - Line and Transformation Connection	kWh	265	0.00500	1.33	267	0.00430	1.15	(0.18)	-13.5%	-0.5%
Wholesale Market Service	kWh	265	0.00520	1.38	267	0.00520	1.39	0.01	0.6%	0.0%
Rural Rate Protection Charge	kWh	265	0.00100	0.27	267	0.00100	0.27	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	250	0.00700	1.75	250	0.00700	1.75	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	265	0.05704	15.12	267	0.05704	15.20	0.08	0.6%	0.3%
Total Bill				34.15			32.89	(1.26)	-3.7%	-3.8%

Residential

500 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	1.0%
Distribution	kWh	500	0.00860	4.30	500	0.01150	5.75	1.45	33.7%	2.5%
Sub-Total				12.50			14.51	2.01	16.1%	3.5%
Regulatory Asset Recovery	kWh	500	0.00980	4.90	500	0.00100	0.50	(4.40)	-89.8%	-7.7%
Retail Transmission - Network	kWh	530	0.00570	3.02	533	0.00470	2.51	(0.52)	-17.1%	-0.9%
Retail Transmission - Line and Transformation Connection	kWh	530	0.00500	2.65	533	0.00430	2.29	(0.36)	-13.5%	-0.6%
Wholesale Market Service	kWh	530	0.00520	2.76	533	0.00520	2.77	0.02	0.6%	0.0%
Rural Rate Protection Charge	kWh	530	0.00100	0.53	533	0.00100	0.53	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	500	0.00700	3.50	500	0.00700	3.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	530	0.05704	30.23	533	0.05704	30.40	0.17	0.6%	0.3%
Total Bill				60.09			57.01	(3.08)	-5.1%	-5.4%

Residential

750 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	0.7%
Distribution	kWh	750	0.00860	6.45	750	0.01150	8.63	2.18	33.7%	2.7%
Sub-Total				14.65			17.39	2.74	18.7%	3.4%
Regulatory Asset Recovery	kWh	750	0.00980	7.35	750	0.00100	0.75	(6.60)	-89.8%	-8.1%
Retail Transmission - Network	kWh	795	0.00570	4.53	800	0.00470	3.76	(0.77)	-17.1%	-1.0%
Retail Transmission - Line and Transformation Connection	kWh	795	0.00500	3.98	800	0.00430	3.44	(0.54)	-13.5%	-0.7%
Wholesale Market Service	kWh	795	0.00520	4.13	800	0.00520	4.16	0.02	0.6%	0.0%
Rural Rate Protection Charge	kWh	795	0.00100	0.80	800	0.00100	0.80	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	750	0.00700	5.25	750	0.00700	5.25	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	795	0.05704	45.35	800	0.05704	45.60	0.25	0.6%	0.3%
Total Bill				86.04			81.14	(4.90)	-5.7%	-6.0%

Residential

1,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	0.5%
Distribution	kWh	1,000	0.00860	8.60	1,000	0.01150	11.50	2.90	33.7%	2.8%
Sub-Total				16.80			20.26	3.46	20.6%	3.3%
Regulatory Asset Recovery	kWh	1,000	0.00980	9.80	1,000	0.00100	1.00	(8.80)	-89.8%	-8.4%
Retail Transmission - Network	kWh	1,060	0.00570	6.04	1,066	0.00470	5.01	(1.03)	-17.1%	-1.0%
Retail Transmission - Line and Transformation Connection	kWh	1,060	0.00500	5.30	1,066	0.00430	4.58	(0.72)	-13.5%	-0.7%
Wholesale Market Service	kWh	1,060	0.00520	5.51	1,066	0.00520	5.54	0.03	0.6%	0.0%
Rural Rate Protection Charge	kWh	1,060	0.00100	1.06	1,066	0.00100	1.07	0.01	0.6%	0.0%
Debt Retirement Charge	kWh	1,000	0.00700	7.00	1,000	0.00700	7.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,060	0.05704	60.47	1,066	0.05704	60.80	0.34	0.6%	0.3%
Total Bill				111.98			105.27	(6.72)	-6.0%	-6.4%

Residential

1,500 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	0.4%
Distribution	kWh	1,500	0.00860	12.90	1,500	0.01150	17.25	4.35	33.7%	2.8%
Sub-Total				21.10			26.01	4.91	23.3%	3.2%
Regulatory Asset Recovery	kWh	1,500	0.00980	14.70	1,500	0.00100	1.50	(13.20)	-89.8%	-8.6%
Retail Transmission - Network	kWh	1,590	0.00570	9.06	1,599	0.00470	7.52	(1.55)	-17.1%	-1.0%
Retail Transmission - Line and Transformation Connection	kWh	1,590	0.00500	7.95	1,599	0.00430	6.88	(1.08)	-13.5%	-0.7%
Wholesale Market Service	kWh	1,590	0.00520	8.27	1,599	0.00520	8.31	0.05	0.6%	0.0%
Rural Rate Protection Charge	kWh	1,590	0.00100	1.59	1,599	0.00100	1.60	0.01	0.6%	0.0%
Debt Retirement Charge	kWh	1,500	0.00700	10.50	1,500	0.00700	10.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,590	0.05704	90.70	1,599	0.05704	91.21	0.50	0.6%	0.3%
Total Bill				163.88			153.52	(10.35)	-6.3%	-6.7%

Residential

2,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8.20			8.76	0.56	6.8%	0.3%
Distribution	kWh	2,000	0.00860	17.20	2,000	0.01150	23.00	5.80	33.7%	2.9%
Sub-Total				25.40			31.76	6.36	25.0%	3.2%
Regulatory Asset Recovery	kWh	2,000	0.00980	19.60	2,000	0.00100	2.00	(17.60)	-89.8%	-8.7%
Retail Transmission - Network	kWh	2,120	0.00570	12.09	2,132	0.00470	10.02	(2.06)	-17.1%	-1.0%
Retail Transmission - Line and Transformation Connection	kWh	2,120	0.00500	10.60	2,132	0.00430	9.17	(1.43)	-13.5%	-0.7%
Wholesale Market Service	kWh	2,120	0.00520	11.03	2,132	0.00520	11.09	0.06	0.6%	0.0%
Rural Rate Protection Charge	kWh	2,120	0.00100	2.12	2,132	0.00100	2.13	0.01	0.6%	0.0%
Debt Retirement Charge	kWh	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	2,120	0.05704	120.94	2,132	0.05704	121.61	0.67	0.6%	0.3%
Total Bill				215.77			201.78	(13.99)	-6.5%	-6.9%

General Service <50 kW

1,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.80			24.78	12.98	110.0%	10.6%
Distribution	kWh	1,000	0.00980	9.80	1,000	0.01320	13.20	3.40	34.7%	2.8%
Sub-Total				21.60			37.98	16.38	75.8%	13.4%
Regulatory Asset Recovery	kWh	1,000	0.00750	7.50	1,000	0.00100	1.00	(6.50)	-86.7%	-5.3%
Retail Transmission - Network	kWh	1,060	0.00520	5.51	1,066	0.00430	4.58	(0.93)	-16.8%	-0.8%
Retail Transmission - Line and Transformation Connection	kWh	1,060	0.00450	4.77	1,066	0.00430	4.58	(0.19)	-3.9%	-0.2%
Wholesale Market Service	kWh	1,060	0.00520	5.51	1,066	0.00520	5.54	0.03	0.6%	0.0%
Rural Rate Protection Charge	kWh	1,060	0.00100	1.06	1,066	0.00100	1.07	0.01	0.6%	0.0%
Debt Retirement Charge	kWh	1,000	0.00700	7.00	1,000	0.00700	7.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,060	0.05704	60.47	1,066	0.05704	60.80	0.34	0.6%	0.3%
Total Bill				113.42			122.56	9.14	8.1%	7.5%

General Service <50 kW

2,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.80			24.78	12.98	110.0%	5.9%
Distribution	kWh	2,000	0.00980	19.60	2,000	0.01320	26.40	6.80	34.7%	3.1%
Sub-Total				31.40			51.18	19.78	63.0%	9.0%
Regulatory Asset Recovery	kWh	2,000	0.00750	15.00	2,000	0.00100	2.00	(13.00)	-86.7%	-5.9%
Retail Transmission - Network	kWh	2,120	0.00520	11.03	2,132	0.00430	9.17	(1.86)	-16.8%	-0.8%
Retail Transmission - Line and Transformation Connection	kWh	2,120	0.00450	9.54	2,132	0.00430	9.17	(0.37)	-3.9%	-0.2%
Wholesale Market Service	kWh	2,120	0.00520	11.03	2,132	0.00520	11.09	0.06	0.6%	0.0%
Rural Rate Protection Charge	kWh	2,120	0.00100	2.12	2,132	0.00100	2.13	0.01	0.6%	0.0%
Debt Retirement Charge	kWh	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	2,120	0.05704	120.94	2,132	0.05704	121.61	0.67	0.6%	0.3%
Total Bill				215.05			220.34	5.30	2.5%	2.4%

General Service <50 kW

5,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.80			24.78	12.98	110.0%	2.5%
Distribution	kWh	5,000	0.00980	49.00	5,000	0.01320	66.00	17.00	34.7%	3.3%
Sub-Total				60.80			90.78	29.98	49.3%	5.8%
Regulatory Asset Recovery	kWh	5,000	0.00750	37.50	5,000	0.00100	5.00	(32.50)	-86.7%	-6.3%
Retail Transmission - Network	kWh	5,301	0.00520	27.56	5,330	0.00430	22.92	(4.64)	-16.8%	-0.9%
Retail Transmission - Line and Transformation Connection	kWh	5,301	0.00450	23.85	5,330	0.00430	22.92	(0.93)	-3.9%	-0.2%
Wholesale Market Service	kWh	5,301	0.00520	27.56	5,330	0.00520	27.72	0.15	0.6%	0.0%
Rural Rate Protection Charge	kWh	5,301	0.00100	5.30	5,330	0.00100	5.33	0.03	0.6%	0.0%
Debt Retirement Charge	kWh	5,000	0.00700	35.00	5,000	0.00700	35.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	5,301	0.05704	302.34	5,330	0.05704	304.02	1.68	0.6%	0.3%
Total Bill				519.92			513.69	(6.23)	-1.2%	-1.2%

General Service <50 kW

10,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.80			24.78	12.98	110.0%	1.3%
Distribution	kWh	10,000	0.00980	98.00	10,000	0.01320	132.00	34.00	34.7%	3.4%
Sub-Total				109.80			156.78	46.98	42.8%	4.7%
Regulatory Asset Recovery	kWh	10,000	0.00750	75.00	10,000	0.00100	10.00	(65.00)	-86.7%	-6.5%
Retail Transmission - Network	kWh	10,601	0.00520	55.13	10,660	0.00430	45.84	(9.29)	-16.8%	-0.9%
Retail Transmission - Line and Transformation Connection	kWh	10,601	0.00450	47.70	10,660	0.00430	45.84	(1.87)	-3.9%	-0.2%
Wholesale Market Service	kWh	10,601	0.00520	55.13	10,660	0.00520	55.43	0.31	0.6%	0.0%
Rural Rate Protection Charge	kWh	10,601	0.00100	10.60	10,660	0.00100	10.66	0.06	0.6%	0.0%
Debt Retirement Charge	kWh	10,000	0.00700	70.00	10,000	0.00700	70.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	10,601	0.05704	604.68	10,660	0.05704	608.05	3.37	0.6%	0.3%
Total Bill				1,028.04			1,002.59	(25.44)	-2.5%	-2.5%

General Service <50 kW

15,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.80			24.78	12.98	110.0%	0.9%
Distribution	kWh	15,000	0.00980	147.00	15,000	0.01320	198.00	51.00	34.7%	3.4%
Sub-Total				158.80			222.78	63.98	40.3%	4.3%
Regulatory Asset Recovery	kWh	15,000	0.00750	112.50	15,000	0.00100	15.00	(97.50)	-86.7%	-6.5%
Retail Transmission - Network	kWh	15,902	0.00520	82.69	15,990	0.00430	68.76	(13.93)	-16.8%	-0.9%
Retail Transmission - Line and Transformation Connection	kWh	15,902	0.00450	71.56	15,990	0.00430	68.76	(2.80)	-3.9%	-0.2%
Wholesale Market Service	kWh	15,902	0.00520	82.69	15,990	0.00520	83.15	0.46	0.6%	0.0%
Rural Rate Protection Charge	kWh	15,902	0.00100	15.90	15,990	0.00100	15.99	0.09	0.6%	0.0%
Debt Retirement Charge	kWh	15,000	0.00700	105.00	15,000	0.00700	105.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	15,902	0.05704	907.02	15,990	0.05704	912.07	5.05	0.6%	0.3%
Total Bill				1,536.16			1,491.50	(44.65)	-2.9%	-3.0%

General Service >50 Kw

60 kW Consumption

15,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	3.4%
Distribution	kW	60	2.35550	141.33	60	2.96310	177.79	36.46	25.8%	2.2%
Sub-Total				205.12			298.33	93.21	45.4%	5.7%
Regulatory Asset Recovery	kW	60	2.24030	134.42	60	0.41880	25.13	(109.29)	-81.3%	-6.6%
Retail Transmission - Network	kW	60	2.12180	127.31	60	1.73990	104.39	(22.91)	-18.0%	-1.4%
Retail Transmission - Line and Transformation Connection	kW	60	1.78820	107.29	60	1.69880	101.93	(5.36)	-5.0%	-0.3%
Wholesale Market Service	kWh	15,902	0.00520	82.69	15,990	0.00520	83.15	0.46	0.6%	0.0%
Rural Rate Protection Charge	kWh	15,902	0.00100	15.90	15,990	0.00100	15.99	0.09	0.6%	0.0%
Debt Retirement Charge	kWh	15,000	0.00700	105.00	15,000	0.00700	105.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	15,902	0.05704	907.02	15,990	0.05704	912.07	5.05	0.6%	0.3%
Total Bill				1,684.75			1,645.98	(38.77)	-2.3%	-2.4%

General Service >50 Kw

100 kW Consumption

40,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	1.5%
Distribution	kW	100	2.35550	235.55	100	2.96310	296.31	60.76	25.8%	1.6%
Sub-Total				299.34			416.85	117.51	39.3%	3.1%
Regulatory Asset Recovery	kW	100	2.24030	224.03	100	0.41880	41.88	(182.15)	-81.3%	-4.8%
Retail Transmission - Network	kW	100	2.12180	212.18	100	1.73990	173.99	(38.19)	-18.0%	-1.0%
Retail Transmission - Line and Transformation Connection	kW	100	1.78820	178.82	100	1.69880	169.88	(8.94)	-5.0%	-0.2%
Wholesale Market Service	kWh	42,404	0.00520	220.50	42,640	0.00520	221.73	1.23	0.6%	0.0%
Rural Rate Protection Charge	kWh	42,404	0.00100	42.40	42,640	0.00100	42.64	0.24	0.6%	0.0%
Debt Retirement Charge	kWh	40,000	0.00700	280.00	40,000	0.00700	280.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	42,404	0.05704	2,418.72	42,640	0.05704	2,432.19	13.46	0.6%	0.4%
Total Bill				3,876.00			3,779.15	(96.85)	-2.5%	-2.6%

General Service >50 Kw

500 kWh Consumption

100,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	0.5%
Distribution	kW	500	2.35550	1,177.75	500	2.96310	1,481.55	303.80	25.8%	2.8%
Sub-Total				1,241.54			1,602.09	360.55	29.0%	3.3%
Regulatory Asset Recovery	kW	500	2.24030	1,120.15	500	0.41880	209.40	(910.75)	-81.3%	-8.3%
Retail Transmission - Network	kW	500	2.12180	1,060.90	500	1.73990	869.95	(190.95)	-18.0%	-1.7%
Retail Transmission - Line and Transformation Connection	kW	500	1.78820	894.10	500	1.69880	849.40	(44.70)	-5.0%	-0.4%
Wholesale Market Service	kWh	106,010	0.00520	551.25	106,600	0.00520	554.32	3.07	0.6%	0.0%
Rural Rate Protection Charge	kWh	106,010	0.00100	106.01	106,600	0.00100	106.60	0.59	0.6%	0.0%
Debt Retirement Charge	kWh	100,000	0.00700	700.00	100,000	0.00700	700.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	106,010	0.05704	6,046.81	106,600	0.05704	6,080.46	33.65	0.6%	0.3%
Total Bill				11,720.76			10,972.22	(748.54)	-6.4%	-6.8%

General Service >50 Kw

1,000 kW Consumption

400,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	0.2%
Distribution	kW	1,000	2.35550	2,355.50	1,000	2.96310	2,963.10	607.60	25.8%	1.7%
Sub-Total				2,419.29			3,083.64	664.35	27.5%	1.8%
Regulatory Asset Recovery	kW	1,000	2.24030	2,240.30	1,000	0.41880	418.80	(1,821.50)	-81.3%	-5.0%
Retail Transmission - Network	kW	1,000	2.12180	2,121.80	1,000	1.73990	1,739.90	(381.90)	-18.0%	-1.0%
Retail Transmission - Line and Transformation Connection	kW	1,000	1.78820	1,788.20	1,000	1.69880	1,698.80	(89.40)	-5.0%	-0.2%
Wholesale Market Service	kWh	424,040	0.00520	2,205.01	426,400	0.00520	2,217.28	12.27	0.6%	0.0%
Rural Rate Protection Charge	kWh	424,040	0.00100	424.04	426,400	0.00100	426.40	2.36	0.6%	0.0%
Debt Retirement Charge	kWh	400,000	0.00700	2,800.00	400,000	0.00700	2,800.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	424,040	0.05704	24,187.24	426,400	0.05704	24,321.86	134.61	0.6%	0.4%
Total Bill				38,185.88			36,706.68	(1,479.20)	-3.9%	-4.0%

General Service >50 Kw

3,000 kW Consumption

1,000,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				63.79			120.54	56.75	89.0%	0.1%
Distribution	kW	3,000	2.35550	7,066.50	3,000	2.96310	8,889.30	1,822.80	25.8%	1.9%
Sub-Total				7,130.29			9,009.84	1,879.55	26.4%	2.0%
Regulatory Asset Recovery	kW	3,000	2.24030	6,720.90	3,000	0.41880	1,256.40	(5,464.50)	-81.3%	-5.8%
Retail Transmission - Network	kW	3,000	2.12180	6,365.40	3,000	1.73990	5,219.70	(1,145.70)	-18.0%	-1.2%
Retail Transmission - Line and Transformation Connection	kW	3,000	1.78820	5,364.60	3,000	1.69880	5,096.40	(268.20)	-5.0%	-0.3%
Wholesale Market Service	kWh	1,060,100	0.00520	5,512.52	1,066,000	0.00520	5,543.20	30.68	0.6%	0.0%
Rural Rate Protection Charge	kWh	1,060,100	0.00100	1,060.10	1,066,000	0.00100	1,066.00	5.90	0.6%	0.0%
Debt Retirement Charge	kWh	1,000,000	0.00700	7,000.00	1,000,000	0.00700	7,000.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,060,100	0.05704	60,468.10	1,066,000	0.05704	60,804.64	336.54	0.6%	0.4%
Total Bill				99,621.91			94,996.18	(4,625.73)	-4.6%	-4.9%

Street Lighting

77 kW Consumption

25,000 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				0.17			0.05	(0.12)	-70.6%	0.0%
Distribution	kW	77	2.22840	171.59	77	8.66280	667.04	495.45	288.7%	18.0%
Sub-Total				171.76			667.09	495.33	288.4%	18.0%
Regulatory Asset Recovery	kW	77	-1.76760	(136.11)	77	0.38660	29.77	165.87	-121.9%	6.0%
Retail Transmission - Network	kW	77	1.60020	123.22	77	1.31220	101.04	(22.18)	-18.0%	-0.8%
Retail Transmission - Line and Transformation Connection	kW	77	1.38240	106.44	77	1.31330	101.12	(5.32)	-5.0%	-0.2%
Wholesale Market Service	kWh	26,258	0.00520	136.54	26,500	0.00520	137.80	1.26	0.9%	0.0%
Rural Rate Protection Charge	kWh	26,258	0.00100	26.26	26,500	0.00100	26.50	0.24	0.9%	0.0%
Debt Retirement Charge	kWh	25,000	0.00700	175.00	25,000	0.00700	175.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	26,258	0.05704	1,497.73	26,500	0.05704	1,511.56	13.83	0.9%	0.5%
Total Bill				2,100.84			2,749.88	649.04	30.9%	23.6%

Unmetered Scattered Load

0 kW Consumption
 500 kWh Consumption

	Metric	2007 BILL			2008 BILL			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				5.82			12.26	6.44	110.7%	10.5%
Distribution	kWh	500	0.00980	4.90	500	0.01320	6.60	1.70	34.7%	2.8%
Sub-Total				10.72			18.86	8.14	75.9%	13.3%
Regulatory Asset Recovery	kWh	500	0.00750	3.75	500	0.00100	0.50	(3.25)	-86.7%	-5.3%
Retail Transmission - Network	kWh	530	0.00520	2.76	533	0.00430	2.29	(0.46)	-16.8%	-0.8%
Retail Transmission - Line and Transformation Connection	kWh	530	0.00450	2.39	533	0.00430	2.29	(0.09)	-3.9%	-0.2%
Wholesale Market Service	kWh	530	0.00520	2.76	533	0.00520	2.77	0.02	0.6%	0.0%
Rural Rate Protection Charge	kWh	530	0.00100	0.53	533	0.00100	0.53	0.00	0.6%	0.0%
Debt Retirement Charge	kWh	500	0.00700	3.50	500	0.00700	3.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	530	0.05704	30.23	533	0.05704	30.40	0.17	0.6%	0.3%
Total Bill				56.63			61.15	4.52	8.0%	7.4%

	Volume		\$ Change		Volume		\$ Change	
	kWh	kW	Distribution Only	Total Bill	kWh	kW	Distribution Only	Total Bill
Residential	100	0	0.85	-0.17	250	0	1.29	-1.26
GS < 50 kW	1,000	0	16.38	9.14	2,000	0	19.78	5.30
GS > 50 kW	15,000	60	93.21	-38.77	40,000	100	117.51	-96.85
Street Lighting	25	1	495.33	649.04	0	0		
Unmetered Scattered Load	500	0	8.14	4.52	0	0		

	Volume		% Change		Volume		% Change	
	kWh	kW	Distribution Only	Total Bill	kWh	kW	Distribution Only	Total Bill
Residential	100	0	9.38%	4.62%	250	0	12.42%	3.91%
GS < 50 kW	1,000	0	75.83%	13.36%	2,000	0	62.99%	8.98%
GS > 50 kW	15,000	60	45.44%	5.66%	40,000	100	39.26%	3.11%
Street Lighting	25	1	288.39%	18.01%	0	0		
Unmetered Scattered Load	500	0	75.93%	13.31%	0	0		

Volume		\$ Change	
kWh	kW	Distribution Only	Total Bill
500	0	2.01	-3.08
5,000	0	29.98	-6.23
100,000	500	360.55	-748.54
0	0		
0	0		

Volume		\$ Change	
kWh	kW	Distribution Only	Total Bill
750	0	2.74	-4.90
10,000	0	46.98	-25.44
400,000	1,000	664.35	-1,479.20
0	0		
0	0		

Volume		\$ Change
kWh	kW	Distribution Only
1,000	0	3.46
15,000	0	63.98
1,000,000	3,000	1,879.55
0	0	
0	0	

Volume		% Change	
kWh	kW	Distribution Only	Total Bill
500	0	16.08%	3.53%
5,000	0	49.31%	5.84%
100,000	500	29.04%	3.29%
0	0		
0	0		

Volume		% Change	
kWh	kW	Distribution Only	Total Bill
750	0	18.67%	3.37%
10,000	0	42.79%	4.69%
400,000	1,000	27.46%	1.81%
0	0		
0	0		

Volume		% Change
kWh	kW	Distribution Only
1,000	0	20.60%
15,000	0	40.29%
1,000,000	3,000	26.36%
0	0	
0	0	

Change
Total Bill
-6.72
-44.65
-4,625.73

Volume		\$ Change	
kWh	kW	Distribution Only	Total Bill
1,500	0	4.91	-10.35
0	0		
0	0		
0	0		
0	0		

Volume		\$ Change	
kWh	kW	Distribution Only	Total Bill
2,000	0	6.36	-13.99
0	0		
0	0		
0	0		
0	0		

Change
Total Bill
3.29%
4.29%
1.98%

Volume		% Change	
kWh	kW	Distribution Only	Total Bill
1,500	0	23.27%	3.20%
0	0		
0	0		
0	0		
0	0		

Volume		% Change	
kWh	kW	Distribution Only	Total Bill
2,000	0	25.04%	3.15%
0	0		
0	0		
0	0		
0	0		

Notes on 2007-2008 Billing Impact Analysis

This model adheres to the Board's requirements as stated in the "Key Planning Parameters" section on page 10 of the Filing Requirements for Transmission and Distribution Applications (November 14, 2006): "When filing, the electricity price will be that available from the most recent Board approved RPP, at the time of filing." In addition, since the model assumes there is no way of knowing what the actual COP for non-RPP customers is (since we do not know what kind of hedging or contracting any given LDC may have agreed to), it uses the RPP

DATE **14-Apr-08**

NAME OF UTILITY Hydro 2000 Inc
 NAME OF CONTACT Rene Beaulne (Bone)
 E-MAIL ADDRESS aphydro@hawk.igs.net
 PHONE NUMBER 613-679-4093

LICENCE NUMBER ED-2007-0704
 DOCID NUMBER RP-2005-0020
 EB-2005-0380

Annual Interest Rate: 4.59% Consult OEB website at:
http://www.oeb.gov.on.ca/html/en/industryrelations/rulesguidesandforms_regulatory_prescribedinterestrates.htm

This column should reconcile with Dec 31/06

Deferred Charge Accounts

Account Description	Account Number	Dec 31/06 Balance			Apply for Disposal?	Jan1/07 to Apr30/07			May1/07 to Dec31/07		
		Principal Portion	Accum. Interest	Total		Interest	Other	Balance	Interest	Other	Balance
Unrecovered Plant and Regulatory Study Costs	1505	-	-	-	NO	-	-	-	-	-	-
Other Regulatory Assets	1508	2,926	183	3,108.41	YES	45	-	3,153	90	-	3,243
Preliminary Survey and Investigation Charges	1510	-	-	-	NO	-	-	-	-	-	-
Emission Allowance Inventory	1515	-	-	-	NO	-	-	-	-	-	-
Emission Allowances Withheld	1516	-	-	-	NO	-	-	-	-	-	-
Retail Cost Variance Account - Retail	1518	-	-	-	NO	-	-	-	-	-	-
Power Purchase Variance Account	1520	-	-	-	NO	-	-	-	-	-	-
Misc. Deferred Debits - incl. Rebate Cheques	1525	-	-	-	NO	-	-	-	-	-	-
Deferred Losses from Disposition of Utility Plant	1530	-	-	-	NO	-	-	-	-	-	-
Unamortized Loss on Reacquired Debt	1540	-	-	-	NO	-	-	-	-	-	-
Development Charge Deposits/ Receivables	1545	-	-	-	NO	-	-	-	-	-	-
Retail Cost Variance Account - STR	1548	-	-	-	NO	-	-	-	-	-	-
LV Variance Account	1550	20,722	290	21,011.80	YES	317	12,000	33,329	1,001	18,000	52,330
Smart Meter Capital Variance Account	1555	(2,368)	(34)	(2,402)	NO	(36)	-	(2,438)	(72)	-	(2,511)
Smart Meters OM&A Variance Account	1556	-	-	-	NO	-	-	-	-	-	-
Deferred Development Costs	1560	-	-	-	NO	-	-	-	-	-	-
Deferred Payments in Lieu of Taxes	1562	(88,451)	(9,253)	(97,705)	NO	(1,353)	-	(99,058)	(2,707)	-	(101,765)
PILS Contra Account	1563	88,451	9,253	97,705	NO	1,353	-	99,058	2,707	-	101,765
CDM Expenditures and Recoveries	1565	2,679	31	2,710	NO	41	161	2,912	87	-	2,999
CDM Contra Account	1566	(2,679)	(191)	(2,871)	NO	(41)	-	(2,912)	(82)	-	(2,994)
Qualifying Transition Costs	1570	-	-	-	NO	-	-	-	-	-	-
Pre-Market Opening Energy Variances Total	1571	-	-	-	NO	-	-	-	-	-	-
Extra-Ordinary Event Losses	1572	-	-	-	NO	-	-	-	-	-	-
Deferred Rate Impact Amounts	1574	-	-	-	NO	-	-	-	-	-	-
RSVA - Wholesale Market Service Charge	1580	5,980	2,379	8,359	NO	91	-	8,451	183	-	8,634
RSVA - One-time Wholesale Market Service	1582	-	-	-	NO	-	-	-	-	-	-
RSVA - Retail Transmission Network Charge	1584	(24,412)	(1,536)	(25,948.86)	YES	(374)	-	(26,322)	(747)	-	(27,069)
RSVA - Retail Transmission Connection Charge	1586	(22,569)	4,323	(18,245.08)	YES	(345)	-	(18,590)	(691)	-	(19,281)
RSVA - Power	1588	56,608	3,819	60,427.14	YES	866	-	61,293	1,732	-	63,025
Deferred PILs Account	1592	10,211	-	10,211.00	NO	156	-	10,367	312	-	10,680

Other Deferred Credits	2425	-	-	-	NO	-	-	-	-	-	
Sub-totals		47,098	9,263	56,361		721	12,161	69,243	1,813	18,000	89,056
Recovery of Regulatory Asset Balances (acct #1590)											
Approved Balance				395,384							
Less Period Disposals						76,610				153,220	
Plus Period Interest						5,463			7,577		
Balance to (Refund) or Recover from 2006				395,384				324,238			178,595

Bridge Year (2007) Forecast

Customer Class	Metric	kW	kWhs	# Customers	EDR 2006 Approved Rates*	EDR 2007 Approved Rates**	Jan1/07 to Apr30/07 Disposal	May1/07 to Dec31/07 Disposal	Proportional Allocation
Residential	kWhs		16,382,735	997	0.0098	0.0098	53,517	107,034	70%
GS < 50 KW	kWhs		5,682,016	147	0.0075	0.0075	14,205	28,410	19%
GS > 50 Non TOU	kW	13,280	5,496,281	12	2.1218	2.1218	9,393	18,785	12%
Small Scattered Load	kWhs		19,951	6	0.0075	0.0075	50	100	0%
Street Lighting	kW	941	359,553	368	-1.7676	-1.7676	(554)	(1,109)	-1%
Totals		14,221	27,940,536	1,530			76,610	153,220	100%

Test Year (2008) Forecast

Customer Class	Metric	kW	kWhs	# Customers	Dx Revenue	# Customers w/Rebate Cheques	Additional Allocator 1	Additional Allocator 2	Additional Allocator 3	EDR 2007 Approved Rates
Residential	kWhs		16,514,191	1,005						0.0098
GS < 50 KW	kWhs		5,682,016	147						0.0075
GS > 50 Non TOU	kW	13,280	5,496,281	12						2.1218
Small Scattered Load	kWhs		19,951	6						0.0075
Street Lighting	kW	941	359,553	368						-1.7676
Totals		14,221	28,071,992	1,538	-	-	-	-	-	

* EDR Approved 2006 rates can be found at:

http://www.oeb.gov.on.ca/html/en/consumers/understanding/2006edr_decisions.htm

** EDR Approved 2007 rates can be found at:

http://www.oeb.gov.on.ca/html/en/consumers/understanding/2007edr_decisions.htm

Jan1 to Apr30/08			May1 to Dec31/08			
Interest	Other	Balance	Interest	Other	Balance	
-		-	-		-	
45	-	3,287	-	-	3,287.46	361.88
-		-	-		-	
-		-	-		-	
-		-	-		-	
-		-	-		-	
-		-	-		-	
-		-	-		-	
-		-	-		-	
-		-	-		-	
776	12,000	65,106	-	-	65,106.18	2,094.38
(36)		(2,547)	-		(2,547)	
-		-	-		-	
-		-	-		-	
(1,353)		(103,118)	-		(103,118)	
1,353		103,118	-		103,118	
43		3,043	-		3,043	
(41)		(3,035)	-		(3,035)	
-		-	-		-	
-		-	-		-	
-		-	-		-	
-		-	-		-	
91		8,725	-		8,725	
-		-	-		-	
(374)		(27,443)	-		(27,442.90)	(1,494.04)
(345)		(19,626)	-		(19,626.27)	(1,381.19)
866		63,892	-		63,891.57	3,464.43
156	1,679	12,515	-		12,515	

-		-	-		-
1,182	13,679	103,917	-	-	103,917
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2,143	77,039		2,883	18,937	
	103,699			87,646	

Jan1/08 to Apr30/08 Disposal	May 1/08 to Dec 31/08 Disposal
53,946	11,140
14,205	3,833
9,393	3,708
50	13
(554)	243
77,039	18,937

Account Description	Account Number	Dec31/06 Balance	Apr 30/08 Balance	Allocation Basis	Residential	GS < 50 KW	GS > 50 Non TOU	Small Scattered Load	Street Lighting
Unrecovered Plant and Regulatory Study Costs	1505	-	-						
Other Regulatory Assets	1508	3,108	3,287	KWh	1,934	665	644	2	42
Preliminary Survey and Investigation Charges	1510	-	-						
Emission Allowance Inventory	1515	-	-						
Emission Allowances Withheld	1516	-	-						
Retail Cost Variance Account - Retail	1518	-	-	# Customers	-	-	-	-	-
Power Purchase Variance Account	1520	-	-						
Misc. Deferred Debits - incl. Rebate Cheques	1525	-	-	# Customers w/Rebate Cheques					
Deferred Losses from Disposition of Utility Plant	1530	-	-						
Unamortized Loss on Reacquired Debt	1540	-	-						
Development Charge Deposits/ Receivables	1545	-	-						
Retail Cost Variance Account - STR	1548	-	-	# Customers	-	-	-	-	-
LV Variance Account	1550	21,012	65,106	KWh	38,301	13,178	12,747	46	834
Smart Meter Capital Variance Account	1555	-	-						
Smart Meters OM&A Variance Account	1556	-	-						
Deferred Development Costs	1560	-	-						
Deferred Payments in Lieu of Taxes	1562	-	-	KWh	-	-	-	-	-
PLS Contra Account	1563	-	-	KWh	-	-	-	-	-
CDM Expenditures and Recoveries	1565	-	-						
CDM Contra Account	1566	-	-						
Qualifying Transition Costs	1570	-	-	# Customers	-	-	-	-	-
Pre-Market Opening Energy Variances Total	1571	-	-	KWh for Non TOU Customers	-	-	-	-	-
Extra-Ordinary Event Losses	1572	-	-	Dx Revenue					
Deferred Rate Impact Amounts	1574	-	-						
RSVA - Wholesale Market Service Charge	1580	-	-	KWh	-	-	-	-	-
RSVA - One-time Wholesale Market Service	1582	-	-	KWh	-	-	-	-	-
RSVA - Retail Transmission Network Charge	1584	(25,949)	(27,443)	KWh	(16,144)	(5,555)	(5,373)	(20)	(351)
RSVA - Retail Transmission Connection Charge	1586	(18,245)	(19,626)	KWh	(11,546)	(3,973)	(3,843)	(14)	(251)
RSVA - Power	1588	60,427	63,892	KWh	37,586	12,932	12,509	45	818
Deferred PILs Account	1592	-	-	KWh	-	-	-	-	-
Other Deferred Credits	2425	-	-	# Customers	-	-	-	-	-
Sub-total to Dispose at May1/08 or Dec31/06?	Apr30/08	40,353	85,216		50,131	17,248	16,685	61	1,091
Clear residual 1590 balance as of April 30/08?	NO				-	-	-	-	-
Total to Dispose at May1/08					50,131	17,248	16,685	61	1,091
Disposal period?	3 YEARS				16,710	5,749	5,562	20	364
Projected 2008 Rate Riders					0.0010	0.0010	0.4188	0.0010	0.3866
Rate Determinant					kWh	kWh	kW	kWh	kW

Account Description	Totals
Unrecovered Plant and Regulatory Study Costs	-
Other Regulatory Assets	3,287
Preliminary Survey and Investigation Charges	-
Emission Allowance Inventory	-
Emission Allowances Withheld	-
Retail Cost Variance Account - Retail	-
Power Purchase Variance Account	-
Misc. Deferred Debits - incl. Rebate Cheques	-
Deferred Losses from Disposition of Utility Plant	-
Unamortized Loss on Reacquired Debt	-
Development Charge Deposits/ Receivables	-
Retail Cost Variance Account - STR	-
LV Variance Account	65,106
Smart Meter Capital Variance Account	-
Smart Meters OM&A Variance Account	-
Deferred Development Costs	-
Deferred Payments in Lieu of Taxes	-
PILS Contra Account	-
CDM Expenditures and Recoveries	-
CDM Contra Account	-
Qualifying Transition Costs	-
Pre-Market Opening Energy Variances Total	-
Extra-Ordinary Event Losses	-
Deferred Rate Impact Amounts	-
RSVA - Wholesale Market Service Charge	-
RSVA - One-time Wholesale Market Service	-
RSVA - Retail Transmission Network Charge	(27,443)
RSVA - Retail Transmission Connection Charge	(19,626)
RSVA - Power	63,892
Deferred PILs Account	-
Other Deferred Credits	-
Sub-total to Dispose at May1/08 or Dec31/06?	85,216 OK
Clear residual 1590 balance as of April 30/08?	-
Total to Dispose at May1/08	85,216
Disposal period?	28,405
<hr/>	
Projected 2008 Rate Riders	
<hr/>	
Rate Determinant	
<hr/>	

Checks Allocat
Against Total to
May1/08 or De

Test Year (2008) Allocations

Customer Class	Metric	kW	KWh	# Customers	KWh for Non TOU Customers	Dx Revenue	# Customers w/Rebate Cheques
Residential	kWhs	0%	59%	65%	60%		
GS < 50 KW	kWhs	0%	20%	10%	21%		
GS > 50 Non TOU	kW	93%	20%	1%	20%		
Small Scattered Load	kWhs	0%	0%	0%	0%		
Street Lighting	kW	7%	1%	24%			
Totals		100%	100%	100%	100%	0%	0%

Test Year (2008) Allocations

Customer Class

Residential

GS < 50 KW

GS > 50 Non TOU

Small Scattered Load

Street Lighting

Totals

FTY REVENUE REQUIREMENT: ACCOUNT CODE AND FILE MAPPINGS

Edit File Names	Edit the names of model files for each year's data		
Edit USA Accounts	Edit the Uniform System of Accounts and related account groupings	Edit General Ledger Account Mappings	Edit the mappings of General Ledger Accounts to corresponding USA accounts
Save Mappings and Open GL Data	Save this workbook and open a GLdata file for the year specified below Historical Actual	Quit	Close the model
Performance Guidelines	Review performance guidelines for this model	Software Terms	Review terms of use for this model

OK	GLdata	GLnorm	GLproj	PILS	Status
Historical Approved	GLhist2004				OK
Historical Actual	GLhist2006	GLnorm2006			OK
Bridge Year			GLproj2007	PILS2007	OK
Test Year			GLproj2008	PILS2008	OK

Path: C:\Documents and Settings\Rene\Desktop\Rates-2007-0704\COPY of 2007-0704_FOR_30_Hydro2000_v1.3

GLproj2007 will be based on data from GLnorm2006

GLproj2008 will be based on data from GLproj2007

In the same folder as this Mappings.xls file, create one instance of each file name specified above by copying/renaming the corresponding original (downloaded) model file. Check the spelling of file names carefully; they must match the names specified above exactly (actual workbook files will include the '.xls' extension).

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmnt
1005	1005-Cash	1050	1050-Current Assets	BS
1010	1010-Cash Advances and Working Funds	1050	1050-Current Assets	BS
1020	1020-Interest Special Deposits	1050	1050-Current Assets	BS
1030	1030-Dividend Special Deposits	1050	1050-Current Assets	BS
1040	1040-Other Special Deposits	1050	1050-Current Assets	BS
1060	1060-Term Deposits	1050	1050-Current Assets	BS
1070	1070-Current Investments	1050	1050-Current Assets	BS
1100	1100-Customer Accounts Receivable	1050	1050-Current Assets	BS
1102	1102-Accounts Receivable - Services	1050	1050-Current Assets	BS
1104	1104-Accounts Receivable - Recoverable Work	1050	1050-Current Assets	BS
1105	1105-Accounts Receivable - Merchandise, Jobbing, etc.	1050	1050-Current Assets	BS
1110	1110-Other Accounts Receivable	1050	1050-Current Assets	BS
1120	1120-Accrued Utility Revenues	1050	1050-Current Assets	BS
1130	1130-Accumulated Provision for Uncollectible Accounts--Credit	1050	1050-Current Assets	BS
1140	1140-Interest and Dividends Receivable	1050	1050-Current Assets	BS
1150	1150-Rents Receivable	1050	1050-Current Assets	BS
1170	1170-Notes Receivable	1050	1050-Current Assets	BS
1180	1180-Prepayments	1050	1050-Current Assets	BS
1190	1190-Miscellaneous Current and Accrued Assets	1050	1050-Current Assets	BS
1200	1200-Accounts Receivable from Associated Companies	1050	1050-Current Assets	BS
1210	1210-Notes Receivable from Associated Companies	1050	1050-Current Assets	BS
1305	1305-Fuel Stock	1100	1100-Inventory	BS
1330	1330-Plant Materials and Operating Supplies	1100	1100-Inventory	BS
1340	1340-Merchandise	1100	1100-Inventory	BS
1350	1350-Other Materials and Supplies	1100	1100-Inventory	BS
1405	1405-Long Term Investments in Non-Associated Companies	1150	1150-Non-Current Assets	BS
1408	1408-Long Term Receivable - Street Lighting Transfer	1150	1150-Non-Current Assets	BS
1410	1410-Other Special or Collateral Funds	1150	1150-Non-Current Assets	BS
1415	1415-Sinking Funds	1150	1150-Non-Current Assets	BS
1425	1425-Unamortized Debt Expense	1150	1150-Non-Current Assets	BS
1445	1445-Unamortized Discount on Long-Term Debt--Debit	1150	1150-Non-Current Assets	BS
1455	1455-Unamortized Deferred Foreign Currency Translation Gains and Losses	1150	1150-Non-Current Assets	BS
1460	1460-Other Non-Current Assets	1150	1150-Non-Current Assets	BS
1465	1465-O.M.E.R.S. Past Service Costs	1150	1150-Non-Current Assets	BS
1470	1470-Past Service Costs - Employee Future Benefits	1150	1150-Non-Current Assets	BS
1475	1475-Past Service Costs - Other Pension Plans	1150	1150-Non-Current Assets	BS
1480	1480-Portfolio Investments - Associated Companies	1150	1150-Non-Current Assets	BS
1485	1485-Investment in Associated Companies - Significant Influence	1150	1150-Non-Current Assets	BS
1490	1490-Investment in Subsidiary Companies	1150	1150-Non-Current Assets	BS

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmnt
1505	1505-Unrecovered Plant and Regulatory Study Costs	1200	1200-Other Assets and Deferred Charges	BS
1508	1508-Other Regulatory Assets	1200	1200-Other Assets and Deferred Charges	BS
1510	1510-Preliminary Survey and Investigation Charges	1200	1200-Other Assets and Deferred Charges	BS
1515	1515-Emission Allowance Inventory	1200	1200-Other Assets and Deferred Charges	BS
1516	1516-Emission Allowances Withheld	1200	1200-Other Assets and Deferred Charges	BS
1518	1518-RCVARetail	1200	1200-Other Assets and Deferred Charges	BS
1520	1520-Power Purchase Variance Account	1200	1200-Other Assets and Deferred Charges	BS
1525	1525-Miscellaneous Deferred Debits	1200	1200-Other Assets and Deferred Charges	BS
1530	1530-Deferred Losses from Disposition of Utility Plant	1200	1200-Other Assets and Deferred Charges	BS
1540	1540-Unamortized Loss on Reacquired Debt	1200	1200-Other Assets and Deferred Charges	BS
1545	1545-Development Charge Deposits/ Receivables	1200	1200-Other Assets and Deferred Charges	BS
1548	1548-RCVASTR	1200	1200-Other Assets and Deferred Charges	BS
1550	1550-LV Variance Account	1200	1200-Other Assets and Deferred Charges	BS
1555	1555-Smart Meters Capital Variance Account	1200	1200-Other Assets and Deferred Charges	BS
1556	1556-Smart Meters OM&A Variance Account	1200	1200-Other Assets and Deferred Charges	BS
1560	1560-Deferred Development Costs	1200	1200-Other Assets and Deferred Charges	BS
1562	1562-Deferred Payments in Lieu of Taxes	1200	1200-Other Assets and Deferred Charges	BS
1563	1563-Account 1563 - Deferred PILs Contra Account	1200	1200-Other Assets and Deferred Charges	BS
1565	1565-Conservation and Demand Management Expenditures and Recoveries	1200	1200-Other Assets and Deferred Charges	BS
1566	1566-CDM Contra Account	1200	1200-Other Assets and Deferred Charges	BS
1570	1570-Qualifying Transition Costs	1200	1200-Other Assets and Deferred Charges	BS
1571	1571-Pre-market Opening Energy Variance	1200	1200-Other Assets and Deferred Charges	BS
1572	1572-Extraordinary Event Costs	1200	1200-Other Assets and Deferred Charges	BS
1574	1574-Deferred Rate Impact Amounts	1200	1200-Other Assets and Deferred Charges	BS
1580	1580-RSVAWMS	1200	1200-Other Assets and Deferred Charges	BS
1582	1582-RSVAONE-TIME	1200	1200-Other Assets and Deferred Charges	BS
1584	1584-RSVANW	1200	1200-Other Assets and Deferred Charges	BS
1586	1586-RSVACN	1200	1200-Other Assets and Deferred Charges	BS
1588	1588-RSVAPOWER	1200	1200-Other Assets and Deferred Charges	BS
1590	1590-Recovery of Regulatory Asset Balances	1200	1200-Other Assets and Deferred Charges	BS
1592	1592-2006 PILs/Taxes Variance	1200	1200-Other Assets and Deferred Charges	BS
1605	1605-Electric Plant in Service - Control Account	1300	1300-Intangible Plant	BS
1606	1606-Organization	1300	1300-Intangible Plant	BS
1608	1608-Franchises and Consents	1300	1300-Intangible Plant	BS
1610	1610-Miscellaneous Intangible Plant	1300	1300-Intangible Plant	BS
1615	1615-Land	1350	1350-Not for distributor use	BS
1616	1616-Land Rights	1350	1350-Not for distributor use	BS
1620	1620-Buildings and Fixtures	1350	1350-Not for distributor use	BS
1630	1630-Leasehold Improvements	1350	1350-Not for distributor use	BS

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmnt
1635	1635-Boiler Plant Equipment	1350	1350-Not for distributor use	BS
1640	1640-Engines and Engine-Driven Generators	1350	1350-Not for distributor use	BS
1645	1645-Turbogenerator Units	1350	1350-Not for distributor use	BS
1650	1650-Reservoirs, Dams and Waterways	1350	1350-Not for distributor use	BS
1655	1655-Water Wheels, Turbines and Generators	1350	1350-Not for distributor use	BS
1660	1660-Roads, Railroads and Bridges	1350	1350-Not for distributor use	BS
1665	1665-Fuel Holders, Producers and Accessories	1350	1350-Not for distributor use	BS
1670	1670-Prime Movers	1350	1350-Not for distributor use	BS
1675	1675-Generators	1350	1350-Not for distributor use	BS
1680	1680-Accessory Electric Equipment	1350	1350-Not for distributor use	BS
1685	1685-Miscellaneous Power Plant Equipment	1350	1350-Not for distributor use	BS
1705	1705-Land	1350	1350-Not for distributor use	BS
1706	1706-Land Rights	1350	1350-Not for distributor use	BS
1708	1708-Buildings and Fixtures	1350	1350-Not for distributor use	BS
1710	1710-Leasehold Improvements	1350	1350-Not for distributor use	BS
1715	1715-Station Equipment	1350	1350-Not for distributor use	BS
1720	1720-Towers and Fixtures	1350	1350-Not for distributor use	BS
1725	1725-Poles and Fixtures	1350	1350-Not for distributor use	BS
1730	1730-Overhead Conductors and Devices	1350	1350-Not for distributor use	BS
1735	1735-Underground Conduit	1350	1350-Not for distributor use	BS
1740	1740-Underground Conductors and Devices	1350	1350-Not for distributor use	BS
1745	1745-Roads and Trails	1350	1350-Not for distributor use	BS
1805	1805-Land	1450	1450-Distribution Plant	BS
1806	1806-Land Rights	1450	1450-Distribution Plant	BS
1808	1808-Buildings and Fixtures	1450	1450-Distribution Plant	BS
1810	1810-Leasehold Improvements	1450	1450-Distribution Plant	BS
1815	1815-Transformer Station Equipment - Normally Primary above 50 kV	1450	1450-Distribution Plant	BS
1820	1820-Distribution Station Equipment - Normally Primary below 50 kV	1450	1450-Distribution Plant	BS
1825	1825-Storage Battery Equipment	1450	1450-Distribution Plant	BS
1830	1830-Poles, Towers and Fixtures	1450	1450-Distribution Plant	BS
1835	1835-Overhead Conductors and Devices	1450	1450-Distribution Plant	BS
1840	1840-Underground Conduit	1450	1450-Distribution Plant	BS
1845	1845-Underground Conductors and Devices	1450	1450-Distribution Plant	BS
1850	1850-Line Transformers	1450	1450-Distribution Plant	BS
1855	1855-Services	1450	1450-Distribution Plant	BS
1860	1860-Meters	1450	1450-Distribution Plant	BS
1865	1865-Other Installations on Customer's Premises	1450	1450-Distribution Plant	BS
1870	1870-Leased Property on Customer Premises	1450	1450-Distribution Plant	BS
1875	1875-Street Lighting and Signal Systems	1450	1450-Distribution Plant	BS

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmt
1905	1905-Land	1500	1500-General Plant	BS
1906	1906-Land Rights	1500	1500-General Plant	BS
1908	1908-Buildings and Fixtures	1500	1500-General Plant	BS
1910	1910-Leasehold Improvements	1500	1500-General Plant	BS
1915	1915-Office Furniture and Equipment	1500	1500-General Plant	BS
1920	1920-Computer Equipment - Hardware	1500	1500-General Plant	BS
1925	1925-Computer Software	1500	1500-General Plant	BS
1930	1930-Transportation Equipment	1500	1500-General Plant	BS
1935	1935-Stores Equipment	1500	1500-General Plant	BS
1940	1940-Tools, Shop and Garage Equipment	1500	1500-General Plant	BS
1945	1945-Measurement and Testing Equipment	1500	1500-General Plant	BS
1950	1950-Power Operated Equipment	1500	1500-General Plant	BS
1955	1955-Communication Equipment	1500	1500-General Plant	BS
1960	1960-Miscellaneous Equipment	1500	1500-General Plant	BS
1965	1965-Water Heater Rental Units	1500	1500-General Plant	BS
1970	1970-Load Management Controls - Customer Premises	1500	1500-General Plant	BS
1975	1975-Load Management Controls - Utility Premises	1500	1500-General Plant	BS
1980	1980-System Supervisory Equipment	1500	1500-General Plant	BS
1985	1985-Sentinel Lighting Rental Units	1500	1500-General Plant	BS
1990	1990-Other Tangible Property	1500	1500-General Plant	BS
1995	1995-Contributions and Grants - Credit	1500	1500-General Plant	BS
2005	2005-Property Under Capital Leases	1550	1550-Other Capital Assets	BS
2010	2010-Electric Plant Purchased or Sold	1550	1550-Other Capital Assets	BS
2020	2020-Experimental Electric Plant Unclassified	1550	1550-Other Capital Assets	BS
2030	2030-Electric Plant and Equipment Leased to Others	1550	1550-Other Capital Assets	BS
2040	2040-Electric Plant Held for Future Use	1550	1550-Other Capital Assets	BS
2050	2050-Completed Construction Not Classified--Electric	1550	1550-Other Capital Assets	BS
2055	2055-Construction Work in Progress--Electric	1550	1550-Other Capital Assets	BS
2060	2060-Electric Plant Acquisition Adjustment	1550	1550-Other Capital Assets	BS
2065	2065-Other Electric Plant Adjustment	1550	1550-Other Capital Assets	BS
2070	2070-Other Utility Plant	1550	1550-Other Capital Assets	BS
2075	2075-Non-Utility Property Owned or Under Capital Leases	1550	1550-Other Capital Assets	BS
2105	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600	1600-Accumulated Amortization	BS
2120	2120-Accumulated Amortization of Electric Utility Plant - Intangibles	1600	1600-Accumulated Amortization	BS
2140	2140-Accumulated Amortization of Electric Plant Acquisition Adjustment	1600	1600-Accumulated Amortization	BS
2160	2160-Accumulated Amortization of Other Utility Plant	1600	1600-Accumulated Amortization	BS
2180	2180-Accumulated Amortization of Non-Utility Property	1600	1600-Accumulated Amortization	BS
2205	2205-Accounts Payable	1650	1650-Current Liabilities	BS
2208	2208-Customer Credit Balances	1650	1650-Current Liabilities	BS

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmnt
2210	2210-Current Portion of Customer Deposits	1650	1650-Current Liabilities	BS
2215	2215-Dividends Declared	1650	1650-Current Liabilities	BS
2220	2220-Miscellaneous Current and Accrued Liabilities	1650	1650-Current Liabilities	BS
2225	2225-Notes and Loans Payable	1650	1650-Current Liabilities	BS
2240	2240-Accounts Payable to Associated Companies	1650	1650-Current Liabilities	BS
2242	2242-Notes Payable to Associated Companies	1650	1650-Current Liabilities	BS
2250	2250-Debt Retirement Charges(DRC) Payable	1650	1650-Current Liabilities	BS
2252	2252-Transmission Charges Payable	1650	1650-Current Liabilities	BS
2254	2254-Electrical Safety Authority Fees Payable	1650	1650-Current Liabilities	BS
2256	2256-Independent Market Operator Fees and Penalties Payable	1650	1650-Current Liabilities	BS
2260	2260-Current Portion of Long Term Debt	1650	1650-Current Liabilities	BS
2262	2262-Ontario Hydro Debt - Current Portion	1650	1650-Current Liabilities	BS
2264	2264-Pensions and Employee Benefits - Current Portion	1650	1650-Current Liabilities	BS
2268	2268-Accrued Interest on Long Term Debt	1650	1650-Current Liabilities	BS
2270	2270-Matured Long Term Debt	1650	1650-Current Liabilities	BS
2272	2272-Matured Interest on Long Term Debt	1650	1650-Current Liabilities	BS
2285	2285-Obligations Under Capital Leases--Current	1650	1650-Current Liabilities	BS
2290	2290-Commodity Taxes	1650	1650-Current Liabilities	BS
2292	2292-Payroll Deductions / Expenses Payable	1650	1650-Current Liabilities	BS
2294	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	1650	1650-Current Liabilities	BS
2296	2296-Future Income Taxes - Current	1650	1650-Current Liabilities	BS
2305	2305-Accumulated Provision for Injuries and Damages	1700	1700-Non-Current Liabilities	BS
2306	2306-Employee Future Benefits	1700	1700-Non-Current Liabilities	BS
2308	2308-Other Pensions - Past Service Liability	1700	1700-Non-Current Liabilities	BS
2310	2310-Vested Sick Leave Liability	1700	1700-Non-Current Liabilities	BS
2315	2315-Accumulated Provision for Rate Refunds	1700	1700-Non-Current Liabilities	BS
2320	2320-Other Miscellaneous Non-Current Liabilities	1700	1700-Non-Current Liabilities	BS
2325	2325-Obligations Under Capital Lease--Non-Current	1700	1700-Non-Current Liabilities	BS
2330	2330-Development Charge Fund	1700	1700-Non-Current Liabilities	BS
2335	2335-Long Term Customer Deposits	1700	1700-Non-Current Liabilities	BS
2340	2340-Collateral Funds Liability	1700	1700-Non-Current Liabilities	BS
2345	2345-Unamortized Premium on Long Term Debt	1700	1700-Non-Current Liabilities	BS
2348	2348-O.M.E.R.S. - Past Service Liability - Long Term Portion	1700	1700-Non-Current Liabilities	BS
2350	2350-Future Income Tax - Non-Current	1700	1700-Non-Current Liabilities	BS
2405	2405-Other Regulatory Liabilities	1700	1700-Non-Current Liabilities	BS
2410	2410-Deferred Gains from Disposition of Utility Plant	1700	1700-Non-Current Liabilities	BS
2415	2415-Unamortized Gain on Reacquired Debt	1700	1700-Non-Current Liabilities	BS
2425	2425-Other Deferred Credits	1700	1700-Non-Current Liabilities	BS
2435	2435-Accrued Rate-Payer Benefit	1700	1700-Non-Current Liabilities	BS

USAacct	AcctDesc	USAgroup	GroupDesc	FinStmt
2505	2505-Debentures Outstanding - Long Term Portion	1800	1800-Long-Term Debt	BS
2510	2510-Debenture Advances	1800	1800-Long-Term Debt	BS
2515	2515-Reacquired Bonds	1800	1800-Long-Term Debt	BS
2520	2520-Other Long Term Debt	1800	1800-Long-Term Debt	BS
2525	2525-Term Bank Loans - Long Term Portion	1800	1800-Long-Term Debt	BS
2530	2530-Ontario Hydro Debt Outstanding - Long Term Portion	1800	1800-Long-Term Debt	BS
2550	2550-Advances from Associated Companies	1800	1800-Long-Term Debt	BS
3005	3005-Common Shares Issued	1850	1850-Shareholders' Equity	BS
3008	3008-Preference Shares Issued	1850	1850-Shareholders' Equity	BS
3010	3010-Contributed Surplus	1850	1850-Shareholders' Equity	BS
3020	3020-Donations Received	1850	1850-Shareholders' Equity	BS
3022	3022-Development Charges Transferred to Equity	1850	1850-Shareholders' Equity	BS
3026	3026-Capital Stock Held in Treasury	1850	1850-Shareholders' Equity	BS
3030	3030-Miscellaneous Paid-In Capital	1850	1850-Shareholders' Equity	BS
3035	3035-Installments Received on Capital Stock	1850	1850-Shareholders' Equity	BS
3040	3040-Appropriated Retained Earnings	1850	1850-Shareholders' Equity	BS
3045	3045-Unappropriated Retained Earnings	1850	1850-Shareholders' Equity	BS
3046	3046-Balance Transferred From Income	1850	1850-Shareholders' Equity	BS
3047	3047-Appropriations of Retained Earnings - Current Period	1850	1850-Shareholders' Equity	BS
3048	3048-Dividends Payable-Preference Shares	1850	1850-Shareholders' Equity	BS
3049	3049-Dividends Payable-Common Shares	1850	1850-Shareholders' Equity	BS
3055	3055-Adjustment to Retained Earnings	1850	1850-Shareholders' Equity	BS
3065	3065-Unappropriated Undistributed Subsidiary Earnings	1850	1850-Shareholders' Equity	BS
4006	4006-Residential Energy Sales	3000	3000-Sales of Electricity	PL
4010	4010-Commercial Energy Sales	3000	3000-Sales of Electricity	PL
4015	4015-Industrial Energy Sales	3000	3000-Sales of Electricity	PL
4020	4020-Energy Sales to Large Users	3000	3000-Sales of Electricity	PL
4025	4025-Street Lighting Energy Sales	3000	3000-Sales of Electricity	PL
4030	4030-Sentinel Lighting Energy Sales	3000	3000-Sales of Electricity	PL
4035	4035-General Energy Sales	3000	3000-Sales of Electricity	PL
4040	4040-Other Energy Sales to Public Authorities	3000	3000-Sales of Electricity	PL
4045	4045-Energy Sales to Railroads and Railways	3000	3000-Sales of Electricity	PL
4050	4050-Revenue Adjustment	3000	3000-Sales of Electricity	PL
4055	4055-Energy Sales for Resale	3000	3000-Sales of Electricity	PL
4060	4060-Interdepartmental Energy Sales	3000	3000-Sales of Electricity	PL
4062	4062-Billed WMS	3000	3000-Sales of Electricity	PL
4064	4064-Billed-One-Time	3000	3000-Sales of Electricity	PL
4066	4066-Billed NW	3000	3000-Sales of Electricity	PL
4068	4068-Billed CN	3000	3000-Sales of Electricity	PL

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmnt
4075	4075-Billed-LV	3000	3000-Sales of Electricity	PL
4080	4080-Distribution Services Revenue	3050	3050-Revenues From Services - Distirbutior	PL
4082	4082-Retail Services Revenues	3050	3050-Revenues From Services - Distirbutior	PL
4084	4084-Service Transaction Requests (STR) Revenues	3050	3050-Revenues From Services - Distirbutior	PL
4090	4090-Electric Services Incidental to Energy Sales	3050	3050-Revenues From Services - Distirbutior	PL
4105	4105-Transmission Charges Revenue	3070	3070-Not for distributor use	PL
4110	4110-Transmission Services Revenue	3070	3070-Not for distributor use	PL
4205	4205-Interdepartmental Rents	3100	3100-Other Operating Revenues	PL
4210	4210-Rent from Electric Property	3100	3100-Other Operating Revenues	PL
4215	4215-Other Utility Operating Income	3100	3100-Other Operating Revenues	PL
4220	4220-Other Electric Revenues	3100	3100-Other Operating Revenues	PL
4225	4225-Late Payment Charges	3100	3100-Other Operating Revenues	PL
4230	4230-Sales of Water and Water Power	3100	3100-Other Operating Revenues	PL
4235	4235-Miscellaneous Service Revenues	3100	3100-Other Operating Revenues	PL
4240	4240-Provision for Rate Refunds	3100	3100-Other Operating Revenues	PL
4245	4245-Government Assistance Directly Credited to Income	3100	3100-Other Operating Revenues	PL
4305	4305-Regulatory Debits	3150	3150-Other Income & Deductions	PL
4310	4310-Regulatory Credits	3150	3150-Other Income & Deductions	PL
4315	4315-Revenues from Electric Plant Leased to Others	3150	3150-Other Income & Deductions	PL
4320	4320-Expenses of Electric Plant Leased to Others	3150	3150-Other Income & Deductions	PL
4325	4325-Revenues from Merchandise, Jobbing, Etc.	3150	3150-Other Income & Deductions	PL
4330	4330-Costs and Expenses of Merchandising, Jobbing, Etc.	3150	3150-Other Income & Deductions	PL
4335	4335-Profits and Losses from Financial Instrument Hedges	3150	3150-Other Income & Deductions	PL
4340	4340-Profits and Losses from Financial Instrument Investments	3150	3150-Other Income & Deductions	PL
4345	4345-Gains from Disposition of Future Use Utility Plant	3150	3150-Other Income & Deductions	PL
4350	4350-Losses from Disposition of Future Use Utility Plant	3150	3150-Other Income & Deductions	PL
4355	4355-Gain on Disposition of Utility and Other Property	3150	3150-Other Income & Deductions	PL
4360	4360-Loss on Disposition of Utility and Other Property	3150	3150-Other Income & Deductions	PL
4365	4365-Gains from Disposition of Allowances for Emission	3150	3150-Other Income & Deductions	PL
4370	4370-Losses from Disposition of Allowances for Emission	3150	3150-Other Income & Deductions	PL
4375	4375-Revenues from Non-Utility Operations	3150	3150-Other Income & Deductions	PL
4380	4380-Expenses of Non-Utility Operations	3150	3150-Other Income & Deductions	PL
4385	4385-Non-Utility Rental Income	3150	3150-Other Income & Deductions	PL
4390	4390-Miscellaneous Non-Operating Income	3150	3150-Other Income & Deductions	PL
4395	4395-Rate-Payer Benefit Including Interest	3150	3150-Other Income & Deductions	PL
4398	4398-Foreign Exchange Gains and Losses, Including Amortization	3150	3150-Other Income & Deductions	PL
4405	4405-Interest and Dividend Income	3200	3200-Investment Income	PL
4415	4415-Equity in Earnings of Subsidiary Companies	3200	3200-Investment Income	PL
4505	4505-Operation Supervision and Engineering	3250	3250-Not for distributor use	PL

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmnt
4510	4510-Fuel	3250	3250-Not for distributor use	PL
4515	4515-Steam Expense	3250	3250-Not for distributor use	PL
4520	4520-Steam From Other Sources	3250	3250-Not for distributor use	PL
4525	4525-Steam Transferred--Credit	3250	3250-Not for distributor use	PL
4530	4530-Electric Expense	3250	3250-Not for distributor use	PL
4535	4535-Water For Power	3250	3250-Not for distributor use	PL
4540	4540-Water Power Taxes	3250	3250-Not for distributor use	PL
4545	4545-Hydraulic Expenses	3250	3250-Not for distributor use	PL
4550	4550-Generation Expense	3250	3250-Not for distributor use	PL
4555	4555-Miscellaneous Power Generation Expenses	3250	3250-Not for distributor use	PL
4560	4560-Rents	3250	3250-Not for distributor use	PL
4565	4565-Allowances for Emissions	3250	3250-Not for distributor use	PL
4605	4605-Maintenance Supervision and Engineering	3250	3250-Not for distributor use	PL
4610	4610-Maintenance of Structures	3250	3250-Not for distributor use	PL
4615	4615-Maintenance of Boiler Plant	3250	3250-Not for distributor use	PL
4620	4620-Maintenance of Electric Plant	3250	3250-Not for distributor use	PL
4625	4625-Maintenance of Reservoirs, Dams and Waterways	3250	3250-Not for distributor use	PL
4630	4630-Maintenance of Water Wheels, Turbines and Generators	3250	3250-Not for distributor use	PL
4635	4635-Maintenance of Generating and Electric Plant	3250	3250-Not for distributor use	PL
4640	4640-Maintenance of Miscellaneous Power Generation Plant	3250	3250-Not for distributor use	PL
4705	4705-Power Purchased	3350	3350-Power Supply Expenses	PL
4708	4708-Charges-WMS	3350	3350-Power Supply Expenses	PL
4710	4710-Cost of Power Adjustments	3350	3350-Power Supply Expenses	PL
4712	4712-Charges-One-Time	3350	3350-Power Supply Expenses	PL
4714	4714-Charges-NW	3350	3350-Power Supply Expenses	PL
4715	4715-System Control and Load Dispatching	3350	3350-Power Supply Expenses	PL
4716	4716-Charges-CN	3350	3350-Power Supply Expenses	PL
4720	4720-Other Expenses	3350	3350-Power Supply Expenses	PL
4725	4725-Competition Transition Expense	3350	3350-Power Supply Expenses	PL
4730	4730-Rural Rate Assistance Expense	3350	3350-Power Supply Expenses	PL
4750	4750-Charges-LV	3350	3350-Power Supply Expenses	PL
4805	4805-Operation Supervision and Engineering	3450	3450-Not for distributor use	PL
4810	4810-Load Dispatching	3450	3450-Not for distributor use	PL
4815	4815-Station Buildings and Fixtures Expenses	3450	3450-Not for distributor use	PL
4820	4820-Transformer Station Equipment - Operating Labour	3450	3450-Not for distributor use	PL
4825	4825-Transformer Station Equipment - Operating Supplies and Expense	3450	3450-Not for distributor use	PL
4830	4830-Overhead Line Expenses	3450	3450-Not for distributor use	PL
4835	4835-Underground Line Expenses	3450	3450-Not for distributor use	PL
4840	4840-Transmission of Electricity by Others	3450	3450-Not for distributor use	PL

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmnt
4845	4845-Miscellaneous Transmission Expense	3450	3450-Not for distributor use	PL
4850	4850-Rents	3450	3450-Not for distributor use	PL
4905	4905-Maintenance Supervision and Engineering	3450	3450-Not for distributor use	PL
4910	4910-Maintenance of Transformer Station Buildings and Fixtures	3450	3450-Not for distributor use	PL
4916	4916-Maintenance of Transformer Station Equipment	3450	3450-Not for distributor use	PL
4930	4930-Maintenance of Towers, Poles and Fixtures	3450	3450-Not for distributor use	PL
4935	4935-Maintenance of Overhead Conductors and Devices	3450	3450-Not for distributor use	PL
4940	4940-Maintenance of Overhead Lines - Right of Way	3450	3450-Not for distributor use	PL
4945	4945-Maintenance of Overhead Lines - Roads and Trails Repairs	3450	3450-Not for distributor use	PL
4950	4950-Maintenance of Overhead Lines - Snow Removal from Roads and Trails	3450	3450-Not for distributor use	PL
4960	4960-Maintenance of Underground Lines	3450	3450-Not for distributor use	PL
4965	4965-Maintenance of Miscellaneous Transmission Plant	3450	3450-Not for distributor use	PL
5005	5005-Operation Supervision and Engineering	3500	3500-Distribution Expenses - Operation	PL
5010	5010-Load Dispatching	3500	3500-Distribution Expenses - Operation	PL
5012	5012-Station Buildings and Fixtures Expense	3500	3500-Distribution Expenses - Operation	PL
5014	5014-Transformer Station Equipment - Operation Labour	3500	3500-Distribution Expenses - Operation	PL
5015	5015-Transformer Station Equipment - Operation Supplies and Expenses	3500	3500-Distribution Expenses - Operation	PL
5016	5016-Distribution Station Equipment - Operation Labour	3500	3500-Distribution Expenses - Operation	PL
5017	5017-Distribution Station Equipment - Operation Supplies and Expenses	3500	3500-Distribution Expenses - Operation	PL
5020	5020-Overhead Distribution Lines and Feeders - Operation Labour	3500	3500-Distribution Expenses - Operation	PL
5025	5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	3500	3500-Distribution Expenses - Operation	PL
5030	5030-Overhead Subtransmission Feeders - Operation	3500	3500-Distribution Expenses - Operation	PL
5035	5035-Overhead Distribution Transformers- Operation	3500	3500-Distribution Expenses - Operation	PL
5040	5040-Underground Distribution Lines and Feeders - Operation Labour	3500	3500-Distribution Expenses - Operation	PL
5045	5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	3500	3500-Distribution Expenses - Operation	PL
5050	5050-Underground Subtransmission Feeders - Operation	3500	3500-Distribution Expenses - Operation	PL
5055	5055-Underground Distribution Transformers - Operation	3500	3500-Distribution Expenses - Operation	PL
5060	5060-Street Lighting and Signal System Expense	3500	3500-Distribution Expenses - Operation	PL
5065	5065-Meter Expense	3500	3500-Distribution Expenses - Operation	PL
5070	5070-Customer Premises - Operation Labour	3500	3500-Distribution Expenses - Operation	PL
5075	5075-Customer Premises - Materials and Expenses	3500	3500-Distribution Expenses - Operation	PL
5085	5085-Miscellaneous Distribution Expense	3500	3500-Distribution Expenses - Operation	PL
5090	5090-Underground Distribution Lines and Feeders - Rental Paid	3500	3500-Distribution Expenses - Operation	PL
5095	5095-Overhead Distribution Lines and Feeders - Rental Paid	3500	3500-Distribution Expenses - Operation	PL
5096	5096-Other Rent	3500	3500-Distribution Expenses - Operation	PL
5105	5105-Maintenance Supervision and Engineering	3550	3550-Distribution Expenses - Maintenance	PL
5110	5110-Maintenance of Buildings and Fixtures - Distribution Stations	3550	3550-Distribution Expenses - Maintenance	PL
5112	5112-Maintenance of Transformer Station Equipment	3550	3550-Distribution Expenses - Maintenance	PL
5114	5114-Maintenance of Distribution Station Equipment	3550	3550-Distribution Expenses - Maintenance	PL

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmt
5120	5120-Maintenance of Poles, Towers and Fixtures	3550	3550-Distribution Expenses - Maintenance	PL
5125	5125-Maintenance of Overhead Conductors and Devices	3550	3550-Distribution Expenses - Maintenance	PL
5130	5130-Maintenance of Overhead Services	3550	3550-Distribution Expenses - Maintenance	PL
5135	5135-Overhead Distribution Lines and Feeders - Right of Way	3550	3550-Distribution Expenses - Maintenance	PL
5145	5145-Maintenance of Underground Conduit	3550	3550-Distribution Expenses - Maintenance	PL
5150	5150-Maintenance of Underground Conductors and Devices	3550	3550-Distribution Expenses - Maintenance	PL
5155	5155-Maintenance of Underground Services	3550	3550-Distribution Expenses - Maintenance	PL
5160	5160-Maintenance of Line Transformers	3550	3550-Distribution Expenses - Maintenance	PL
5165	5165-Maintenance of Street Lighting and Signal Systems	3550	3550-Distribution Expenses - Maintenance	PL
5170	5170-Sentinel Lights - Labour	3550	3550-Distribution Expenses - Maintenance	PL
5172	5172-Sentinel Lights - Materials and Expenses	3550	3550-Distribution Expenses - Maintenance	PL
5175	5175-Maintenance of Meters	3550	3550-Distribution Expenses - Maintenance	PL
5178	5178-Customer Installations Expenses- Leased Property	3550	3550-Distribution Expenses - Maintenance	PL
5185	5185-Water Heater Rentals - Labour	3550	3550-Distribution Expenses - Maintenance	PL
5186	5186-Water Heater Rentals - Materials and Expenses	3550	3550-Distribution Expenses - Maintenance	PL
5190	5190-Water Heater Controls - Labour	3550	3550-Distribution Expenses - Maintenance	PL
5192	5192-Water Heater Controls - Materials and Expenses	3550	3550-Distribution Expenses - Maintenance	PL
5195	5195-Maintenance of Other Installations on Customer Premises	3550	3550-Distribution Expenses - Maintenance	PL
5205	5205-Purchase of Transmission and System Services	3600	3600-Not for distributor use	PL
5210	5210-Transmission Charges	3600	3600-Not for distributor use	PL
5215	5215-Transmission Charges Recovered	3600	3600-Not for distributor use	PL
5305	5305-Supervision	3650	3650-Billing and Collecting	PL
5310	5310-Meter Reading Expense	3650	3650-Billing and Collecting	PL
5315	5315-Customer Billing	3650	3650-Billing and Collecting	PL
5320	5320-Collecting	3650	3650-Billing and Collecting	PL
5325	5325-Collecting- Cash Over and Short	3650	3650-Billing and Collecting	PL
5330	5330-Collection Charges	3650	3650-Billing and Collecting	PL
5335	5335-Bad Debt Expense	3650	3650-Billing and Collecting	PL
5340	5340-Miscellaneous Customer Accounts Expenses	3650	3650-Billing and Collecting	PL
5405	5405-Supervision	3700	3700-Community Relations	PL
5410	5410-Community Relations - Sundry	3700	3700-Community Relations	PL
5415	5415-Energy Conservation	3700	3700-Community Relations	PL
5420	5420-Community Safety Program	3700	3700-Community Relations	PL
5425	5425-Miscellaneous Customer Service and Informational Expenses	3700	3700-Community Relations	PL
5505	5505-Supervision	3700	3700-Community Relations	PL
5510	5510-Demonstrating and Selling Expense	3700	3700-Community Relations	PL
5515	5515-Advertising Expense	3700	3700-Community Relations	PL
5520	5520-Miscellaneous Sales Expense	3700	3700-Community Relations	PL
5605	5605-Executive Salaries and Expenses	3800	3800-Administrative and General Expenses	PL

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmnt
5610	5610-Management Salaries and Expenses	3800	3800-Administrative and General Expenses	PL
5615	5615-General Administrative Salaries and Expenses	3800	3800-Administrative and General Expenses	PL
5620	5620-Office Supplies and Expenses	3800	3800-Administrative and General Expenses	PL
5625	5625-Administrative Expense Transferred Credit	3800	3800-Administrative and General Expenses	PL
5630	5630-Outside Services Employed	3800	3800-Administrative and General Expenses	PL
5635	5635-Property Insurance	3800	3800-Administrative and General Expenses	PL
5640	5640-Injuries and Damages	3800	3800-Administrative and General Expenses	PL
5645	5645-Employee Pensions and Benefits	3800	3800-Administrative and General Expenses	PL
5650	5650-Franchise Requirements	3800	3800-Administrative and General Expenses	PL
5655	5655-Regulatory Expenses	3800	3800-Administrative and General Expenses	PL
5660	5660-General Advertising Expenses	3800	3800-Administrative and General Expenses	PL
5665	5665-Miscellaneous General Expenses	3800	3800-Administrative and General Expenses	PL
5670	5670-Rent	3800	3800-Administrative and General Expenses	PL
5675	5675-Maintenance of General Plant	3800	3800-Administrative and General Expenses	PL
5680	5680-Electrical Safety Authority Fees	3800	3800-Administrative and General Expenses	PL
5685	5685-Independent Market Operator Fees and Penalties	3800	3800-Administrative and General Expenses	PL
5695	5695-Smart Meters OM&A Contra	3800	3800-Administrative and General Expenses	PL
5705	5705-Amortization Expense - Property, Plant, and Equipment	3850	3850-Amortization Expense	PL
5710	5710-Amortization of Limited Term Electric Plant	3850	3850-Amortization Expense	PL
5715	5715-Amortization of Intangibles and Other Electric Plant	3850	3850-Amortization Expense	PL
5720	5720-Amortization of Electric Plant Acquisition Adjustments	3850	3850-Amortization Expense	PL
5725	5725-Miscellaneous Amortization	3850	3850-Amortization Expense	PL
5730	5730-Amortization of Unrecovered Plant and Regulatory Study Costs	3850	3850-Amortization Expense	PL
5735	5735-Amortization of Deferred Development Costs	3850	3850-Amortization Expense	PL
5740	5740-Amortization of Deferred Charges	3850	3850-Amortization Expense	PL
6005	6005-Interest on Long Term Debt	3900	3900-Interest Expense	PL
6010	6010-Amortization of Debt Discount and Expense	3900	3900-Interest Expense	PL
6015	6015-Amortization of Premium on Debt Credit	3900	3900-Interest Expense	PL
6020	6020-Amortization of Loss on Reacquired Debt	3900	3900-Interest Expense	PL
6025	6025-Amortization of Gain on Reacquired Debt--Credit	3900	3900-Interest Expense	PL
6030	6030-Interest on Debt to Associated Companies	3900	3900-Interest Expense	PL
6035	6035-Other Interest Expense	3900	3900-Interest Expense	PL
6040	6040-Allowance for Borrowed Funds Used During Construction--Credit	3900	3900-Interest Expense	PL
6042	6042-Allowance For Other Funds Used During Construction	3900	3900-Interest Expense	PL
6045	6045-Interest Expense on Capital Lease Obligations	3900	3900-Interest Expense	PL
6105	6105-Taxes Other Than Income Taxes	3950	3950-Taxes Other Than Income Taxes	PL
6110	6110-Income Taxes	4000	4000-Income Taxes	PL
6115	6115-Provision for Future Income Taxes	4000	4000-Income Taxes	PL
6205	6205-Donations	4100	4100-Extraordinary & Other Items	PL

USAacct	AcctDesc	USAGroup	GroupDesc	FinStmt
6210	6210-Life Insurance	4100	4100-Extraordinary & Other Items	PL
6215	6215-Penalties	4100	4100-Extraordinary & Other Items	PL
6225	6225-Other Deductions	4100	4100-Extraordinary & Other Items	PL
6305	6305-Extraordinary Income	4100	4100-Extraordinary & Other Items	PL
6310	6310-Extraordinary Deductions	4100	4100-Extraordinary & Other Items	PL
6315	6315-Income Taxes, Extraordinary Items	4100	4100-Extraordinary & Other Items	PL
6405	6405-Discontinues Operations - Income/ Gains	4100	4100-Extraordinary & Other Items	PL
6410	6410-Discontinued Operations - Deductions/ Losses	4100	4100-Extraordinary & Other Items	PL
6415	6415-Income Taxes, Discontinued Operations	4100	4100-Extraordinary & Other Items	PL

Seg1	Seg2	Seg3	GLstring	USAacct	SUBacct	PctGL	AcctType	ChkSUB			
BALANCE			BALANCE	2205		100%	BS	OK			
CAPITAL_Balance			CAPITAL_Balance	2205		100%	BS	OK			
OPENre			OPENre	3045		100%	BS	OK			
CLOSE			CLOSE	3046		100%	BS	OK			
1005	01		100501	1005		100%	BS	OK			
1005	02		100502	1005		100%	BS	OK			
1005	03		100503	1005		100%	BS	OK			
1010	01		101001	1010		100%	BS	OK			
1100	00		110000	1100		100%	BS	OK			
1100	03		110003	1100		100%	BS	OK			
1104	01		110401	1104		100%	BS	OK			
1110	04		111004	1110		100%	BS	OK			
1120	00		112000	1120		100%	BS	OK			
1130	00		113000	1130		100%	BS	OK		STATUS	
1180	00		118000	1180		100%	BS	OK		SUBacct's:	OK
1340	01		134001	1340		100%	BS	OK			
1508	00		150800	1508		100%	BS	OK			
1508	00	05	15080005	1508		100%	BS	OK			
1508	00	06	15080006	1508		100%	BS	OK			
1508	00	10	15080010	1508		100%	BS	OK			
1525	00		152500	1525		100%	BS	OK			
1525	00	05	15250005	1525		100%	BS	OK			
1525	00	10	15250010	1525		100%	BS	OK			
1550	00		155000	1550		100%	BS	OK			
1550	00	10	15500010	1550		100%	BS	OK			
1555	00		155500	1555		100%	BS	OK			
1555	00	10	15550010	1555		100%	BS	OK			
1556	00		155600	1556		100%	BS	OK			
1562	01		156201	1562		100%	BS	OK			
1562	01	10	15620110	1562		100%	BS	OK			
1563	01		156301	1563		100%	BS	OK			
1563	01	10	15630110	1563		100%	BS	OK			
1565	00		156500	1565		100%	BS	OK			
1565	00	10	15650010	1565		100%	BS	OK			
1566	00		156600	1566		100%	BS	OK			
1566	00	10	15660010	1566		100%	BS	OK			
1570	00	01	15700001	1570		100%	BS	OK			
1570	00	10	15700010	1570		100%	BS	OK			

Seg1	Seg2	Seg3	GLstring	USAacct	SUBacct	PctGL	AcctType	ChkSUB			
1570	00	15	15700015	1570		100%	BS	OK			
1570	00	90	15700090	1570		100%	BS	OK			
1571	01		157101	1571		100%	BS	OK			
1571	02		157102	1571		100%	BS	OK			
1571	03		157103	1571		100%	BS	OK			
1571	04		157104	1571		100%	BS	OK			
1571	04	10	15710410	1571		100%	BS	OK			
1580	01		158001	1580		100%	BS	OK			
1580	01	05	15800105	1580		100%	BS	OK			
1580	01	06	15800106	1580		100%	BS	OK			
1580	01	10	15800110	1580		100%	BS	OK			
1582	00		158200	1582		100%	BS	OK			
1582	00	06	15820006	1582		100%	BS	OK			
1582	00	10	15820010	1582		100%	BS	OK			
1584	01		158401	1584		100%	BS	OK			
1584	01	05	15840105	1584		100%	BS	OK			
1584	01	06	15840106	1584		100%	BS	OK			
1584	01	10	15840110	1584		100%	BS	OK			
1586	01		158601	1586		100%	BS	OK			
1586	01	05	15860105	1586		100%	BS	OK			
1586	01	06	15860106	1586		100%	BS	OK			
1586	01	10	15860110	1586		100%	BS	OK			
1586	01	16	15860116	1586		100%	BS	OK			
1588	01		158801	1588		100%	BS	OK			
1588	01	05	15880105	1588		100%	BS	OK			
1588	01	10	15880110	1588		100%	BS	OK			
1588	01	15	15880115	1588		100%	BS	OK			
1588	03		158803	1588		100%	BS	OK			
1590	00		159000	1590		100%	BS	OK			
1590	00	10	15900010	1590		100%	BS	OK			
1590	10		159010	1590		100%	BS	OK			
1590	10	10	15901010	1590		100%	BS	OK			
1606	00		160600	1606		100%	BS	OK			
1830	00		183000	1830		100%	BS	OK			
1835	00		183500	1835		100%	BS	OK			
1840	00		184000	1840		100%	BS	OK			
1845	00		184500	1845		100%	BS	OK			
1850	00		185000	1850		100%	BS	OK			

Seg1	Seg2	Seg3	GLstring	USAacct	SUBacct	PctGL	AcctType	ChkSUB			
1850	66		185066	1850		100%	BS	OK			
1855	00		185500	1855		100%	BS	OK			
1860	00		186000	1860		100%	BS	OK			
1915	00		191500	1915		100%	BS	OK			
1920	00		192000	1920		100%	BS	OK			
1925	01		192501	1925		100%	BS	OK			
1925	02		192502	1925		100%	BS	OK			
1995	00		199500	1995		100%	BS	OK			
2105	00	01	21050001	2105	1606	100%	BS	OK			
2105	00	02	21050002	2105	1830	100%	BS	OK			
2105	00	03	21050003	2105	1835	100%	BS	OK			
2105	00	04	21050004	2105	1840	100%	BS	OK			
2105	00	05	21050005	2105	1845	100%	BS	OK			
2105	00	06	21050006	2105	1850	100%	BS	OK			
2105	00	07	21050007	2105	1850	100%	BS	OK			
2105	00	08	21050008	2105	1855	100%	BS	OK			
2105	00	09	21050009	2105	1860	100%	BS	OK			
2105	00	10	21050010	2105	1915	100%	BS	OK			
2105	00	11	21050011	2105	1920	100%	BS	OK			
2105	00	12	21050012	2105	1925	100%	BS	OK			
2105	00	13	21050013	2105	1925	100%	BS	OK			
2105	00	14	21050014	2105	1995	100%	BS	OK			
2205	00		220500	2205		100%	BS	OK			
2205	04		220504	2205		100%	BS	OK			
2205	05		220505	2205		100%	BS	OK			
2205	09		220509	2205		100%	BS	OK			
2205	09	06	22050906	2205		100%	BS	OK			
2208	00		220800	2208		100%	BS	OK			
2210	00		221000	2210		100%	BS	OK			
2220	00		222000	2220		100%	BS	OK			
2250	01		225001	2250		100%	BS	OK			
2290	31		229031	2290		100%	BS	OK			
2290	32		229032	2290		100%	BS	OK			
2294	00		229400	2294		100%	BS	OK			
2296	00		229600	2296		100%	BS	OK			
2335	00		233500	2335		100%	BS	OK			
2520	00		252000	2520		100%	BS	OK			
3005	00		300500	3005		100%	BS	OK			

Seg1	Seg2	Seg3	GLstring	USAacct	SUBacct	PctGL	AcctType	ChkSUB			
3045	00		304500	3045		100%	BS	OK			
3055	00		305500	3055		100%	BS	OK			
4006	80		400680	4006		100%	PL	OK			
4006	96		400696	4006		100%	PL	OK			
4006	97		400697	4006		100%	PL	OK			
4006	98		400698	4006		100%	PL	OK			
4006	99		400699	4006		100%	PL	OK			
4025	02		402502	4025		100%	PL	OK			
4035	14		403514	4035		100%	PL	OK			
4055	10		405510	4055		100%	PL	OK			
4055	50		405550	4055		100%	PL	OK			
4055	60		405560	4055		100%	PL	OK			
4062	00		406200	4062		100%	PL	OK			
4062	01		406201	4062		100%	PL	OK			
4062	02		406202	4062		100%	PL	OK			
4062	03		406203	4062		100%	PL	OK			
4062	04		406204	4062		100%	PL	OK			
4066	00		406600	4066		100%	PL	OK			
4066	01		406601	4066		100%	PL	OK			
4066	02		406602	4066		100%	PL	OK			
4066	03		406603	4066		100%	PL	OK			
4066	04		406604	4066		100%	PL	OK			
4068	00		406800	4068		100%	PL	OK			
4068	01		406801	4068		100%	PL	OK			
4068	02		406802	4068		100%	PL	OK			
4068	04		406804	4068		100%	PL	OK			
4075	00		407500	4075		100%	PL	OK			
4080	00		408000	4080		100%	PL	OK			
4080	01		408001	4080		100%	PL	OK			
4080	02		408002	4080		100%	PL	OK			
4080	03		408003	4080		100%	PL	OK			
4080	10		408010	4080		100%	PL	OK			
4080	11		408011	4080		100%	PL	OK			
4080	12		408012	4080		100%	PL	OK			
4080	13		408013	4080		100%	PL	OK			
4080	20		408020	4080		100%	PL	OK			
4080	21		408021	4080		100%	PL	OK			
4080	22		408022	4080		100%	PL	OK			

Seg1	Seg2	Seg3	GLstring	USAacct	SUBacct	PctGL	AcctType	ChkSUB			
4080	23		408023	4080		100%	PL	OK			
4080	40		408040	4080		100%	PL	OK			
4080	41		408041	4080		100%	PL	OK			
4080	42		408042	4080		100%	PL	OK			
4080	43		408043	4080		100%	PL	OK			
4082	01		408201	4082		100%	PL	OK			
4082	11		408211	4082		100%	PL	OK			
4082	13		408213	4082		100%	PL	OK			
4082	23		408223	4082		100%	PL	OK			
4082	31		408231	4082		100%	PL	OK			
4082	33		408233	4082		100%	PL	OK			
4082	43		408243	4082		100%	PL	OK			
4082	53		408253	4082		100%	PL	OK			
4082	54		408254	4082		100%	PL	OK			
4082	61		408261	4082		100%	PL	OK			
4082	63		408263	4082		100%	PL	OK			
4082	64		408264	4082		100%	PL	OK			
4084	30		408430	4084		100%	PL	OK			
4084	50		408450	4084		100%	PL	OK			
4084	60		408460	4084		100%	PL	OK			
4210	00		421000	4210		100%	PL	OK			
4225	00		422500	4225		100%	PL	OK			
4225	01		422501	4225		100%	PL	OK			
4225	02		422502	4225		100%	PL	OK			
4235	00		423500	4235		100%	PL	OK			
4235	01		423501	4235		100%	PL	OK			
4235	02		423502	4235		100%	PL	OK			
4235	03		423503	4235		100%	PL	OK			
4235	04		423504	4235		100%	PL	OK			
4390	00		439000	4390		100%	PL	OK			
4390	02		439002	4390		100%	PL	OK			
4405	00		440500	4405		100%	PL	OK			
4405	00	10	44050010	4405		100%	PL	OK			
4705	02		470502	4705		100%	PL	OK			
4708	00		470800	4708		100%	PL	OK			
4714	00		471400	4714		100%	PL	OK			
4716	00		471600	4716		100%	PL	OK			
4750	00	11	47500011	4750		100%	PL	OK			

Seg1	Seg2	Seg3	GLstring	USAacct	SUBacct	PctGL	AcctType	ChkSUB			
4750	00	12	47500012	4750		100%	PL	OK			
4750	00	13	47500013	4750		100%	PL	OK			
4750	00	21	47500021	4750		100%	PL	OK			
4750	00	22	47500022	4750		100%	PL	OK			
4750	00	23	47500023	4750		100%	PL	OK			
5035	00		503500	5035	Other	100%	PL	OK			
5065	00		506500	5065	Other	100%	PL	OK			
5125	00		512500	5125	Other	100%	PL	OK			
5175	00		517500	5175	Other	100%	PL	OK			
5315	00		531500	5315	Other	100%	PL	OK			
5330	01		533001	5330	Other	100%	PL	OK			
5330	02		533002	5330	Other	100%	PL	OK			
5335	00		533500	5335	Other	100%	PL	OK			
5605	00		560500	5605	Other	100%	PL	OK			
5605	03		560503	5605	Other	100%	PL	OK			
5605	05		560505	5605	Other	100%	PL	OK			
5610	00		561000	5610	Other	100%	PL	OK			
5610	03		561003	5610	Other	100%	PL	OK			
5620	00	05	56200005	5620	Other	100%	PL	OK			
5620	00	06	56200006	5620	Other	100%	PL	OK			
5620	00	10	56200010	5620	Other	100%	PL	OK			
5620	00	15	56200015	5620	Other	100%	PL	OK			
5620	01		562001	5620	Other	100%	PL	OK			
5620	02		562002	5620	Other	100%	PL	OK			
5620	03		562003	5620	Other	100%	PL	OK			
5620	04		562004	5620	Other	100%	PL	OK			
5630	00		563000	5630	Other	100%	PL	OK			
5630	03		563003	5630	Other	100%	PL	OK			
5635	00		563500	5635	Other	100%	PL	OK			
5645	91		564591	5645	Other	100%	PL	OK			
5645	93		564593	5645	Other	100%	PL	OK			
5645	92		564592	5645	Other	100%	PL	OK			
5645	96		564596	5645	Other	100%	PL	OK			
5655	00		565500	5655	Other	100%	PL	OK			
5655	02		565502	5655	Other	100%	PL	OK			
5655	03		565503	5655	Other	100%	PL	OK			
5670	00		567000	5670	Other	100%	PL	OK			
5680	00		568000	5680	Other	100%	PL	OK			

Seg1	Seg2	Seg3	GLstring	USAacct	SUBacct	PctGL	AcctType	ChkSUB			
5705	00		570500	5705		100%	PL	OK			
5705	00	05	57050005	5705		100%	PL	OK			
5715	00		571500	5715		100%	PL	OK			
6005	00		600500	6005		100%	PL	OK			
6035	02		603502	6035		100%	PL	OK			
6110	00		611000	6110		100%	PL	OK			
6115	00		611500	6115		100%	PL	OK			
6205	00		620500	6205		100%	PL	OK			

			OK?	YES	
Sum of PctGL	AcctType				
GLstring	BS	PL	(blank)	Grand Total	
100501	100.0%	0.0%	0.0%	100.0%	
100502	100.0%	0.0%	0.0%	100.0%	
100503	100.0%	0.0%	0.0%	100.0%	
101001	100.0%	0.0%	0.0%	100.0%	
110000	100.0%	0.0%	0.0%	100.0%	
110003	100.0%	0.0%	0.0%	100.0%	
110401	100.0%	0.0%	0.0%	100.0%	
111004	100.0%	0.0%	0.0%	100.0%	
112000	100.0%	0.0%	0.0%	100.0%	
113000	100.0%	0.0%	0.0%	100.0%	
118000	100.0%	0.0%	0.0%	100.0%	
134001	100.0%	0.0%	0.0%	100.0%	
150800	100.0%	0.0%	0.0%	100.0%	
15080005	100.0%	0.0%	0.0%	100.0%	
15080006	100.0%	0.0%	0.0%	100.0%	
15080010	100.0%	0.0%	0.0%	100.0%	
152500	100.0%	0.0%	0.0%	100.0%	
15250005	100.0%	0.0%	0.0%	100.0%	
15250010	100.0%	0.0%	0.0%	100.0%	
155000	100.0%	0.0%	0.0%	100.0%	
15500010	100.0%	0.0%	0.0%	100.0%	
155500	100.0%	0.0%	0.0%	100.0%	
15550010	100.0%	0.0%	0.0%	100.0%	
155600	100.0%	0.0%	0.0%	100.0%	
156201	100.0%	0.0%	0.0%	100.0%	
15620110	100.0%	0.0%	0.0%	100.0%	
156301	100.0%	0.0%	0.0%	100.0%	
15630110	100.0%	0.0%	0.0%	100.0%	
156500	100.0%	0.0%	0.0%	100.0%	
15650010	100.0%	0.0%	0.0%	100.0%	
156600	100.0%	0.0%	0.0%	100.0%	
15660010	100.0%	0.0%	0.0%	100.0%	
15700001	100.0%	0.0%	0.0%	100.0%	
15700010	100.0%	0.0%	0.0%	100.0%	
15700015	100.0%	0.0%	0.0%	100.0%	
15700090	100.0%	0.0%	0.0%	100.0%	
157101	100.0%	0.0%	0.0%	100.0%	
157102	100.0%	0.0%	0.0%	100.0%	
157103	100.0%	0.0%	0.0%	100.0%	
157104	100.0%	0.0%	0.0%	100.0%	

			OK?	YES	
Sum of PctGL	AcctType				
GLstring	BS	PL	(blank)	Grand Total	
15710410	100.0%	0.0%	0.0%	100.0%	
158001	100.0%	0.0%	0.0%	100.0%	
15800105	100.0%	0.0%	0.0%	100.0%	
15800106	100.0%	0.0%	0.0%	100.0%	
15800110	100.0%	0.0%	0.0%	100.0%	
158200	100.0%	0.0%	0.0%	100.0%	
15820006	100.0%	0.0%	0.0%	100.0%	
15820010	100.0%	0.0%	0.0%	100.0%	
158401	100.0%	0.0%	0.0%	100.0%	
15840105	100.0%	0.0%	0.0%	100.0%	
15840106	100.0%	0.0%	0.0%	100.0%	
15840110	100.0%	0.0%	0.0%	100.0%	
158601	100.0%	0.0%	0.0%	100.0%	
15860105	100.0%	0.0%	0.0%	100.0%	
15860106	100.0%	0.0%	0.0%	100.0%	
15860110	100.0%	0.0%	0.0%	100.0%	
15860116	100.0%	0.0%	0.0%	100.0%	
158801	100.0%	0.0%	0.0%	100.0%	
15880105	100.0%	0.0%	0.0%	100.0%	
15880110	100.0%	0.0%	0.0%	100.0%	
15880115	100.0%	0.0%	0.0%	100.0%	
158803	100.0%	0.0%	0.0%	100.0%	
159000	100.0%	0.0%	0.0%	100.0%	
15900010	100.0%	0.0%	0.0%	100.0%	
159010	100.0%	0.0%	0.0%	100.0%	
15901010	100.0%	0.0%	0.0%	100.0%	
160600	100.0%	0.0%	0.0%	100.0%	
183000	100.0%	0.0%	0.0%	100.0%	
183500	100.0%	0.0%	0.0%	100.0%	
184000	100.0%	0.0%	0.0%	100.0%	
184500	100.0%	0.0%	0.0%	100.0%	
185000	100.0%	0.0%	0.0%	100.0%	
185066	100.0%	0.0%	0.0%	100.0%	
185500	100.0%	0.0%	0.0%	100.0%	
186000	100.0%	0.0%	0.0%	100.0%	
191500	100.0%	0.0%	0.0%	100.0%	
192000	100.0%	0.0%	0.0%	100.0%	
192501	100.0%	0.0%	0.0%	100.0%	
192502	100.0%	0.0%	0.0%	100.0%	
199500	100.0%	0.0%	0.0%	100.0%	

			OK?	YES	
Sum of PctGL	AcctType				
GLstring	BS	PL	(blank)	Grand Total	
21050001	100.0%	0.0%	0.0%	100.0%	
21050002	100.0%	0.0%	0.0%	100.0%	
21050003	100.0%	0.0%	0.0%	100.0%	
21050004	100.0%	0.0%	0.0%	100.0%	
21050005	100.0%	0.0%	0.0%	100.0%	
21050006	100.0%	0.0%	0.0%	100.0%	
21050007	100.0%	0.0%	0.0%	100.0%	
21050008	100.0%	0.0%	0.0%	100.0%	
21050009	100.0%	0.0%	0.0%	100.0%	
21050010	100.0%	0.0%	0.0%	100.0%	
21050011	100.0%	0.0%	0.0%	100.0%	
21050012	100.0%	0.0%	0.0%	100.0%	
21050013	100.0%	0.0%	0.0%	100.0%	
21050014	100.0%	0.0%	0.0%	100.0%	
220500	100.0%	0.0%	0.0%	100.0%	
220504	100.0%	0.0%	0.0%	100.0%	
220505	100.0%	0.0%	0.0%	100.0%	
220509	100.0%	0.0%	0.0%	100.0%	
22050906	100.0%	0.0%	0.0%	100.0%	
220800	100.0%	0.0%	0.0%	100.0%	
221000	100.0%	0.0%	0.0%	100.0%	
222000	100.0%	0.0%	0.0%	100.0%	
225001	100.0%	0.0%	0.0%	100.0%	
229031	100.0%	0.0%	0.0%	100.0%	
229032	100.0%	0.0%	0.0%	100.0%	
229400	100.0%	0.0%	0.0%	100.0%	
229600	100.0%	0.0%	0.0%	100.0%	
233500	100.0%	0.0%	0.0%	100.0%	
252000	100.0%	0.0%	0.0%	100.0%	
300500	100.0%	0.0%	0.0%	100.0%	
304500	100.0%	0.0%	0.0%	100.0%	
305500	100.0%	0.0%	0.0%	100.0%	
400680	0.0%	100.0%	0.0%	100.0%	
400696	0.0%	100.0%	0.0%	100.0%	
400697	0.0%	100.0%	0.0%	100.0%	
400698	0.0%	100.0%	0.0%	100.0%	
400699	0.0%	100.0%	0.0%	100.0%	
402502	0.0%	100.0%	0.0%	100.0%	
403514	0.0%	100.0%	0.0%	100.0%	
405510	0.0%	100.0%	0.0%	100.0%	

			OK?	YES	
Sum of PctGL	AcctType				
GLstring	BS	PL	(blank)	Grand Total	
405550	0.0%	100.0%	0.0%	100.0%	
405560	0.0%	100.0%	0.0%	100.0%	
406200	0.0%	100.0%	0.0%	100.0%	
406201	0.0%	100.0%	0.0%	100.0%	
406202	0.0%	100.0%	0.0%	100.0%	
406203	0.0%	100.0%	0.0%	100.0%	
406204	0.0%	100.0%	0.0%	100.0%	
406600	0.0%	100.0%	0.0%	100.0%	
406601	0.0%	100.0%	0.0%	100.0%	
406602	0.0%	100.0%	0.0%	100.0%	
406603	0.0%	100.0%	0.0%	100.0%	
406604	0.0%	100.0%	0.0%	100.0%	
406800	0.0%	100.0%	0.0%	100.0%	
406801	0.0%	100.0%	0.0%	100.0%	
406802	0.0%	100.0%	0.0%	100.0%	
406804	0.0%	100.0%	0.0%	100.0%	
407500	0.0%	100.0%	0.0%	100.0%	
408000	0.0%	100.0%	0.0%	100.0%	
408001	0.0%	100.0%	0.0%	100.0%	
408002	0.0%	100.0%	0.0%	100.0%	
408003	0.0%	100.0%	0.0%	100.0%	
408010	0.0%	100.0%	0.0%	100.0%	
408011	0.0%	100.0%	0.0%	100.0%	
408012	0.0%	100.0%	0.0%	100.0%	
408013	0.0%	100.0%	0.0%	100.0%	
408020	0.0%	100.0%	0.0%	100.0%	
408021	0.0%	100.0%	0.0%	100.0%	
408022	0.0%	100.0%	0.0%	100.0%	
408023	0.0%	100.0%	0.0%	100.0%	
408040	0.0%	100.0%	0.0%	100.0%	
408041	0.0%	100.0%	0.0%	100.0%	
408042	0.0%	100.0%	0.0%	100.0%	
408043	0.0%	100.0%	0.0%	100.0%	
408201	0.0%	100.0%	0.0%	100.0%	
408211	0.0%	100.0%	0.0%	100.0%	
408213	0.0%	100.0%	0.0%	100.0%	
408223	0.0%	100.0%	0.0%	100.0%	
408231	0.0%	100.0%	0.0%	100.0%	
408233	0.0%	100.0%	0.0%	100.0%	
408243	0.0%	100.0%	0.0%	100.0%	

			OK?	YES	
Sum of PctGL	AcctType				
GLstring	BS	PL	(blank)	Grand Total	
408253	0.0%	100.0%	0.0%	100.0%	
408254	0.0%	100.0%	0.0%	100.0%	
408261	0.0%	100.0%	0.0%	100.0%	
408263	0.0%	100.0%	0.0%	100.0%	
408264	0.0%	100.0%	0.0%	100.0%	
408430	0.0%	100.0%	0.0%	100.0%	
408450	0.0%	100.0%	0.0%	100.0%	
408460	0.0%	100.0%	0.0%	100.0%	
421000	0.0%	100.0%	0.0%	100.0%	
422500	0.0%	100.0%	0.0%	100.0%	
422501	0.0%	100.0%	0.0%	100.0%	
422502	0.0%	100.0%	0.0%	100.0%	
423500	0.0%	100.0%	0.0%	100.0%	
423501	0.0%	100.0%	0.0%	100.0%	
423502	0.0%	100.0%	0.0%	100.0%	
423503	0.0%	100.0%	0.0%	100.0%	
423504	0.0%	100.0%	0.0%	100.0%	
439000	0.0%	100.0%	0.0%	100.0%	
439002	0.0%	100.0%	0.0%	100.0%	
440500	0.0%	100.0%	0.0%	100.0%	
44050010	0.0%	100.0%	0.0%	100.0%	
470502	0.0%	100.0%	0.0%	100.0%	
470800	0.0%	100.0%	0.0%	100.0%	
471400	0.0%	100.0%	0.0%	100.0%	
471600	0.0%	100.0%	0.0%	100.0%	
47500011	0.0%	100.0%	0.0%	100.0%	
47500012	0.0%	100.0%	0.0%	100.0%	
47500013	0.0%	100.0%	0.0%	100.0%	
47500021	0.0%	100.0%	0.0%	100.0%	
47500022	0.0%	100.0%	0.0%	100.0%	
47500023	0.0%	100.0%	0.0%	100.0%	
503500	0.0%	100.0%	0.0%	100.0%	
506500	0.0%	100.0%	0.0%	100.0%	
512500	0.0%	100.0%	0.0%	100.0%	
517500	0.0%	100.0%	0.0%	100.0%	
531500	0.0%	100.0%	0.0%	100.0%	
533001	0.0%	100.0%	0.0%	100.0%	
533002	0.0%	100.0%	0.0%	100.0%	
533500	0.0%	100.0%	0.0%	100.0%	
560500	0.0%	100.0%	0.0%	100.0%	

			OK?	YES	
Sum of PctGL	AcctType				
GLstring	BS	PL	(blank)	Grand Total	
560503	0.0%	100.0%	0.0%	100.0%	
560505	0.0%	100.0%	0.0%	100.0%	
561000	0.0%	100.0%	0.0%	100.0%	
561003	0.0%	100.0%	0.0%	100.0%	
56200005	0.0%	100.0%	0.0%	100.0%	
56200006	0.0%	100.0%	0.0%	100.0%	
56200010	0.0%	100.0%	0.0%	100.0%	
56200015	0.0%	100.0%	0.0%	100.0%	
562001	0.0%	100.0%	0.0%	100.0%	
562002	0.0%	100.0%	0.0%	100.0%	
562003	0.0%	100.0%	0.0%	100.0%	
562004	0.0%	100.0%	0.0%	100.0%	
563000	0.0%	100.0%	0.0%	100.0%	
563003	0.0%	100.0%	0.0%	100.0%	
563500	0.0%	100.0%	0.0%	100.0%	
564591	0.0%	100.0%	0.0%	100.0%	
564592	0.0%	100.0%	0.0%	100.0%	
564593	0.0%	100.0%	0.0%	100.0%	
564596	0.0%	100.0%	0.0%	100.0%	
565500	0.0%	100.0%	0.0%	100.0%	
565502	0.0%	100.0%	0.0%	100.0%	
565503	0.0%	100.0%	0.0%	100.0%	
567000	0.0%	100.0%	0.0%	100.0%	
568000	0.0%	100.0%	0.0%	100.0%	
570500	0.0%	100.0%	0.0%	100.0%	
57050005	0.0%	100.0%	0.0%	100.0%	
571500	0.0%	100.0%	0.0%	100.0%	
600500	0.0%	100.0%	0.0%	100.0%	
603502	0.0%	100.0%	0.0%	100.0%	
611000	0.0%	100.0%	0.0%	100.0%	
611500	0.0%	100.0%	0.0%	100.0%	
620500	0.0%	100.0%	0.0%	100.0%	
BALANCE	100.0%	0.0%	0.0%	100.0%	
CAPITAL_Balance	100.0%	0.0%	0.0%	100.0%	
CLOSE	100.0%	0.0%	0.0%	100.0%	
OPENre	100.0%	0.0%	0.0%	100.0%	
(blank)	0.0%	0.0%	0.0%	0.0%	
Grand Total	11600.0%	12000.0%	0.0%	23600.0%	

FTY REVENUE REQUIREMENT: PERFORMANCE GUIDELINESMinimum recommended system specifications:

- Microsoft Office® Excel 2003 running under Windows/XP®
- 64-bit dual core Pentium® (or equivalent) processor running at 2.0 GHz or higher
- 1.0 GB of RAM
- 300 MB of hard drive storage for model data files (in addition to Excel application requirements)

Usage Guidelines:

- All workbook files included in the model must reside in the same folder.
- **Only use the model's macro buttons to open or close or save model files; do NOT use Excel commands**
or Windows Explorer except when first opening Mappings.xls to start the model
- No other applications (e.g. web browser, email) should be open when running the model
- Set the window view to 75%, to view columns and macro buttons properly
- The model uses macros. If a Security Warning appears when opening a model file, click 'Enable Macros'.
- The mouse cursor appears as an hourglass when a macro is running.
Wait for the hourglass to disappear before performing any other action with the model.

FTY REVENUE REQUIREMENT: ENTER GL DATA

HISTORICAL APPROVED

**Edit General Ledger
Trial Balance Data**

Edit the General Ledger account balances

**Edit Adjustments to
GL Trial Balance**

Edit adjustments to GL Trial Balance Data to be reflected in the Trial Balance by USA account

**Map Adjusted GL
Data to USA**

Map GL Trial Balance data and adjustments to the Uniform System of Accounts

**Save GL Data and
Open Normalized**

*Save this workbook and
open the GLnorm file*

Close

*Close this workbook and
return to Mappings.*

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal		
1005	01		100501	OK	OK	OK	363,450.12		
1005	02		100502	OK	OK	OK	14,453.49		
1005	03		100503	OK	OK	OK	267.54		
1010	01		101001	OK	OK	OK	200.00		STATUS
1100	00		110000	OK	OK	OK	147,121.58		Account Mappings:
1100	03		110003	OK	OK	OK	0.00		Balance Amounts:
1104	01		110401	OK	OK	OK	0.00		T/B in balance:
1110	04		111004	OK	OK	OK	44,562.19		Unique GLstring:
1120	00		112000	OK	OK	OK	376,041.57		
1130	00		113000	OK	OK	OK	-3,914.44		
1180	00		118000	OK	OK	OK	4,444.00		
1340	01		134001	OK	OK	OK	15,606.00		
1508	00		150800	OK	OK	OK	12,498.87		
1508	00	05	15080005	OK	OK	OK	719.34		
1508	00	06	15080006	OK	OK	OK	0.00		
1508	00	10	15080010	OK	OK	OK	1,875.77		
1525	00		152500	OK	OK	OK	5,701.00		
1525	00	05	15250005	OK	OK	OK	0.00		
1525	00	10	15250010	OK	OK	OK	0.00		
1550	00		155000	OK	OK	OK	0.00		
1550	00	10	15500010	OK	OK	OK	0.00		
1555	00		155500	OK	OK	OK	0.00		
1555	00	10	15550010	OK	OK	OK	0.00		
1556	00		155600	OK	OK	OK	0.00		
1562	01		156201	OK	OK	OK	-95,581.60		
1562	01	10	15620110	OK	OK	OK	-4,397.67		
1563	01		156301	OK	OK	OK	95,581.60		
1563	01	10	15630110	OK	OK	OK	4,397.67		
1565	00		156500	OK	OK	OK	0.00		
1565	00	10	15650010	OK	OK	OK	0.00		
1566	00		156600	OK	OK	OK	0.00		
1566	00	10	15660010	OK	OK	OK	0.00		
1570	00	01	15700001	OK	OK	OK	24,192.82		
1570	00	10	15700010	OK	OK	OK	166,735.16		
1570	00	15	15700015	OK	OK	OK	55.00		
1570	00	90	15700090	OK	OK	OK	20,784.27		
1571	01		157101	OK	OK	OK	94,637.60		
1571	02		157102	OK	OK	OK	32,379.15		
1571	03		157103	OK	OK	OK	18,802.80		
1571	04		157104	OK	OK	OK	1,755.46		
1571	04	10	15710410	OK	OK	OK	21,398.40		

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
1580	01		158001	OK	OK	OK	3,096.38			
1580	01	05	15800105	OK	OK	OK	36,480.00			
1580	01	06	15800106	OK	OK	OK	0.00			
1580	01	10	15800110	OK	OK	OK	724.92			
1582	00		158200	OK	OK	OK	2,657.00			
1582	00	06	15820006	OK	OK	OK	0.00			
1582	00	10	15820010	OK	OK	OK	0.00			
1584	01		158401	OK	OK	OK	-24,183.74			
1584	01	05	15840105	OK	OK	OK	-5,880.00			
1584	01	06	15840106	OK	OK	OK	0.00			
1584	01	10	15840110	OK	OK	OK	-980.72			
1586	01		158601	OK	OK	OK	-15,575.80			
1586	01	05	15860105	OK	OK	OK	166,525.00			
1586	01	06	15860106	OK	OK	OK	127,130.39			
1586	01	10	15860110	OK	OK	OK	-544.16			
1586	01	16	15860116	OK	OK	OK	0.00			
1588	01		158801	OK	OK	OK	15,515.83			
1588	01	05	15880105	OK	OK	OK	0.00			
1588	01	10	15880110	OK	OK	OK	-965.45			
1588	01	15	15880115	OK	OK	OK	0.00			
1588	03		158803	OK	OK	OK	0.00			
1590	00		159000	OK	OK	OK	-51,068.52			
1590	00	10	15900010	OK	OK	OK	-797.73			
1590	10		159010	OK	OK	OK	3,184.88			
1590	10	10	15901010	OK	OK	OK	0.00			
1606	00		160600	OK	OK	OK	2,730.00			
1830	00		183000	OK	OK	OK	164,509.10			
1835	00		183500	OK	OK	OK	153,683.08			
1840	00		184000	OK	OK	OK	0.00			
1845	00		184500	OK	OK	OK	52,075.37			
1850	00		185000	OK	OK	OK	53,761.75			
1850	66		185066	OK	OK	OK	788.18			
1855	00		185500	OK	OK	OK	0.00			
1860	00		186000	OK	OK	OK	44,838.77			
1915	00		191500	OK	OK	OK	3,245.64			
1920	00		192000	OK	OK	OK	17,620.00			
1925	01		192501	OK	OK	OK	5,225.21			
1925	02		192502	OK	OK	OK	0.00			
1995	00		199500	OK	OK	OK	0.00			
2105	00	01	21050001	OK	OK	OK	0.00			
2105	00	02	21050002	OK	OK	OK	-44,574.45			

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
2105	00	03	21050003	OK	OK	OK	-43,362.25			
2105	00	04	21050004	OK	OK	OK	-13,682.63			
2105	00	05	21050005	OK	OK	OK	0.00			
2105	00	06	21050006	OK	OK	OK	-14,627.86			
2105	00	07	21050007	OK	OK	OK	-31.53			
2105	00	08	21050008	OK	OK	OK	0.00			
2105	00	09	21050009	OK	OK	OK	-13,810.42			
2105	00	10	21050010	OK	OK	OK	-2,540.65			
2105	00	11	21050011	OK	OK	OK	-11,856.42			
2105	00	12	21050012	OK	OK	OK	0.00			
2105	00	13	21050013	OK	OK	OK	-1,045.04			
2105	00	14	21050014	OK	OK	OK	0.00			
2205	00		220500	OK	OK	OK	-260,009.81			
2205	04		220504	OK	OK	OK	0.00			
2205	05		220505	OK	OK	OK	-27,338.95			
2205	09		220509	OK	OK	OK	-205,538.00			
2205	09	06	22050906	OK	OK	OK	-127,130.39			
2208	00		220800	OK	OK	OK	-169,263.11			
2210	00		221000	OK	OK	OK	-13,619.87			
2220	00		222000	OK	OK	OK	-10,777.86			
2250	01		225001	OK	OK	OK	0.00			
2290	31		229031	OK	OK	OK	0.00			
2290	32		229032	OK	OK	OK	0.00			
2294	00		229400	OK	OK	OK	44,624.00			
2296	00		229600	OK	OK	OK	-78,267.00			
2335	00		233500	OK	OK	OK	-5,010.54			
2520	00		252000	OK	OK	OK	-392,417.79			
3005	00		300500	OK	OK	OK	-308,735.00			
3045	00		304500	OK	OK	OK	-314,876.94			
3055	00		305500	OK	OK	OK	0.00			
4006	80		400680	OK	OK	OK	0.00			
4006	96		400696	OK	OK	OK	-743.60			
4006	97		400697	OK	OK	OK	-183,181.22			
4006	98		400698	OK	OK	OK	-559.07			
4006	99		400699	OK	OK	OK	-1,041,223.39			
4025	02		402502	OK	OK	OK	-17,518.84			
4035	14		403514	OK	OK	OK	-11,168.29			
4055	10		405510	OK	OK	OK	-79,034.70			
4055	50		405550	OK	OK	OK	0.00			
4055	60		405560	OK	OK	OK	125.36			
4062	00		406200	OK	OK	OK	-109,030.66			

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
4062	01		406201	OK	OK	OK	-34,813.88			
4062	02		406202	OK	OK	OK	-24,264.35			
4062	03		406203	OK	OK	OK	0.00			
4062	04		406204	OK	OK	OK	-2,143.33			
4066	00		406600	OK	OK	OK	-97,523.26			
4066	01		406601	OK	OK	OK	-29,219.26			
4066	02		406602	OK	OK	OK	-21,067.21			
4066	03		406603	OK	OK	OK	0.00			
4066	04		406604	OK	OK	OK	-1,451.16			
4068	00		406800	OK	OK	OK	-85,499.15			
4068	01		406801	OK	OK	OK	-25,247.24			
4068	02		406802	OK	OK	OK	-17,711.55			
4068	04		406804	OK	OK	OK	-1,253.64			
4075	00		407500	OK	OK	OK	0.00			
4080	00		408000	OK	OK	OK	-124,058.34			
4080	01		408001	OK	OK	OK	-81,802.68			
4080	02		408002	OK	OK	OK	-2,893.77			
4080	03		408003	OK	OK	OK	-5,251.43			
4080	10		408010	OK	OK	OK	-27,981.44			
4080	11		408011	OK	OK	OK	-34,464.22			
4080	12		408012	OK	OK	OK	-448.37			
4080	13		408013	OK	OK	OK	-2,264.07			
4080	20		408020	OK	OK	OK	-16,019.21			
4080	21		408021	OK	OK	OK	-6,749.72			
4080	22		408022	OK	OK	OK	-32.54			
4080	23		408023	OK	OK	OK	-2,158.69			
4080	40		408040	OK	OK	OK	-2,012.71			
4080	41		408041	OK	OK	OK	-114.58			
4080	42		408042	OK	OK	OK	-3.03			
4080	43		408043	OK	OK	OK	-502.83			
4082	01		408201	OK	OK	OK	0.00			
4082	11		408211	OK	OK	OK	5.40			
4082	13		408213	OK	OK	OK	-240.00			
4082	23		408223	OK	OK	OK	0.00			
4082	31		408231	OK	OK	OK	0.00			
4082	33		408233	OK	OK	OK	0.00			
4082	43		408243	OK	OK	OK	0.00			
4082	53		408253	OK	OK	OK	0.00			
4082	54		408254	OK	OK	OK	0.00			
4082	61		408261	OK	OK	OK	-3.30			
4082	63		408263	OK	OK	OK	-240.00			

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
4082	64		408264	OK	OK	OK	-16.00			
4084	30		408430	OK	OK	OK	-0.75			
4084	50		408450	OK	OK	OK	0.00			
4084	60		408460	OK	OK	OK	0.00			
4210	00		421000	OK	OK	OK	-5,105.70			
4225	00		422500	OK	OK	OK	-3,520.59			
4225	01		422501	OK	OK	OK	-536.22			
4225	02		422502	OK	OK	OK	18.23			
4235	00		423500	OK	OK	OK	-305.00			
4235	01		423501	OK	OK	OK	-1,478.40			
4235	02		423502	OK	OK	OK	-342.00			
4235	03		423503	OK	OK	OK	-492.03			
4235	04		423504	OK	OK	OK	-319.60			
4390	00		439000	OK	OK	OK	-1,920.26			
4390	02		439002	OK	OK	OK	-177.80			
4405	00		440500	OK	OK	OK	-3,011.88			
4405	00	10	44050010	OK	OK	OK	-22,699.06			
4705	02		470502	OK	OK	OK	1,333,303.75			
4708	00		470800	OK	OK	OK	170,252.22			
4714	00		471400	OK	OK	OK	149,260.89			
4716	00		471600	OK	OK	OK	129,711.58			
4750	00	11	47500011	OK	OK	OK	0.00			
4750	00	12	47500012	OK	OK	OK	0.00			
4750	00	13	47500013	OK	OK	OK	0.00			
4750	00	21	47500021	OK	OK	OK	0.00			
4750	00	22	47500022	OK	OK	OK	0.00			
4750	00	23	47500023	OK	OK	OK	0.00			
5035	00		503500	OK	OK	OK	0.00			
5065	00		506500	OK	OK	OK	439.28			
5125	00		512500	OK	OK	OK	6,046.19			
5175	00		517500	OK	OK	OK	984.96			
5315	00		531500	OK	OK	OK	49,846.32			
5330	01		533001	OK	OK	OK	0.00			
5330	02		533002	OK	OK	OK	0.00			
5335	00		533500	OK	OK	OK	3,058.53			
5605	00		560500	OK	OK	OK	7,745.00			
5605	03		560503	OK	OK	OK	0.00			
5605	05		560505	OK	OK	OK	1,709.88			
5610	00		561000	OK	OK	OK	49,382.77			
5610	03		561003	OK	OK	OK	692.35			
5620	00	05	56200005	OK	OK	OK	4,895.98			

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
5620	00	06	56200006	OK	OK	OK	2,027.44			
5620	00	10	56200010	OK	OK	OK	340.50			
5620	00	15	56200015	OK	OK	OK	0.00			
5620	01		562001	OK	OK	OK	685.61			
5620	02		562002	OK	OK	OK	400.00			
5620	03		562003	OK	OK	OK	119.98			
5620	04		562004	OK	OK	OK	919.23			
5630	00		563000	OK	OK	OK	6,533.18			
5630	03		563003	OK	OK	OK	1,525.00			
5635	00		563500	OK	OK	OK	3,807.00			
5645	91		564591	OK	OK	OK	2,029.50			
5645	92		564592	OK	OK	OK	3,361.76			
5645	93		564593	OK	OK	OK	2,736.32			
5645	96		564596	OK	OK	OK	1,055.68			
5655	00		565500	OK	OK	OK	148.00			
5655	02		565502	OK	OK	OK	617.76			
5655	03		565503	OK	OK	OK	464.66			
5670	00		567000	OK	OK	OK	7,560.00			
5680	00		568000	OK	OK	OK	0.00			
5705	00		570500	OK	OK	OK	36,354.90			
5705	00	05	57050005	OK	OK	OK	0.00			
5715	00		571500	OK	OK	OK	463.00			
6005	00		600500	OK	OK	OK	22,421.14			
6035	02		603502	OK	OK	OK	40.11			
6110	00		611000	OK	OK	OK	-20,624.00			
6115	00		611500	OK	OK	OK	45,292.00			
6205	00		620500	OK	OK	OK	392.00			

Entry	USAacct	SUBacct	AdjAmt
ADJ01	5315	Other	30,568.00
ADJ01	1570	Other	-30,568.00

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1005	01							100501	1005		100%	363,450
1005	02							100502	1005		100%	14,453
1005	03							100503	1005		100%	268
1010	01							101001	1010		100%	200
1100	00							110000	1100		100%	147,122
1100	03							110003	1100		100%	0
1104	01							110401	1104		100%	0
1110	04							111004	1110		100%	44,562
1120	00							112000	1120		100%	376,042
1130	00							113000	1130		100%	(3,914)
1180	00							118000	1180		100%	4,444
1340	01							134001	1340		100%	15,606
1508	00							150800	1508		100%	12,499
1508	00	05						15080005	1508		100%	719
1508	00	06						15080006	1508		100%	0
1508	00	10						15080010	1508		100%	1,876
1525	00							152500	1525		100%	5,701
1525	00	05						15250005	1525		100%	0
1525	00	10						15250010	1525		100%	0
1550	00							155000	1550		100%	0
1550	00	10						15500010	1550		100%	0
1555	00							155500	1555		100%	0
1555	00	10						15550010	1555		100%	0
1556	00							155600	1556		100%	0
1562	01							156201	1562		100%	(95,582)
1562	01	10						15620110	1562		100%	(4,398)
1563	01							156301	1563		100%	95,582
1563	01	10						15630110	1563		100%	4,398
1565	00							156500	1565		100%	0
1565	00	10						15650010	1565		100%	0
1566	00							156600	1566		100%	0
1566	00	10						15660010	1566		100%	0
1570	00	01						15700001	1570		100%	24,193
1570	00	10						15700010	1570		100%	166,735
1570	00	15						15700015	1570		100%	55
1570	00	90						15700090	1570		100%	20,784
1571	01							157101	1571		100%	94,638
1571	02							157102	1571		100%	32,379
1571	03							157103	1571		100%	18,803
1571	04							157104	1571		100%	1,755
1571	04	10						15710410	1571		100%	21,398

GLstring	AcctDesc	GroupDesc	FinStmt
100501	1005-Cash	1050-Current Assets	BS
100502	1005-Cash	1050-Current Assets	BS
100503	1005-Cash	1050-Current Assets	BS
101001	1010-Cash Advances and Working Funds	1050-Current Assets	BS
110000	1100-Customer Accounts Receivable	1050-Current Assets	BS
110003	1100-Customer Accounts Receivable	1050-Current Assets	BS
110401	1104-Accounts Receivable - Recoverable Work	1050-Current Assets	BS
111004	1110-Other Accounts Receivable	1050-Current Assets	BS
112000	1120-Accrued Utility Revenues	1050-Current Assets	BS
113000	1130-Accumulated Provision for Uncollectible Accounts--C	1050-Current Assets	BS
118000	1180-Prepayments	1050-Current Assets	BS
134001	1340-Merchandise	1100-Inventory	BS
150800	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080005	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080006	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080010	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
152500	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250005	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250010	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
155000	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
15500010	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
155500	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
15550010	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
156600	1566-Smart Meters OM&A Variance Account	1200-Other Assets and Deferred Charges	BS
156201	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
15620110	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
156301	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
15630110	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
156500	1565-Conservation and Demand Management Expenditur	1200-Other Assets and Deferred Charges	BS
15650010	1565-Conservation and Demand Management Expenditur	1200-Other Assets and Deferred Charges	BS
156600	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15660010	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15700001	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700010	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700015	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700090	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
157101	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157102	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157103	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157104	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
15710410	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1580	01							158001	1580		100%	3,096
1580	01	05						15800105	1580		100%	36,480
1580	01	06						15800106	1580		100%	0
1580	01	10						15800110	1580		100%	725
1582	00							158200	1582		100%	2,657
1582	00	06						15820006	1582		100%	0
1582	00	10						15820010	1582		100%	0
1584	01							158401	1584		100%	(24,184)
1584	01	05						15840105	1584		100%	(5,880)
1584	01	06						15840106	1584		100%	0
1584	01	10						15840110	1584		100%	(981)
1586	01							158601	1586		100%	(15,576)
1586	01	05						15860105	1586		100%	166,525
1586	01	06						15860106	1586		100%	127,130
1586	01	10						15860110	1586		100%	(544)
1586	01	16						15860116	1586		100%	0
1588	01							158801	1588		100%	15,516
1588	01	05						15880105	1588		100%	0
1588	01	10						15880110	1588		100%	(965)
1588	01	15						15880115	1588		100%	0
1588	03							158803	1588		100%	0
1590	00							159000	1590		100%	(51,069)
1590	00	10						15900010	1590		100%	(798)
1590	10							159010	1590		100%	3,185
1590	10	10						15901010	1590		100%	0
1606	00							160600	1606		100%	2,730
1830	00							183000	1830		100%	164,509
1835	00							183500	1835		100%	153,683
1840	00							184000	1840		100%	0
1845	00							184500	1845		100%	52,075
1850	00							185000	1850		100%	53,762
1850	66							185066	1850		100%	788
1855	00							185500	1855		100%	0
1860	00							186000	1860		100%	44,839
1915	00							191500	1915		100%	3,246
1920	00							192000	1920		100%	17,620
1925	01							192501	1925		100%	5,225
1925	02							192502	1925		100%	0
1995	00							199500	1995		100%	0
2105	00	01						21050001	2105	1606	100%	0
2105	00	02						21050002	2105	1830	100%	(44,574)

GLstring	AcctDesc	GroupDesc	FinStmt
158001	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800105	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800106	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800110	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
158200	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
15820006	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
15820010	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
158401	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840105	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840106	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840110	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
158601	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860105	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860106	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860110	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860116	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
158801	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880105	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880110	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880115	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
158803	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
159000	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15900010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
159010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15901010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
160600	1606-Organization	1300-Intangible Plant	BS
183000	1830-Poles, Towers and Fixtures	1450-Distribution Plant	BS
183500	1835-Overhead Conductors and Devices	1450-Distribution Plant	BS
184000	1840-Underground Conduit	1450-Distribution Plant	BS
184500	1845-Underground Conductors and Devices	1450-Distribution Plant	BS
185000	1850-Line Transformers	1450-Distribution Plant	BS
185066	1850-Line Transformers	1450-Distribution Plant	BS
185500	1855-Services	1450-Distribution Plant	BS
186000	1860-Meters	1450-Distribution Plant	BS
191500	1915-Office Furniture and Equipment	1500-General Plant	BS
192000	1920-Computer Equipment - Hardware	1500-General Plant	BS
192501	1925-Computer Software	1500-General Plant	BS
192502	1925-Computer Software	1500-General Plant	BS
199500	1995-Contributions and Grants - Credit	1500-General Plant	BS
21050001	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050002	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
2105	00	03						21050003	2105	1835	100%	(43,362)
2105	00	04						21050004	2105	1840	100%	(13,683)
2105	00	05						21050005	2105	1845	100%	0
2105	00	06						21050006	2105	1850	100%	(14,628)
2105	00	07						21050007	2105	1850	100%	(32)
2105	00	08						21050008	2105	1855	100%	0
2105	00	09						21050009	2105	1860	100%	(13,810)
2105	00	10						21050010	2105	1915	100%	(2,541)
2105	00	11						21050011	2105	1920	100%	(11,856)
2105	00	12						21050012	2105	1925	100%	0
2105	00	13						21050013	2105	1925	100%	(1,045)
2105	00	14						21050014	2105	1995	100%	0
2205	00							220500	2205		100%	(260,010)
2205	04							220504	2205		100%	0
2205	05							220505	2205		100%	(27,339)
2205	09							220509	2205		100%	(205,538)
2205	09	06						22050906	2205		100%	(127,130)
2208	00							220800	2208		100%	(169,263)
2210	00							221000	2210		100%	(13,620)
2220	00							222000	2220		100%	(10,778)
2250	01							225001	2250		100%	0
2290	31							229031	2290		100%	0
2290	32							229032	2290		100%	0
2294	00							229400	2294		100%	44,624
2296	00							229600	2296		100%	(78,267)
2335	00							233500	2335		100%	(5,011)
2520	00							252000	2520		100%	(392,418)
3005	00							300500	3005		100%	(308,735)
3045	00							304500	3045		100%	(314,877)
3055	00							305500	3055		100%	0
4006	80							400680	4006		100%	0
4006	96							400696	4006		100%	(744)
4006	97							400697	4006		100%	(183,181)
4006	98							400698	4006		100%	(559)
4006	99							400699	4006		100%	(1,041,223)
4025	02							402502	4025		100%	(17,519)
4035	14							403514	4035		100%	(11,168)
4055	10							405510	4055		100%	(79,035)
4055	50							405550	4055		100%	0
4055	60							405560	4055		100%	125
4062	00							406200	4062		100%	(109,031)

GLstring	AcctDesc	GroupDesc	FinStmt
21050003	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050004	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050005	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050006	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050007	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050008	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050009	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050010	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050011	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050012	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050013	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050014	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
220500	2205-Accounts Payable	1650-Current Liabilities	BS
220504	2205-Accounts Payable	1650-Current Liabilities	BS
220505	2205-Accounts Payable	1650-Current Liabilities	BS
220509	2205-Accounts Payable	1650-Current Liabilities	BS
22050906	2205-Accounts Payable	1650-Current Liabilities	BS
220800	2208-Customer Credit Balances	1650-Current Liabilities	BS
221000	2210-Current Portion of Customer Deposits	1650-Current Liabilities	BS
222000	2220-Miscellaneous Current and Accrued Liabilities	1650-Current Liabilities	BS
225001	2250-Debt Retirement Charges(DRC) Payable	1650-Current Liabilities	BS
229031	2290-Commodity Taxes	1650-Current Liabilities	BS
229032	2290-Commodity Taxes	1650-Current Liabilities	BS
229400	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	1650-Current Liabilities	BS
229600	2296-Future Income Taxes - Current	1650-Current Liabilities	BS
233500	2335-Long Term Customer Deposits	1700-Non-Current Liabilities	BS
252000	2520-Other Long Term Debt	1800-Long-Term Debt	BS
300500	3005-Common Shares Issued	1850-Shareholders' Equity	BS
304500	3045-Unappropriated Retained Earnings	1850-Shareholders' Equity	BS
305500	3055-Adjustment to Retained Earnings	1850-Shareholders' Equity	BS
400680	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400696	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400697	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400698	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400699	4006-Residential Energy Sales	3000-Sales of Electricity	PL
402502	4025-Street Lighting Energy Sales	3000-Sales of Electricity	PL
403514	4035-General Energy Sales	3000-Sales of Electricity	PL
405510	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405550	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405560	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
406200	4062-Billed WMS	3000-Sales of Electricity	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4062	01							406201	4062		100%	(34,814)
4062	02							406202	4062		100%	(24,264)
4062	03							406203	4062		100%	0
4062	04							406204	4062		100%	(2,143)
4066	00							406600	4066		100%	(97,523)
4066	01							406601	4066		100%	(29,219)
4066	02							406602	4066		100%	(21,067)
4066	03							406603	4066		100%	0
4066	04							406604	4066		100%	(1,451)
4068	00							406800	4068		100%	(85,499)
4068	01							406801	4068		100%	(25,247)
4068	02							406802	4068		100%	(17,712)
4068	04							406804	4068		100%	(1,254)
4075	00							407500	4075		100%	0
4080	00							408000	4080		100%	(124,058)
4080	01							408001	4080		100%	(81,803)
4080	02							408002	4080		100%	(2,894)
4080	03							408003	4080		100%	(5,251)
4080	10							408010	4080		100%	(27,981)
4080	11							408011	4080		100%	(34,464)
4080	12							408012	4080		100%	(448)
4080	13							408013	4080		100%	(2,264)
4080	20							408020	4080		100%	(16,019)
4080	21							408021	4080		100%	(6,750)
4080	22							408022	4080		100%	(33)
4080	23							408023	4080		100%	(2,159)
4080	40							408040	4080		100%	(2,013)
4080	41							408041	4080		100%	(115)
4080	42							408042	4080		100%	(3)
4080	43							408043	4080		100%	(503)
4082	01							408201	4082		100%	0
4082	11							408211	4082		100%	5
4082	13							408213	4082		100%	(240)
4082	23							408223	4082		100%	0
4082	31							408231	4082		100%	0
4082	33							408233	4082		100%	0
4082	43							408243	4082		100%	0
4082	53							408253	4082		100%	0
4082	54							408254	4082		100%	0
4082	61							408261	4082		100%	(3)
4082	63							408263	4082		100%	(240)

GLstring	AcctDesc	GroupDesc	FinStmt
406201	4062-Billed WMS	3000-Sales of Electricity	PL
406202	4062-Billed WMS	3000-Sales of Electricity	PL
406203	4062-Billed WMS	3000-Sales of Electricity	PL
406204	4062-Billed WMS	3000-Sales of Electricity	PL
406600	4066-Billed NW	3000-Sales of Electricity	PL
406601	4066-Billed NW	3000-Sales of Electricity	PL
406602	4066-Billed NW	3000-Sales of Electricity	PL
406603	4066-Billed NW	3000-Sales of Electricity	PL
406604	4066-Billed NW	3000-Sales of Electricity	PL
406800	4068-Billed CN	3000-Sales of Electricity	PL
406801	4068-Billed CN	3000-Sales of Electricity	PL
406802	4068-Billed CN	3000-Sales of Electricity	PL
406804	4068-Billed CN	3000-Sales of Electricity	PL
407500	4075-Billed-LV	3000-Sales of Electricity	PL
408000	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408001	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408002	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408003	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408010	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408011	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408012	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408013	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408020	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408021	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408022	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408023	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408040	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408041	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408042	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408043	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408201	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408211	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408213	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408223	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408231	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408233	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408243	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408253	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408254	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408261	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408263	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4082	64							408264	4082		100%	(16)
4084	30							408430	4084		100%	(1)
4084	50							408450	4084		100%	0
4084	60							408460	4084		100%	0
4210	00							421000	4210		100%	(5,106)
4225	00							422500	4225		100%	(3,521)
4225	01							422501	4225		100%	(536)
4225	02							422502	4225		100%	18
4235	00							423500	4235		100%	(305)
4235	01							423501	4235		100%	(1,478)
4235	02							423502	4235		100%	(342)
4235	03							423503	4235		100%	(492)
4235	04							423504	4235		100%	(320)
4390	00							439000	4390		100%	(1,920)
4390	02							439002	4390		100%	(178)
4405	00							440500	4405		100%	(3,012)
4405	00	10						44050010	4405		100%	(22,699)
4705	02							470502	4705		100%	1,333,304
4708	00							470800	4708		100%	170,252
4714	00							471400	4714		100%	149,261
4716	00							471600	4716		100%	129,712
4750	00	11						47500011	4750		100%	0
4750	00	12						47500012	4750		100%	0
4750	00	13						47500013	4750		100%	0
4750	00	21						47500021	4750		100%	0
4750	00	22						47500022	4750		100%	0
4750	00	23						47500023	4750		100%	0
5035	00							503500	5035	Other	100%	0
5065	00							506500	5065	Other	100%	439
5125	00							512500	5125	Other	100%	6,046
5175	00							517500	5175	Other	100%	985
5315	00							531500	5315	Other	100%	49,846
5330	01							533001	5330	Other	100%	0
5330	02							533002	5330	Other	100%	0
5335	00							533500	5335	Other	100%	3,059
5605	00							560500	5605	Other	100%	7,745
5605	03							560503	5605	Other	100%	0
5605	05							560505	5605	Other	100%	1,710
5610	00							561000	5610	Other	100%	49,383
5610	03							561003	5610	Other	100%	692
5620	00	05						56200005	5620	Other	100%	4,896

GLstring	AcctDesc	GroupDesc	FinStmt
408264	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408430	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408450	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408460	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
421000	4210-Rent from Electric Property	3100-Other Operating Revenues	PL
422500	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422501	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422502	4225-Late Payment Charges	3100-Other Operating Revenues	PL
423500	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423501	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423502	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423503	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423504	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
439000	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
439002	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
440500	4405-Interest and Dividend Income	3200-Investment Income	PL
44050010	4405-Interest and Dividend Income	3200-Investment Income	PL
470502	4705-Power Purchased	3350-Power Supply Expenses	PL
470800	4708-Charges-WMS	3350-Power Supply Expenses	PL
471400	4714-Charges-NW	3350-Power Supply Expenses	PL
471600	4716-Charges-CN	3350-Power Supply Expenses	PL
47500011	4750-Charges-LV	3350-Power Supply Expenses	PL
47500012	4750-Charges-LV	3350-Power Supply Expenses	PL
47500013	4750-Charges-LV	3350-Power Supply Expenses	PL
47500021	4750-Charges-LV	3350-Power Supply Expenses	PL
47500022	4750-Charges-LV	3350-Power Supply Expenses	PL
47500023	4750-Charges-LV	3350-Power Supply Expenses	PL
503500	5035-Overhead Distribution Transformers- Operation	3500-Distribution Expenses - Operation	PL
506500	5065-Meter Expense	3500-Distribution Expenses - Operation	PL
512500	5125-Maintenance of Overhead Conductors and Devices	3550-Distribution Expenses - Maintenance	PL
517500	5175-Maintenance of Meters	3550-Distribution Expenses - Maintenance	PL
531500	5315-Customer Billing	3650-Billing and Collecting	PL
533001	5330-Collection Charges	3650-Billing and Collecting	PL
533002	5330-Collection Charges	3650-Billing and Collecting	PL
533500	5335-Bad Debt Expense	3650-Billing and Collecting	PL
560500	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560503	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560505	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
561000	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
561003	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
56200005	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
5620	00	06						56200006	5620	Other	100%	2,027
5620	00	10						56200010	5620	Other	100%	341
5620	00	15						56200015	5620	Other	100%	0
5620	01							562001	5620	Other	100%	686
5620	02							562002	5620	Other	100%	400
5620	03							562003	5620	Other	100%	120
5620	04							562004	5620	Other	100%	919
5630	00							563000	5630	Other	100%	6,533
5630	03							563003	5630	Other	100%	1,525
5635	00							563500	5635	Other	100%	3,807
5645	91							564591	5645	Other	100%	2,030
5645	93							564593	5645	Other	100%	2,736
5645	92							564592	5645	Other	100%	3,362
5645	96							564596	5645	Other	100%	1,056
5655	00							565500	5655	Other	100%	148
5655	02							565502	5655	Other	100%	618
5655	03							565503	5655	Other	100%	465
5670	00							567000	5670	Other	100%	7,560
5680	00							568000	5680	Other	100%	0
5705	00							570500	5705		100%	36,355
5705	00	05						57050005	5705		100%	0
5715	00							571500	5715		100%	463
6005	00							600500	6005		100%	22,421
6035	02							603502	6035		100%	40
6110	00							611000	6110		100%	(20,624)
6115	00							611500	6115		100%	45,292
6205	00							620500	6205		100%	392
ADJ01									5315	Other		30,568
ADJ01									1570	Other		(30,568)
CLOSE									3046			(73,103)

GLstring	AcctDesc	GroupDesc	FinStmt
56200006	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200010	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200015	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562001	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562002	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562003	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562004	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
563000	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563003	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563500	5635-Property Insurance	3800-Administrative and General Expenses	PL
564591	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564593	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564592	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564596	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
565500	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565502	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565503	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
567000	5670-Rent	3800-Administrative and General Expenses	PL
568000	5680-Electrical Safety Authority Fees	3800-Administrative and General Expenses	PL
570500	5705-Amortization Expense - Property, Plant, and Equipm	3850-Amortization Expense	PL
57050005	5705-Amortization Expense - Property, Plant, and Equipm	3850-Amortization Expense	PL
571500	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense	PL
600500	6005-Interest on Long Term Debt	3900-Interest Expense	PL
603502	6035-Other Interest Expense	3900-Interest Expense	PL
611000	6110-Income Taxes	4000-Income Taxes	PL
611500	6115-Provision for Future Income Taxes	4000-Income Taxes	PL
620500	6205-Donations	4100-Extraordinary & Other Items	PL
	5315-Customer Billing	3650-Billing and Collecting	PL
	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
	3046-Balance Transferred From Income	1850-Shareholders' Equity	BS

FinStmt	BS	OK?	YES
Sum of Amount			
GroupDesc	AcctDesc	Total	
1050-Current Assets	1005-Cash		378,171
	1010-Cash Advances and Working Funds		200
	1100-Customer Accounts Receivable		147,122
	1104-Accounts Receivable - Recoverable Work		0
	1110-Other Accounts Receivable		44,562
	1120-Accrued Utility Revenues		376,042
	1130-Accumulated Provision for Uncollectible Accounts--Credit		-3,914
	1180-Prepayments		4,444
1050-Current Assets Total			946,626
1100-Inventory	1340-Merchandise		15,606
1100-Inventory Total			15,606
1200-Other Assets and Deferred Charges	1565-Conservation and Demand Management Expenditures and Recoveries		0
	1508-Other Regulatory Assets		15,094
	1525-Miscellaneous Deferred Debits		5,701
	1570-Qualifying Transition Costs		181,199
	1571-Pre-market Opening Energy Variance		168,973
	1580-RSVAWMS		40,301
	1582-RSVAONE-TIME		2,657
	1584-RSVANW		-31,044
	1586-RSVACN		277,535
	1588-RSVAPOWER		14,550
	1590-Recovery of Regulatory Asset Balances		-48,681
	1550-LV Variance Account		0
	1555-Smart Meters Capital Variance Account		0
	1556-Smart Meters OM&A Variance Account		0
	1562-Deferred Payments in Lieu of Taxes		-99,979
	1563-Account 1563 - Deferred PILs Contra Account		99,979
	1566-CDM Contra Account		0
1200-Other Assets and Deferred Charges Total			626,286
1300-Intangible Plant	1606-Organization		2,730
1300-Intangible Plant Total			2,730
1450-Distribution Plant	1830-Poles, Towers and Fixtures		164,509

FinStmt		BS	
			OK? YES
Sum of Amount			
GroupDesc	AcctDesc		Total
1450-Distribution Plant	1835-Overhead Conductors and Devices		153,683
	1840-Underground Conduit		0
	1845-Underground Conductors and Devices		52,075
	1850-Line Transformers		54,550
	1855-Services		0
	1860-Meters		44,839
1450-Distribution Plant Total			469,656
1500-General Plant	1915-Office Furniture and Equipment		3,246
	1920-Computer Equipment - Hardware		17,620
	1925-Computer Software		5,225
	1995-Contributions and Grants - Credit		0
1500-General Plant Total			26,091
1600-Accumulated Amortization	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		-145,531
1600-Accumulated Amortization Total			-145,531
1650-Current Liabilities	2205-Accounts Payable		-620,017
	2208-Customer Credit Balances		-169,263
	2210-Current Portion of Customer Deposits		-13,620
	2220-Miscellaneous Current and Accrued Liabilities		-10,778
	2250-Debt Retirement Charges(DRC) Payable		0
	2290-Commodity Taxes		0
	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.		44,624
2296-Future Income Taxes - Current		-78,267	
1650-Current Liabilities Total			-847,321
1700-Non-Current Liabilities	2335-Long Term Customer Deposits		-5,011
1700-Non-Current Liabilities Total			-5,011
1800-Long-Term Debt	2520-Other Long Term Debt		-392,418
1800-Long-Term Debt Total			-392,418
1850-Shareholders' Equity	3005-Common Shares Issued		-308,735
	3045-Unappropriated Retained Earnings		-314,877
	3046-Balance Transferred From Income		-73,103
	3055-Adjustment to Retained Earnings		0
1850-Shareholders' Equity Total			-696,714

FinStmt	BS		
			OK? YES
Sum of Amount			
GroupDesc	AcctDesc		Total
Grand Total			0

FinStmnt	PL	
Sum of Amount		
GroupDesc	AcctDesc	Total
3000-Sales of Electricity	4006-Residential Energy Sales	-1,225,707
	4025-Street Lighting Energy Sales	-17,519
	4035-General Energy Sales	-11,168
	4055-Energy Sales for Resale	-78,909
	4062-Billed WMS	-170,252
	4066-Billed NW	-149,261
	4068-Billed CN	-129,712
	4075-Billed-LV	0
3000-Sales of Electricity Total		-1,782,528
3050-Revenues From Services - Distirbution	4080-Distribution Services Revenue	-306,758
	4082-Retail Services Revenues	-494
	4084-Service Transaction Requests (STR) Revenues	-1
3050-Revenues From Services - Distirbution Total		-307,252
3100-Other Operating Revenues	4210-Rent from Electric Property	-5,106
	4225-Late Payment Charges	-4,039
	4235-Miscellaneous Service Revenues	-2,937
3100-Other Operating Revenues Total		-12,081
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income	-2,098
3150-Other Income & Deductions Total		-2,098
3200-Investment Income	4405-Interest and Dividend Income	-25,711
3200-Investment Income Total		-25,711
3350-Power Supply Expenses	4705-Power Purchased	1,333,304
	4708-Charges-WMS	170,252
	4714-Charges-NW	149,261
	4716-Charges-CN	129,712
	4750-Charges-LV	0
3350-Power Supply Expenses Total		1,782,528
3500-Distribution Expenses - Operation	5065-Meter Expense	439
	5035-Overhead Distribution Transformers- Operation	0
3500-Distribution Expenses - Operation Total		439
3550-Distribution Expenses - Maintenance	5125-Maintenance of Overhead Conductors and Devices	6,046
	5175-Maintenance of Meters	985

FinStmt		PL
Sum of Amount		
GroupDesc	AcctDesc	Total
3550-Distribution Expenses - Maintenance Total		7,031
3650-Billing and Collecting	5315-Customer Billing	80,414
	5330-Collection Charges	0
	5335-Bad Debt Expense	3,059
3650-Billing and Collecting Total		83,473
3800-Administrative and General Expenses	5605-Executive Salaries and Expenses	9,455
	5630-Outside Services Employed	8,058
	5635-Property Insurance	3,807
	5655-Regulatory Expenses	1,230
	5680-Electrical Safety Authority Fees	0
	5610-Management Salaries and Expenses	50,075
	5620-Office Supplies and Expenses	9,389
	5645-Employee Pensions and Benefits	9,183
5670-Rent		7,560
3800-Administrative and General Expenses Total		98,758
3850-Amortization Expense	5705-Amortization Expense - Property, Plant, and Equipment	36,355
	5715-Amortization of Intangibles and Other Electric Plant	463
3850-Amortization Expense Total		36,818
3900-Interest Expense	6035-Other Interest Expense	40
	6005-Interest on Long Term Debt	22,421
3900-Interest Expense Total		22,461
4000-Income Taxes	6110-Income Taxes	-20,624
	6115-Provision for Future Income Taxes	45,292
4000-Income Taxes Total		24,668
4100-Extraordinary & Other Items	6205-Donations	392
4100-Extraordinary & Other Items Total		392
Grand Total		-73,103

OM&A EXPENSES BY TYPE

Sum of Amount	GroupDesc					
Expense Type	3500-Distribution Expenses - Operation	3550-Distribution Expenses - Maintenance	3650-Billing and Collecting	3800-Administrative and General Expenses	4100-Extraordinary & Other Items	Grand Total
Other	439	7,031	83,473	97,838		188,782
(blank)					392	392
Other	0			919		919
Grand Total	439	7,031	83,473	98,758	392	190,093

FTY REVENUE REQUIREMENT: NORMALIZE GL DATA

HISTORICAL ACTUAL

Edit Non-Recurring Transactions	Edit Non-Recurring Transactions from the GL Trial Balance for the base year.
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Load Trial Balance Data and Normalize	Map GL Trial Balance data and adjustments to the Uniform System of Accounts
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Save Normalized Data	<i>Save this workbook and open the CapitalPlan file</i>
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Close	<i>Close this workbook and return to GL Data.</i>
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Seg1	Seg2	Seg3	GLstring	ExclAmt	BeforeAdj	AfterAdj	Reason
5620	04		562004	0.00	0.00	0.00	
5035	00		503500	0.00	0.00	0.00	

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ActBal
1005	01							100501	277,655.87
1005	02							100502	202,648.59
1005	03							100503	222.94
1010	01							101001	200.00
1100	00							110000	180,664.06
1100	03							110003	0.00
1104	01							110401	0.00
1110	04							111004	12,488.86
1120	00							112000	380,119.17
1130	00							113000	-3,663.06
1180	00							118000	7,759.35
1340	01							134001	15,606.00
1508	00							150800	390.75
1508	00	05						15080005	4,757.59
1508	00	06						15080006	10,775.00
1508	00	10						15080010	2,092.63
1525	00							152500	5,701.00
1525	00	05						15250005	12,498.87
1525	00	10						15250010	3,086.09
1550	00							155000	20,721.91
1550	00	10						15500010	289.89
1555	00							155500	-2,367.97
1555	00	10						15550010	-34.17
1556	00							155600	0.00
1562	01							156201	-88,451.43
1562	01	10						15620110	-9,253.36
1563	01							156301	88,451.43
1563	01	10						15630110	9,253.36
1565	00							156500	2,679.21
1565	00	10						15650010	31.16
1566	00							156600	-2,679.21
1566	00	10						15660010	-191.45
1570	00	01						15700001	40,346.69
1570	00	10						15700010	98,897.35
1570	00	15						15700015	55.00

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ActBal
1570	00	90						15700090	17,097.63
1571	01							157101	94,637.60
1571	02							157102	32,379.15
1571	03							157103	18,802.80
1571	04							157104	1,755.46
1571	04	10						15710410	39,317.71
1580	01							158001	9,076.71
1580	01	05						15800105	36,480.00
1580	01	06						15800106	617.00
1580	01	10						15800110	6,268.40
1582	00							158200	2,657.00
1582	00	06						15820006	1,269.00
1582	00	10						15820010	420.97
1584	01							158401	-48,596.13
1584	01	05						15840105	-5,880.00
1584	01	06						15840106	-7,931.00
1584	01	10						15840110	-6,477.80
1586	01							158601	-38,144.33
1586	01	05						15860105	166,525.00
1586	01	06						15860106	232,670.00
1586	01	10						15860110	32,531.34
1586	01	16						15860116	-28,791.00
1588	01							158801	21,458.70
1588	01	05						15880105	50,665.48
1588	01	10						15880110	2,073.29
1588	01	15						15880115	2,022.07
1588	03							158803	19.19
1590	00							159000	-372,320.81
1590	00	10						15900010	-22,180.44
1590	10							159010	6,951.24
1590	10	10						15901010	726.50
1606	00							160600	1,804.00
1830	00							183000	194,995.63
1835	00							183500	179,684.43
1840	00							184000	13,404.71

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ActBal
1845	00							184500	64,201.52
1850	00							185000	59,706.42
1850	66							185066	788.18
1855	00							185500	52,400.48
1860	00							186000	48,888.77
1915	00							191500	3,245.64
1920	00							192000	24,819.05
1925	01							192501	21,067.28
1925	02							192502	2,330.39
1995	00							199500	-64,783.19
2105	00	01						21050001	0.00
2105	00	02						21050002	-69,755.63
2105	00	03						21050003	-66,897.43
2105	00	04						21050004	-535.71
2105	00	05						21050005	-21,180.52
2105	00	06						21050006	-22,449.42
2105	00	07						21050007	-95.18
2105	00	08						21050008	-2,096.48
2105	00	09						21050009	-20,813.77
2105	00	10						21050010	-2,909.64
2105	00	11						21050011	-16,495.05
2105	00	12						21050012	-7,644.28
2105	00	13						21050013	-842.39
2105	00	14						21050014	2,591.19
2205	00							220500	0.00
2205	04							220504	0.00
2205	05							220505	-295,853.58
2205	09							220509	-79,940.00
2205	09	06						22050906	-169,603.00
2208	00							220800	-177,811.07
2210	00							221000	-16,994.67
2220	00							222000	-6,887.10
2250	01							225001	0.00
2290	31							229031	8,865.09
2290	32							229032	0.00

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ActBal
2294	00							229400	-10,211.00
2296	00							229600	-66,955.00
2335	00							233500	-4,131.43
2520	00							252000	-348,515.97
3005	00							300500	-308,735.00
3045	00							304500	-409,581.99
3055	00							305500	0.00
4006	80							400680	0.00
4006	96							400696	-1,085.26
4006	97							400697	-262,298.21
4006	98							400698	-434.11
4006	99							400699	-1,193,525.75
4025	02							402502	-22,164.46
4035	14							403514	-17,225.84
4055	10							405510	0.00
4055	50							405550	-1,867.80
4055	60							405560	-976.79
4062	00							406200	-98,106.21
4062	01							406201	-31,794.77
4062	02							406202	-19,819.33
4062	03							406203	-8,427.76
4062	04							406204	-2,181.18
4066	00							406600	-86,720.48
4066	01							406601	-27,315.52
4066	02							406602	-19,853.50
4066	03							406603	-6,786.02
4066	04							406604	-1,481.04
4068	00							406800	-76,070.87
4068	01							406801	-23,638.15
4068	02							406802	-16,732.81
4068	04							406804	-7,182.55
4075	00							407500	-56,564.98
4080	00							408000	-103,663.39
4080	01							408001	-51,995.78
4080	02							408002	-2,901.66

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ActBal
4080	03							408003	-4,066.68
4080	10							408010	-22,528.00
4080	11							408011	-28,997.36
4080	12							408012	-433.57
4080	13							408013	-1,113.32
4080	20							408020	-11,452.96
4080	21							408021	1,181.63
4080	22							408022	-33.22
4080	23							408023	-608.42
4080	40							408040	-843.41
4080	41							408041	-8,805.54
4080	42							408042	-5.99
4080	43							408043	-80.15
4082	01							408201	-200.00
4082	11							408211	-100.00
4082	13							408213	-280.00
4082	23							408223	-160.00
4082	31							408231	-5.70
4082	33							408233	0.00
4082	43							408243	-120.00
4082	53							408253	-120.00
4082	54							408254	-46.50
4082	61							408261	-27.90
4082	63							408263	-240.00
4082	64							408264	-28.50
4084	30							408430	0.00
4084	50							408450	-19.50
4084	60							408460	-10.00
4210	00							421000	-6,526.36
4225	00							422500	-3,687.36
4225	01							422501	-733.15
4225	02							422502	17.13
4235	00							423500	0.00
4235	01							423501	-2,012.40
4235	02							423502	-639.00

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ActBal
4235	03							423503	-452.90
4235	04							423504	-370.00
4390	00							439000	-432.29
4390	02							439002	-163.21
4405	00							440500	-16,313.73
4405	00	10						44050010	-19,336.09
4705	02							470502	1,499,578.22
4708	00							470800	160,329.25
4714	00							471400	142,156.56
4716	00							471600	123,624.38
4750	00	11						47500011	-5,276.40
4750	00	12						47500012	3,608.68
4750	00	13						47500013	7,156.66
4750	00	21						47500021	23,514.54
4750	00	22						47500022	12,086.21
4750	00	23						47500023	15,475.29
5035	00							503500	0.00
5065	00							506500	275.00
5125	00							512500	2,064.40
5175	00							517500	1,652.91
5315	00							531500	76,967.74
5330	01							533001	-27.00
5330	02							533002	120.52
5335	00							533500	3,656.64
5605	00							560500	7,821.44
5605	03							560503	300.00
5605	05							560505	749.42
5610	00							561000	56,078.12
5610	03							561003	1,673.54
5620	00	05						56200005	5,641.36
5620	00	06						56200006	1,580.79
5620	00	10						56200010	300.00
5620	00	15						56200015	166.00
5620	01							562001	459.40
5620	02							562002	830.46

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ActBal
5620	03							562003	34.82
5620	04							562004	0.00
5630	00							563000	18,957.36
5630	03							563003	9,776.12
5635	00							563500	3,409.56
5645	91							564591	2,124.79
5645	92							564592	994.40
5645	93							564593	3,604.82
5645	96							564596	1,042.28
5655	00							565500	21.69
5655	02							565502	202.81
5655	03							565503	6,346.12
5670	00							567000	7,873.08
5680	00							568000	3,808.88
5705	00							570500	46,492.07
5705	00	05						57050005	-2,591.19
5715	00							571500	463.00
6005	00							600500	20,102.62
6035	02							603502	230.18
6110	00							611000	10,211.00
6115	00							611500	-9,287.00
6205	00							620500	300.00

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1005	01							100501	1005		100%	277,655.87
1005	02							100502	1005		100%	202,648.59
1005	03							100503	1005		100%	222.94
1010	01							101001	1010		100%	200.00
1100	00							110000	1100		100%	180,664.06
1100	03							110003	1100		100%	0.00
1104	01							110401	1104		100%	0.00
1110	04							111004	1110		100%	12,488.86
1120	00							112000	1120		100%	380,119.17
1130	00							113000	1130		100%	-3,663.06
1180	00							118000	1180		100%	7,759.35
1340	01							134001	1340		100%	15,606.00
1508	00							150800	1508		100%	390.75
1508	00	05						15080005	1508		100%	4,757.59
1508	00	06						15080006	1508		100%	10,775.00
1508	00	10						15080010	1508		100%	2,092.63
1525	00							152500	1525		100%	5,701.00
1525	00	05						15250005	1525		100%	12,498.87
1525	00	10						15250010	1525		100%	3,086.09
1550	00							155000	1550		100%	20,721.91
1550	00	10						15500010	1550		100%	289.89
1555	00							155500	1555		100%	-2,367.97
1555	00	10						15550010	1555		100%	-34.17
1556	00							155600	1556		100%	0.00
1562	01							156201	1562		100%	-88,451.43
1562	01	10						15620110	1562		100%	-9,253.36
1563	01							156301	1563		100%	88,451.43
1563	01	10						15630110	1563		100%	9,253.36
1565	00							156500	1565		100%	2,679.21
1565	00	10						15650010	1565		100%	31.16
1566	00							156600	1566		100%	-2,679.21
1566	00	10						15660010	1566		100%	-191.45
1570	00	01						15700001	1570		100%	40,346.69
1570	00	10						15700010	1570		100%	98,897.35
1570	00	15						15700015	1570		100%	55.00
1570	00	90						15700090	1570		100%	17,097.63
1571	01							157101	1571		100%	94,637.60
1571	02							157102	1571		100%	32,379.15
1571	03							157103	1571		100%	18,802.80
1571	04							157104	1571		100%	1,755.46
1571	04	10						15710410	1571		100%	39,317.71
1580	01							158001	1580		100%	9,076.71
1580	01	05						15800105	1580		100%	36,480.00
1580	01	06						15800106	1580		100%	617.00
1580	01	10						15800110	1580		100%	6,268.40
1582	00							158200	1582		100%	2,657.00

GLstring	AcctDesc	GroupDesc	FinStmt
100501	1005-Cash	1050-Current Assets	BS
100502	1005-Cash	1050-Current Assets	BS
100503	1005-Cash	1050-Current Assets	BS
101001	1010-Cash Advances and Working Funds	1050-Current Assets	BS
110000	1100-Customer Accounts Receivable	1050-Current Assets	BS
110003	1100-Customer Accounts Receivable	1050-Current Assets	BS
110401	1104-Accounts Receivable - Recoverable Work	1050-Current Assets	BS
111004	1110-Other Accounts Receivable	1050-Current Assets	BS
112000	1120-Accrued Utility Revenues	1050-Current Assets	BS
113000	1130-Accumulated Provision for Uncollectible Accounts--Credit	1050-Current Assets	BS
118000	1180-Prepayments	1050-Current Assets	BS
134001	1340-Merchandise	1100-Inventory	BS
150800	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080005	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080006	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080010	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
152500	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250005	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250010	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
155000	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
15500010	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
155500	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
15550010	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
155600	1556-Smart Meters OM&A Variance Account	1200-Other Assets and Deferred Charges	BS
156201	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
15620110	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
156301	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
15630110	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
156500	1565-Conservation and Demand Management Expenditures and Recoveries	1200-Other Assets and Deferred Charges	BS
15650010	1565-Conservation and Demand Management Expenditures and Recoveries	1200-Other Assets and Deferred Charges	BS
156600	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15660010	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15700001	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700010	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700015	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700090	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
157101	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157102	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157103	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157104	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
15710410	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
158001	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800105	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800106	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800110	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
158200	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1582	00	06						15820006	1582		100%	1,269.00
1582	00	10						15820010	1582		100%	420.97
1584	01							158401	1584		100%	-48,596.13
1584	01	05						15840105	1584		100%	-5,880.00
1584	01	06						15840106	1584		100%	-7,931.00
1584	01	10						15840110	1584		100%	-6,477.80
1586	01							158601	1586		100%	-38,144.33
1586	01	05						15860105	1586		100%	166,525.00
1586	01	06						15860106	1586		100%	232,670.00
1586	01	10						15860110	1586		100%	32,531.34
1586	01	16						15860116	1586		100%	-28,791.00
1588	01							158801	1588		100%	21,458.70
1588	01	05						15880105	1588		100%	50,665.48
1588	01	10						15880110	1588		100%	2,073.29
1588	01	15						15880115	1588		100%	2,022.07
1588	03							158803	1588		100%	19.19
1590	00							159000	1590		100%	-372,320.81
1590	00	10						15900010	1590		100%	-22,180.44
1590	10							159010	1590		100%	6,951.24
1590	10	10						15901010	1590		100%	726.50
1606	00							160600	1606		100%	1,804.00
1830	00							183000	1830		100%	194,995.63
1835	00							183500	1835		100%	179,684.43
1840	00							184000	1840		100%	13,404.71
1845	00							184500	1845		100%	64,201.52
1850	00							185000	1850		100%	59,706.42
1850	66							185066	1850		100%	788.18
1855	00							185500	1855		100%	52,400.48
1860	00							186000	1860		100%	48,888.77
1915	00							191500	1915		100%	3,245.64
1920	00							192000	1920		100%	24,819.05
1925	01							192501	1925		100%	21,067.28
1925	02							192502	1925		100%	2,330.39
1995	00							199500	1995		100%	-64,783.19
2105	00	01						21050001	2105	1606	100%	0.00
2105	00	02						21050002	2105	1830	100%	-69,755.63
2105	00	03						21050003	2105	1835	100%	-66,897.43
2105	00	04						21050004	2105	1840	100%	-535.71
2105	00	05						21050005	2105	1845	100%	-21,180.52
2105	00	06						21050006	2105	1850	100%	-22,449.42
2105	00	07						21050007	2105	1850	100%	-95.18
2105	00	08						21050008	2105	1855	100%	-2,096.48
2105	00	09						21050009	2105	1860	100%	-20,813.77
2105	00	10						21050010	2105	1915	100%	-2,909.64
2105	00	11						21050011	2105	1920	100%	-16,495.05
2105	00	12						21050012	2105	1925	100%	-7,644.28

GLstring	AcctDesc	GroupDesc	FinStmt
15820006	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
15820010	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
158401	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840105	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840106	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840110	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
158601	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860105	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860106	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860110	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860116	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
158801	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880105	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880110	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880115	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
158803	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
159000	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15900010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
159010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15901010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
160600	1606-Organization	1300-Intangible Plant	BS
183000	1830-Poles, Towers and Fixtures	1450-Distribution Plant	BS
183500	1835-Overhead Conductors and Devices	1450-Distribution Plant	BS
184000	1840-Underground Conduit	1450-Distribution Plant	BS
184500	1845-Underground Conductors and Devices	1450-Distribution Plant	BS
185000	1850-Line Transformers	1450-Distribution Plant	BS
185066	1850-Line Transformers	1450-Distribution Plant	BS
185500	1855-Services	1450-Distribution Plant	BS
186000	1860-Meters	1450-Distribution Plant	BS
191500	1915-Office Furniture and Equipment	1500-General Plant	BS
192000	1920-Computer Equipment - Hardware	1500-General Plant	BS
192501	1925-Computer Software	1500-General Plant	BS
192502	1925-Computer Software	1500-General Plant	BS
199500	1995-Contributions and Grants - Credit	1500-General Plant	BS
21050001	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050002	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050003	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050004	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050005	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050006	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050007	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050008	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050009	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050010	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050011	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050012	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
2105	00	13						21050013	2105	1925	100%	-842.39
2105	00	14						21050014	2105	1995	100%	2,591.19
2205	00							220500	2205		100%	0.00
2205	04							220504	2205		100%	0.00
2205	05							220505	2205		100%	-295,853.58
2205	09							220509	2205		100%	-79,940.00
2205	09	06						22050906	2205		100%	-169,603.00
2208	00							220800	2208		100%	-177,811.07
2210	00							221000	2210		100%	-16,994.67
2220	00							222000	2220		100%	-6,887.10
2250	01							225001	2250		100%	0.00
2290	31							229031	2290		100%	8,865.09
2290	32							229032	2290		100%	0.00
2294	00							229400	2294		100%	-10,211.00
2296	00							229600	2296		100%	-66,955.00
2335	00							233500	2335		100%	-4,131.43
2520	00							252000	2520		100%	-348,515.97
3005	00							300500	3005		100%	-308,735.00
3045	00							304500	3045		100%	-409,581.99
3055	00							305500	3055		100%	0.00
4006	80							400680	4006		100%	0.00
4006	96							400696	4006		100%	-1,085.26
4006	97							400697	4006		100%	-262,298.21
4006	98							400698	4006		100%	-434.11
4006	99							400699	4006		100%	-1,193,525.75
4025	02							402502	4025		100%	-22,164.46
4035	14							403514	4035		100%	-17,225.84
4055	10							405510	4055		100%	0.00
4055	50							405550	4055		100%	-1,867.80
4055	60							405560	4055		100%	-976.79
4062	00							406200	4062		100%	-98,106.21
4062	01							406201	4062		100%	-31,794.77
4062	02							406202	4062		100%	-19,819.33
4062	03							406203	4062		100%	-8,427.76
4062	04							406204	4062		100%	-2,181.18
4066	00							406600	4066		100%	-86,720.48
4066	01							406601	4066		100%	-27,315.52
4066	02							406602	4066		100%	-19,853.50
4066	03							406603	4066		100%	-6,786.02
4066	04							406604	4066		100%	-1,481.04
4068	00							406800	4068		100%	-76,070.87
4068	01							406801	4068		100%	-23,638.15
4068	02							406802	4068		100%	-16,732.81
4068	04							406804	4068		100%	-7,182.55
4075	00							407500	4075		100%	-56,564.98
4080	00							408000	4080		100%	-103,663.39

GLstring	AcctDesc	GroupDesc	FinStmt
21050013	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050014	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
220500	2205-Accounts Payable	1650-Current Liabilities	BS
220504	2205-Accounts Payable	1650-Current Liabilities	BS
220505	2205-Accounts Payable	1650-Current Liabilities	BS
220509	2205-Accounts Payable	1650-Current Liabilities	BS
22050906	2205-Accounts Payable	1650-Current Liabilities	BS
220800	2208-Customer Credit Balances	1650-Current Liabilities	BS
221000	2210-Current Portion of Customer Deposits	1650-Current Liabilities	BS
222000	2220-Miscellaneous Current and Accrued Liabilities	1650-Current Liabilities	BS
225001	2250-Debt Retirement Charges(DRC) Payable	1650-Current Liabilities	BS
229031	2290-Commodity Taxes	1650-Current Liabilities	BS
229032	2290-Commodity Taxes	1650-Current Liabilities	BS
229400	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	1650-Current Liabilities	BS
229600	2296-Future Income Taxes - Current	1650-Current Liabilities	BS
233500	2335-Long Term Customer Deposits	1700-Non-Current Liabilities	BS
252000	2520-Other Long Term Debt	1800-Long-Term Debt	BS
300500	3005-Common Shares Issued	1850-Shareholders' Equity	BS
304500	3045-Unappropriated Retained Earnings	1850-Shareholders' Equity	BS
305500	3055-Adjustment to Retained Earnings	1850-Shareholders' Equity	BS
400680	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400696	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400697	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400698	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400699	4006-Residential Energy Sales	3000-Sales of Electricity	PL
402502	4025-Street Lighting Energy Sales	3000-Sales of Electricity	PL
403514	4035-General Energy Sales	3000-Sales of Electricity	PL
405510	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405550	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405560	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
406200	4062-Billed WMS	3000-Sales of Electricity	PL
406201	4062-Billed WMS	3000-Sales of Electricity	PL
406202	4062-Billed WMS	3000-Sales of Electricity	PL
406203	4062-Billed WMS	3000-Sales of Electricity	PL
406204	4062-Billed WMS	3000-Sales of Electricity	PL
406600	4066-Billed NW	3000-Sales of Electricity	PL
406601	4066-Billed NW	3000-Sales of Electricity	PL
406602	4066-Billed NW	3000-Sales of Electricity	PL
406603	4066-Billed NW	3000-Sales of Electricity	PL
406604	4066-Billed NW	3000-Sales of Electricity	PL
406800	4068-Billed CN	3000-Sales of Electricity	PL
406801	4068-Billed CN	3000-Sales of Electricity	PL
406802	4068-Billed CN	3000-Sales of Electricity	PL
406804	4068-Billed CN	3000-Sales of Electricity	PL
407500	4075-Billed-LV	3000-Sales of Electricity	PL
408000	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4080	01							408001	4080		100%	-51,995.78
4080	02							408002	4080		100%	-2,901.66
4080	03							408003	4080		100%	-4,066.68
4080	10							408010	4080		100%	-22,528.00
4080	11							408011	4080		100%	-28,997.36
4080	12							408012	4080		100%	-433.57
4080	13							408013	4080		100%	-1,113.32
4080	20							408020	4080		100%	-11,452.96
4080	21							408021	4080		100%	1,181.63
4080	22							408022	4080		100%	-33.22
4080	23							408023	4080		100%	-608.42
4080	40							408040	4080		100%	-843.41
4080	41							408041	4080		100%	-8,805.54
4080	42							408042	4080		100%	-5.99
4080	43							408043	4080		100%	-80.15
4082	01							408201	4082		100%	-200.00
4082	11							408211	4082		100%	-100.00
4082	13							408213	4082		100%	-280.00
4082	23							408223	4082		100%	-160.00
4082	31							408231	4082		100%	-5.70
4082	33							408233	4082		100%	0.00
4082	43							408243	4082		100%	-120.00
4082	53							408253	4082		100%	-120.00
4082	54							408254	4082		100%	-46.50
4082	61							408261	4082		100%	-27.90
4082	63							408263	4082		100%	-240.00
4082	64							408264	4082		100%	-28.50
4084	30							408430	4084		100%	0.00
4084	50							408450	4084		100%	-19.50
4084	60							408460	4084		100%	-10.00
4210	00							421000	4210		100%	-6,526.36
4225	00							422500	4225		100%	-3,687.36
4225	01							422501	4225		100%	-733.15
4225	02							422502	4225		100%	17.13
4235	00							423500	4235		100%	0.00
4235	01							423501	4235		100%	-2,012.40
4235	02							423502	4235		100%	-639.00
4235	03							423503	4235		100%	-452.90
4235	04							423504	4235		100%	-370.00
4390	00							439000	4390		100%	-432.29
4390	02							439002	4390		100%	-163.21
4405	00							440500	4405		100%	-16,313.73
4405	00	10						44050010	4405		100%	-19,336.09
4705	02							470502	4705		100%	1,499,578.22
4708	00							470800	4708		100%	160,329.25
4714	00							471400	4714		100%	142,156.56

GLstring	AcctDesc	GroupDesc	FinStmt
408001	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408002	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408003	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408010	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408011	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408012	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408013	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408020	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408021	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408022	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408023	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408040	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408041	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408042	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408043	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408201	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408211	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408213	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408223	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408231	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408233	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408243	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408253	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408254	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408261	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408263	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408264	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408430	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408450	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408460	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
421000	4210-Rent from Electric Property	3100-Other Operating Revenues	PL
422500	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422501	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422502	4225-Late Payment Charges	3100-Other Operating Revenues	PL
423500	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423501	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423502	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423503	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423504	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
439000	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
439002	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
440500	4405-Interest and Dividend Income	3200-Investment Income	PL
44050010	4405-Interest and Dividend Income	3200-Investment Income	PL
470502	4705-Power Purchased	3350-Power Supply Expenses	PL
470800	4708-Charges-WMS	3350-Power Supply Expenses	PL
471400	4714-Charges-NW	3350-Power Supply Expenses	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4716	00							471600	4716		100%	123,624.38
4750	00	11						47500011	4750		100%	-5,276.40
4750	00	12						47500012	4750		100%	3,608.68
4750	00	13						47500013	4750		100%	7,156.66
4750	00	21						47500021	4750		100%	23,514.54
4750	00	22						47500022	4750		100%	12,086.21
4750	00	23						47500023	4750		100%	15,475.29
5035	00							503500	5035	Other	100%	0.00
5065	00							506500	5065	Other	100%	275.00
5125	00							512500	5125	Other	100%	2,064.40
5175	00							517500	5175	Other	100%	1,652.91
5315	00							531500	5315	Other	100%	76,967.74
5330	01							533001	5330	Other	100%	-27.00
5330	02							533002	5330	Other	100%	120.52
5335	00							533500	5335	Other	100%	3,656.64
5605	00							560500	5605	Other	100%	7,821.44
5605	03							560503	5605	Other	100%	300.00
5605	05							560505	5605	Other	100%	749.42
5610	00							561000	5610	Other	100%	56,078.12
5610	03							561003	5610	Other	100%	1,673.54
5620	00	05						56200005	5620	Other	100%	5,641.36
5620	00	06						56200006	5620	Other	100%	1,580.79
5620	00	10						56200010	5620	Other	100%	300.00
5620	00	15						56200015	5620	Other	100%	166.00
5620	01							562001	5620	Other	100%	459.40
5620	02							562002	5620	Other	100%	830.46
5620	03							562003	5620	Other	100%	34.82
5620	04							562004	5620	Other	100%	0.00
5630	00							563000	5630	Other	100%	18,957.36
5630	03							563003	5630	Other	100%	9,776.12
5635	00							563500	5635	Other	100%	3,409.56
5645	91							564591	5645	Other	100%	2,124.79
5645	93							564593	5645	Other	100%	3,604.82
5645	92							564592	5645	Other	100%	994.40
5645	96							564596	5645	Other	100%	1,042.28
5655	00							565500	5655	Other	100%	21.69
5655	02							565502	5655	Other	100%	202.81
5655	03							565503	5655	Other	100%	6,346.12
5670	00							567000	5670	Other	100%	7,873.08
5680	00							568000	5680	Other	100%	3,808.88
5705	00							570500	5705		100%	46,492.07
5705	00	05						57050005	5705		100%	-2,591.19
5715	00							571500	5715		100%	463.00
6005	00							600500	6005		100%	20,102.62
6035	02							603502	6035		100%	230.18
6110	00							611000	6110		100%	10,211.00

GLstring	AcctDesc	GroupDesc	FinStmt
471600	4716-Charges-CN	3350-Power Supply Expenses	PL
47500011	4750-Charges-LV	3350-Power Supply Expenses	PL
47500012	4750-Charges-LV	3350-Power Supply Expenses	PL
47500013	4750-Charges-LV	3350-Power Supply Expenses	PL
47500021	4750-Charges-LV	3350-Power Supply Expenses	PL
47500022	4750-Charges-LV	3350-Power Supply Expenses	PL
47500023	4750-Charges-LV	3350-Power Supply Expenses	PL
503500	5035-Overhead Distribution Transformers- Operation	3500-Distribution Expenses - Operation	PL
506500	5065-Meter Expense	3500-Distribution Expenses - Operation	PL
512500	5125-Maintenance of Overhead Conductors and Devices	3550-Distribution Expenses - Maintenance	PL
517500	5175-Maintenance of Meters	3550-Distribution Expenses - Maintenance	PL
531500	5315-Customer Billing	3650-Billing and Collecting	PL
533001	5330-Collection Charges	3650-Billing and Collecting	PL
533002	5330-Collection Charges	3650-Billing and Collecting	PL
533500	5335-Bad Debt Expense	3650-Billing and Collecting	PL
560500	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560503	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560505	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
561000	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
561003	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
56200005	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200006	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200010	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200015	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562001	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562002	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562003	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562004	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
563000	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563003	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563500	5635-Property Insurance	3800-Administrative and General Expenses	PL
564591	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564593	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564592	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564596	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
565500	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565502	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565503	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
567000	5670-Rent	3800-Administrative and General Expenses	PL
568000	5680-Electrical Safety Authority Fees	3800-Administrative and General Expenses	PL
570500	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL
57050005	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL
571500	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense	PL
600500	6005-Interest on Long Term Debt	3900-Interest Expense	PL
603502	6035-Other Interest Expense	3900-Interest Expense	PL
611000	6110-Income Taxes	4000-Income Taxes	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
6115	00							611500	6115		100%	-9,287.00
6205	00							620500	6205		100%	300.00
ADJ01									531500	Other		0.00
ADJ01									15700010	Other		0.00
BALANCE									2205		100%	-0.00
CLOSE									3046		100%	-3,927.13

GLstring	AcctDesc	GroupDesc	FinStmt
611500	6115-Provision for Future Income Taxes	4000-Income Taxes	PL
620500	6205-Donations	4100-Extraordinary & Other Items	PL
	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A
	2205-Accounts Payable	1650-Current Liabilities	BS
	3046-Balance Transferred From Income	1850-Shareholders' Equity	BS

FinStmt	BS	OK?	YES
Sum of Amount			
GroupDesc	AcctDesc	Total	
1050-Current Assets	1005-Cash	480,527	
	1010-Cash Advances and Working Funds	200	
	1100-Customer Accounts Receivable	180,664	
	1104-Accounts Receivable - Recoverable Work	0	
	1110-Other Accounts Receivable	12,489	
	1120-Accrued Utility Revenues	380,119	
	1130-Accumulated Provision for Uncollectible Accounts--Credit	-3,663	
	1180-Prepayments	7,759	
1050-Current Assets Total		1,058,096	
1100-Inventory	1340-Merchandise	15,606	
1100-Inventory Total		15,606	
1200-Other Assets and Deferred Charges	1565-Conservation and Demand Management Expenditures and Recoveries	2,710	
	1508-Other Regulatory Assets	18,016	
	1525-Miscellaneous Deferred Debits	21,286	
	1570-Qualifying Transition Costs	156,397	
	1571-Pre-market Opening Energy Variance	186,893	
	1580-RSVAWMS	52,442	
	1582-RSVAONE-TIME	4,347	
	1584-RSVANW	-68,885	
	1586-RSVACN	364,791	
	1588-RSVAPOWER	76,239	
	1590-Recovery of Regulatory Asset Balances	-386,824	
	1550-LV Variance Account	21,012	
	1555-Smart Meters Capital Variance Account	-2,402	
	1556-Smart Meters OM&A Variance Account	0	
	1562-Deferred Payments in Lieu of Taxes	-97,705	
	1563-Account 1563 - Deferred PILs Contra Account	97,705	
	1566-CDM Contra Account	-2,871	
1200-Other Assets and Deferred Charges Total		443,151	
1300-Intangible Plant	1606-Organization	1,804	
1300-Intangible Plant Total		1,804	
1450-Distribution Plant	1830-Poles, Towers and Fixtures	194,996	
	1835-Overhead Conductors and Devices	179,684	

FinStmt	BS	OK?	YES
Sum of Amount			
GroupDesc	AcctDesc	Total	
1450-Distribution Plant	1840-Underground Conduit		13,405
	1845-Underground Conductors and Devices		64,202
	1850-Line Transformers		60,495
	1855-Services		52,400
	1860-Meters		48,889
1450-Distribution Plant Total			614,070
1500-General Plant	1915-Office Furniture and Equipment		3,246
	1920-Computer Equipment - Hardware		24,819
	1925-Computer Software		23,398
	1995-Contributions and Grants - Credit		-64,783
1500-General Plant Total			-13,321
1600-Accumulated Amortization	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		-229,124
1600-Accumulated Amortization Total			-229,124
1650-Current Liabilities	2205-Accounts Payable		-545,397
	2208-Customer Credit Balances		-177,811
	2210-Current Portion of Customer Deposits		-16,995
	2220-Miscellaneous Current and Accrued Liabilities		-6,887
	2250-Debt Retirement Charges(DRC) Payable		0
	2290-Commodity Taxes		8,865
	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.		-10,211
2296-Future Income Taxes - Current		-66,955	
1650-Current Liabilities Total			-815,390
1700-Non-Current Liabilities	2335-Long Term Customer Deposits		-4,131
1700-Non-Current Liabilities Total			-4,131
1800-Long-Term Debt	2520-Other Long Term Debt		-348,516
1800-Long-Term Debt Total			-348,516
1850-Shareholders' Equity	3005-Common Shares Issued		-308,735
	3045-Unappropriated Retained Earnings		-409,582
	3055-Adjustment to Retained Earnings		0
	3046-Balance Transferred From Income		-3,927
1850-Shareholders' Equity Total			-722,244
Grand Total			-0

FinStmnt		PL
Sum of Amount		
GroupDesc	AcctDesc	Total
3000-Sales of Electricity	4006-Residential Energy Sales	-1,457,343
	4025-Street Lighting Energy Sales	-22,164
	4035-General Energy Sales	-17,226
	4055-Energy Sales for Resale	-2,845
	4062-Billed WMS	-160,329
	4066-Billed NW	-142,157
	4068-Billed CN	-123,624
	4075-Billed-LV	-56,565
3000-Sales of Electricity Total		-1,982,253
3050-Revenues From Services - Distirbution	4080-Distribution Services Revenue	-236,348
	4082-Retail Services Revenues	-1,329
	4084-Service Transaction Requests (STR) Revenues	-30
3050-Revenues From Services - Distirbution Total		-237,706
3100-Other Operating Revenues	4210-Rent from Electric Property	-6,526
	4225-Late Payment Charges	-4,403
	4235-Miscellaneous Service Revenues	-3,474
3100-Other Operating Revenues Total		-14,404
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income	-596
3150-Other Income & Deductions Total		-596
3200-Investment Income	4405-Interest and Dividend Income	-35,650
3200-Investment Income Total		-35,650
3350-Power Supply Expenses	4705-Power Purchased	1,499,578
	4708-Charges-WMS	160,329
	4714-Charges-NW	142,157
	4716-Charges-CN	123,624
	4750-Charges-LV	56,565
3350-Power Supply Expenses Total		1,982,253
3500-Distribution Expenses - Operation	5065-Meter Expense	275
	5035-Overhead Distribution Transformers- Operation	0
3500-Distribution Expenses - Operation Total		275
3550-Distribution Expenses - Maintenance	5125-Maintenance of Overhead Conductors and Devices	2,064
	5175-Maintenance of Meters	1,653

FinStmt		PL
Sum of Amount		
GroupDesc	AcctDesc	Total
3550-Distribution Expenses - Maintenance Total		3,717
3650-Billing and Collecting	5315-Customer Billing	76,968
	5330-Collection Charges	94
	5335-Bad Debt Expense	3,657
3650-Billing and Collecting Total		80,718
3800-Administrative and General Expenses	5605-Executive Salaries and Expenses	8,871
	5630-Outside Services Employed	28,733
	5635-Property Insurance	3,410
	5655-Regulatory Expenses	6,571
	5680-Electrical Safety Authority Fees	3,809
	5610-Management Salaries and Expenses	57,752
	5620-Office Supplies and Expenses	9,013
	5645-Employee Pensions and Benefits	7,766
5670-Rent		7,873
3800-Administrative and General Expenses Total		133,797
3850-Amortization Expense	5705-Amortization Expense - Property, Plant, and Equipment	43,901
	5715-Amortization of Intangibles and Other Electric Plant	463
3850-Amortization Expense Total		44,364
3900-Interest Expense	6035-Other Interest Expense	230
	6005-Interest on Long Term Debt	20,103
3900-Interest Expense Total		20,333
4000-Income Taxes	6110-Income Taxes	10,211
	6115-Provision for Future Income Taxes	-9,287
4000-Income Taxes Total		924
4100-Extraordinary & Other Items	6205-Donations	300
4100-Extraordinary & Other Items Total		300
Grand Total		-3,927

OM&A EXPENSES BY TYPE

Sum of Amount	GroupDesc							
Type of Expense	3500-Distribution Expenses - Operation	3550-Distribution Expenses - Maintenance	3650-Billing and Collecting	3800-Administrative and General Expenses	4100-Extraordinary & Other Items	#N/A	Grand Total	
Other (blank)	275	3,717	80,718	133,797		0	218,507	
Other	0			0	300		300	
Grand Total	275	3,717	80,718	133,797	300	0	218,807	

FTY REVENUE REQUIREMENT: ENTER GL DATA

HISTORICAL ACTUAL

**Edit General Ledger
Trial Balance Data**

Edit the General Ledger account balances

**Edit Adjustments to
GL Trial Balance**

Edit adjustments to GL Trial Balance Data to be reflected in the Trial Balance by USA account

**Map Adjusted GL
Data to USA**

Map GL Trial Balance data and adjustments to the Uniform System of Accounts

**Save GL Data and
Open Normalized**

Save this workbook and open the GLnorm file

Close

Close this workbook and return to Mappings.

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
1005	01		100501	OK	OK	OK	277,655.87			
1005	02		100502	OK	OK	OK	202,648.59			
1005	03		100503	OK	OK	OK	222.94			
1010	01		101001	OK	OK	OK	200.00		STATUS	OK
1100	00		110000	OK	OK	OK	180,664.06		Account Mappings:	OK
1100	03		110003	OK	OK	OK	0.00		Balance Amounts:	OK
1104	01		110401	OK	OK	OK	0.00		T/B in balance:	OK
1110	04		111004	OK	OK	OK	12,488.86		Unique GLstring:	OK
1120	00		112000	OK	OK	OK	380,119.17			
1130	00		113000	OK	OK	OK	-3,663.06			
1180	00		118000	OK	OK	OK	7,759.35			
1340	01		134001	OK	OK	OK	15,606.00			
1508	00		150800	OK	OK	OK	390.75			
1508	00	05	15080005	OK	OK	OK	4,757.59			
1508	00	06	15080006	OK	OK	OK	10,775.00			
1508	00	10	15080010	OK	OK	OK	2,092.63			
1525	00		152500	OK	OK	OK	5,701.00			
1525	00	05	15250005	OK	OK	OK	12,498.87			
1525	00	10	15250010	OK	OK	OK	3,086.09			
1550	00		155000	OK	OK	OK	20,721.91			
1550	00	10	15500010	OK	OK	OK	289.89			
1555	00		155500	OK	OK	OK	-2,367.97			
1555	00	10	15550010	OK	OK	OK	-34.17			
1556	00		155600	OK	OK	OK	0.00			
1562	01		156201	OK	OK	OK	-88,451.43			
1562	01	10	15620110	OK	OK	OK	-9,253.36			
1563	01		156301	OK	OK	OK	88,451.43			
1563	01	10	15630110	OK	OK	OK	9,253.36			
1565	00		156500	OK	OK	OK	2,679.21			
1565	00	10	15650010	OK	OK	OK	31.16			
1566	00		156600	OK	OK	OK	-2,679.21			
1566	00	10	15660010	OK	OK	OK	-191.45			
1570	00	01	15700001	OK	OK	OK	40,346.69			
1570	00	10	15700010	OK	OK	OK	98,897.35			
1570	00	15	15700015	OK	OK	OK	55.00			
1570	00	90	15700090	OK	OK	OK	17,097.63			
1571	01		157101	OK	OK	OK	94,637.60			
1571	02		157102	OK	OK	OK	32,379.15			
1571	03		157103	OK	OK	OK	18,802.80			
1571	04		157104	OK	OK	OK	1,755.46			
1571	04	10	15710410	OK	OK	OK	39,317.71			

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
1580	01		158001	OK	OK	OK	9,076.71			
1580	01	05	15800105	OK	OK	OK	36,480.00			
1580	01	06	15800106	OK	OK	OK	617.00			
1580	01	10	15800110	OK	OK	OK	6,268.40			
1582	00		158200	OK	OK	OK	2,657.00			
1582	00	06	15820006	OK	OK	OK	1,269.00			
1582	00	10	15820010	OK	OK	OK	420.97			
1584	01		158401	OK	OK	OK	-48,596.13			
1584	01	05	15840105	OK	OK	OK	-5,880.00			
1584	01	06	15840106	OK	OK	OK	-7,931.00			
1584	01	10	15840110	OK	OK	OK	-6,477.80			
1586	01		158601	OK	OK	OK	-38,144.33			
1586	01	05	15860105	OK	OK	OK	166,525.00			
1586	01	06	15860106	OK	OK	OK	232,670.00			
1586	01	10	15860110	OK	OK	OK	32,531.34			
1586	01	16	15860116	OK	OK	OK	-28,791.00			
1588	01		158801	OK	OK	OK	21,458.70			
1588	01	05	15880105	OK	OK	OK	50,665.48			
1588	01	10	15880110	OK	OK	OK	2,073.29			
1588	01	15	15880115	OK	OK	OK	2,022.07			
1588	03		158803	OK	OK	OK	19.19			
1590	00		159000	OK	OK	OK	-372,320.81			
1590	00	10	15900010	OK	OK	OK	-22,180.44			
1590	10		159010	OK	OK	OK	6,951.24			
1590	10	10	15901010	OK	OK	OK	726.50			
1606	00		160600	OK	OK	OK	1,804.00			
1830	00		183000	OK	OK	OK	194,995.63			
1835	00		183500	OK	OK	OK	179,684.43			
1840	00		184000	OK	OK	OK	13,404.71			
1845	00		184500	OK	OK	OK	64,201.52			
1850	00		185000	OK	OK	OK	59,706.42			
1850	66		185066	OK	OK	OK	788.18			
1855	00		185500	OK	OK	OK	52,400.48			
1860	00		186000	OK	OK	OK	48,888.77			
1915	00		191500	OK	OK	OK	3,245.64			
1920	00		192000	OK	OK	OK	24,819.05			
1925	01		192501	OK	OK	OK	21,067.28			
1925	02		192502	OK	OK	OK	2,330.39			
1995	00		199500	OK	OK	OK	-64,783.19			
2105	00	01	21050001	OK	OK	OK	0.00			
2105	00	02	21050002	OK	OK	OK	-69,755.63			

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
2105	00	03	21050003	OK	OK	OK	-66,897.43			
2105	00	04	21050004	OK	OK	OK	-535.71			
2105	00	05	21050005	OK	OK	OK	-21,180.52			
2105	00	06	21050006	OK	OK	OK	-22,449.42			
2105	00	07	21050007	OK	OK	OK	-95.18			
2105	00	08	21050008	OK	OK	OK	-2,096.48			
2105	00	09	21050009	OK	OK	OK	-20,813.77			
2105	00	10	21050010	OK	OK	OK	-2,909.64			
2105	00	11	21050011	OK	OK	OK	-16,495.05			
2105	00	12	21050012	OK	OK	OK	-7,644.28			
2105	00	13	21050013	OK	OK	OK	-842.39			
2105	00	14	21050014	OK	OK	OK	2,591.19			
2205	00		220500	OK	OK	OK	0.00			
2205	04		220504	OK	OK	OK	0.00			
2205	05		220505	OK	OK	OK	-295,853.58			
2205	09		220509	OK	OK	OK	-79,940.00			
2205	09	06	22050906	OK	OK	OK	-169,603.00			
2208	00		220800	OK	OK	OK	-177,811.07			
2210	00		221000	OK	OK	OK	-16,994.67			
2220	00		222000	OK	OK	OK	-6,887.10			
2250	01		225001	OK	OK	OK	0.00			
2290	31		229031	OK	OK	OK	8,865.09			
2290	32		229032	OK	OK	OK	0.00			
2294	00		229400	OK	OK	OK	-10,211.00			
2296	00		229600	OK	OK	OK	-66,955.00			
2335	00		233500	OK	OK	OK	-4,131.43			
2520	00		252000	OK	OK	OK	-348,515.97			
3005	00		300500	OK	OK	OK	-308,735.00			
3045	00		304500	OK	OK	OK	-409,581.99			
3055	00		305500	OK	OK	OK	0.00			
4006	80		400680	OK	OK	OK	0.00			
4006	96		400696	OK	OK	OK	-1,085.26			
4006	97		400697	OK	OK	OK	-262,298.21			
4006	98		400698	OK	OK	OK	-434.11			
4006	99		400699	OK	OK	OK	-1,193,525.75			
4025	02		402502	OK	OK	OK	-22,164.46			
4035	14		403514	OK	OK	OK	-17,225.84			
4055	10		405510	OK	OK	OK	0.00			
4055	50		405550	OK	OK	OK	-1,867.80			
4055	60		405560	OK	OK	OK	-976.79			
4062	00		406200	OK	OK	OK	-98,106.21			

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
4062	01		406201	OK	OK	OK	-31,794.77			
4062	02		406202	OK	OK	OK	-19,819.33			
4062	03		406203	OK	OK	OK	-8,427.76			
4062	04		406204	OK	OK	OK	-2,181.18			
4066	00		406600	OK	OK	OK	-86,720.48			
4066	01		406601	OK	OK	OK	-27,315.52			
4066	02		406602	OK	OK	OK	-19,853.50			
4066	03		406603	OK	OK	OK	-6,786.02			
4066	04		406604	OK	OK	OK	-1,481.04			
4068	00		406800	OK	OK	OK	-76,070.87			
4068	01		406801	OK	OK	OK	-23,638.15			
4068	02		406802	OK	OK	OK	-16,732.81			
4068	04		406804	OK	OK	OK	-7,182.55			
4075	00		407500	OK	OK	OK	-56,564.98			
4080	00		408000	OK	OK	OK	-103,663.39			
4080	01		408001	OK	OK	OK	-51,995.78			
4080	02		408002	OK	OK	OK	-2,901.66			
4080	03		408003	OK	OK	OK	-4,066.68			
4080	10		408010	OK	OK	OK	-22,528.00			
4080	11		408011	OK	OK	OK	-28,997.36			
4080	12		408012	OK	OK	OK	-433.57			
4080	13		408013	OK	OK	OK	-1,113.32			
4080	20		408020	OK	OK	OK	-11,452.96			
4080	21		408021	OK	OK	OK	1,181.63			
4080	22		408022	OK	OK	OK	-33.22			
4080	23		408023	OK	OK	OK	-608.42			
4080	40		408040	OK	OK	OK	-843.41			
4080	41		408041	OK	OK	OK	-8,805.54			
4080	42		408042	OK	OK	OK	-5.99			
4080	43		408043	OK	OK	OK	-80.15			
4082	01		408201	OK	OK	OK	-200.00			
4082	11		408211	OK	OK	OK	-100.00			
4082	13		408213	OK	OK	OK	-280.00			
4082	23		408223	OK	OK	OK	-160.00			
4082	31		408231	OK	OK	OK	-5.70			
4082	33		408233	OK	OK	OK	0.00			
4082	43		408243	OK	OK	OK	-120.00			
4082	53		408253	OK	OK	OK	-120.00			
4082	54		408254	OK	OK	OK	-46.50			
4082	61		408261	OK	OK	OK	-27.90			
4082	63		408263	OK	OK	OK	-240.00			

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
4082	64		408264	OK	OK	OK	-28.50			
4084	30		408430	OK	OK	OK	0.00			
4084	50		408450	OK	OK	OK	-19.50			
4084	60		408460	OK	OK	OK	-10.00			
4210	00		421000	OK	OK	OK	-6,526.36			
4225	00		422500	OK	OK	OK	-3,687.36			
4225	01		422501	OK	OK	OK	-733.15			
4225	02		422502	OK	OK	OK	17.13			
4235	00		423500	OK	OK	OK	0.00			
4235	01		423501	OK	OK	OK	-2,012.40			
4235	02		423502	OK	OK	OK	-639.00			
4235	03		423503	OK	OK	OK	-452.90			
4235	04		423504	OK	OK	OK	-370.00			
4390	00		439000	OK	OK	OK	-432.29			
4390	02		439002	OK	OK	OK	-163.21			
4405	00		440500	OK	OK	OK	-16,313.73			
4405	00	10	44050010	OK	OK	OK	-19,336.09			
4705	02		470502	OK	OK	OK	1,499,578.22			
4708	00		470800	OK	OK	OK	160,329.25			
4714	00		471400	OK	OK	OK	142,156.56			
4716	00		471600	OK	OK	OK	123,624.38			
4750	00	11	47500011	OK	OK	OK	-5,276.40			
4750	00	12	47500012	OK	OK	OK	3,608.68			
4750	00	13	47500013	OK	OK	OK	7,156.66			
4750	00	21	47500021	OK	OK	OK	23,514.54			
4750	00	22	47500022	OK	OK	OK	12,086.21			
4750	00	23	47500023	OK	OK	OK	15,475.29			
5035	00		503500	OK	OK	OK	0.00			
5065	00		506500	OK	OK	OK	275.00			
5125	00		512500	OK	OK	OK	2,064.40			
5175	00		517500	OK	OK	OK	1,652.91			
5315	00		531500	OK	OK	OK	76,967.74			
5330	01		533001	OK	OK	OK	-27.00			
5330	02		533002	OK	OK	OK	120.52			
5335	00		533500	OK	OK	OK	3,656.64			
5605	00		560500	OK	OK	OK	7,821.44			
5605	03		560503	OK	OK	OK	300.00			
5605	05		560505	OK	OK	OK	749.42			
5610	00		561000	OK	OK	OK	56,078.12			
5610	03		561003	OK	OK	OK	1,673.54			
5620	00	05	56200005	OK	OK	OK	5,641.36			

Seg1	Seg2	Seg3	GLstring	ChkAcct	ChkAmt	ChkUniq	ActBal			
5620	00	06	56200006	OK	OK	OK	1,580.79			
5620	00	10	56200010	OK	OK	OK	300.00			
5620	00	15	56200015	OK	OK	OK	166.00			
5620	01		562001	OK	OK	OK	459.40			
5620	02		562002	OK	OK	OK	830.46			
5620	03		562003	OK	OK	OK	34.82			
5620	04		562004	OK	OK	OK	0.00			
5630	00		563000	OK	OK	OK	18,957.36			
5630	03		563003	OK	OK	OK	9,776.12			
5635	00		563500	OK	OK	OK	3,409.56			
5645	91		564591	OK	OK	OK	2,124.79			
5645	92		564592	OK	OK	OK	994.40			
5645	93		564593	OK	OK	OK	3,604.82			
5645	96		564596	OK	OK	OK	1,042.28			
5655	00		565500	OK	OK	OK	21.69			
5655	02		565502	OK	OK	OK	202.81			
5655	03		565503	OK	OK	OK	6,346.12			
5670	00		567000	OK	OK	OK	7,873.08			
5680	00		568000	OK	OK	OK	3,808.88			
5705	00		570500	OK	OK	OK	46,492.07			
5705	00	05	57050005	OK	OK	OK	-2,591.19			
5715	00		571500	OK	OK	OK	463.00			
6005	00		600500	OK	OK	OK	20,102.62			
6035	02		603502	OK	OK	OK	230.18			
6110	00		611000	OK	OK	OK	10,211.00			
6115	00		611500	OK	OK	OK	-9,287.00			
6205	00		620500	OK	OK	OK	300.00			

Entry	USAacct	SUBacct	AdjAmt
ADJ01	531500	Other	0.00
ADJ01	15700010	Other	0.00

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1005	01							100501	1005		100%	277,656
1005	02							100502	1005		100%	202,649
1005	03							100503	1005		100%	223
1010	01							101001	1010		100%	200
1100	00							110000	1100		100%	180,664
1100	03							110003	1100		100%	0
1104	01							110401	1104		100%	0
1110	04							111004	1110		100%	12,489
1120	00							112000	1120		100%	380,119
1130	00							113000	1130		100%	(3,663)
1180	00							118000	1180		100%	7,759
1340	01							134001	1340		100%	15,606
1508	00							150800	1508		100%	391
1508	00	05						15080005	1508		100%	4,758
1508	00	06						15080006	1508		100%	10,775
1508	00	10						15080010	1508		100%	2,093
1525	00							152500	1525		100%	5,701
1525	00	05						15250005	1525		100%	12,499
1525	00	10						15250010	1525		100%	3,086
1550	00							155000	1550		100%	20,722
1550	00	10						15500010	1550		100%	290
1555	00							155500	1555		100%	(2,368)
1555	00	10						15550010	1555		100%	(34)
1556	00							155600	1556		100%	0
1562	01							156201	1562		100%	(88,451)
1562	01	10						15620110	1562		100%	(9,253)
1563	01							156301	1563		100%	88,451
1563	01	10						15630110	1563		100%	9,253
1565	00							156500	1565		100%	2,679
1565	00	10						15650010	1565		100%	31
1566	00							156600	1566		100%	(2,679)
1566	00	10						15660010	1566		100%	(191)
1570	00	01						15700001	1570		100%	40,347
1570	00	10						15700010	1570		100%	98,897
1570	00	15						15700015	1570		100%	55
1570	00	90						15700090	1570		100%	17,098
1571	01							157101	1571		100%	94,638
1571	02							157102	1571		100%	32,379
1571	03							157103	1571		100%	18,803
1571	04							157104	1571		100%	1,755
1571	04	10						15710410	1571		100%	39,318

GLstring	AcctDesc	GroupDesc	FinStmt
100501	1005-Cash	1050-Current Assets	BS
100502	1005-Cash	1050-Current Assets	BS
100503	1005-Cash	1050-Current Assets	BS
101001	1010-Cash Advances and Working Funds	1050-Current Assets	BS
110000	1100-Customer Accounts Receivable	1050-Current Assets	BS
110003	1100-Customer Accounts Receivable	1050-Current Assets	BS
110401	1104-Accounts Receivable - Recoverable Work	1050-Current Assets	BS
111004	1110-Other Accounts Receivable	1050-Current Assets	BS
112000	1120-Accrued Utility Revenues	1050-Current Assets	BS
113000	1130-Accumulated Provision for Uncollectible Accounts--C	1050-Current Assets	BS
118000	1180-Prepayments	1050-Current Assets	BS
134001	1340-Merchandise	1100-Inventory	BS
150800	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080005	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080006	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080010	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
152500	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250005	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250010	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
155000	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
15500010	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
155500	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
15550010	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
156600	1566-Smart Meters OM&A Variance Account	1200-Other Assets and Deferred Charges	BS
156201	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
15620110	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
156301	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
15630110	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
156500	1565-Conservation and Demand Management Expenditur	1200-Other Assets and Deferred Charges	BS
15650010	1565-Conservation and Demand Management Expenditur	1200-Other Assets and Deferred Charges	BS
156600	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15660010	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15700001	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700010	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700015	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700090	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
157101	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157102	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157103	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157104	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
15710410	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1580	01							158001	1580		100%	9,077
1580	01	05						15800105	1580		100%	36,480
1580	01	06						15800106	1580		100%	617
1580	01	10						15800110	1580		100%	6,268
1582	00							158200	1582		100%	2,657
1582	00	06						15820006	1582		100%	1,269
1582	00	10						15820010	1582		100%	421
1584	01							158401	1584		100%	(48,596)
1584	01	05						15840105	1584		100%	(5,880)
1584	01	06						15840106	1584		100%	(7,931)
1584	01	10						15840110	1584		100%	(6,478)
1586	01							158601	1586		100%	(38,144)
1586	01	05						15860105	1586		100%	166,525
1586	01	06						15860106	1586		100%	232,670
1586	01	10						15860110	1586		100%	32,531
1586	01	16						15860116	1586		100%	(28,791)
1588	01							158801	1588		100%	21,459
1588	01	05						15880105	1588		100%	50,665
1588	01	10						15880110	1588		100%	2,073
1588	01	15						15880115	1588		100%	2,022
1588	03							158803	1588		100%	19
1590	00							159000	1590		100%	(372,321)
1590	00	10						15900010	1590		100%	(22,180)
1590	10							159010	1590		100%	6,951
1590	10	10						15901010	1590		100%	727
1606	00							160600	1606		100%	1,804
1830	00							183000	1830		100%	194,996
1835	00							183500	1835		100%	179,684
1840	00							184000	1840		100%	13,405
1845	00							184500	1845		100%	64,202
1850	00							185000	1850		100%	59,706
1850	66							185066	1850		100%	788
1855	00							185500	1855		100%	52,400
1860	00							186000	1860		100%	48,889
1915	00							191500	1915		100%	3,246
1920	00							192000	1920		100%	24,819
1925	01							192501	1925		100%	21,067
1925	02							192502	1925		100%	2,330
1995	00							199500	1995		100%	(64,783)
2105	00	01						21050001	2105	1606	100%	0
2105	00	02						21050002	2105	1830	100%	(69,756)

GLstring	AcctDesc	GroupDesc	FinStmt
158001	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800105	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800106	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800110	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
158200	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
15820006	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
15820010	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
158401	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840105	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840106	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840110	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
158601	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860105	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860106	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860110	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860116	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
158801	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880105	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880110	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880115	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
158803	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
159000	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15900010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
159010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15901010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
160600	1606-Organization	1300-Intangible Plant	BS
183000	1830-Poles, Towers and Fixtures	1450-Distribution Plant	BS
183500	1835-Overhead Conductors and Devices	1450-Distribution Plant	BS
184000	1840-Underground Conduit	1450-Distribution Plant	BS
184500	1845-Underground Conductors and Devices	1450-Distribution Plant	BS
185000	1850-Line Transformers	1450-Distribution Plant	BS
185066	1850-Line Transformers	1450-Distribution Plant	BS
185500	1855-Services	1450-Distribution Plant	BS
186000	1860-Meters	1450-Distribution Plant	BS
191500	1915-Office Furniture and Equipment	1500-General Plant	BS
192000	1920-Computer Equipment - Hardware	1500-General Plant	BS
192501	1925-Computer Software	1500-General Plant	BS
192502	1925-Computer Software	1500-General Plant	BS
199500	1995-Contributions and Grants - Credit	1500-General Plant	BS
21050001	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050002	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
2105	00	03						21050003	2105	1835	100%	(66,897)
2105	00	04						21050004	2105	1840	100%	(536)
2105	00	05						21050005	2105	1845	100%	(21,181)
2105	00	06						21050006	2105	1850	100%	(22,449)
2105	00	07						21050007	2105	1850	100%	(95)
2105	00	08						21050008	2105	1855	100%	(2,096)
2105	00	09						21050009	2105	1860	100%	(20,814)
2105	00	10						21050010	2105	1915	100%	(2,910)
2105	00	11						21050011	2105	1920	100%	(16,495)
2105	00	12						21050012	2105	1925	100%	(7,644)
2105	00	13						21050013	2105	1925	100%	(842)
2105	00	14						21050014	2105	1995	100%	2,591
2205	00							220500	2205		100%	0
2205	04							220504	2205		100%	0
2205	05							220505	2205		100%	(295,854)
2205	09							220509	2205		100%	(79,940)
2205	09	06						22050906	2205		100%	(169,603)
2208	00							220800	2208		100%	(177,811)
2210	00							221000	2210		100%	(16,995)
2220	00							222000	2220		100%	(6,887)
2250	01							225001	2250		100%	0
2290	31							229031	2290		100%	8,865
2290	32							229032	2290		100%	0
2294	00							229400	2294		100%	(10,211)
2296	00							229600	2296		100%	(66,955)
2335	00							233500	2335		100%	(4,131)
2520	00							252000	2520		100%	(348,516)
3005	00							300500	3005		100%	(308,735)
3045	00							304500	3045		100%	(409,582)
3055	00							305500	3055		100%	0
4006	80							400680	4006		100%	0
4006	96							400696	4006		100%	(1,085)
4006	97							400697	4006		100%	(262,298)
4006	98							400698	4006		100%	(434)
4006	99							400699	4006		100%	(1,193,526)
4025	02							402502	4025		100%	(22,164)
4035	14							403514	4035		100%	(17,226)
4055	10							405510	4055		100%	0
4055	50							405550	4055		100%	(1,868)
4055	60							405560	4055		100%	(977)
4062	00							406200	4062		100%	(98,106)

GLstring	AcctDesc	GroupDesc	FinStmt
21050003	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050004	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050005	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050006	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050007	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050008	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050009	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050010	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050011	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050012	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050013	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
21050014	2105-Accum. Amortization of Electric Utility Plant - Proper	1600-Accumulated Amortization	BS
220500	2205-Accounts Payable	1650-Current Liabilities	BS
220504	2205-Accounts Payable	1650-Current Liabilities	BS
220505	2205-Accounts Payable	1650-Current Liabilities	BS
220509	2205-Accounts Payable	1650-Current Liabilities	BS
22050906	2205-Accounts Payable	1650-Current Liabilities	BS
220800	2208-Customer Credit Balances	1650-Current Liabilities	BS
221000	2210-Current Portion of Customer Deposits	1650-Current Liabilities	BS
222000	2220-Miscellaneous Current and Accrued Liabilities	1650-Current Liabilities	BS
225001	2250-Debt Retirement Charges(DRC) Payable	1650-Current Liabilities	BS
229031	2290-Commodity Taxes	1650-Current Liabilities	BS
229032	2290-Commodity Taxes	1650-Current Liabilities	BS
229400	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	1650-Current Liabilities	BS
229600	2296-Future Income Taxes - Current	1650-Current Liabilities	BS
233500	2335-Long Term Customer Deposits	1700-Non-Current Liabilities	BS
252000	2520-Other Long Term Debt	1800-Long-Term Debt	BS
300500	3005-Common Shares Issued	1850-Shareholders' Equity	BS
304500	3045-Unappropriated Retained Earnings	1850-Shareholders' Equity	BS
305500	3055-Adjustment to Retained Earnings	1850-Shareholders' Equity	BS
400680	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400696	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400697	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400698	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400699	4006-Residential Energy Sales	3000-Sales of Electricity	PL
402502	4025-Street Lighting Energy Sales	3000-Sales of Electricity	PL
403514	4035-General Energy Sales	3000-Sales of Electricity	PL
405510	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405550	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405560	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
406200	4062-Billed WMS	3000-Sales of Electricity	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4062	01							406201	4062		100%	(31,795)
4062	02							406202	4062		100%	(19,819)
4062	03							406203	4062		100%	(8,428)
4062	04							406204	4062		100%	(2,181)
4066	00							406600	4066		100%	(86,720)
4066	01							406601	4066		100%	(27,316)
4066	02							406602	4066		100%	(19,854)
4066	03							406603	4066		100%	(6,786)
4066	04							406604	4066		100%	(1,481)
4068	00							406800	4068		100%	(76,071)
4068	01							406801	4068		100%	(23,638)
4068	02							406802	4068		100%	(16,733)
4068	04							406804	4068		100%	(7,183)
4075	00							407500	4075		100%	(56,565)
4080	00							408000	4080		100%	(103,663)
4080	01							408001	4080		100%	(51,996)
4080	02							408002	4080		100%	(2,902)
4080	03							408003	4080		100%	(4,067)
4080	10							408010	4080		100%	(22,528)
4080	11							408011	4080		100%	(28,997)
4080	12							408012	4080		100%	(434)
4080	13							408013	4080		100%	(1,113)
4080	20							408020	4080		100%	(11,453)
4080	21							408021	4080		100%	1,182
4080	22							408022	4080		100%	(33)
4080	23							408023	4080		100%	(608)
4080	40							408040	4080		100%	(843)
4080	41							408041	4080		100%	(8,806)
4080	42							408042	4080		100%	(6)
4080	43							408043	4080		100%	(80)
4082	01							408201	4082		100%	(200)
4082	11							408211	4082		100%	(100)
4082	13							408213	4082		100%	(280)
4082	23							408223	4082		100%	(160)
4082	31							408231	4082		100%	(6)
4082	33							408233	4082		100%	0
4082	43							408243	4082		100%	(120)
4082	53							408253	4082		100%	(120)
4082	54							408254	4082		100%	(47)
4082	61							408261	4082		100%	(28)
4082	63							408263	4082		100%	(240)

GLstring	AcctDesc	GroupDesc	FinStmt
406201	4062-Billed WMS	3000-Sales of Electricity	PL
406202	4062-Billed WMS	3000-Sales of Electricity	PL
406203	4062-Billed WMS	3000-Sales of Electricity	PL
406204	4062-Billed WMS	3000-Sales of Electricity	PL
406600	4066-Billed NW	3000-Sales of Electricity	PL
406601	4066-Billed NW	3000-Sales of Electricity	PL
406602	4066-Billed NW	3000-Sales of Electricity	PL
406603	4066-Billed NW	3000-Sales of Electricity	PL
406604	4066-Billed NW	3000-Sales of Electricity	PL
406800	4068-Billed CN	3000-Sales of Electricity	PL
406801	4068-Billed CN	3000-Sales of Electricity	PL
406802	4068-Billed CN	3000-Sales of Electricity	PL
406804	4068-Billed CN	3000-Sales of Electricity	PL
407500	4075-Billed-LV	3000-Sales of Electricity	PL
408000	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408001	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408002	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408003	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408010	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408011	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408012	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408013	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408020	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408021	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408022	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408023	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408040	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408041	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408042	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408043	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408201	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408211	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408213	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408223	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408231	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408233	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408243	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408253	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408254	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408261	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408263	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4082	64							408264	4082		100%	(29)
4084	30							408430	4084		100%	0
4084	50							408450	4084		100%	(20)
4084	60							408460	4084		100%	(10)
4210	00							421000	4210		100%	(6,526)
4225	00							422500	4225		100%	(3,687)
4225	01							422501	4225		100%	(733)
4225	02							422502	4225		100%	17
4235	00							423500	4235		100%	0
4235	01							423501	4235		100%	(2,012)
4235	02							423502	4235		100%	(639)
4235	03							423503	4235		100%	(453)
4235	04							423504	4235		100%	(370)
4390	00							439000	4390		100%	(432)
4390	02							439002	4390		100%	(163)
4405	00							440500	4405		100%	(16,314)
4405	00	10						44050010	4405		100%	(19,336)
4705	02							470502	4705		100%	1,499,578
4708	00							470800	4708		100%	160,329
4714	00							471400	4714		100%	142,157
4716	00							471600	4716		100%	123,624
4750	00	11						47500011	4750		100%	(5,276)
4750	00	12						47500012	4750		100%	3,609
4750	00	13						47500013	4750		100%	7,157
4750	00	21						47500021	4750		100%	23,515
4750	00	22						47500022	4750		100%	12,086
4750	00	23						47500023	4750		100%	15,475
5035	00							503500	5035	Other	100%	0
5065	00							506500	5065	Other	100%	275
5125	00							512500	5125	Other	100%	2,064
5175	00							517500	5175	Other	100%	1,653
5315	00							531500	5315	Other	100%	76,968
5330	01							533001	5330	Other	100%	(27)
5330	02							533002	5330	Other	100%	121
5335	00							533500	5335	Other	100%	3,657
5605	00							560500	5605	Other	100%	7,821
5605	03							560503	5605	Other	100%	300
5605	05							560505	5605	Other	100%	749
5610	00							561000	5610	Other	100%	56,078
5610	03							561003	5610	Other	100%	1,674
5620	00	05						56200005	5620	Other	100%	5,641

GLstring	AcctDesc	GroupDesc	FinStmt
408264	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408430	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408450	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408460	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
421000	4210-Rent from Electric Property	3100-Other Operating Revenues	PL
422500	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422501	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422502	4225-Late Payment Charges	3100-Other Operating Revenues	PL
423500	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423501	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423502	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423503	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423504	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
439000	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
439002	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
440500	4405-Interest and Dividend Income	3200-Investment Income	PL
44050010	4405-Interest and Dividend Income	3200-Investment Income	PL
470502	4705-Power Purchased	3350-Power Supply Expenses	PL
470800	4708-Charges-WMS	3350-Power Supply Expenses	PL
471400	4714-Charges-NW	3350-Power Supply Expenses	PL
471600	4716-Charges-CN	3350-Power Supply Expenses	PL
47500011	4750-Charges-LV	3350-Power Supply Expenses	PL
47500012	4750-Charges-LV	3350-Power Supply Expenses	PL
47500013	4750-Charges-LV	3350-Power Supply Expenses	PL
47500021	4750-Charges-LV	3350-Power Supply Expenses	PL
47500022	4750-Charges-LV	3350-Power Supply Expenses	PL
47500023	4750-Charges-LV	3350-Power Supply Expenses	PL
503500	5035-Overhead Distribution Transformers- Operation	3500-Distribution Expenses - Operation	PL
506500	5065-Meter Expense	3500-Distribution Expenses - Operation	PL
512500	5125-Maintenance of Overhead Conductors and Devices	3550-Distribution Expenses - Maintenance	PL
517500	5175-Maintenance of Meters	3550-Distribution Expenses - Maintenance	PL
531500	5315-Customer Billing	3650-Billing and Collecting	PL
533001	5330-Collection Charges	3650-Billing and Collecting	PL
533002	5330-Collection Charges	3650-Billing and Collecting	PL
533500	5335-Bad Debt Expense	3650-Billing and Collecting	PL
560500	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560503	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560505	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
561000	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
561003	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
56200005	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
5620	00	06						56200006	5620	Other	100%	1,581
5620	00	10						56200010	5620	Other	100%	300
5620	00	15						56200015	5620	Other	100%	166
5620	01							562001	5620	Other	100%	459
5620	02							562002	5620	Other	100%	830
5620	03							562003	5620	Other	100%	35
5620	04							562004	5620	Other	100%	0
5630	00							563000	5630	Other	100%	18,957
5630	03							563003	5630	Other	100%	9,776
5635	00							563500	5635	Other	100%	3,410
5645	91							564591	5645	Other	100%	2,125
5645	93							564593	5645	Other	100%	3,605
5645	92							564592	5645	Other	100%	994
5645	96							564596	5645	Other	100%	1,042
5655	00							565500	5655	Other	100%	22
5655	02							565502	5655	Other	100%	203
5655	03							565503	5655	Other	100%	6,346
5670	00							567000	5670	Other	100%	7,873
5680	00							568000	5680	Other	100%	3,809
5705	00							570500	5705		100%	46,492
5705	00	05						57050005	5705		100%	(2,591)
5715	00							571500	5715		100%	463
6005	00							600500	6005		100%	20,103
6035	02							603502	6035		100%	230
6110	00							611000	6110		100%	10,211
6115	00							611500	6115		100%	(9,287)
6205	00							620500	6205		100%	300
ADJ01									531500	Other		0
ADJ01									15700010	Other		0
CLOSE									3046			(3,927)

GLstring	AcctDesc	GroupDesc	FinStmt
56200006	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200010	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200015	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562001	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562002	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562003	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562004	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
563000	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563003	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563500	5635-Property Insurance	3800-Administrative and General Expenses	PL
564591	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564593	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564592	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564596	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
565500	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565502	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565503	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
567000	5670-Rent	3800-Administrative and General Expenses	PL
568000	5680-Electrical Safety Authority Fees	3800-Administrative and General Expenses	PL
570500	5705-Amortization Expense - Property, Plant, and Equipm	3850-Amortization Expense	PL
57050005	5705-Amortization Expense - Property, Plant, and Equipm	3850-Amortization Expense	PL
571500	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense	PL
600500	6005-Interest on Long Term Debt	3900-Interest Expense	PL
603502	6035-Other Interest Expense	3900-Interest Expense	PL
611000	6110-Income Taxes	4000-Income Taxes	PL
611500	6115-Provision for Future Income Taxes	4000-Income Taxes	PL
620500	6205-Donations	4100-Extraordinary & Other Items	PL
	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A
	3046-Balance Transferred From Income	1850-Shareholders' Equity	BS

FinStmt	BS	OK?	YES
Sum of Amount			
GroupDesc	AcctDesc	Total	
1050-Current Assets	1005-Cash	480,527	
	1010-Cash Advances and Working Funds	200	
	1100-Customer Accounts Receivable	180,664	
	1104-Accounts Receivable - Recoverable Work	0	
	1110-Other Accounts Receivable	12,489	
	1120-Accrued Utility Revenues	380,119	
	1130-Accumulated Provision for Uncollectible Accounts--Credit	-3,663	
	1180-Prepayments	7,759	
1050-Current Assets Total		1,058,096	
1100-Inventory	1340-Merchandise	15,606	
1100-Inventory Total		15,606	
1200-Other Assets and Deferred Charges	1565-Conservation and Demand Management Expenditures and Recoveries	2,710	
	1508-Other Regulatory Assets	18,016	
	1525-Miscellaneous Deferred Debits	21,286	
	1570-Qualifying Transition Costs	156,397	
	1571-Pre-market Opening Energy Variance	186,893	
	1580-RSVAWMS	52,442	
	1582-RSVAONE-TIME	4,347	
	1584-RSVANW	-68,885	
	1586-RSVACN	364,791	
	1588-RSVAPOWER	76,239	
	1590-Recovery of Regulatory Asset Balances	-386,824	
	1550-LV Variance Account	21,012	
	1555-Smart Meters Capital Variance Account	-2,402	
	1556-Smart Meters OM&A Variance Account	0	
	1562-Deferred Payments in Lieu of Taxes	-97,705	
	1563-Account 1563 - Deferred PILs Contra Account	97,705	
	1566-CDM Contra Account	-2,871	
1200-Other Assets and Deferred Charges Total		443,151	
1300-Intangible Plant	1606-Organization	1,804	
1300-Intangible Plant Total		1,804	
1450-Distribution Plant	1830-Poles, Towers and Fixtures	194,996	
	1835-Overhead Conductors and Devices	179,684	

FinStmt		BS	OK?	YES
Sum of Amount				
GroupDesc	AcctDesc	Total		
1450-Distribution Plant	1840-Underground Conduit	13,405		
	1845-Underground Conductors and Devices	64,202		
	1850-Line Transformers	60,495		
	1855-Services	52,400		
	1860-Meters	48,889		
1450-Distribution Plant Total		614,070		
1500-General Plant	1915-Office Furniture and Equipment	3,246		
	1920-Computer Equipment - Hardware	24,819		
	1925-Computer Software	23,398		
	1995-Contributions and Grants - Credit	-64,783		
1500-General Plant Total		-13,321		
1600-Accumulated Amortization	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-229,124		
1600-Accumulated Amortization Total		-229,124		
1650-Current Liabilities	2205-Accounts Payable	-545,397		
	2208-Customer Credit Balances	-177,811		
	2210-Current Portion of Customer Deposits	-16,995		
	2220-Miscellaneous Current and Accrued Liabilities	-6,887		
	2250-Debt Retirement Charges(DRC) Payable	0		
	2290-Commodity Taxes	8,865		
	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	-10,211		
2296-Future Income Taxes - Current	-66,955			
1650-Current Liabilities Total		-815,390		
1700-Non-Current Liabilities	2335-Long Term Customer Deposits	-4,131		
1700-Non-Current Liabilities Total		-4,131		
1800-Long-Term Debt	2520-Other Long Term Debt	-348,516		
1800-Long-Term Debt Total		-348,516		
1850-Shareholders' Equity	3005-Common Shares Issued	-308,735		
	3045-Unappropriated Retained Earnings	-409,582		
	3046-Balance Transferred From Income	-3,927		
	3055-Adjustment to Retained Earnings	0		
1850-Shareholders' Equity Total		-722,244		
Grand Total		0		

FinStmt		PL
Sum of Amount		
GroupDesc	AcctDesc	Total
3000-Sales of Electricity	4006-Residential Energy Sales	-1,457,343
	4025-Street Lighting Energy Sales	-22,164
	4035-General Energy Sales	-17,226
	4055-Energy Sales for Resale	-2,845
	4062-Billed WMS	-160,329
	4066-Billed NW	-142,157
	4068-Billed CN	-123,624
	4075-Billed-LV	-56,565
3000-Sales of Electricity Total		-1,982,253
3050-Revenues From Services - Distirbution	4080-Distribution Services Revenue	-236,348
	4082-Retail Services Revenues	-1,329
	4084-Service Transaction Requests (STR) Revenues	-30
3050-Revenues From Services - Distirbution Total		-237,706
3100-Other Operating Revenues	4210-Rent from Electric Property	-6,526
	4225-Late Payment Charges	-4,403
	4235-Miscellaneous Service Revenues	-3,474
3100-Other Operating Revenues Total		-14,404
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income	-596
3150-Other Income & Deductions Total		-596
3200-Investment Income	4405-Interest and Dividend Income	-35,650
3200-Investment Income Total		-35,650
3350-Power Supply Expenses	4705-Power Purchased	1,499,578
	4708-Charges-WMS	160,329
	4714-Charges-NW	142,157
	4716-Charges-CN	123,624
	4750-Charges-LV	56,565
3350-Power Supply Expenses Total		1,982,253
3500-Distribution Expenses - Operation	5065-Meter Expense	275
	5035-Overhead Distribution Transformers- Operation	0
3500-Distribution Expenses - Operation Total		275
3550-Distribution Expenses - Maintenance	5125-Maintenance of Overhead Conductors and Devices	2,064
	5175-Maintenance of Meters	1,653

FinStmt		PL
Sum of Amount		
GroupDesc	AcctDesc	Total
3550-Distribution Expenses - Maintenance Total		3,717
3650-Billing and Collecting	5315-Customer Billing	76,968
	5330-Collection Charges	94
	5335-Bad Debt Expense	3,657
3650-Billing and Collecting Total		80,718
3800-Administrative and General Expenses	5605-Executive Salaries and Expenses	8,871
	5630-Outside Services Employed	28,733
	5635-Property Insurance	3,410
	5655-Regulatory Expenses	6,571
	5680-Electrical Safety Authority Fees	3,809
	5610-Management Salaries and Expenses	57,752
	5620-Office Supplies and Expenses	9,013
	5645-Employee Pensions and Benefits	7,766
5670-Rent		7,873
3800-Administrative and General Expenses Total		133,797
3850-Amortization Expense	5705-Amortization Expense - Property, Plant, and Equipment	43,901
	5715-Amortization of Intangibles and Other Electric Plant	463
3850-Amortization Expense Total		44,364
3900-Interest Expense	6035-Other Interest Expense	230
	6005-Interest on Long Term Debt	20,103
3900-Interest Expense Total		20,333
4000-Income Taxes	6110-Income Taxes	10,211
	6115-Provision for Future Income Taxes	-9,287
4000-Income Taxes Total		924
4100-Extraordinary & Other Items	6205-Donations	300
4100-Extraordinary & Other Items Total		300
Grand Total		-3,927

FinStmt	PL
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Sum of Amount		
GroupDesc	AcctDesc	Total

FinStmt	PL
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Sum of Amount		
GroupDesc	AcctDesc	Total

OM&A EXPENSES BY TYPE

Sum of Amount	GroupDesc						Grand Total
Expense Type	3500-Distribution Expenses - Operation	3550-Distribution Expenses - Maintenance	3650-Billing and Collecting	3800-Administrative and General Expenses	4100-Extraordinary & Other Items	#N/A	Grand Total
Other (blank)	275	3,717	80,718	133,797	300	0	218,507
Other	0			0			300
Grand Total	275	3,717	80,718	133,797	300	0	218,807

FTY REVENUE REQUIREMENT: CAPITAL PLAN

**Capital Accounts,
Depreciation Rates
& Opening**

Edit Fixed Asset accounts and depreciation rates;
review base year balances

**Construction Work
In Progress**

Edit the interest rate and any special adjustments for
CWIP balances

**Capital Spending
Plans**

Edit and review Capital spending plans

**Capital Asset
Retirement Plans**

Edit and review planned asset retirements

**Fixed Asset
Continuities**

Review and edit continuity statements for Fixed Asset
accounts

**Save Capital Plan
and open**

*Save this workbook and
open the Bridge Year projection file*

Close

*Close this workbook and
return to Normalized GL Data.*

GLstring	USAacct	SUBacct	PctGL	Amount	AcctDesc
100501	1005		100%	277,655.87	1005-Cash
100502	1005		100%	202,648.59	1005-Cash
100503	1005		100%	222.94	1005-Cash
101001	1010		100%	200.00	1010-Cash Advances and Working Funds
110000	1100		100%	180,664.06	1100-Customer Accounts Receivable
110003	1100		100%	0.00	1100-Customer Accounts Receivable
110401	1104		100%	0.00	1104-Accounts Receivable - Recoverable Work
111004	1110		100%	12,488.86	1110-Other Accounts Receivable
112000	1120		100%	380,119.17	1120-Accrued Utility Revenues
113000	1130		100%	-3,663.06	1130-Accumulated Provision for Uncollectible Accounts--Credit
118000	1180		100%	7,759.35	1180-Prepayments
134001	1340		100%	15,606.00	1340-Merchandise
150800	1508		100%	390.75	1508-Other Regulatory Assets
15080005	1508		100%	4,757.59	1508-Other Regulatory Assets
15080006	1508		100%	10,775.00	1508-Other Regulatory Assets
15080010	1508		100%	2,092.63	1508-Other Regulatory Assets
152500	1525		100%	5,701.00	1525-Miscellaneous Deferred Debits
15250005	1525		100%	12,498.87	1525-Miscellaneous Deferred Debits
15250010	1525		100%	3,086.09	1525-Miscellaneous Deferred Debits
155000	1550		100%	20,721.91	1550-LV Variance Account
15500010	1550		100%	289.89	1550-LV Variance Account
155500	1555		100%	-2,367.97	1555-Smart Meters Capital Variance Account
15550010	1555		100%	-34.17	1555-Smart Meters Capital Variance Account
155600	1556		100%	0.00	1556-Smart Meters OM&A Variance Account
156201	1562		100%	-88,451.43	1562-Deferred Payments in Lieu of Taxes
15620110	1562		100%	-9,253.36	1562-Deferred Payments in Lieu of Taxes
156301	1563		100%	88,451.43	1563-Account 1563 - Deferred PILs Contra Account
15630110	1563		100%	9,253.36	1563-Account 1563 - Deferred PILs Contra Account
156500	1565		100%	2,679.21	1565-Conservation and Demand Management Expenditures and Recoveries
15650010	1565		100%	31.16	1565-Conservation and Demand Management Expenditures and Recoveries
156600	1566		100%	-2,679.21	1566-CDM Contra Account
15660010	1566		100%	-191.45	1566-CDM Contra Account
15700001	1570		100%	40,346.69	1570-Qualifying Transition Costs
15700010	1570		100%	98,897.35	1570-Qualifying Transition Costs
15700015	1570		100%	55.00	1570-Qualifying Transition Costs
15700090	1570		100%	17,097.63	1570-Qualifying Transition Costs
157101	1571		100%	94,637.60	1571-Pre-market Opening Energy Variance
157102	1571		100%	32,379.15	1571-Pre-market Opening Energy Variance
157103	1571		100%	18,802.80	1571-Pre-market Opening Energy Variance
157104	1571		100%	1,755.46	1571-Pre-market Opening Energy Variance

GLstring	GroupDesc	FinStmt
100501	1050-Current Assets	BS
100502	1050-Current Assets	BS
100503	1050-Current Assets	BS
101001	1050-Current Assets	BS
110000	1050-Current Assets	BS
110003	1050-Current Assets	BS
110401	1050-Current Assets	BS
111004	1050-Current Assets	BS
112000	1050-Current Assets	BS
113000	1050-Current Assets	BS
118000	1050-Current Assets	BS
134001	1100-Inventory	BS
150800	1200-Other Assets and Deferred Charges	BS
15080005	1200-Other Assets and Deferred Charges	BS
15080006	1200-Other Assets and Deferred Charges	BS
15080010	1200-Other Assets and Deferred Charges	BS
152500	1200-Other Assets and Deferred Charges	BS
15250005	1200-Other Assets and Deferred Charges	BS
15250010	1200-Other Assets and Deferred Charges	BS
155000	1200-Other Assets and Deferred Charges	BS
15500010	1200-Other Assets and Deferred Charges	BS
155500	1200-Other Assets and Deferred Charges	BS
15550010	1200-Other Assets and Deferred Charges	BS
155600	1200-Other Assets and Deferred Charges	BS
156201	1200-Other Assets and Deferred Charges	BS
15620110	1200-Other Assets and Deferred Charges	BS
156301	1200-Other Assets and Deferred Charges	BS
15630110	1200-Other Assets and Deferred Charges	BS
156500	1200-Other Assets and Deferred Charges	BS
15650010	1200-Other Assets and Deferred Charges	BS
156600	1200-Other Assets and Deferred Charges	BS
15660010	1200-Other Assets and Deferred Charges	BS
15700001	1200-Other Assets and Deferred Charges	BS
15700010	1200-Other Assets and Deferred Charges	BS
15700015	1200-Other Assets and Deferred Charges	BS
15700090	1200-Other Assets and Deferred Charges	BS
157101	1200-Other Assets and Deferred Charges	BS
157102	1200-Other Assets and Deferred Charges	BS
157103	1200-Other Assets and Deferred Charges	BS
157104	1200-Other Assets and Deferred Charges	BS

GLstring	USAacct	SUBacct	PctGL	Amount	AcctDesc
15710410	1571		100%	39,317.71	1571-Pre-market Opening Energy Variance
158001	1580		100%	9,076.71	1580-RSVAWMS
15800105	1580		100%	36,480.00	1580-RSVAWMS
15800106	1580		100%	617.00	1580-RSVAWMS
15800110	1580		100%	6,268.40	1580-RSVAWMS
158200	1582		100%	2,657.00	1582-RSVAONE-TIME
15820006	1582		100%	1,269.00	1582-RSVAONE-TIME
15820010	1582		100%	420.97	1582-RSVAONE-TIME
158401	1584		100%	-48,596.13	1584-RSVANW
15840105	1584		100%	-5,880.00	1584-RSVANW
15840106	1584		100%	-7,931.00	1584-RSVANW
15840110	1584		100%	-6,477.80	1584-RSVANW
158601	1586		100%	-38,144.33	1586-RSVACN
15860105	1586		100%	166,525.00	1586-RSVACN
15860106	1586		100%	232,670.00	1586-RSVACN
15860110	1586		100%	32,531.34	1586-RSVACN
15860116	1586		100%	-28,791.00	1586-RSVACN
158801	1588		100%	21,458.70	1588-RSVAPOWER
15880105	1588		100%	50,665.48	1588-RSVAPOWER
15880110	1588		100%	2,073.29	1588-RSVAPOWER
15880115	1588		100%	2,022.07	1588-RSVAPOWER
158803	1588		100%	19.19	1588-RSVAPOWER
159000	1590		100%	-372,320.81	1590-Recovery of Regulatory Asset Balances
15900010	1590		100%	-22,180.44	1590-Recovery of Regulatory Asset Balances
159010	1590		100%	6,951.24	1590-Recovery of Regulatory Asset Balances
15901010	1590		100%	726.50	1590-Recovery of Regulatory Asset Balances
160600	1606		100%	1,804.00	1606-Organization
183000	1830		100%	194,995.63	1830-Poles, Towers and Fixtures
183500	1835		100%	179,684.43	1835-Overhead Conductors and Devices
184000	1840		100%	13,404.71	1840-Underground Conduit
184500	1845		100%	64,201.52	1845-Underground Conductors and Devices
185000	1850		100%	59,706.42	1850-Line Transformers
185066	1850		100%	788.18	1850-Line Transformers
185500	1855		100%	52,400.48	1855-Services
186000	1860		100%	48,888.77	1860-Meters
191500	1915		100%	3,245.64	1915-Office Furniture and Equipment
192000	1920		100%	24,819.05	1920-Computer Equipment - Hardware
192501	1925		100%	21,067.28	1925-Computer Software
192502	1925		100%	2,330.39	1925-Computer Software
199500	1995		100%	-64,783.19	1995-Contributions and Grants - Credit

GLstring	GroupDesc	FinStmt
15710410	1200-Other Assets and Deferred Charges	BS
158001	1200-Other Assets and Deferred Charges	BS
15800105	1200-Other Assets and Deferred Charges	BS
15800106	1200-Other Assets and Deferred Charges	BS
15800110	1200-Other Assets and Deferred Charges	BS
158200	1200-Other Assets and Deferred Charges	BS
15820006	1200-Other Assets and Deferred Charges	BS
15820010	1200-Other Assets and Deferred Charges	BS
158401	1200-Other Assets and Deferred Charges	BS
15840105	1200-Other Assets and Deferred Charges	BS
15840106	1200-Other Assets and Deferred Charges	BS
15840110	1200-Other Assets and Deferred Charges	BS
158601	1200-Other Assets and Deferred Charges	BS
15860105	1200-Other Assets and Deferred Charges	BS
15860106	1200-Other Assets and Deferred Charges	BS
15860110	1200-Other Assets and Deferred Charges	BS
15860116	1200-Other Assets and Deferred Charges	BS
158801	1200-Other Assets and Deferred Charges	BS
15880105	1200-Other Assets and Deferred Charges	BS
15880110	1200-Other Assets and Deferred Charges	BS
15880115	1200-Other Assets and Deferred Charges	BS
158803	1200-Other Assets and Deferred Charges	BS
159000	1200-Other Assets and Deferred Charges	BS
15900010	1200-Other Assets and Deferred Charges	BS
159010	1200-Other Assets and Deferred Charges	BS
15901010	1200-Other Assets and Deferred Charges	BS
160600	1300-Intangible Plant	BS
183000	1450-Distribution Plant	BS
183500	1450-Distribution Plant	BS
184000	1450-Distribution Plant	BS
184500	1450-Distribution Plant	BS
185000	1450-Distribution Plant	BS
185066	1450-Distribution Plant	BS
185500	1450-Distribution Plant	BS
186000	1450-Distribution Plant	BS
191500	1500-General Plant	BS
192000	1500-General Plant	BS
192501	1500-General Plant	BS
192502	1500-General Plant	BS
199500	1500-General Plant	BS

GLstring	USAacct	SUBacct	PctGL	Amount	AcctDesc
21050001	2105	1606	100%	0.00	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050002	2105	1830	100%	-69,755.63	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050003	2105	1835	100%	-66,897.43	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050004	2105	1840	100%	-535.71	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050005	2105	1845	100%	-21,180.52	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050006	2105	1850	100%	-22,449.42	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050007	2105	1850	100%	-95.18	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050008	2105	1855	100%	-2,096.48	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050009	2105	1860	100%	-20,813.77	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050010	2105	1915	100%	-2,909.64	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050011	2105	1920	100%	-16,495.05	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050012	2105	1925	100%	-7,644.28	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050013	2105	1925	100%	-842.39	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
21050014	2105	1995	100%	2,591.19	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
220500	2205		100%	0.00	2205-Accounts Payable
220504	2205		100%	0.00	2205-Accounts Payable
220505	2205		100%	-295,853.58	2205-Accounts Payable
220509	2205		100%	-79,940.00	2205-Accounts Payable
22050906	2205		100%	-169,603.00	2205-Accounts Payable
220800	2208		100%	-177,811.07	2208-Customer Credit Balances
221000	2210		100%	-16,994.67	2210-Current Portion of Customer Deposits
222000	2220		100%	-6,887.10	2220-Miscellaneous Current and Accrued Liabilities
225001	2250		100%	0.00	2250-Debt Retirement Charges(DRC) Payable
229031	2290		100%	8,865.09	2290-Commodity Taxes
229032	2290		100%	0.00	2290-Commodity Taxes
229400	2294		100%	-10,211.00	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.
229600	2296		100%	-66,955.00	2296-Future Income Taxes - Current
233500	2335		100%	-4,131.43	2335-Long Term Customer Deposits
252000	2520		100%	-348,515.97	2520-Other Long Term Debt
300500	3005		100%	-308,735.00	3005-Common Shares Issued
304500	3045		100%	-409,581.99	3045-Unappropriated Retained Earnings
305500	3055		100%	0.00	3055-Adjustment to Retained Earnings
400680	4006		100%	0.00	4006-Residential Energy Sales
400696	4006		100%	-1,085.26	4006-Residential Energy Sales
400697	4006		100%	-262,298.21	4006-Residential Energy Sales
400698	4006		100%	-434.11	4006-Residential Energy Sales
400699	4006		100%	-1,193,525.75	4006-Residential Energy Sales
402502	4025		100%	-22,164.46	4025-Street Lighting Energy Sales
403514	4035		100%	-17,225.84	4035-General Energy Sales
405510	4055		100%	0.00	4055-Energy Sales for Resale

GLstring	GroupDesc	FinStmt
21050001	1600-Accumulated Amortization	BS
21050002	1600-Accumulated Amortization	BS
21050003	1600-Accumulated Amortization	BS
21050004	1600-Accumulated Amortization	BS
21050005	1600-Accumulated Amortization	BS
21050006	1600-Accumulated Amortization	BS
21050007	1600-Accumulated Amortization	BS
21050008	1600-Accumulated Amortization	BS
21050009	1600-Accumulated Amortization	BS
21050010	1600-Accumulated Amortization	BS
21050011	1600-Accumulated Amortization	BS
21050012	1600-Accumulated Amortization	BS
21050013	1600-Accumulated Amortization	BS
21050014	1600-Accumulated Amortization	BS
220500	1650-Current Liabilities	BS
220504	1650-Current Liabilities	BS
220505	1650-Current Liabilities	BS
220509	1650-Current Liabilities	BS
22050906	1650-Current Liabilities	BS
220800	1650-Current Liabilities	BS
221000	1650-Current Liabilities	BS
222000	1650-Current Liabilities	BS
225001	1650-Current Liabilities	BS
229031	1650-Current Liabilities	BS
229032	1650-Current Liabilities	BS
229400	1650-Current Liabilities	BS
229600	1650-Current Liabilities	BS
233500	1700-Non-Current Liabilities	BS
252000	1800-Long-Term Debt	BS
300500	1850-Shareholders' Equity	BS
304500	1850-Shareholders' Equity	BS
305500	1850-Shareholders' Equity	BS
400680	3000-Sales of Electricity	PL
400696	3000-Sales of Electricity	PL
400697	3000-Sales of Electricity	PL
400698	3000-Sales of Electricity	PL
400699	3000-Sales of Electricity	PL
402502	3000-Sales of Electricity	PL
403514	3000-Sales of Electricity	PL
405510	3000-Sales of Electricity	PL

GLstring	USAacct	SUBacct	PctGL	Amount	AcctDesc
405550	4055		100%	-1,867.80	4055-Energy Sales for Resale
405560	4055		100%	-976.79	4055-Energy Sales for Resale
406200	4062		100%	-98,106.21	4062-Billed WMS
406201	4062		100%	-31,794.77	4062-Billed WMS
406202	4062		100%	-19,819.33	4062-Billed WMS
406203	4062		100%	-8,427.76	4062-Billed WMS
406204	4062		100%	-2,181.18	4062-Billed WMS
406600	4066		100%	-86,720.48	4066-Billed NW
406601	4066		100%	-27,315.52	4066-Billed NW
406602	4066		100%	-19,853.50	4066-Billed NW
406603	4066		100%	-6,786.02	4066-Billed NW
406604	4066		100%	-1,481.04	4066-Billed NW
406800	4068		100%	-76,070.87	4068-Billed CN
406801	4068		100%	-23,638.15	4068-Billed CN
406802	4068		100%	-16,732.81	4068-Billed CN
406804	4068		100%	-7,182.55	4068-Billed CN
407500	4075		100%	-56,564.98	4075-Billed-LV
408000	4080		100%	-103,663.39	4080-Distribution Services Revenue
408001	4080		100%	-51,995.78	4080-Distribution Services Revenue
408002	4080		100%	-2,901.66	4080-Distribution Services Revenue
408003	4080		100%	-4,066.68	4080-Distribution Services Revenue
408010	4080		100%	-22,528.00	4080-Distribution Services Revenue
408011	4080		100%	-28,997.36	4080-Distribution Services Revenue
408012	4080		100%	-433.57	4080-Distribution Services Revenue
408013	4080		100%	-1,113.32	4080-Distribution Services Revenue
408020	4080		100%	-11,452.96	4080-Distribution Services Revenue
408021	4080		100%	1,181.63	4080-Distribution Services Revenue
408022	4080		100%	-33.22	4080-Distribution Services Revenue
408023	4080		100%	-608.42	4080-Distribution Services Revenue
408040	4080		100%	-843.41	4080-Distribution Services Revenue
408041	4080		100%	-8,805.54	4080-Distribution Services Revenue
408042	4080		100%	-5.99	4080-Distribution Services Revenue
408043	4080		100%	-80.15	4080-Distribution Services Revenue
408201	4082		100%	-200.00	4082-Retail Services Revenues
408211	4082		100%	-100.00	4082-Retail Services Revenues
408213	4082		100%	-280.00	4082-Retail Services Revenues
408223	4082		100%	-160.00	4082-Retail Services Revenues
408231	4082		100%	-5.70	4082-Retail Services Revenues
408233	4082		100%	0.00	4082-Retail Services Revenues
408243	4082		100%	-120.00	4082-Retail Services Revenues

GLstring	GroupDesc	FinStmt
405550	3000-Sales of Electricity	PL
405560	3000-Sales of Electricity	PL
406200	3000-Sales of Electricity	PL
406201	3000-Sales of Electricity	PL
406202	3000-Sales of Electricity	PL
406203	3000-Sales of Electricity	PL
406204	3000-Sales of Electricity	PL
406600	3000-Sales of Electricity	PL
406601	3000-Sales of Electricity	PL
406602	3000-Sales of Electricity	PL
406603	3000-Sales of Electricity	PL
406604	3000-Sales of Electricity	PL
406800	3000-Sales of Electricity	PL
406801	3000-Sales of Electricity	PL
406802	3000-Sales of Electricity	PL
406804	3000-Sales of Electricity	PL
407500	3000-Sales of Electricity	PL
408000	3050-Revenues From Services - Distirbution	PL
408001	3050-Revenues From Services - Distirbution	PL
408002	3050-Revenues From Services - Distirbution	PL
408003	3050-Revenues From Services - Distirbution	PL
408010	3050-Revenues From Services - Distirbution	PL
408011	3050-Revenues From Services - Distirbution	PL
408012	3050-Revenues From Services - Distirbution	PL
408013	3050-Revenues From Services - Distirbution	PL
408020	3050-Revenues From Services - Distirbution	PL
408021	3050-Revenues From Services - Distirbution	PL
408022	3050-Revenues From Services - Distirbution	PL
408023	3050-Revenues From Services - Distirbution	PL
408040	3050-Revenues From Services - Distirbution	PL
408041	3050-Revenues From Services - Distirbution	PL
408042	3050-Revenues From Services - Distirbution	PL
408043	3050-Revenues From Services - Distirbution	PL
408201	3050-Revenues From Services - Distirbution	PL
408211	3050-Revenues From Services - Distirbution	PL
408213	3050-Revenues From Services - Distirbution	PL
408223	3050-Revenues From Services - Distirbution	PL
408231	3050-Revenues From Services - Distirbution	PL
408233	3050-Revenues From Services - Distirbution	PL
408243	3050-Revenues From Services - Distirbution	PL

GLstring	USAacct	SUBacct	PctGL	Amount	AcctDesc
408253	4082		100%	-120.00	4082-Retail Services Revenues
408254	4082		100%	-46.50	4082-Retail Services Revenues
408261	4082		100%	-27.90	4082-Retail Services Revenues
408263	4082		100%	-240.00	4082-Retail Services Revenues
408264	4082		100%	-28.50	4082-Retail Services Revenues
408430	4084		100%	0.00	4084-Service Transaction Requests (STR) Revenues
408450	4084		100%	-19.50	4084-Service Transaction Requests (STR) Revenues
408460	4084		100%	-10.00	4084-Service Transaction Requests (STR) Revenues
421000	4210		100%	-6,526.36	4210-Rent from Electric Property
422500	4225		100%	-3,687.36	4225-Late Payment Charges
422501	4225		100%	-733.15	4225-Late Payment Charges
422502	4225		100%	17.13	4225-Late Payment Charges
423500	4235		100%	0.00	4235-Miscellaneous Service Revenues
423501	4235		100%	-2,012.40	4235-Miscellaneous Service Revenues
423502	4235		100%	-639.00	4235-Miscellaneous Service Revenues
423503	4235		100%	-452.90	4235-Miscellaneous Service Revenues
423504	4235		100%	-370.00	4235-Miscellaneous Service Revenues
439000	4390		100%	-432.29	4390-Miscellaneous Non-Operating Income
439002	4390		100%	-163.21	4390-Miscellaneous Non-Operating Income
440500	4405		100%	-16,313.73	4405-Interest and Dividend Income
44050010	4405		100%	-19,336.09	4405-Interest and Dividend Income
470502	4705		100%	1,499,578.22	4705-Power Purchased
470800	4708		100%	160,329.25	4708-Charges-WMS
471400	4714		100%	142,156.56	4714-Charges-NW
471600	4716		100%	123,624.38	4716-Charges-CN
47500011	4750		100%	-5,276.40	4750-Charges-LV
47500012	4750		100%	3,608.68	4750-Charges-LV
47500013	4750		100%	7,156.66	4750-Charges-LV
47500021	4750		100%	23,514.54	4750-Charges-LV
47500022	4750		100%	12,086.21	4750-Charges-LV
47500023	4750		100%	15,475.29	4750-Charges-LV
503500	5035	Other	100%	0.00	5035-Overhead Distribution Transformers- Operation
506500	5065	Other	100%	275.00	5065-Meter Expense
512500	5125	Other	100%	2,064.40	5125-Maintenance of Overhead Conductors and Devices
517500	5175	Other	100%	1,652.91	5175-Maintenance of Meters
531500	5315	Other	100%	76,967.74	5315-Customer Billing
533001	5330	Other	100%	-27.00	5330-Collection Charges
533002	5330	Other	100%	120.52	5330-Collection Charges
533500	5335	Other	100%	3,656.64	5335-Bad Debt Expense
560500	5605	Other	100%	7,821.44	5605-Executive Salaries and Expenses

GLstring	GroupDesc	FinStmt
408253	3050-Revenues From Services - Distirbution	PL
408254	3050-Revenues From Services - Distirbution	PL
408261	3050-Revenues From Services - Distirbution	PL
408263	3050-Revenues From Services - Distirbution	PL
408264	3050-Revenues From Services - Distirbution	PL
408430	3050-Revenues From Services - Distirbution	PL
408450	3050-Revenues From Services - Distirbution	PL
408460	3050-Revenues From Services - Distirbution	PL
421000	3100-Other Operating Revenues	PL
422500	3100-Other Operating Revenues	PL
422501	3100-Other Operating Revenues	PL
422502	3100-Other Operating Revenues	PL
423500	3100-Other Operating Revenues	PL
423501	3100-Other Operating Revenues	PL
423502	3100-Other Operating Revenues	PL
423503	3100-Other Operating Revenues	PL
423504	3100-Other Operating Revenues	PL
439000	3150-Other Income & Deductions	PL
439002	3150-Other Income & Deductions	PL
440500	3200-Investment Income	PL
44050010	3200-Investment Income	PL
470502	3350-Power Supply Expenses	PL
470800	3350-Power Supply Expenses	PL
471400	3350-Power Supply Expenses	PL
471600	3350-Power Supply Expenses	PL
47500011	3350-Power Supply Expenses	PL
47500012	3350-Power Supply Expenses	PL
47500013	3350-Power Supply Expenses	PL
47500021	3350-Power Supply Expenses	PL
47500022	3350-Power Supply Expenses	PL
47500023	3350-Power Supply Expenses	PL
503500	3500-Distribution Expenses - Operation	PL
506500	3500-Distribution Expenses - Operation	PL
512500	3550-Distribution Expenses - Maintenance	PL
517500	3550-Distribution Expenses - Maintenance	PL
531500	3650-Billing and Collecting	PL
533001	3650-Billing and Collecting	PL
533002	3650-Billing and Collecting	PL
533500	3650-Billing and Collecting	PL
560500	3800-Administrative and General Expenses	PL

GLstring	USAacct	SUBacct	PctGL	Amount	AcctDesc
560503	5605	Other	100%	300.00	5605-Executive Salaries and Expenses
560505	5605	Other	100%	749.42	5605-Executive Salaries and Expenses
561000	5610	Other	100%	56,078.12	5610-Management Salaries and Expenses
561003	5610	Other	100%	1,673.54	5610-Management Salaries and Expenses
56200005	5620	Other	100%	5,641.36	5620-Office Supplies and Expenses
56200006	5620	Other	100%	1,580.79	5620-Office Supplies and Expenses
56200010	5620	Other	100%	300.00	5620-Office Supplies and Expenses
56200015	5620	Other	100%	166.00	5620-Office Supplies and Expenses
562001	5620	Other	100%	459.40	5620-Office Supplies and Expenses
562002	5620	Other	100%	830.46	5620-Office Supplies and Expenses
562003	5620	Other	100%	34.82	5620-Office Supplies and Expenses
562004	5620	Other	100%	0.00	5620-Office Supplies and Expenses
563000	5630	Other	100%	18,957.36	5630-Outside Services Employed
563003	5630	Other	100%	9,776.12	5630-Outside Services Employed
563500	5635	Other	100%	3,409.56	5635-Property Insurance
564591	5645	Other	100%	2,124.79	5645-Employee Pensions and Benefits
564593	5645	Other	100%	3,604.82	5645-Employee Pensions and Benefits
564592	5645	Other	100%	994.40	5645-Employee Pensions and Benefits
564596	5645	Other	100%	1,042.28	5645-Employee Pensions and Benefits
565500	5655	Other	100%	21.69	5655-Regulatory Expenses
565502	5655	Other	100%	202.81	5655-Regulatory Expenses
565503	5655	Other	100%	6,346.12	5655-Regulatory Expenses
567000	5670	Other	100%	7,873.08	5670-Rent
568000	5680	Other	100%	3,808.88	5680-Electrical Safety Authority Fees
570500	5705		100%	46,492.07	5705-Amortization Expense - Property, Plant, and Equipment
57050005	5705		100%	-2,591.19	5705-Amortization Expense - Property, Plant, and Equipment
571500	5715		100%	463.00	5715-Amortization of Intangibles and Other Electric Plant
600500	6005		100%	20,102.62	6005-Interest on Long Term Debt
603502	6035		100%	230.18	6035-Other Interest Expense
611000	6110		100%	10,211.00	6110-Income Taxes
611500	6115		100%	-9,287.00	6115-Provision for Future Income Taxes
620500	6205		100%	300.00	6205-Donations
	531500	Other		0.00	#N/A
	15700010	Other		0.00	#N/A
	2205		100%	-0.00	2205-Accounts Payable
	3046		100%	-3,927.13	3046-Balance Transferred From Income

GLstring	GroupDesc	FinStmt
560503	3800-Administrative and General Expenses	PL
560505	3800-Administrative and General Expenses	PL
561000	3800-Administrative and General Expenses	PL
561003	3800-Administrative and General Expenses	PL
56200005	3800-Administrative and General Expenses	PL
56200006	3800-Administrative and General Expenses	PL
56200010	3800-Administrative and General Expenses	PL
56200015	3800-Administrative and General Expenses	PL
562001	3800-Administrative and General Expenses	PL
562002	3800-Administrative and General Expenses	PL
562003	3800-Administrative and General Expenses	PL
562004	3800-Administrative and General Expenses	PL
563000	3800-Administrative and General Expenses	PL
563003	3800-Administrative and General Expenses	PL
563500	3800-Administrative and General Expenses	PL
564591	3800-Administrative and General Expenses	PL
564593	3800-Administrative and General Expenses	PL
564592	3800-Administrative and General Expenses	PL
564596	3800-Administrative and General Expenses	PL
565500	3800-Administrative and General Expenses	PL
565502	3800-Administrative and General Expenses	PL
565503	3800-Administrative and General Expenses	PL
567000	3800-Administrative and General Expenses	PL
568000	3800-Administrative and General Expenses	PL
570500	3850-Amortization Expense	PL
57050005	3850-Amortization Expense	PL
571500	3850-Amortization Expense	PL
600500	3900-Interest Expense	PL
603502	3900-Interest Expense	PL
611000	4000-Income Taxes	PL
611500	4000-Income Taxes	PL
620500	4100-Extraordinary & Other Items	PL
	#N/A	#N/A
	#N/A	#N/A
	1650-Current Liabilities	BS
	1850-Shareholders' Equity	BS

GROSS ASSET COST

Sum of Amount		
GroupDesc	AcctDesc	Total
1300-Intangible Plant	1606-Organization	1,804
1300-Intangible Plant Total		1,804
1450-Distribution Plant	1830-Poles, Towers and Fixtures	194,996
	1835-Overhead Conductors and Devices	179,684
	1840-Underground Conduit	13,405
	1845-Underground Conductors and Devices	64,202
	1850-Line Transformers	60,495
	1855-Services	52,400
	1860-Meters	48,889
1450-Distribution Plant Total		614,070
1500-General Plant	1915-Office Furniture and Equipment	3,246
	1920-Computer Equipment - Hardware	24,819
	1925-Computer Software	23,398
	1995-Contributions and Grants - Credit	-64,783
1500-General Plant Total		-13,321
4100-Extraordinary	6205-Donations	300
4100-Extraordinary & Other Items Total		300
#N/A	#N/A	0
#N/A Total		0
Grand Total		602,853

ACCUMULATED DEPRECIATION

Sum of Amount		
SUBacct		Total
1606		0
1830		-69,756
1835		-66,897
1840		-536
1845		-21,181
1850		-22,545
1855		-2,096
1860		-20,814
1915		-2,910
1920		-16,495
1925		-8,487
1995		2,591
Other		0
Grand Total		-229,124

USAacct	AcctDesc	DprRate	BridgeChg	TestChg	RefCell
1610	1610-Miscellaneous Intangible Plant	20.0%	0	0	'1610!\$A:\$H
1805	1805-Land	0.0%	0	0	'1805!\$A:\$H
1806	1806-Land Rights	4.0%	0	0	'1806!\$A:\$H
1808	1808-Buildings and Fixtures	2.0%	0	0	'1808!\$A:\$H
1810	1810-Leasehold Improvements	Manual	0	0	'1810!\$A:\$H
1815	1815-Transformer Station Equipment - Normally Primary above 50 kV	2.5%	0	0	'1815!\$A:\$H
1820	1820-Distribution Station Equipment - Normally Primary below 50 kV	3.3%	0	0	'1820!\$A:\$H
1830	1830-Poles, Towers and Fixtures	4.0%	0	0	'1830!\$A:\$H
1835	1835-Overhead Conductors and Devices	4.0%	0	40,000	'1835!\$A:\$H
1840	1840-Underground Conduit	4.0%	0	0	'1840!\$A:\$H
1845	1845-Underground Conductors and Devices	4.0%	62,981	62,981	'1845!\$A:\$H
1850	1850-Line Transformers	4.0%	16,199	16,199	'1850!\$A:\$H
1855	1855-Services	4.0%	0	0	'1855!\$A:\$H
1860	1860-Meters	4.0%	0	0	'1860!\$A:\$H
1905	1905-Land	0.0%	0	0	'1905!\$A:\$H
1906	1906-Land Rights	4.0%	0	0	'1906!\$A:\$H
1908	1908-Buildings and Fixtures	2.0%	0	0	'1908!\$A:\$H
1910	1910-Leasehold Improvements	Manual	0	0	'1910!\$A:\$H
1915	1915-Office Furniture and Equipment	10.0%	0	0	'1915!\$A:\$H
1920	1920-Computer Equipment - Hardware	20.0%	0	0	'1920!\$A:\$H
1925	1925-Computer Software	20.0%	0	57,200	'1925!\$A:\$H
1930	1930-Transportation Equipment	12.5%	0	0	'1930!\$A:\$H
1935	1935-Stores Equipment	10.0%	0	0	'1935!\$A:\$H
1940	1940-Tools, Shop and Garage Equipment	10.0%	0	0	'1940!\$A:\$H
1945	1945-Measurement and Testing Equipment	10.0%	0	0	'1945!\$A:\$H
1950	1950-Power Operated Equipment	12.5%	0	0	'1950!\$A:\$H
1955	1955-Communication Equipment	20.0%	0	0	'1955!\$A:\$H
1960	1960-Miscellaneous Equipment	10.0%	0	0	'1960!\$A:\$H
1965	1965-Water Heater Rental Units	10.0%	0	0	'1965!\$A:\$H
1970	1970-Load Management Controls - Customer Premises	10.0%	0	0	'1970!\$A:\$H
1975	1975-Load Management Controls - Utility Premises	10.0%	0	0	'1975!\$A:\$H
1980	1980-System Supervisory Equipment	6.7%	0	0	'1980!\$A:\$H
1985	1985-Sentinel Lighting Rental Units	10.0%	0	0	'1985!\$A:\$H
1995	1995-Contributions and Grants - Credit	4.0%	-42,382	-42,382	'1995!\$A:\$H
2005	2005-Property Under Capital Leases	0.0%	0	0	'2005!\$A:\$H
2055	2055-Construction Work in Progress--Electric	0.0%	0	0	CWIP!\$A:\$H
2105	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		-44,634	-96,524	'PropPlantEquip!\$A:\$H
2105	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		0	0	'OtherAssets!\$A:\$H
2120	2120-Accumulated Amortization of Electric Utility Plant - Intangibles		0	0	'IntangiblePlant!\$A:\$H

USAacct	AcctDesc	DprRate	BridgeChg	TestChg	RefCell
5705	5705-Amortization Expense - Property, Plant, and Equipment		44,634	51,889	
5710	5710-Amortization of Limited Term Electric Plant		0	0	
5715	5715-Amortization of Intangibles and Other Electric Plant		0	0	
6042	6042-Allowance For Other Funds Used During Construction		0	0	

Project	USAacct	ServiceYr	SpendYr	SpendAmt	CwipYrs	AFUDC	CapAmt
P00001 - Val Alain	1845	Bridge	Bridge	62,981	0	0	62,981
P00001 - Val Alain	1850	Bridge	Bridge	16,199	0	0	16,199
P00001 - Val Alain	1995	Bridge	Bridge	-42,382	0	0	-42,382
P00003 - Billing conversion	1925	Test	Test	57,200	0	0	57,200
P00004 - Overhead Upgrade 1	1835	Test	Test	40,000	0	0	40,000
P00005 - Overhead Upgrade	1835	Future	Future	40,000	0	0	40,000
P00006 - Yvon Lalande subdivision	1845	Future	Future	25,000	0	0	25,000
P00006 - Yvon Lalande subdivision	1995	Future	Future	-20,000	0	0	-20,000

Sum of SpendAmt	SpendYr				
Project	Bridge	Test	Future	(blank)	Grand Total
(blank)					
P00001 - Val Alain	36,798				36,798
P00003 - Billing conversion		57,200			57,200
P00004 - Overhead Upgrade 1		40,000			40,000
P00005 - Overhead Upgrade			40,000		40,000
P00006 - Yvon Lalande subdivision			5,000		5,000
Grand Total	36,798	97,200	45,000		178,998

Sum of CapAmt	ServiceYr				
Project	Bridge	Test	Future	(blank)	Grand Total
(blank)					
P00001 - Val Alain	36,798				36,798
P00003 - Billing conversion		57,200			57,200
P00004 - Overhead Upgrade 1		40,000			40,000
P00005 - Overhead Upgrade			40,000		40,000
P00006 - Yvon Lalande subdivision			5,000		5,000
Grand Total	36,798	97,200	45,000		178,998

Sum of CapAmt	ServiceYr				
USAacct	Bridge	Test	Future	(blank)	Grand Total
1835		40,000	40,000		80,000
1845	62,981		25,000		87,981
1850	16,199				16,199
1925		57,200			57,200
1995	-42,382		-20,000		-62,382
(blank)					
Grand Total	36,798	97,200	45,000		178,998

USAacct	RetireYr	RetireAmt
186000	Bridge	0
192501	Test	0

Sum of RetireAmt	RetireYr			
USAacct	Bridge	Test	(blank)	Grand Total
(blank)				
186000	0			0
192501		0		0
Grand Total	0	0		0

Sum of AFUDC	ServiceYr				
SpendYr	Bridge	Test	Future	(blank)	Grand Total
Bridge	0				0
Test		0			0
Future			0		0
(blank)					0
Grand Total	0	0	0		0

This table summarizes AFUDC amounts based on year of spending and in-service year.

This table shows the proportions of AFUDC amounts to be recognized in the Bridge year

This table shows the proportions of AFUDC amounts to be recognized in the Test year

Bridge Factors	ServiceYr		
SpendYr	Bridge	Test	Future
Hist	0.50	0.50	0.33
Bridge	1.00	0.50	0.25
Test			
Future			

TestYr Factors	ServiceYr		
SpendYr	Bridge	Test	Future
Hist	0.00	0.25	0.33
Bridge	0.00	0.50	0.50
Test		1.00	0.50
Future			1.00

CWIP CONTINUITY

ACCOUNT: 2055 2055-Construction Work in Progress--Electric

	<i>BRIDGE YR</i>	<i>TEST YR</i>
Opening Balance	0	0
<i>Additions</i>	36,798	97,200
<i>Transfers to Assets in Service</i>	-36,798	-97,200
<i>AFUDC Interest 0.0%</i>	0	0
<i>Other (specify)</i>		
Closing Balance	0	0
<i>Net impact to Capital Expenditures *</i>	0	0
<i>Change in Year</i>	0	0

* Difference between Opening and Closing Balances (excluding impact of adjustments)

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1610 1610-Miscellaneous Intangible Plant

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 20.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1805 1805-Land

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 0.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1806 1806-Land Rights

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 4.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1808 1808-Buildings and Fixtures

	<i>BRIDGE YEAR</i>			<i>TEST YEAR</i>		
	<i>Gross Cost</i>	<i>Accumulated Amortization</i>	<i>Net Book Value</i>	<i>Gross Cost</i>	<i>Accumulated Amortization</i>	<i>Net Book Value</i>
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 2.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1810 1810-Leasehold Improvements

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation <i>Manual</i>			0			0
Retirements & Sales	0	0	0	0	0	0
Other (specify) <i>ARO</i>			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
<i>Average Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Change in Year</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1815

1815-Transformer Station Equipment - Normally Primary above 50 kV

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 2.5%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1820

1820-Distribution Station Equipment - Normally Primary below 50 kV

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 3.3%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1830

1830-Poles, Towers and Fixtures

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	194,996	-69,756	125,240	194,996	-82,505	112,490
Additions	0		0	0		0
Depreciation 4.0%		-12,750	-12,750		-12,750	-12,750
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	194,996	-82,505	112,490	194,996	-95,255	99,740
Average Balance	194,996	-76,131	118,865	194,996	-88,880	106,115
Change in Year	0	-12,750	-12,750	0	-12,750	-12,750

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1835

1835-Overhead Conductors and Devices

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	179,684	-66,897	112,787	179,684	-79,037	100,648
Additions	0		0	40,000		40,000
Depreciation 4.0%		-12,139	-12,139		-12,939	-12,939
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	179,684	-79,037	100,648	219,684	-91,976	127,708
Average Balance	179,684	-72,967	106,717	199,684	-85,506	114,178
Change in Year	0	-12,139	-12,139	40,000	-12,939	27,061

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1840

1840-Underground Conduit

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	13,405	-536	12,869	13,405	-1,072	12,333
Additions	0		0	0		0
Depreciation 4.0%		-536	-536		-536	-536
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	13,405	-1,072	12,333	13,405	-1,608	11,797
Average Balance	13,405	-804	12,601	13,405	-1,340	12,065
Change in Year	0	-536	-536	0	-536	-536

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1845

1845-Underground Conductors and Devices

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	64,202	-21,181	43,021	127,183	-26,209	100,973
Additions	62,981		62,981	0		0
Depreciation 4.0%		-5,029	-5,029		-6,288	-6,288
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	127,183	-26,209	100,973	127,183	-32,498	94,685
Average Balance	95,692	-23,695	71,997	127,183	-29,353	97,829
Change in Year	62,981	-5,029	57,952	0	-6,288	-6,288

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT:

1850

1850-Line Transformers

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	60,495	-22,545	37,950	76,694	-26,880	49,813
Additions	16,199		16,199	0		0
Depreciation 4.0%		-4,336	-4,336		-4,660	-4,660
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	76,694	-26,880	49,813	76,694	-31,540	45,153
Average Balance	68,594	-24,712	43,882	76,694	-29,210	47,483
Change in Year	16,199	-4,336	11,863	0	-4,660	-4,660

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1855 1855-Services

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	52,400	-2,096	50,304	52,400	-4,192	48,208
Additions	0		0	0		0
Depreciation 4.0%		-2,096	-2,096		-2,096	-2,096
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	52,400	-4,192	48,208	52,400	-6,289	46,112
Average Balance	52,400	-3,144	49,256	52,400	-5,241	47,160
Change in Year	0	-2,096	-2,096	0	-2,096	-2,096

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1860 1860-Meters

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	48,889	-20,814	28,075	48,889	-24,396	24,492
Additions	0		0	0		0
Depreciation 4.0%		-3,583	-3,583		-3,583	-3,583
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	48,889	-24,396	24,492	48,889	-27,979	20,910
Average Balance	48,889	-22,605	26,284	48,889	-26,188	22,701
Change in Year	0	-3,583	-3,583	0	-3,583	-3,583

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1905 1905-Land

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 0.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1906 1906-Land Rights

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 4.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1908 1908-Buildings and Fixtures

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 2.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1910 1910-Leasehold Improvements

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation <i>Manual</i>			0			0
Retirements & Sales	0	0	0	0	0	0
Other (specify) <i>ARO</i>			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
<i>Average Balance</i>	0	0	0	0	0	0
<i>Change in Year</i>	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1915 1915-Office Furniture and Equipment

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	3,246	-2,910	336	3,246	-2,963	282
Additions	0		0	0		0
Depreciation 10.0%		-54	-54		-54	-54
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	3,246	-2,963	282	3,246	-3,018	228
Average Balance	3,246	-2,936	309	3,246	-2,990	255
Change in Year	0	-54	-54	0	-54	-54

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1920 1920-Computer Equipment - Hardware

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	24,819	-16,495	8,324	24,819	-19,368	5,451
Additions	0		0	0		0
Depreciation 20.0%		-2,873	-2,873		-2,870	-2,870
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	24,819	-19,368	5,451	24,819	-22,238	2,581
Average Balance	24,819	-17,931	6,888	24,819	-20,803	4,016
Change in Year	0	-2,873	-2,873	0	-2,870	-2,870

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT:

1925

1925-Computer Software

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	23,398	-8,487	14,911	23,398	-13,165	10,232
Additions	0		0	57,200		57,200
Depreciation 20.0%		-4,679	-4,679		-10,399	-10,399
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	23,398	-13,165	10,232	80,598	-23,564	57,034
Average Balance	23,398	-10,826	12,572	51,998	-18,364	33,633
Change in Year	0	-4,679	-4,679	57,200	-10,399	46,801

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1930 1930-Transportation Equipment

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 12.5%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1935 1935-Stores Equipment

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 10.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1940 1940-Tools, Shop and Garage Equipment

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 10.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1945 1945-Measurement and Testing Equipment

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 10.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1950 1950-Power Operated Equipment

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 12.5%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1955 1955-Communication Equipment

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 20.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1960 1960-Miscellaneous Equipment

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 10.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1965 1965-Water Heater Rental Units

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 10.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1970 1970-Load Management Controls - Customer Premises

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 10.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1975 1975-Load Management Controls - Utility Premises

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 10.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1980 1980-System Supervisory Equipment

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 6.7%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1985 1985-Sentinel Lighting Rental Units

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 10.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1995

1995-Contributions and Grants - Credit

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	-64,783	2,591	-62,192	-107,165	6,030	-101,135
Additions	-42,382		-42,382	0		0
Depreciation 4.0%		3,439	3,439		4,286	4,286
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	-107,165	6,030	-101,135	-107,165	10,316	-96,849
Average Balance	-85,974	4,311	-81,664	-107,165	8,173	-98,992
Change in Year	-42,382	3,439	-38,943	0	4,286	4,286

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 2005 2005-Property Under Capital Leases

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0		0	0		0
Depreciation 0.0%		0	0		0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO			0			0
			0			0
			0			0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1610:2005

TOTAL FIXED ASSETS IN SERVICE

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	600,749	-229,124	371,625	637,547	-273,759	363,789
Additions	36,798	0	36,798	97,200	0	97,200
Depreciation	0	-44,634	-44,634	0	-51,889	-51,889
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Closing Balance	637,547	-273,759	363,789	734,747	-325,648	409,099
Average Balance	619,148	-251,441	367,707	686,147	-299,703	386,444
Change in Year	36,798	-44,634	-7,836	97,200	-51,889	45,311

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1610:1610

TOTAL INTANGIBLE PLANT

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1805:2005

TOTAL PROPERTY, PLANT & EQUIPMENT

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	600,749	-229,124	371,625	637,547	-273,759	363,789
Additions	36,798	0	36,798	97,200	0	97,200
Depreciation	0	-44,634	-44,634	0	-51,889	-51,889
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Closing Balance	637,547	-273,759	363,789	734,747	-325,648	409,099
Average Balance	619,148	-251,441	367,707	686,147	-299,703	386,444
Change in Year	36,798	-44,634	-7,836	97,200	-51,889	45,311

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1805:1860

TOTAL DISTRIBUTION PLANT

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	614,070	-203,824	410,246	693,250	-244,293	448,958
<i>Additions</i>	79,180	0	79,180	40,000	0	40,000
<i>Depreciation</i>	0	-40,468	-40,468	0	-42,852	-42,852
<i>Retirements & Sales</i>	0	0	0	0	0	0
<i>Other (specify) ARO</i>	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Closing Balance	693,250	-244,293	448,958	733,250	-287,145	446,106
<i>Average Balance</i>	653,660	-224,058	429,602	713,250	-265,719	447,532
<i>Change in Year</i>	79,180	-40,468	38,712	40,000	-42,852	-2,852

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 1905:1995

TOTAL GENERAL PLANT

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	-13,321	-25,300	-38,621	-55,703	-29,466	-85,169
Additions	-42,382	0	-42,382	57,200	0	57,200
Depreciation	0	-4,166	-4,166	0	-9,037	-9,037
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Closing Balance	-55,703	-29,466	-85,169	1,497	-38,503	-37,006
Average Balance	-34,512	-27,383	-61,895	-27,103	-33,985	-61,088
Change in Year	-42,382	-4,166	-46,548	57,200	-9,037	48,163

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNT: 2005:2005

TOTAL OTHER CAPITAL ASSETS IN SERVICE

	BRIDGE YEAR			TEST YEAR		
	Gross Cost	Accumulated Amortization	Net Book Value	Gross Cost	Accumulated Amortization	Net Book Value
Opening Balance	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Retirements & Sales	0	0	0	0	0	0
Other (specify) ARO	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0
Average Balance	0	0	0	0	0	0
Change in Year	0	0	0	0	0	0

FTY REVENUE REQUIREMENT: GENERATE PROJECTED DATA

BRIDGE YEAR

Projection Overrides and Factors	Edit the overrides and percent changes used to project operating account values
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Generate Projections	Map GL Trial Balance data and adjustments to the Uniform System of Accounts
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Save and Continue	<i>Save this workbook and open the Test Year projection file</i>
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Close	<i>Close this workbook and return to the Capital Plan</i>
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Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	OvrAmt	Check			
1556	00							155600	0.00	OK			
1100	03							110003	0.00	OK			
4405	00	10						44050010	0.00	OK			
5655	02							565502	203.00	OK			
5655	03							565503	6,346.00	OK			
5035	00							503500	463.00	OK			
1606	00							160600	1,341.00	OK		Status:	OK

SegVal	Factor	Description	Check				
1:5315	2.0%		OK			Status:	OK
1:5610	4.0%		OK				
1:5645	3.0%		OK				
1:5335	100.0%		OK				

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
1005	01							100501	277,656	0
1005	02							100502	202,649	0
1005	03							100503	223	0
1010	01							101001	200	0
1100	00							110000	180,664	0
1100	03							110003	0	0
1104	01							110401	0	0
1110	04							111004	12,489	0
1120	00							112000	380,119	0
1130	00							113000	-3,663	0
1180	00							118000	7,759	0
1340	01							134001	15,606	0
1508	00							150800	391	0
1508	00	05						15080005	4,758	0
1508	00	06						15080006	10,775	0
1508	00	10						15080010	2,093	0
1525	00							152500	5,701	0
1525	00	05						15250005	12,499	0
1525	00	10						15250010	3,086	0
1550	00							155000	20,722	0
1550	00	10						15500010	290	0
1555	00							155500	-2,368	0
1555	00	10						15550010	-34	0
1556	00							155600	0	0
1562	01							156201	-88,451	0
1562	01	10						15620110	-9,253	0
1563	01							156301	88,451	0
1563	01	10						15630110	9,253	0
1565	00							156500	2,679	0
1565	00	10						15650010	31	0
1566	00							156600	-2,679	0
1566	00	10						15660010	-191	0
1570	00	01						15700001	40,347	0
1570	00	10						15700010	98,897	0
1570	00	15						15700015	55	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
1570	00	90						15700090	17,098	0
1571	01							157101	94,638	0
1571	02							157102	32,379	0
1571	03							157103	18,803	0
1571	04							157104	1,755	0
1571	04	10						15710410	39,318	0
1580	01							158001	9,077	0
1580	01	05						15800105	36,480	0
1580	01	06						15800106	617	0
1580	01	10						15800110	6,268	0
1582	00							158200	2,657	0
1582	00	06						15820006	1,269	0
1582	00	10						15820010	421	0
1584	01							158401	-48,596	0
1584	01	05						15840105	-5,880	0
1584	01	06						15840106	-7,931	0
1584	01	10						15840110	-6,478	0
1586	01							158601	-38,144	0
1586	01	05						15860105	166,525	0
1586	01	06						15860106	232,670	0
1586	01	10						15860110	32,531	0
1586	01	16						15860116	-28,791	0
1588	01							158801	21,459	0
1588	01	05						15880105	50,665	0
1588	01	10						15880110	2,073	0
1588	01	15						15880115	2,022	0
1588	03							158803	19	0
1590	00							159000	-372,321	0
1590	00	10						15900010	-22,180	0
1590	10							159010	6,951	0
1590	10	10						15901010	727	0
1606	00							160600	1,341	-463
1830	00							183000	194,996	0
1835	00							183500	179,684	0
1840	00							184000	13,405	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
1845	00							184500	64,202	0
1850	00							185000	59,706	0
1850	66							185066	788	0
1855	00							185500	52,400	0
1860	00							186000	48,889	0
1915	00							191500	3,246	0
1920	00							192000	24,819	0
1925	01							192501	21,067	0
1925	02							192502	2,330	0
1995	00							199500	-64,783	0
2105	00	01						21050001	0	0
2105	00	02						21050002	-69,756	0
2105	00	03						21050003	-66,897	0
2105	00	04						21050004	-536	0
2105	00	05						21050005	-21,181	0
2105	00	06						21050006	-22,449	0
2105	00	07						21050007	-95	0
2105	00	08						21050008	-2,096	0
2105	00	09						21050009	-20,814	0
2105	00	10						21050010	-2,910	0
2105	00	11						21050011	-16,495	0
2105	00	12						21050012	-7,644	0
2105	00	13						21050013	-842	0
2105	00	14						21050014	2,591	0
2205	00							220500	0	0
2205	04							220504	0	0
2205	05							220505	-295,854	0
2205	09							220509	-79,940	0
2205	09	06						22050906	-169,603	0
2208	00							220800	-177,811	0
2210	00							221000	-16,995	0
2220	00							222000	-6,887	0
2250	01							225001	0	0
2290	31							229031	8,865	0
2290	32							229032	0	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
2294	00							229400	-10,211	0
2296	00							229600	-66,955	0
2335	00							233500	-4,131	0
2520	00							252000	-348,516	0
3005	00							300500	-308,735	0
3045	00							304500	-409,582	0
3055	00							305500	0	0
4006	80							400680	0	0
4006	96							400696	-1,085	0
4006	97							400697	-262,298	0
4006	98							400698	-434	0
4006	99							400699	-1,193,526	0
4025	02							402502	-22,164	0
4035	14							403514	-17,226	0
4055	10							405510	0	0
4055	50							405550	-1,868	0
4055	60							405560	-977	0
4062	00							406200	-98,106	0
4062	01							406201	-31,795	0
4062	02							406202	-19,819	0
4062	03							406203	-8,428	0
4062	04							406204	-2,181	0
4066	00							406600	-86,720	0
4066	01							406601	-27,316	0
4066	02							406602	-19,854	0
4066	03							406603	-6,786	0
4066	04							406604	-1,481	0
4068	00							406800	-76,071	0
4068	01							406801	-23,638	0
4068	02							406802	-16,733	0
4068	04							406804	-7,183	0
4075	00							407500	-56,565	0
4080	00							408000	-103,663	0
4080	01							408001	-51,996	0
4080	02							408002	-2,902	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
4080	03							408003	-4,067	0
4080	10							408010	-22,528	0
4080	11							408011	-28,997	0
4080	12							408012	-434	0
4080	13							408013	-1,113	0
4080	20							408020	-11,453	0
4080	21							408021	1,182	0
4080	22							408022	-33	0
4080	23							408023	-608	0
4080	40							408040	-843	0
4080	41							408041	-8,806	0
4080	42							408042	-6	0
4080	43							408043	-80	0
4082	01							408201	-200	0
4082	11							408211	-100	0
4082	13							408213	-280	0
4082	23							408223	-160	0
4082	31							408231	-6	0
4082	33							408233	0	0
4082	43							408243	-120	0
4082	53							408253	-120	0
4082	54							408254	-47	0
4082	61							408261	-28	0
4082	63							408263	-240	0
4082	64							408264	-29	0
4084	30							408430	0	0
4084	50							408450	-20	0
4084	60							408460	-10	0
4210	00							421000	-6,526	0
4225	00							422500	-3,687	0
4225	01							422501	-733	0
4225	02							422502	17	0
4235	00							423500	0	0
4235	01							423501	-2,012	0
4235	02							423502	-639	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
4235	03							423503	-453	0
4235	04							423504	-370	0
4390	00							439000	-432	0
4390	02							439002	-163	0
4405	00							440500	-16,314	0
4405	00	10						44050010	0	19,336
4705	02							470502	1,499,578	0
4708	00							470800	160,329	0
4714	00							471400	142,157	0
4716	00							471600	123,624	0
4750	00	11						47500011	-5,276	0
4750	00	12						47500012	3,609	0
4750	00	13						47500013	7,157	0
4750	00	21						47500021	23,515	0
4750	00	22						47500022	12,086	0
4750	00	23						47500023	15,475	0
5035	00							503500	463	463
5065	00							506500	275	0
5125	00							512500	2,064	0
5175	00							517500	1,653	0
5315	00							531500	78,507	1,539
5330	01							533001	-27	0
5330	02							533002	121	0
5335	00							533500	7,313	3,657
5605	00							560500	7,821	0
5605	03							560503	300	0
5605	05							560505	749	0
5610	00							561000	58,321	2,243
5610	03							561003	1,740	67
5620	00	05						56200005	5,641	0
5620	00	06						56200006	1,581	0
5620	00	10						56200010	300	0
5620	00	15						56200015	166	0
5620	01							562001	459	0
5620	02							562002	830	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
5620	03							562003	35	0
5620	04							562004	0	0
5630	00							563000	18,957	0
5630	03							563003	9,776	0
5635	00							563500	3,410	0
5645	91							564591	2,189	64
5645	92							564592	1,024	30
5645	93							564593	3,713	108
5645	96							564596	1,074	31
5655	00							565500	22	0
5655	02							565502	203	0
5655	03							565503	6,346	-0
5670	00							567000	7,873	0
5680	00							568000	3,809	0
5705	00							570500	46,492	0
5705	00	05						57050005	-2,591	0
5715	00							571500	463	0
6005	00							600500	20,103	0
6035	02							603502	230	0
6110	00							611000	10,211	0
6115	00							611500	-9,287	0
6205	00							620500	300	0
OPENre								OPENre	-3,927	

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	ChgAmt	AcctDesc	GroupDesc
CAPITAL_import_1								CAPITAL_import_1	5705	-43,901	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense
CAPITAL_import_2								CAPITAL_import_2	5710	0	5710-Amortization of Limited Term Electric Plant	3850-Amortization Expense
CAPITAL_import_3								CAPITAL_import_3	5715	-463	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense
CAPITAL_import_4								CAPITAL_import_4	1610	0	1610-Miscellaneous Intangible Plant	1300-Intangible Plant
CAPITAL_import_5								CAPITAL_import_5	1805	0	1805-Land	1450-Distribution Plant
CAPITAL_import_6								CAPITAL_import_6	1806	0	1806-Land Rights	1450-Distribution Plant
CAPITAL_import_7								CAPITAL_import_7	1808	0	1808-Buildings and Fixtures	1450-Distribution Plant
CAPITAL_import_8								CAPITAL_import_8	1810	0	1810-Leasehold Improvements	1450-Distribution Plant
CAPITAL_import_9								CAPITAL_import_9	1815	0	1815-Transformer Station Equipment - Normally Primary above 50 kV	1450-Distribution Plant
CAPITAL_import_10								CAPITAL_import_10	1820	0	1820-Distribution Station Equipment - Normally Primary below 50 kV	1450-Distribution Plant
CAPITAL_import_11								CAPITAL_import_11	1830	0	1830-Poles, Towers and Fixtures	1450-Distribution Plant
CAPITAL_import_12								CAPITAL_import_12	1835	0	1835-Overhead Conductors and Devices	1450-Distribution Plant
CAPITAL_import_13								CAPITAL_import_13	1840	0	1840-Underground Conduit	1450-Distribution Plant
CAPITAL_import_14								CAPITAL_import_14	1845	62,981	1845-Underground Conductors and Devices	1450-Distribution Plant
CAPITAL_import_15								CAPITAL_import_15	1850	16,199	1850-Line Transformers	1450-Distribution Plant
CAPITAL_import_16								CAPITAL_import_16	1855	0	1855-Services	1450-Distribution Plant
CAPITAL_import_17								CAPITAL_import_17	1860	0	1860-Meters	1450-Distribution Plant
CAPITAL_import_18								CAPITAL_import_18	1905	0	1905-Land	1500-General Plant
CAPITAL_import_19								CAPITAL_import_19	1906	0	1906-Land Rights	1500-General Plant
CAPITAL_import_20								CAPITAL_import_20	1908	0	1908-Buildings and Fixtures	1500-General Plant
CAPITAL_import_21								CAPITAL_import_21	1910	0	1910-Leasehold Improvements	1500-General Plant
CAPITAL_import_22								CAPITAL_import_22	1915	0	1915-Office Furniture and Equipment	1500-General Plant
CAPITAL_import_23								CAPITAL_import_23	1920	0	1920-Computer Equipment - Hardware	1500-General Plant
CAPITAL_import_24								CAPITAL_import_24	1925	0	1925-Computer Software	1500-General Plant
CAPITAL_import_25								CAPITAL_import_25	1930	0	1930-Transportation Equipment	1500-General Plant
CAPITAL_import_26								CAPITAL_import_26	1935	0	1935-Stores Equipment	1500-General Plant
CAPITAL_import_27								CAPITAL_import_27	1940	0	1940-Tools, Shop and Garage Equipment	1500-General Plant
CAPITAL_import_28								CAPITAL_import_28	1945	0	1945-Measurement and Testing Equipment	1500-General Plant
CAPITAL_import_29								CAPITAL_import_29	1950	0	1950-Power Operated Equipment	1500-General Plant
CAPITAL_import_30								CAPITAL_import_30	1955	0	1955-Communication Equipment	1500-General Plant
CAPITAL_import_31								CAPITAL_import_31	1960	0	1960-Miscellaneous Equipment	1500-General Plant
CAPITAL_import_32								CAPITAL_import_32	1965	0	1965-Water Heater Rental Units	1500-General Plant
CAPITAL_import_33								CAPITAL_import_33	1970	0	1970-Load Management Controls - Customer Premises	1500-General Plant
CAPITAL_import_34								CAPITAL_import_34	1975	0	1975-Load Management Controls - Utility Premises	1500-General Plant
CAPITAL_import_35								CAPITAL_import_35	1980	0	1980-System Supervisory Equipment	1500-General Plant
CAPITAL_import_36								CAPITAL_import_36	1985	0	1985-Sentinel Lighting Rental Units	1500-General Plant
CAPITAL_import_37								CAPITAL_import_37	1995	-42,382	1995-Contributions and Grants - Credit	1500-General Plant
CAPITAL_import_38								CAPITAL_import_38	2005	0	2005-Property Under Capital Leases	1550-Other Capital Assets
CAPITAL_import_39								CAPITAL_import_39	2055	0	2055-Construction Work in Progress--Electric	1550-Other Capital Assets
CAPITAL_import_40								CAPITAL_import_40	2105	-44,634	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization
CAPITAL_import_41								CAPITAL_import_41	2105	0	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization
CAPITAL_import_42								CAPITAL_import_42	2120	0	2120-Accumulated Amortization of Electric Utility Plant - Intangibles	1600-Accumulated Amortization
CAPITAL_import_43								CAPITAL_import_43	5705	44,634	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense
CAPITAL_import_44								CAPITAL_import_44	5710	0	5710-Amortization of Limited Term Electric Plant	3850-Amortization Expense
CAPITAL_import_45								CAPITAL_import_45	5715	0	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense
CAPITAL_import_46								CAPITAL_import_46	6042	0	6042-Allowance For Other Funds Used During Construction	3900-Interest Expense

Seg1	USAacct	Amount	Description
PILs_Import_1	6110	(10,211.00)	Negate existing amount from Base Year P&L
PILs_Import_2	6110	0.00	Test Year only: Negate difference between Base Year P&L and TBdata
PILs_Import_3	6110	0.00	Output amount from PILs File
PILs_Import_4	2205	10,211.00	Offset difference from above changes to the BALANCE account

Seg1	USAacct	Amount	Description	MapNA
Revenue_Import_1	4050	0	Negate existing Sales of Electricity	TRUE
Revenue_Import_2	4050	0	Restore Power Supply Expenses to Sales Of Electricity	TRUE
Revenue_Import_3	4050	0	Restore Distribution Revenue pre-rebasing	TRUE
Revenue_Import_4	4050	0	Add Distribution Revenue post-rebasing	TRUE
Revenue_Import_5	1120	0	Offset difference from above changes to Accrued Rev.	TRUE

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1005	01							100501	1005		100%	277,656
1005	02							100502	1005		100%	202,649
1005	03							100503	1005		100%	223
1010	01							101001	1010		100%	200
1100	00							110000	1100		100%	180,664
1100	03							110003	1100		100%	0
1104	01							110401	1104		100%	0
1110	04							111004	1110		100%	12,489
1120	00							112000	1120		100%	380,119
1130	00							113000	1130		100%	-3,663
1180	00							118000	1180		100%	7,759
1340	01							134001	1340		100%	15,606
1508	00							150800	1508		100%	391
1508	00	05						15080005	1508		100%	4,758
1508	00	06						15080006	1508		100%	10,775
1508	00	10						15080010	1508		100%	2,093
1525	00							152500	1525		100%	5,701
1525	00	05						15250005	1525		100%	12,499
1525	00	10						15250010	1525		100%	3,086
1550	00							155000	1550		100%	20,722
1550	00	10						15500010	1550		100%	290
1555	00							155500	1555		100%	-2,368
1555	00	10						15550010	1555		100%	-34
1556	00							155600	1556		100%	0
1562	01							156201	1562		100%	-88,451
1562	01	10						15620110	1562		100%	-9,253
1563	01							156301	1563		100%	88,451
1563	01	10						15630110	1563		100%	9,253
1565	00							156500	1565		100%	2,679
1565	00	10						15650010	1565		100%	31
1566	00							156600	1566		100%	-2,679
1566	00	10						15660010	1566		100%	-191
1570	00	01						15700001	1570		100%	40,347
1570	00	10						15700010	1570		100%	98,897
1570	00	15						15700015	1570		100%	55
1570	00	90						15700090	1570		100%	17,098
1571	01							157101	1571		100%	94,638
1571	02							157102	1571		100%	32,379
1571	03							157103	1571		100%	18,803
1571	04							157104	1571		100%	1,755
1571	04	10						15710410	1571		100%	39,318
1580	01							158001	1580		100%	9,077
1580	01	05						15800105	1580		100%	36,480
1580	01	06						15800106	1580		100%	617
1580	01	10						15800110	1580		100%	6,268

GLstring	AcctDesc	GroupDesc	FinStmt
100501	1005-Cash	1050-Current Assets	BS
100502	1005-Cash	1050-Current Assets	BS
100503	1005-Cash	1050-Current Assets	BS
101001	1010-Cash Advances and Working Funds	1050-Current Assets	BS
110000	1100-Customer Accounts Receivable	1050-Current Assets	BS
110003	1100-Customer Accounts Receivable	1050-Current Assets	BS
110401	1104-Accounts Receivable - Recoverable Work	1050-Current Assets	BS
111004	1110-Other Accounts Receivable	1050-Current Assets	BS
112000	1120-Accrued Utility Revenues	1050-Current Assets	BS
113000	1130-Accumulated Provision for Uncollectible Accounts--Credit	1050-Current Assets	BS
118000	1180-Prepayments	1050-Current Assets	BS
134001	1340-Merchandise	1100-Inventory	BS
150800	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080005	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080006	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080010	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
152500	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250005	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250010	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
155000	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
15500010	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
155500	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
15550010	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
155600	1556-Smart Meters OM&A Variance Account	1200-Other Assets and Deferred Charges	BS
156201	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
15620110	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
156301	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
15630110	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
156500	1565-Conservation and Demand Management Expenditures and Recoveries	1200-Other Assets and Deferred Charges	BS
15650010	1565-Conservation and Demand Management Expenditures and Recoveries	1200-Other Assets and Deferred Charges	BS
156600	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15660010	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15700001	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700010	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700015	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700090	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
157101	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157102	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157103	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157104	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
15710410	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
158001	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800105	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800106	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800110	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1582	00							158200	1582		100%	2,657
1582	00	06						15820006	1582		100%	1,269
1582	00	10						15820010	1582		100%	421
1584	01							158401	1584		100%	-48,596
1584	01	05						15840105	1584		100%	-5,880
1584	01	06						15840106	1584		100%	-7,931
1584	01	10						15840110	1584		100%	-6,478
1586	01							158601	1586		100%	-38,144
1586	01	05						15860105	1586		100%	166,525
1586	01	06						15860106	1586		100%	232,670
1586	01	10						15860110	1586		100%	32,531
1586	01	16						15860116	1586		100%	-28,791
1588	01							158801	1588		100%	21,459
1588	01	05						15880105	1588		100%	50,665
1588	01	10						15880110	1588		100%	2,073
1588	01	15						15880115	1588		100%	2,022
1588	03							158803	1588		100%	19
1590	00							159000	1590		100%	-372,321
1590	00	10						15900010	1590		100%	-22,180
1590	10							159010	1590		100%	6,951
1590	10	10						15901010	1590		100%	727
1606	00							160600	1606		100%	1,341
1830	00							183000	1830		100%	194,996
1835	00							183500	1835		100%	179,684
1840	00							184000	1840		100%	13,405
1845	00							184500	1845		100%	64,202
1850	00							185000	1850		100%	59,706
1850	66							185066	1850		100%	788
1855	00							185500	1855		100%	52,400
1860	00							186000	1860		100%	48,889
1915	00							191500	1915		100%	3,246
1920	00							192000	1920		100%	24,819
1925	01							192501	1925		100%	21,067
1925	02							192502	1925		100%	2,330
1995	00							199500	1995		100%	-64,783
2105	00	01						21050001	2105	1606	100%	0
2105	00	02						21050002	2105	1830	100%	-69,756
2105	00	03						21050003	2105	1835	100%	-66,897
2105	00	04						21050004	2105	1840	100%	-536
2105	00	05						21050005	2105	1845	100%	-21,181
2105	00	06						21050006	2105	1850	100%	-22,449
2105	00	07						21050007	2105	1850	100%	-95
2105	00	08						21050008	2105	1855	100%	-2,096
2105	00	09						21050009	2105	1860	100%	-20,814
2105	00	10						21050010	2105	1915	100%	-2,910

GLstring	AcctDesc	GroupDesc	FinStmt
158200	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
15820006	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
15820010	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
158401	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840105	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840106	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840110	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
158601	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860105	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860106	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860110	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860116	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
158801	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880105	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880110	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880115	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
158803	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
159000	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15900010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
159010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15901010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
160600	1606-Organization	1300-Intangible Plant	BS
183000	1830-Poles, Towers and Fixtures	1450-Distribution Plant	BS
183500	1835-Overhead Conductors and Devices	1450-Distribution Plant	BS
184000	1840-Underground Conduit	1450-Distribution Plant	BS
184500	1845-Underground Conductors and Devices	1450-Distribution Plant	BS
185000	1850-Line Transformers	1450-Distribution Plant	BS
185066	1850-Line Transformers	1450-Distribution Plant	BS
185500	1855-Services	1450-Distribution Plant	BS
186000	1860-Meters	1450-Distribution Plant	BS
191500	1915-Office Furniture and Equipment	1500-General Plant	BS
192000	1920-Computer Equipment - Hardware	1500-General Plant	BS
192501	1925-Computer Software	1500-General Plant	BS
192502	1925-Computer Software	1500-General Plant	BS
199500	1995-Contributions and Grants - Credit	1500-General Plant	BS
21050001	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050002	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050003	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050004	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050005	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050006	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050007	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050008	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050009	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050010	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
2105	00	11						21050011	2105	1920	100%	-16,495
2105	00	12						21050012	2105	1925	100%	-7,644
2105	00	13						21050013	2105	1925	100%	-842
2105	00	14						21050014	2105	1995	100%	2,591
2205	00							220500	2205		100%	0
2205	04							220504	2205		100%	0
2205	05							220505	2205		100%	-295,854
2205	09							220509	2205		100%	-79,940
2205	09	06						22050906	2205		100%	-169,603
2208	00							220800	2208		100%	-177,811
2210	00							221000	2210		100%	-16,995
2220	00							222000	2220		100%	-6,887
2250	01							225001	2250		100%	0
2290	31							229031	2290		100%	8,865
2290	32							229032	2290		100%	0
2294	00							229400	2294		100%	-10,211
2296	00							229600	2296		100%	-66,955
2335	00							233500	2335		100%	-4,131
2520	00							252000	2520		100%	-348,516
3005	00							300500	3005		100%	-308,735
3045	00							304500	3045		100%	-409,582
3055	00							305500	3055		100%	0
4006	80							400680	4006		100%	0
4006	96							400696	4006		100%	-1,085
4006	97							400697	4006		100%	-262,298
4006	98							400698	4006		100%	-434
4006	99							400699	4006		100%	-1,193,526
4025	02							402502	4025		100%	-22,164
4035	14							403514	4035		100%	-17,226
4055	10							405510	4055		100%	0
4055	50							405550	4055		100%	-1,868
4055	60							405560	4055		100%	-977
4062	00							406200	4062		100%	-98,106
4062	01							406201	4062		100%	-31,795
4062	02							406202	4062		100%	-19,819
4062	03							406203	4062		100%	-8,428
4062	04							406204	4062		100%	-2,181
4066	00							406600	4066		100%	-86,720
4066	01							406601	4066		100%	-27,316
4066	02							406602	4066		100%	-19,854
4066	03							406603	4066		100%	-6,786
4066	04							406604	4066		100%	-1,481
4068	00							406800	4068		100%	-76,071
4068	01							406801	4068		100%	-23,638
4068	02							406802	4068		100%	-16,733

GLstring	AcctDesc	GroupDesc	FinStmt
21050011	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050012	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050013	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050014	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
220500	2205-Accounts Payable	1650-Current Liabilities	BS
220504	2205-Accounts Payable	1650-Current Liabilities	BS
220505	2205-Accounts Payable	1650-Current Liabilities	BS
220509	2205-Accounts Payable	1650-Current Liabilities	BS
22050906	2205-Accounts Payable	1650-Current Liabilities	BS
220800	2208-Customer Credit Balances	1650-Current Liabilities	BS
221000	2210-Current Portion of Customer Deposits	1650-Current Liabilities	BS
222000	2220-Miscellaneous Current and Accrued Liabilities	1650-Current Liabilities	BS
225001	2250-Debt Retirement Charges(DRC) Payable	1650-Current Liabilities	BS
229031	2290-Commodity Taxes	1650-Current Liabilities	BS
229032	2290-Commodity Taxes	1650-Current Liabilities	BS
229400	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	1650-Current Liabilities	BS
229600	2296-Future Income Taxes - Current	1650-Current Liabilities	BS
233500	2335-Long Term Customer Deposits	1700-Non-Current Liabilities	BS
252000	2520-Other Long Term Debt	1800-Long-Term Debt	BS
300500	3005-Common Shares Issued	1850-Shareholders' Equity	BS
304500	3045-Unappropriated Retained Earnings	1850-Shareholders' Equity	BS
305500	3055-Adjustment to Retained Earnings	1850-Shareholders' Equity	BS
400680	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400696	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400697	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400698	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400699	4006-Residential Energy Sales	3000-Sales of Electricity	PL
402502	4025-Street Lighting Energy Sales	3000-Sales of Electricity	PL
403514	4035-General Energy Sales	3000-Sales of Electricity	PL
405510	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405550	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405560	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
406200	4062-Billed WMS	3000-Sales of Electricity	PL
406201	4062-Billed WMS	3000-Sales of Electricity	PL
406202	4062-Billed WMS	3000-Sales of Electricity	PL
406203	4062-Billed WMS	3000-Sales of Electricity	PL
406204	4062-Billed WMS	3000-Sales of Electricity	PL
406600	4066-Billed NW	3000-Sales of Electricity	PL
406601	4066-Billed NW	3000-Sales of Electricity	PL
406602	4066-Billed NW	3000-Sales of Electricity	PL
406603	4066-Billed NW	3000-Sales of Electricity	PL
406604	4066-Billed NW	3000-Sales of Electricity	PL
406800	4068-Billed CN	3000-Sales of Electricity	PL
406801	4068-Billed CN	3000-Sales of Electricity	PL
406802	4068-Billed CN	3000-Sales of Electricity	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4068	04							406804	4068		100%	-7,183
4075	00							407500	4075		100%	-56,565
4080	00							408000	4080		100%	-103,663
4080	01							408001	4080		100%	-51,996
4080	02							408002	4080		100%	-2,902
4080	03							408003	4080		100%	-4,067
4080	10							408010	4080		100%	-22,528
4080	11							408011	4080		100%	-28,997
4080	12							408012	4080		100%	-434
4080	13							408013	4080		100%	-1,113
4080	20							408020	4080		100%	-11,453
4080	21							408021	4080		100%	1,182
4080	22							408022	4080		100%	-33
4080	23							408023	4080		100%	-608
4080	40							408040	4080		100%	-843
4080	41							408041	4080		100%	-8,806
4080	42							408042	4080		100%	-6
4080	43							408043	4080		100%	-80
4082	01							408201	4082		100%	-200
4082	11							408211	4082		100%	-100
4082	13							408213	4082		100%	-280
4082	23							408223	4082		100%	-160
4082	31							408231	4082		100%	-6
4082	33							408233	4082		100%	0
4082	43							408243	4082		100%	-120
4082	53							408253	4082		100%	-120
4082	54							408254	4082		100%	-47
4082	61							408261	4082		100%	-28
4082	63							408263	4082		100%	-240
4082	64							408264	4082		100%	-29
4084	30							408430	4084		100%	0
4084	50							408450	4084		100%	-20
4084	60							408460	4084		100%	-10
4210	00							421000	4210		100%	-6,526
4225	00							422500	4225		100%	-3,687
4225	01							422501	4225		100%	-733
4225	02							422502	4225		100%	17
4235	00							423500	4235		100%	0
4235	01							423501	4235		100%	-2,012
4235	02							423502	4235		100%	-639
4235	03							423503	4235		100%	-453
4235	04							423504	4235		100%	-370
4390	00							439000	4390		100%	-432
4390	02							439002	4390		100%	-163
4405	00							440500	4405		100%	-16,314

GLstring	AcctDesc	GroupDesc	FinStmt
406804	4068-Billed CN	3000-Sales of Electricity	PL
407500	4075-Billed-LV	3000-Sales of Electricity	PL
408000	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408001	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408002	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408003	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408010	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408011	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408012	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408013	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408020	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408021	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408022	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408023	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408040	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408041	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408042	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408043	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408201	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408211	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408213	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408223	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408231	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408233	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408243	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408253	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408254	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408261	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408263	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408264	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408430	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408450	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408460	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
421000	4210-Rent from Electric Property	3100-Other Operating Revenues	PL
422500	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422501	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422502	4225-Late Payment Charges	3100-Other Operating Revenues	PL
423500	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423501	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423502	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423503	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423504	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
439000	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
439002	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
440500	4405-Interest and Dividend Income	3200-Investment Income	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4405	00	10						44050010	4405		100%	0
4705	02							470502	4705		100%	1,499,578
4708	00							470800	4708		100%	160,329
4714	00							471400	4714		100%	142,157
4716	00							471600	4716		100%	123,624
4750	00	11						47500011	4750		100%	-5,276
4750	00	12						47500012	4750		100%	3,609
4750	00	13						47500013	4750		100%	7,157
4750	00	21						47500021	4750		100%	23,515
4750	00	22						47500022	4750		100%	12,086
4750	00	23						47500023	4750		100%	15,475
5035	00							503500	5035	Other	100%	463
5065	00							506500	5065	Other	100%	275
5125	00							512500	5125	Other	100%	2,064
5175	00							517500	5175	Other	100%	1,653
5315	00							531500	5315	Other	100%	78,507
5330	01							533001	5330	Other	100%	-27
5330	02							533002	5330	Other	100%	121
5335	00							533500	5335	Other	100%	7,313
5605	00							560500	5605	Other	100%	7,821
5605	03							560503	5605	Other	100%	300
5605	05							560505	5605	Other	100%	749
5610	00							561000	5610	Other	100%	58,321
5610	03							561003	5610	Other	100%	1,740
5620	00	05						56200005	5620	Other	100%	5,641
5620	00	06						56200006	5620	Other	100%	1,581
5620	00	10						56200010	5620	Other	100%	300
5620	00	15						56200015	5620	Other	100%	166
5620	01							562001	5620	Other	100%	459
5620	02							562002	5620	Other	100%	830
5620	03							562003	5620	Other	100%	35
5620	04							562004	5620	Other	100%	0
5630	00							563000	5630	Other	100%	18,957
5630	03							563003	5630	Other	100%	9,776
5635	00							563500	5635	Other	100%	3,410
5645	91							564591	5645	Other	100%	2,189
5645	93							564593	5645	Other	100%	3,713
5645	92							564592	5645	Other	100%	1,024
5645	96							564596	5645	Other	100%	1,074
5655	00							565500	5655	Other	100%	22
5655	02							565502	5655	Other	100%	203
5655	03							565503	5655	Other	100%	6,346
5670	00							567000	5670	Other	100%	7,873
5680	00							568000	5680	Other	100%	3,809
5705	00							570500	5705		100%	46,492

GLstring	AcctDesc	GroupDesc	FinStmt
44050010	4405-Interest and Dividend Income	3200-Investment Income	PL
470502	4705-Power Purchased	3350-Power Supply Expenses	PL
470800	4708-Charges-WMS	3350-Power Supply Expenses	PL
471400	4714-Charges-NW	3350-Power Supply Expenses	PL
471600	4716-Charges-CN	3350-Power Supply Expenses	PL
47500011	4750-Charges-LV	3350-Power Supply Expenses	PL
47500012	4750-Charges-LV	3350-Power Supply Expenses	PL
47500013	4750-Charges-LV	3350-Power Supply Expenses	PL
47500021	4750-Charges-LV	3350-Power Supply Expenses	PL
47500022	4750-Charges-LV	3350-Power Supply Expenses	PL
47500023	4750-Charges-LV	3350-Power Supply Expenses	PL
503500	5035-Overhead Distribution Transformers- Operation	3500-Distribution Expenses - Operation	PL
506500	5065-Meter Expense	3500-Distribution Expenses - Operation	PL
512500	5125-Maintenance of Overhead Conductors and Devices	3550-Distribution Expenses - Maintenance	PL
517500	5175-Maintenance of Meters	3550-Distribution Expenses - Maintenance	PL
531500	5315-Customer Billing	3650-Billing and Collecting	PL
533001	5330-Collection Charges	3650-Billing and Collecting	PL
533002	5330-Collection Charges	3650-Billing and Collecting	PL
533500	5335-Bad Debt Expense	3650-Billing and Collecting	PL
560500	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560503	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560505	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
561000	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
561003	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
56200005	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200006	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200010	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200015	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562001	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562002	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562003	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562004	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
563000	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563003	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563500	5635-Property Insurance	3800-Administrative and General Expenses	PL
564591	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564593	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564592	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564596	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
565500	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565502	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565503	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
567000	5670-Rent	3800-Administrative and General Expenses	PL
568000	5680-Electrical Safety Authority Fees	3800-Administrative and General Expenses	PL
570500	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
5705	00	05						57050005	5705		100%	-2,591
5715	00							571500	5715		100%	463
6005	00							600500	6005		100%	20,103
6035	02							603502	6035		100%	230
6110	00							611000	6110		100%	10,211
6115	00							611500	6115		100%	-9,287
6205	00							620500	6205		100%	300
ADJ01									531500	Other		0
ADJ01									15700010	Other		0
CAPITAL_Import_1								CAPITAL_Import_1	5705			-43,901
CAPITAL_Import_2								CAPITAL_Import_2	5710			0
CAPITAL_Import_3								CAPITAL_Import_3	5715			-463
CAPITAL_Import_4								CAPITAL_Import_4	1610			0
CAPITAL_Import_5								CAPITAL_Import_5	1805			0
CAPITAL_Import_6								CAPITAL_Import_6	1806			0
CAPITAL_Import_7								CAPITAL_Import_7	1808			0
CAPITAL_Import_8								CAPITAL_Import_8	1810			0
CAPITAL_Import_9								CAPITAL_Import_9	1815			0
CAPITAL_Import_10								CAPITAL_Import_10	1820			0
CAPITAL_Import_11								CAPITAL_Import_11	1830			0
CAPITAL_Import_12								CAPITAL_Import_12	1835			0
CAPITAL_Import_13								CAPITAL_Import_13	1840			0
CAPITAL_Import_14								CAPITAL_Import_14	1845			62,981
CAPITAL_Import_15								CAPITAL_Import_15	1850			16,199
CAPITAL_Import_16								CAPITAL_Import_16	1855			0
CAPITAL_Import_17								CAPITAL_Import_17	1860			0
CAPITAL_Import_18								CAPITAL_Import_18	1905			0
CAPITAL_Import_19								CAPITAL_Import_19	1906			0
CAPITAL_Import_20								CAPITAL_Import_20	1908			0
CAPITAL_Import_21								CAPITAL_Import_21	1910			0
CAPITAL_Import_22								CAPITAL_Import_22	1915			0
CAPITAL_Import_23								CAPITAL_Import_23	1920			0
CAPITAL_Import_24								CAPITAL_Import_24	1925			0
CAPITAL_Import_25								CAPITAL_Import_25	1930			0
CAPITAL_Import_26								CAPITAL_Import_26	1935			0
CAPITAL_Import_27								CAPITAL_Import_27	1940			0
CAPITAL_Import_28								CAPITAL_Import_28	1945			0
CAPITAL_Import_29								CAPITAL_Import_29	1950			0
CAPITAL_Import_30								CAPITAL_Import_30	1955			0
CAPITAL_Import_31								CAPITAL_Import_31	1960			0
CAPITAL_Import_32								CAPITAL_Import_32	1965			0
CAPITAL_Import_33								CAPITAL_Import_33	1970			0
CAPITAL_Import_34								CAPITAL_Import_34	1975			0
CAPITAL_Import_35								CAPITAL_Import_35	1980			0
CAPITAL_Import_36								CAPITAL_Import_36	1985			0

GLstring	AcctDesc	GroupDesc	FinStmt
57050005	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL
571500	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense	PL
600500	6005-Interest on Long Term Debt	3900-Interest Expense	PL
603502	6035-Other Interest Expense	3900-Interest Expense	PL
611000	6110-Income Taxes	4000-Income Taxes	PL
611500	6115-Provision for Future Income Taxes	4000-Income Taxes	PL
620500	6205-Donations	4100-Extraordinary & Other Items	PL
	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A
CAPITAL_Import_1	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL
CAPITAL_Import_2	5710-Amortization of Limited Term Electric Plant	3850-Amortization Expense	PL
CAPITAL_Import_3	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense	PL
CAPITAL_Import_4	1610-Miscellaneous Intangible Plant	1300-Intangible Plant	BS
CAPITAL_Import_5	1805-Land	1450-Distribution Plant	BS
CAPITAL_Import_6	1806-Land Rights	1450-Distribution Plant	BS
CAPITAL_Import_7	1808-Buildings and Fixtures	1450-Distribution Plant	BS
CAPITAL_Import_8	1810-Leasehold Improvements	1450-Distribution Plant	BS
CAPITAL_Import_9	1815-Transformer Station Equipment - Normally Primary above 50 kV	1450-Distribution Plant	BS
CAPITAL_Import_10	1820-Distribution Station Equipment - Normally Primary below 50 kV	1450-Distribution Plant	BS
CAPITAL_Import_11	1830-Poles, Towers and Fixtures	1450-Distribution Plant	BS
CAPITAL_Import_12	1835-Overhead Conductors and Devices	1450-Distribution Plant	BS
CAPITAL_Import_13	1840-Underground Conduit	1450-Distribution Plant	BS
CAPITAL_Import_14	1845-Underground Conductors and Devices	1450-Distribution Plant	BS
CAPITAL_Import_15	1850-Line Transformers	1450-Distribution Plant	BS
CAPITAL_Import_16	1855-Services	1450-Distribution Plant	BS
CAPITAL_Import_17	1860-Meters	1450-Distribution Plant	BS
CAPITAL_Import_18	1905-Land	1500-General Plant	BS
CAPITAL_Import_19	1906-Land Rights	1500-General Plant	BS
CAPITAL_Import_20	1908-Buildings and Fixtures	1500-General Plant	BS
CAPITAL_Import_21	1910-Leasehold Improvements	1500-General Plant	BS
CAPITAL_Import_22	1915-Office Furniture and Equipment	1500-General Plant	BS
CAPITAL_Import_23	1920-Computer Equipment - Hardware	1500-General Plant	BS
CAPITAL_Import_24	1925-Computer Software	1500-General Plant	BS
CAPITAL_Import_25	1930-Transportation Equipment	1500-General Plant	BS
CAPITAL_Import_26	1935-Stores Equipment	1500-General Plant	BS
CAPITAL_Import_27	1940-Tools, Shop and Garage Equipment	1500-General Plant	BS
CAPITAL_Import_28	1945-Measurement and Testing Equipment	1500-General Plant	BS
CAPITAL_Import_29	1950-Power Operated Equipment	1500-General Plant	BS
CAPITAL_Import_30	1955-Communication Equipment	1500-General Plant	BS
CAPITAL_Import_31	1960-Miscellaneous Equipment	1500-General Plant	BS
CAPITAL_Import_32	1965-Water Heater Rental Units	1500-General Plant	BS
CAPITAL_Import_33	1970-Load Management Controls - Customer Premises	1500-General Plant	BS
CAPITAL_Import_34	1975-Load Management Controls - Utility Premises	1500-General Plant	BS
CAPITAL_Import_35	1980-System Supervisory Equipment	1500-General Plant	BS
CAPITAL_Import_36	1985-Sentinel Lighting Rental Units	1500-General Plant	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
CAPITAL_Import_37								CAPITAL_Import_37	1995			-42,382
CAPITAL_Import_38								CAPITAL_Import_38	2005			0
CAPITAL_Import_39								CAPITAL_Import_39	2055			0
CAPITAL_Import_40								CAPITAL_Import_40	2105			-44,634
CAPITAL_Import_41								CAPITAL_Import_41	2105			0
CAPITAL_Import_42								CAPITAL_Import_42	2120			0
CAPITAL_Import_43								CAPITAL_Import_43	5705			44,634
CAPITAL_Import_44								CAPITAL_Import_44	5710			0
CAPITAL_Import_45								CAPITAL_Import_45	5715			0
CAPITAL_Import_46								CAPITAL_Import_46	6042			0
CAPITAL_Balance								CAPITAL_Balance	2205		100%	7,566
OPENre								OPENre	3045			-3,927
BALANCE								BALANCE	2205		100%	-23,148
CLOSE								CLOSE	3046		100%	23,882

GLstring	AcctDesc	GroupDesc	FinStmt
CAPITAL_Import_37	1995-Contributions and Grants - Credit	1500-General Plant	BS
CAPITAL_Import_38	2005-Property Under Capital Leases	1550-Other Capital Assets	BS
CAPITAL_Import_39	2055-Construction Work in Progress--Electric	1550-Other Capital Assets	BS
CAPITAL_Import_40	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
CAPITAL_Import_41	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
CAPITAL_Import_42	2120-Accumulated Amortization of Electric Utility Plant - Intangibles	1600-Accumulated Amortization	BS
CAPITAL_Import_43	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL
CAPITAL_Import_44	5710-Amortization of Limited Term Electric Plant	3850-Amortization Expense	PL
CAPITAL_Import_45	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense	PL
CAPITAL_Import_46	6042-Allowance For Other Funds Used During Construction	3900-Interest Expense	PL
CAPITAL_Balance	2205-Accounts Payable	1650-Current Liabilities	BS
OPENre	3045-Unappropriated Retained Earnings	1850-Shareholders' Equity	BS
BALANCE	2205-Accounts Payable	1650-Current Liabilities	BS
CLOSE	3046-Balance Transferred From Income	1850-Shareholders' Equity	BS

		OK?	YES		
Sum of Amount					
GroupDesc	AcctDesc	FinStmnt	Total		
1050-Current Assets	1005-Cash	BS	480,527		
	1005-Cash Total		480,527		
	1010-Cash Advances and Working Funds	BS	200		
	1010-Cash Advances and Working Funds Total		200		
	1100-Customer Accounts Receivable	BS	180,664		
	1100-Customer Accounts Receivable Total		180,664		
	1104-Accounts Receivable - Recoverable Work	BS	0		
	1104-Accounts Receivable - Recoverable Work Total		0		
	1110-Other Accounts Receivable	BS	12,489		
	1110-Other Accounts Receivable Total		12,489		
	1120-Accrued Utility Revenues	BS	380,119		
	1120-Accrued Utility Revenues Total		380,119		
	1130-Accumulated Provision for Uncollectible Accounts--Credit	BS	-3,663		
	1130-Accumulated Provision for Uncollectible Accounts--Credit Total		-3,663		
	1180-Prepayments	BS	7,759		
	1180-Prepayments Total		7,759		
	1050-Current Assets Total			1,058,096	
	1100-Inventory	1340-Merchandise	BS	15,606	
1340-Merchandise Total			15,606		
1100-Inventory Total			15,606		
1200-Other Assets and Deferred Charges	1508-Other Regulatory Assets	BS	18,016		
	1508-Other Regulatory Assets Total		18,016		
	1525-Miscellaneous Deferred Debits	BS	21,286		
	1525-Miscellaneous Deferred Debits Total		21,286		
	1550-LV Variance Account	BS	21,012		
	1550-LV Variance Account Total		21,012		
	1555-Smart Meters Capital Variance Account	BS	-2,402		
	1555-Smart Meters Capital Variance Account Total		-2,402		
	1556-Smart Meters OM&A Variance Account	BS	0		
	1556-Smart Meters OM&A Variance Account Total		0		
	1562-Deferred Payments in Lieu of Taxes	BS	-97,705		
	1562-Deferred Payments in Lieu of Taxes Total		-97,705		
	1563-Account 1563 - Deferred PILs Contra Account	BS	97,705		
	1563-Account 1563 - Deferred PILs Contra Account Total		97,705		
	1565-Conservation and Demand Management Expenditures and Recoveries	BS	2,710		

		OK?	YES
Sum of Amount			
GroupDesc	AcctDesc	FinStmt	Total
1200-Other Assets and Deferred Charges	1565-Conservation and Demand Management Expenditures and Recoveries Total		2,710
	1566-CDM Contra Account	BS	-2,871
	1566-CDM Contra Account Total		-2,871
	1570-Qualifying Transition Costs	BS	156,397
	1570-Qualifying Transition Costs Total		156,397
	1571-Pre-market Opening Energy Variance	BS	186,893
	1571-Pre-market Opening Energy Variance Total		186,893
	1580-RSVAWMS	BS	52,442
	1580-RSVAWMS Total		52,442
	1582-RSVAONE-TIME	BS	4,347
	1582-RSVAONE-TIME Total		4,347
	1584-RSVANW	BS	-68,885
	1584-RSVANW Total		-68,885
	1586-RSVACN	BS	364,791
	1586-RSVACN Total		364,791
	1588-RSVAPOWER	BS	76,239
	1588-RSVAPOWER Total		76,239
1590-Recovery of Regulatory Asset Balances	BS	-386,824	
1590-Recovery of Regulatory Asset Balances Total		-386,824	
1200-Other Assets and Deferred Charges Total			443,151
1300-Intangible Plant	1606-Organization	BS	1,341
	1606-Organization Total		1,341
	1610-Miscellaneous Intangible Plant	BS	0
	1610-Miscellaneous Intangible Plant Total		0
1300-Intangible Plant Total			1,341
1450-Distribution Plant	1805-Land	BS	0
	1805-Land Total		0
	1806-Land Rights	BS	0
	1806-Land Rights Total		0
	1808-Buildings and Fixtures	BS	0
	1808-Buildings and Fixtures Total		0
	1810-Leasehold Improvements	BS	0
	1810-Leasehold Improvements Total		0
	1815-Transformer Station Equipment - Normally Primary above 50 kV	BS	0
	1815-Transformer Station Equipment - Normally Primary above 50 kV Total		0

		OK?	YES
Sum of Amount			
GroupDesc	AcctDesc	FinStmnt	Total
1450-Distribution Plant	1820-Distribution Station Equipment - Normally Primary below 50 kV	BS	0
	1820-Distribution Station Equipment - Normally Primary below 50 kV Total		0
	1830-Poles, Towers and Fixtures	BS	194,996
	1830-Poles, Towers and Fixtures Total		194,996
	1835-Overhead Conductors and Devices	BS	179,684
	1835-Overhead Conductors and Devices Total		179,684
	1840-Underground Conduit	BS	13,405
	1840-Underground Conduit Total		13,405
	1845-Underground Conductors and Devices	BS	127,183
	1845-Underground Conductors and Devices Total		127,183
	1850-Line Transformers	BS	76,694
	1850-Line Transformers Total		76,694
	1855-Services	BS	52,400
	1855-Services Total		52,400
	1860-Meters	BS	48,889
	1860-Meters Total		48,889
1450-Distribution Plant Total			693,250
1500-General Plant	1905-Land	BS	0
	1905-Land Total		0
	1906-Land Rights	BS	0
	1906-Land Rights Total		0
	1908-Buildings and Fixtures	BS	0
	1908-Buildings and Fixtures Total		0
	1910-Leasehold Improvements	BS	0
	1910-Leasehold Improvements Total		0
	1915-Office Furniture and Equipment	BS	3,246
	1915-Office Furniture and Equipment Total		3,246
	1920-Computer Equipment - Hardware	BS	24,819
	1920-Computer Equipment - Hardware Total		24,819
	1925-Computer Software	BS	23,398
	1925-Computer Software Total		23,398
	1930-Transportation Equipment	BS	0
	1930-Transportation Equipment Total		0
1935-Stores Equipment	BS	0	
1935-Stores Equipment Total		0	

		OK?	YES	
Sum of Amount				
GroupDesc	AcctDesc	FinStmt	Total	
1500-General Plant	1940-Tools, Shop and Garage Equipment	BS	0	
	1940-Tools, Shop and Garage Equipment Total		0	
	1945-Measurement and Testing Equipment	BS	0	
	1945-Measurement and Testing Equipment Total		0	
	1950-Power Operated Equipment	BS	0	
	1950-Power Operated Equipment Total		0	
	1955-Communication Equipment	BS	0	
	1955-Communication Equipment Total		0	
	1960-Miscellaneous Equipment	BS	0	
	1960-Miscellaneous Equipment Total		0	
	1965-Water Heater Rental Units	BS	0	
	1965-Water Heater Rental Units Total		0	
	1970-Load Management Controls - Customer Premises	BS	0	
	1970-Load Management Controls - Customer Premises Total		0	
	1975-Load Management Controls - Utility Premises	BS	0	
	1975-Load Management Controls - Utility Premises Total		0	
	1980-System Supervisory Equipment	BS	0	
	1980-System Supervisory Equipment Total		0	
	1985-Sentinel Lighting Rental Units	BS	0	
	1985-Sentinel Lighting Rental Units Total		0	
	1995-Contributions and Grants - Credit	BS	-107,165	
1995-Contributions and Grants - Credit Total		-107,165		
1500-General Plant Total			-55,703	
1550-Other Capital Assets	2005-Property Under Capital Leases	BS	0	
	2005-Property Under Capital Leases Total		0	
	2055-Construction Work in Progress--Electric	BS	0	
	2055-Construction Work in Progress--Electric Total		0	
1550-Other Capital Assets Total			0	
1600-Accumulated Amortization	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	BS	-273,759	
	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Total		-273,759	
	2120-Accumulated Amortization of Electric Utility Plant - Intangibles	BS	0	
	2120-Accumulated Amortization of Electric Utility Plant - Intangibles Total		0	
1600-Accumulated Amortization Total			-273,759	
1650-Current Liabilities	2205-Accounts Payable	BS	-560,979	
	2205-Accounts Payable Total		-560,979	

		OK?	YES
Sum of Amount			
GroupDesc	AcctDesc	FinStmnt	Total
1650-Current Liabilities	2208-Customer Credit Balances	BS	-177,811
	2208-Customer Credit Balances Total		-177,811
	2210-Current Portion of Customer Deposits	BS	-16,995
	2210-Current Portion of Customer Deposits Total		-16,995
	2220-Miscellaneous Current and Accrued Liabilities	BS	-6,887
	2220-Miscellaneous Current and Accrued Liabilities Total		-6,887
	2250-Debt Retirement Charges(DRC) Payable	BS	0
	2250-Debt Retirement Charges(DRC) Payable Total		0
	2290-Commodity Taxes	BS	8,865
	2290-Commodity Taxes Total		8,865
	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	BS	-10,211
	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc. Total		-10,211
	2296-Future Income Taxes - Current	BS	-66,955
	2296-Future Income Taxes - Current Total		-66,955
	1650-Current Liabilities Total		-830,973
1700-Non-Current Liabilities	2335-Long Term Customer Deposits	BS	-4,131
	2335-Long Term Customer Deposits Total		-4,131
1700-Non-Current Liabilities Total		-4,131	
1800-Long-Term Debt	2520-Other Long Term Debt	BS	-348,516
	2520-Other Long Term Debt Total		-348,516
1800-Long-Term Debt Total		-348,516	
1850-Shareholders' Equity	3005-Common Shares Issued	BS	-308,735
	3005-Common Shares Issued Total		-308,735
	3045-Unappropriated Retained Earnings	BS	-413,509
	3045-Unappropriated Retained Earnings Total		-413,509
	3046-Balance Transferred From Income	BS	23,882
	3046-Balance Transferred From Income Total		23,882
	3055-Adjustment to Retained Earnings	BS	0
	3055-Adjustment to Retained Earnings Total		0
1850-Shareholders' Equity Total		-698,363	
3000-Sales of Electricity	4006-Residential Energy Sales	PL	-1,457,343
	4006-Residential Energy Sales Total		-1,457,343
	4025-Street Lighting Energy Sales	PL	-22,164
	4025-Street Lighting Energy Sales Total		-22,164
	4035-General Energy Sales	PL	-17,226

		OK?	YES	
Sum of Amount				
GroupDesc	AcctDesc	FinStmnt	Total	
3000-Sales of Electricity	4035-General Energy Sales Total		-17,226	
	4055-Energy Sales for Resale	PL	-2,845	
	4055-Energy Sales for Resale Total		-2,845	
	4062-Billed WMS	PL	-160,329	
	4062-Billed WMS Total		-160,329	
	4066-Billed NW	PL	-142,157	
	4066-Billed NW Total		-142,157	
	4068-Billed CN	PL	-123,624	
	4068-Billed CN Total		-123,624	
	4075-Billed-LV	PL	-56,565	
	4075-Billed-LV Total		-56,565	
3000-Sales of Electricity Total			-1,982,253	
3050-Revenues From Services - Distirbution	4080-Distribution Services Revenue	PL	-236,348	
	4080-Distribution Services Revenue Total		-236,348	
	4082-Retail Services Revenues	PL	-1,329	
	4082-Retail Services Revenues Total		-1,329	
	4084-Service Transaction Requests (STR) Revenues	PL	-30	
	4084-Service Transaction Requests (STR) Revenues Total		-30	
3050-Revenues From Services - Distirbution Total			-237,706	
3100-Other Operating Revenues	4210-Rent from Electric Property	PL	-6,526	
	4210-Rent from Electric Property Total		-6,526	
	4225-Late Payment Charges	PL	-4,403	
	4225-Late Payment Charges Total		-4,403	
	4235-Miscellaneous Service Revenues	PL	-3,474	
	4235-Miscellaneous Service Revenues Total		-3,474	
3100-Other Operating Revenues Total			-14,404	
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income	PL	-596	
	4390-Miscellaneous Non-Operating Income Total		-596	
3150-Other Income & Deductions Total			-596	
3200-Investment Income	4405-Interest and Dividend Income	PL	-16,314	
	4405-Interest and Dividend Income Total		-16,314	
3200-Investment Income Total			-16,314	
3350-Power Supply Expenses	4705-Power Purchased	PL	1,499,578	
	4705-Power Purchased Total		1,499,578	
	4708-Charges-WMS	PL	160,329	

		OK?	YES	
Sum of Amount				
GroupDesc	AcctDesc	FinStmt	Total	
3350-Power Supply Expenses	4708-Charges-WMS Total		160,329	
	4714-Charges-NW	PL	142,157	
	4714-Charges-NW Total		142,157	
	4716-Charges-CN	PL	123,624	
	4716-Charges-CN Total		123,624	
	4750-Charges-LV	PL	56,565	
	4750-Charges-LV Total		56,565	
	3350-Power Supply Expenses Total			1,982,253
3500-Distribution Expenses - Operation	5035-Overhead Distribution Transformers- Operation	PL	463	
	5035-Overhead Distribution Transformers- Operation Total		463	
	5065-Meter Expense	PL	275	
	5065-Meter Expense Total		275	
3500-Distribution Expenses - Operation Total			738	
3550-Distribution Expenses - Maintenance	5125-Maintenance of Overhead Conductors and Devices	PL	2,064	
	5125-Maintenance of Overhead Conductors and Devices Total		2,064	
	5175-Maintenance of Meters	PL	1,653	
	5175-Maintenance of Meters Total		1,653	
3550-Distribution Expenses - Maintenance Total			3,717	
3650-Billing and Collecting	5315-Customer Billing	PL	78,507	
	5315-Customer Billing Total		78,507	
	5330-Collection Charges	PL	94	
	5330-Collection Charges Total		94	
	5335-Bad Debt Expense	PL	7,313	
	5335-Bad Debt Expense Total		7,313	
3650-Billing and Collecting Total			85,914	
3800-Administrative and General Expenses	5605-Executive Salaries and Expenses	PL	8,871	
	5605-Executive Salaries and Expenses Total		8,871	
	5610-Management Salaries and Expenses	PL	60,062	
	5610-Management Salaries and Expenses Total		60,062	
	5620-Office Supplies and Expenses	PL	9,013	
	5620-Office Supplies and Expenses Total		9,013	
	5630-Outside Services Employed	PL	28,733	
	5630-Outside Services Employed Total		28,733	
	5635-Property Insurance	PL	3,410	
	5635-Property Insurance Total		3,410	

		OK?	YES	
Sum of Amount				
GroupDesc	AcctDesc	FinStmnt	Total	
3800-Administrative and General Expenses	5645-Employee Pensions and Benefits	PL	7,999	
	5645-Employee Pensions and Benefits Total		7,999	
	5655-Regulatory Expenses	PL	6,571	
	5655-Regulatory Expenses Total		6,571	
	5670-Rent	PL	7,873	
	5670-Rent Total		7,873	
	5680-Electrical Safety Authority Fees	PL	3,809	
	5680-Electrical Safety Authority Fees Total		3,809	
3800-Administrative and General Expenses Total			136,340	
3850-Amortization Expense	5705-Amortization Expense - Property, Plant, and Equipment	PL	44,634	
	5705-Amortization Expense - Property, Plant, and Equipment Total		44,634	
	5710-Amortization of Limited Term Electric Plant	PL	0	
	5710-Amortization of Limited Term Electric Plant Total		0	
	5715-Amortization of Intangibles and Other Electric Plant	PL	0	
	5715-Amortization of Intangibles and Other Electric Plant Total		0	
3850-Amortization Expense Total			44,634	
3900-Interest Expense	6005-Interest on Long Term Debt	PL	20,103	
	6005-Interest on Long Term Debt Total		20,103	
	6035-Other Interest Expense	PL	230	
	6035-Other Interest Expense Total		230	
	6042-Allowance For Other Funds Used During Construction	PL	0	
	6042-Allowance For Other Funds Used During Construction Total		0	
3900-Interest Expense Total			20,333	
4000-Income Taxes	6110-Income Taxes	PL	10,211	
	6110-Income Taxes Total		10,211	
	6115-Provision for Future Income Taxes	PL	-9,287	
	6115-Provision for Future Income Taxes Total		-9,287	
4000-Income Taxes Total			924	
4100-Extraordinary & Other Items	6205-Donations	PL	300	
	6205-Donations Total		300	
4100-Extraordinary & Other Items Total			300	
#N/A	#N/A	#N/A	0	
	#N/A Total		0	
#N/A Total			0	
(blank)	(blank)	(blank)		

			<i>OK?</i>	<i>YES</i>
Sum of Amount				
GroupDesc	AcctDesc	FinStmnt	Total	
(blank)	(blank) Total			
(blank) Total				
Grand Total				23,882

FinStmnt	PL	
Sum of Amount		
GroupDesc	AcctDesc	Total
3000-Sales of Electricity	4006-Residential Energy Sales	-1,457,343
	4025-Street Lighting Energy Sales	-22,164
	4035-General Energy Sales	-17,226
	4055-Energy Sales for Resale	-2,845
	4062-Billed WMS	-160,329
	4066-Billed NW	-142,157
	4068-Billed CN	-123,624
	4075-Billed-LV	-56,565
3000-Sales of Electricity Total		-1,982,253
3050-Revenues From Services - Distirbution	4080-Distribution Services Revenue	-236,348
	4082-Retail Services Revenues	-1,329
	4084-Service Transaction Requests (STR) Revenues	-30
3050-Revenues From Services - Distirbution Total		-237,706
3100-Other Operating Revenues	4210-Rent from Electric Property	-6,526
	4225-Late Payment Charges	-4,403
	4235-Miscellaneous Service Revenues	-3,474
3100-Other Operating Revenues Total		-14,404
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income	-596
3150-Other Income & Deductions Total		-596
3200-Investment Income	4405-Interest and Dividend Income	-16,314
3200-Investment Income Total		-16,314
3350-Power Supply Expenses	4705-Power Purchased	1,499,578
	4708-Charges-WMS	160,329
	4714-Charges-NW	142,157
	4716-Charges-CN	123,624
	4750-Charges-LV	56,565
3350-Power Supply Expenses Total		1,982,253

FinStmnt	PL	
Sum of Amount		
GroupDesc	AcctDesc	Total
3500-Distribution Expenses - Operation	5035-Overhead Distribution Transformers- Operation	463
	5065-Meter Expense	275
3500-Distribution Expenses - Operation Total		738
3550-Distribution Expenses - Maintenance	5125-Maintenance of Overhead Conductors and Devices	2,064
	5175-Maintenance of Meters	1,653
3550-Distribution Expenses - Maintenance Total		3,717
3650-Billing and Collecting	5315-Customer Billing	78,507
	5330-Collection Charges	94
	5335-Bad Debt Expense	7,313
3650-Billing and Collecting Total		85,914
3800-Administrative and General Expenses	5605-Executive Salaries and Expenses	8,871
	5610-Management Salaries and Expenses	60,062
	5620-Office Supplies and Expenses	9,013
	5630-Outside Services Employed	28,733
	5635-Property Insurance	3,410
	5645-Employee Pensions and Benefits	7,999
	5655-Regulatory Expenses	6,571
	5670-Rent	7,873
	5680-Electrical Safety Authority Fees	3,809
3800-Administrative and General Expenses Total		136,340
3850-Amortization Expense	5705-Amortization Expense - Property, Plant, and Equipment	44,634
	5710-Amortization of Limited Term Electric Plant	0
	5715-Amortization of Intangibles and Other Electric Plant	0
3850-Amortization Expense Total		44,634
3900-Interest Expense	6005-Interest on Long Term Debt	20,103
	6035-Other Interest Expense	230
	6042-Allowance For Other Funds Used During Construction	0

FinStmnt	PL
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Sum of Amount		
GroupDesc	AcctDesc	Total
3900-Interest Expense Total		20,333
4000-Income Taxes	6110-Income Taxes	10,211
	6115-Provision for Future Income Taxes	-9,287
4000-Income Taxes Total		924
4100-Extraordinary & Other Items	6205-Donations	300
4100-Extraordinary & Other Items Total		300
Grand Total		23,882

OM&A EXPENSES BY TYPE

Sum of Amount	GroupDesc					
Type of Expense	3500-Distribution Expenses - Operation	3550-Distribution Expenses - Maintenance	3650-Billing and Collecting	3800-Administrative and General Expenses	4100-Extraordinary & Other Items	Grand Total
Other (blank)	275	3,717	85,914	136,340	300	226,247
Other	463			0		463
Grand Total	738	3,717	85,914	136,340	300	227,010

FTY REVENUE REQUIREMENT: GENERATE PROJECTED DATA

TEST YEAR

Projection Overrides and Factors	Edit the overrides and percent changes used to project operating account values
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Generate Projections	Map GL Trial Balance data and adjustments to the Uniform System of Accounts
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Save and Continue	<i>Save this workbook and open the ReturnOnCapital file</i>
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Close	<i>Close this workbook and return to the Bridge Year projections</i>
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Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	OvrAmt	Check			
4705	02							470502	1,601,226.42	OK			
5330	01							533001	0.00	OK			
4405	00	10						44050010	0.00	OK			
5655	00							565500	30,500.00	OK			
5655	02							565502	0.00	OK			
5655	03							565503	0.00	OK			
4006	96							400696	0.00	OK		Status:	OK
4006	97							400697	0.00	OK			
4006	98							400698	0.00	OK			
4006	99							400699	-1,556,128.25	OK			
4025	02							402502	-23,666.86	OK			
4035	14							403514	-18,393.48	OK			
4055	50							405550	-3,037.41	OK			
4055	60							405560	0.00	OK			
5315	00							531500	86,984.00	OK			
4714	00							471400	109,736.00	OK			
4716	00							471600	106,254.00	OK			
4066	00							406600	-73,568.19	OK			
4068	00							406800	-84,716.23	OK			
5125	00							512500	4,064.00	OK			

SegVal	Factor	Description	Check				
1:5315	2.0%	Payroll	OK			Status:	OK
1:5610	2.0%	Payroll	OK				
1:5645	2.0%	Payroll burden	OK				
1:5335	2.0%	Bad debts	OK				

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
1005	01							100501	277,656	0
1005	02							100502	202,649	0
1005	03							100503	223	0
1010	01							101001	200	0
1100	00							110000	180,664	0
1100	03							110003	0	0
1104	01							110401	0	0
1110	04							111004	12,489	0
1120	00							112000	380,119	0
1130	00							113000	-3,663	0
1180	00							118000	7,759	0
1340	01							134001	15,606	0
1508	00							150800	391	0
1508	00	05						15080005	4,758	0
1508	00	06						15080006	10,775	0
1508	00	10						15080010	2,093	0
1525	00							152500	5,701	0
1525	00	05						15250005	12,499	0
1525	00	10						15250010	3,086	0
1550	00							155000	20,722	0
1550	00	10						15500010	290	0
1555	00							155500	-2,368	0
1555	00	10						15550010	-34	0
1556	00							155600	0	0
1562	01							156201	-88,451	0
1562	01	10						15620110	-9,253	0
1563	01							156301	88,451	0
1563	01	10						15630110	9,253	0
1565	00							156500	2,679	0
1565	00	10						15650010	31	0
1566	00							156600	-2,679	0
1566	00	10						15660010	-191	0
1570	00	01						15700001	40,347	0
1570	00	10						15700010	98,897	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
1570	00	15						15700015	55	0
1570	00	90						15700090	17,098	0
1571	01							157101	94,638	0
1571	02							157102	32,379	0
1571	03							157103	18,803	0
1571	04							157104	1,755	0
1571	04	10						15710410	39,318	0
1580	01							158001	9,077	0
1580	01	05						15800105	36,480	0
1580	01	06						15800106	617	0
1580	01	10						15800110	6,268	0
1582	00							158200	2,657	0
1582	00	06						15820006	1,269	0
1582	00	10						15820010	421	0
1584	01							158401	-48,596	0
1584	01	05						15840105	-5,880	0
1584	01	06						15840106	-7,931	0
1584	01	10						15840110	-6,478	0
1586	01							158601	-38,144	0
1586	01	05						15860105	166,525	0
1586	01	06						15860106	232,670	0
1586	01	10						15860110	32,531	0
1586	01	16						15860116	-28,791	0
1588	01							158801	21,459	0
1588	01	05						15880105	50,665	0
1588	01	10						15880110	2,073	0
1588	01	15						15880115	2,022	0
1588	03							158803	19	0
1590	00							159000	-372,321	0
1590	00	10						15900010	-22,180	0
1590	10							159010	6,951	0
1590	10	10						15901010	727	0
1606	00							160600	1,341	0
1830	00							183000	194,996	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
1835	00							183500	179,684	0
1840	00							184000	13,405	0
1845	00							184500	64,202	0
1850	00							185000	59,706	0
1850	66							185066	788	0
1855	00							185500	52,400	0
1860	00							186000	48,889	0
1915	00							191500	3,246	0
1920	00							192000	24,819	0
1925	01							192501	21,067	0
1925	02							192502	2,330	0
1995	00							199500	-64,783	0
2105	00	01						21050001	0	0
2105	00	02						21050002	-69,756	0
2105	00	03						21050003	-66,897	0
2105	00	04						21050004	-536	0
2105	00	05						21050005	-21,181	0
2105	00	06						21050006	-22,449	0
2105	00	07						21050007	-95	0
2105	00	08						21050008	-2,096	0
2105	00	09						21050009	-20,814	0
2105	00	10						21050010	-2,910	0
2105	00	11						21050011	-16,495	0
2105	00	12						21050012	-7,644	0
2105	00	13						21050013	-842	0
2105	00	14						21050014	2,591	0
2205	00							220500	0	0
2205	04							220504	0	0
2205	05							220505	-295,854	0
2205	09							220509	-79,940	0
2205	09	06						22050906	-169,603	0
2208	00							220800	-177,811	0
2210	00							221000	-16,995	0
2220	00							222000	-6,887	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
2250	01							225001	0	0
2290	31							229031	8,865	0
2290	32							229032	0	0
2294	00							229400	-10,211	0
2296	00							229600	-66,955	0
2335	00							233500	-4,131	0
2520	00							252000	-348,516	0
3005	00							300500	-308,735	0
3045	00							304500	-409,582	0
3055	00							305500	0	0
4006	80							400680	0	0
4006	96							400696	0.00	1,085
4006	97							400697	0	262,298
4006	98							400698	0	434
4006	99							400699	-1,556,128	-362,603
4025	02							402502	-23,666.86	-1,502
4035	14							403514	-18,393.48	-1,168
4055	10							405510	0	0
4055	50							405550	-3,037.41	-1,170
4055	60							405560	0.00	977
4062	00							406200	-98,106	0
4062	01							406201	-31,795	0
4062	02							406202	-19,819	0
4062	03							406203	-8,428	0
4062	04							406204	-2,181	0
4066	00							406600	-73,568.19	13,152
4066	01							406601	-27,315.52	0
4066	02							406602	-19,853.50	0
4066	03							406603	-6,786.02	0
4066	04							406604	-1,481.04	0
4068	00							406800	-84,716.23	-8,645
4068	01							406801	-23,638.15	0
4068	02							406802	-16,732.81	0
4068	04							406804	-7,182.55	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
4075	00							407500	-56,565	0
4080	00							408000	-103,663	0
4080	01							408001	-51,996	0
4080	02							408002	-2,902	0
4080	03							408003	-4,067	0
4080	10							408010	-22,528	0
4080	11							408011	-28,997	0
4080	12							408012	-434	0
4080	13							408013	-1,113	0
4080	20							408020	-11,453	0
4080	21							408021	1,182	0
4080	22							408022	-33	0
4080	23							408023	-608	0
4080	40							408040	-843	0
4080	41							408041	-8,806	0
4080	42							408042	-6	0
4080	43							408043	-80	0
4082	01							408201	-200	0
4082	11							408211	-100	0
4082	13							408213	-280	0
4082	23							408223	-160	0
4082	31							408231	-6	0
4082	33							408233	0	0
4082	43							408243	-120	0
4082	53							408253	-120	0
4082	54							408254	-47	0
4082	61							408261	-28	0
4082	63							408263	-240	0
4082	64							408264	-29	0
4084	30							408430	0	0
4084	50							408450	-20	0
4084	60							408460	-10	0
4210	00							421000	-6,526	0
4225	00							422500	-3,687	0

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
4225	01							422501	-733	0
4225	02							422502	17	0
4235	00							423500	0	0
4235	01							423501	-2,012	0
4235	02							423502	-639	0
4235	03							423503	-453	0
4235	04							423504	-370	0
4390	00							439000	-432	0
4390	02							439002	-163	0
4405	00							440500	-16,314	0
4405	00	10						44050010	0	0
4705	02							470502	1,601,226.42	101,648
4708	00							470800	160,329	0
4714	00							471400	109,736	-32,421
4716	00							471600	106,254	-17,370
4750	00	11						47500011	-5,276	0
4750	00	12						47500012	3,609	0
4750	00	13						47500013	7,157	0
4750	00	21						47500021	23,515	0
4750	00	22						47500022	12,086	0
4750	00	23						47500023	15,475	0
5035	00							503500	463	0
5065	00							506500	275	0
5125	00							512500	4,064	2,000
5175	00							517500	1,653	0
5315	00							531500	86,984	8,477
5330	01							533001	0	27
5330	02							533002	121	0
5335	00							533500	7,460	146
5605	00							560500	7,821	0
5605	03							560503	300	0
5605	05							560505	749	0
5610	00							561000	59,488	1,166
5610	03							561003	1,775	35

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	ProjBal	ProjChg
5620	00	05						56200005	5,641	0
5620	00	06						56200006	1,581	0
5620	00	10						56200010	300	0
5620	00	15						56200015	166	0
5620	01							562001	459	0
5620	02							562002	830	0
5620	03							562003	35	0
5620	04							562004	0	0
5630	00							563000	18,957	0
5630	03							563003	9,776	0
5635	00							563500	3,410	0
5645	91							564591	2,232	44
5645	92							564592	1,045	20
5645	93							564593	3,787	74
5645	96							564596	1,095	21
5655	00							565500	30,500	30,478
5655	02							565502	0	-203
5655	03							565503	0	-6,346
5670	00							567000	7,873	0
5680	00							568000	3,809	0
5705	00							570500	46,492	0
5705	00	05						57050005	-2,591	0
5715	00							571500	463	0
6005	00							600500	20,103	0
6035	02							603502	230	0
6110	00							611000	10,211	0
6115	00							611500	-9,287	0
6205	00							620500	300	0
OPENre								OPENre	-3,927	0
OPENre								OPENre	23,882	

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	ChgAmt	AcctDesc	GroupDesc
CAPITAL_import_1								CAPITAL_import_1	5705	-43,901	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense
CAPITAL_import_2								CAPITAL_import_2	5710	0	5710-Amortization of Limited Term Electric Plant	3850-Amortization Expense
CAPITAL_import_3								CAPITAL_import_3	5715	-463	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense
CAPITAL_import_4								CAPITAL_import_4	1610	0	1610-Miscellaneous Intangible Plant	1300-Intangible Plant
CAPITAL_import_5								CAPITAL_import_5	1805	0	1805-Land	1450-Distribution Plant
CAPITAL_import_6								CAPITAL_import_6	1806	0	1806-Land Rights	1450-Distribution Plant
CAPITAL_import_7								CAPITAL_import_7	1808	0	1808-Buildings and Fixtures	1450-Distribution Plant
CAPITAL_import_8								CAPITAL_import_8	1810	0	1810-Leasehold Improvements	1450-Distribution Plant
CAPITAL_import_9								CAPITAL_import_9	1815	0	1815-Transformer Station Equipment - Normally Primary above 50 kV	1450-Distribution Plant
CAPITAL_import_10								CAPITAL_import_10	1820	0	1820-Distribution Station Equipment - Normally Primary below 50 kV	1450-Distribution Plant
CAPITAL_import_11								CAPITAL_import_11	1830	0	1830-Poles, Towers and Fixtures	1450-Distribution Plant
CAPITAL_import_12								CAPITAL_import_12	1835	40,000	1835-Overhead Conductors and Devices	1450-Distribution Plant
CAPITAL_import_13								CAPITAL_import_13	1840	0	1840-Underground Conduit	1450-Distribution Plant
CAPITAL_import_14								CAPITAL_import_14	1845	62,981	1845-Underground Conductors and Devices	1450-Distribution Plant
CAPITAL_import_15								CAPITAL_import_15	1850	16,199	1850-Line Transformers	1450-Distribution Plant
CAPITAL_import_16								CAPITAL_import_16	1855	0	1855-Services	1450-Distribution Plant
CAPITAL_import_17								CAPITAL_import_17	1860	0	1860-Meters	1450-Distribution Plant
CAPITAL_import_18								CAPITAL_import_18	1905	0	1905-Land	1500-General Plant
CAPITAL_import_19								CAPITAL_import_19	1906	0	1906-Land Rights	1500-General Plant
CAPITAL_import_20								CAPITAL_import_20	1908	0	1908-Buildings and Fixtures	1500-General Plant
CAPITAL_import_21								CAPITAL_import_21	1910	0	1910-Leasehold Improvements	1500-General Plant
CAPITAL_import_22								CAPITAL_import_22	1915	0	1915-Office Furniture and Equipment	1500-General Plant
CAPITAL_import_23								CAPITAL_import_23	1920	0	1920-Computer Equipment - Hardware	1500-General Plant
CAPITAL_import_24								CAPITAL_import_24	1925	57,200	1925-Computer Software	1500-General Plant
CAPITAL_import_25								CAPITAL_import_25	1930	0	1930-Transportation Equipment	1500-General Plant
CAPITAL_import_26								CAPITAL_import_26	1935	0	1935-Stores Equipment	1500-General Plant
CAPITAL_import_27								CAPITAL_import_27	1940	0	1940-Tools, Shop and Garage Equipment	1500-General Plant
CAPITAL_import_28								CAPITAL_import_28	1945	0	1945-Measurement and Testing Equipment	1500-General Plant
CAPITAL_import_29								CAPITAL_import_29	1950	0	1950-Power Operated Equipment	1500-General Plant
CAPITAL_import_30								CAPITAL_import_30	1955	0	1955-Communication Equipment	1500-General Plant
CAPITAL_import_31								CAPITAL_import_31	1960	0	1960-Miscellaneous Equipment	1500-General Plant
CAPITAL_import_32								CAPITAL_import_32	1965	0	1965-Water Heater Rental Units	1500-General Plant
CAPITAL_import_33								CAPITAL_import_33	1970	0	1970-Load Management Controls - Customer Premises	1500-General Plant
CAPITAL_import_34								CAPITAL_import_34	1975	0	1975-Load Management Controls - Utility Premises	1500-General Plant
CAPITAL_import_35								CAPITAL_import_35	1980	0	1980-System Supervisory Equipment	1500-General Plant
CAPITAL_import_36								CAPITAL_import_36	1985	0	1985-Sentinel Lighting Rental Units	1500-General Plant
CAPITAL_import_37								CAPITAL_import_37	1995	-42,382	1995-Contributions and Grants - Credit	1500-General Plant
CAPITAL_import_38								CAPITAL_import_38	2005	0	2005-Property Under Capital Leases	1550-Other Capital Assets
CAPITAL_import_39								CAPITAL_import_39	2055	0	2055-Construction Work in Progress--Electric	1550-Other Capital Assets
CAPITAL_import_40								CAPITAL_import_40	2105	-96,524	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization
CAPITAL_import_41								CAPITAL_import_41	2105	0	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization
CAPITAL_import_42								CAPITAL_import_42	2120	0	2120-Accumulated Amortization of Electric Utility Plant - Intangibles	1600-Accumulated Amortization
CAPITAL_import_43								CAPITAL_import_43	5705	51,889	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense
CAPITAL_import_44								CAPITAL_import_44	5710	0	5710-Amortization of Limited Term Electric Plant	3850-Amortization Expense
CAPITAL_import_45								CAPITAL_import_45	5715	0	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense
CAPITAL_import_46								CAPITAL_import_46	6042	0	6042-Allowance For Other Funds Used During Construction	3900-Interest Expense

Seg1	USAacct	Amount	Description
PILs_Import_1	6110	(10,211.00)	Negate existing amount from Base Year P&L
PILs_Import_2	6110	(10,211.00)	Test Year only: Negate difference between Base Year P&L and TBdata
PILs_Import_3	6110	4,931.75	Output amount from PILs File
PILs_Import_4	2205	15,490.25	Offset difference from above changes to the BALANCE account

Seg1	USAacct	Amount	Description	MapNA
Revenue_Import_1	4050	0	Negate existing Sales of Electricity	TRUE
Revenue_Import_2	4050	0	Restore Power Supply Expenses to Sales Of Electricity	TRUE
Revenue_Import_3	4050	0	Restore Distribution Revenue pre-rebasing	TRUE
Revenue_Import_4	4050	0	Add Distribution Revenue post-rebasing	TRUE
Revenue_Import_5	1120	0	Offset difference from above changes to Accrued Rev.	TRUE

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1005	01							100501	1005		100%	277,656
1005	02							100502	1005		100%	202,649
1005	03							100503	1005		100%	223
1010	01							101001	1010		100%	200
1100	00							110000	1100		100%	180,664
1100	03							110003	1100		100%	0
1104	01							110401	1104		100%	0
1110	04							111004	1110		100%	12,489
1120	00							112000	1120		100%	380,119
1130	00							113000	1130		100%	-3,663
1180	00							118000	1180		100%	7,759
1340	01							134001	1340		100%	15,606
1508	00							150800	1508		100%	391
1508	00	05						15080005	1508		100%	4,758
1508	00	06						15080006	1508		100%	10,775
1508	00	10						15080010	1508		100%	2,093
1525	00							152500	1525		100%	5,701
1525	00	05						15250005	1525		100%	12,499
1525	00	10						15250010	1525		100%	3,086
1550	00							155000	1550		100%	20,722
1550	00	10						15500010	1550		100%	290
1555	00							155500	1555		100%	-2,368
1555	00	10						15550010	1555		100%	-34
1556	00							155600	1556		100%	0
1562	01							156201	1562		100%	-88,451
1562	01	10						15620110	1562		100%	-9,253
1563	01							156301	1563		100%	88,451
1563	01	10						15630110	1563		100%	9,253
1565	00							156500	1565		100%	2,679
1565	00	10						15650010	1565		100%	31
1566	00							156600	1566		100%	-2,679
1566	00	10						15660010	1566		100%	-191
1570	00	01						15700001	1570		100%	40,347
1570	00	10						15700010	1570		100%	98,897
1570	00	15						15700015	1570		100%	55
1570	00	90						15700090	1570		100%	17,098
1571	01							157101	1571		100%	94,638
1571	02							157102	1571		100%	32,379
1571	03							157103	1571		100%	18,803
1571	04							157104	1571		100%	1,755
1571	04	10						15710410	1571		100%	39,318
1580	01							158001	1580		100%	9,077
1580	01	05						15800105	1580		100%	36,480
1580	01	06						15800106	1580		100%	617
1580	01	10						15800110	1580		100%	6,268

GLstring	AcctDesc	GroupDesc	FinStmnt
100501	1005-Cash	1050-Current Assets	BS
100502	1005-Cash	1050-Current Assets	BS
100503	1005-Cash	1050-Current Assets	BS
101001	1010-Cash Advances and Working Funds	1050-Current Assets	BS
110000	1100-Customer Accounts Receivable	1050-Current Assets	BS
110003	1100-Customer Accounts Receivable	1050-Current Assets	BS
110401	1104-Accounts Receivable - Recoverable Work	1050-Current Assets	BS
111004	1110-Other Accounts Receivable	1050-Current Assets	BS
112000	1120-Accrued Utility Revenues	1050-Current Assets	BS
113000	1130-Accumulated Provision for Uncollectible Accounts--Credit	1050-Current Assets	BS
118000	1180-Prepayments	1050-Current Assets	BS
134001	1340-Merchandise	1100-Inventory	BS
150800	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080005	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080006	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
15080010	1508-Other Regulatory Assets	1200-Other Assets and Deferred Charges	BS
152500	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250005	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
15250010	1525-Miscellaneous Deferred Debits	1200-Other Assets and Deferred Charges	BS
155000	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
15500010	1550-LV Variance Account	1200-Other Assets and Deferred Charges	BS
155500	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
15550010	1555-Smart Meters Capital Variance Account	1200-Other Assets and Deferred Charges	BS
155600	1556-Smart Meters OM&A Variance Account	1200-Other Assets and Deferred Charges	BS
156201	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
15620110	1562-Deferred Payments in Lieu of Taxes	1200-Other Assets and Deferred Charges	BS
156301	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
15630110	1563-Account 1563 - Deferred PILs Contra Account	1200-Other Assets and Deferred Charges	BS
156500	1565-Conservation and Demand Management Expenditures and Recoveries	1200-Other Assets and Deferred Charges	BS
15650010	1565-Conservation and Demand Management Expenditures and Recoveries	1200-Other Assets and Deferred Charges	BS
156600	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15660010	1566-CDM Contra Account	1200-Other Assets and Deferred Charges	BS
15700001	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700010	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700015	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
15700090	1570-Qualifying Transition Costs	1200-Other Assets and Deferred Charges	BS
157101	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157102	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157103	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
157104	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
15710410	1571-Pre-market Opening Energy Variance	1200-Other Assets and Deferred Charges	BS
158001	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800105	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800106	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS
15800110	1580-RSVAWMS	1200-Other Assets and Deferred Charges	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
1582	00							158200	1582		100%	2,657
1582	00	06						15820006	1582		100%	1,269
1582	00	10						15820010	1582		100%	421
1584	01							158401	1584		100%	-48,596
1584	01	05						15840105	1584		100%	-5,880
1584	01	06						15840106	1584		100%	-7,931
1584	01	10						15840110	1584		100%	-6,478
1586	01							158601	1586		100%	-38,144
1586	01	05						15860105	1586		100%	166,525
1586	01	06						15860106	1586		100%	232,670
1586	01	10						15860110	1586		100%	32,531
1586	01	16						15860116	1586		100%	-28,791
1588	01							158801	1588		100%	21,459
1588	01	05						15880105	1588		100%	50,665
1588	01	10						15880110	1588		100%	2,073
1588	01	15						15880115	1588		100%	2,022
1588	03							158803	1588		100%	19
1590	00							159000	1590		100%	-372,321
1590	00	10						15900010	1590		100%	-22,180
1590	10							159010	1590		100%	6,951
1590	10	10						15901010	1590		100%	727
1606	00							160600	1606		100%	1,341
1830	00							183000	1830		100%	194,996
1835	00							183500	1835		100%	179,684
1840	00							184000	1840		100%	13,405
1845	00							184500	1845		100%	64,202
1850	00							185000	1850		100%	59,706
1850	66							185066	1850		100%	788
1855	00							185500	1855		100%	52,400
1860	00							186000	1860		100%	48,889
1915	00							191500	1915		100%	3,246
1920	00							192000	1920		100%	24,819
1925	01							192501	1925		100%	21,067
1925	02							192502	1925		100%	2,330
1995	00							199500	1995		100%	-64,783
2105	00	01						21050001	2105	1606	100%	0
2105	00	02						21050002	2105	1830	100%	-69,756
2105	00	03						21050003	2105	1835	100%	-66,897
2105	00	04						21050004	2105	1840	100%	-536
2105	00	05						21050005	2105	1845	100%	-21,181
2105	00	06						21050006	2105	1850	100%	-22,449
2105	00	07						21050007	2105	1850	100%	-95
2105	00	08						21050008	2105	1855	100%	-2,096
2105	00	09						21050009	2105	1860	100%	-20,814
2105	00	10						21050010	2105	1915	100%	-2,910

GLstring	AcctDesc	GroupDesc	FinStmt
158200	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
15820006	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
15820010	1582-RSVAONE-TIME	1200-Other Assets and Deferred Charges	BS
158401	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840105	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840106	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
15840110	1584-RSVANW	1200-Other Assets and Deferred Charges	BS
158601	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860105	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860106	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860110	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
15860116	1586-RSVACN	1200-Other Assets and Deferred Charges	BS
158801	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880105	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880110	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
15880115	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
158803	1588-RSVAPOWER	1200-Other Assets and Deferred Charges	BS
159000	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15900010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
159010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
15901010	1590-Recovery of Regulatory Asset Balances	1200-Other Assets and Deferred Charges	BS
160600	1606-Organization	1300-Intangible Plant	BS
183000	1830-Poles, Towers and Fixtures	1450-Distribution Plant	BS
183500	1835-Overhead Conductors and Devices	1450-Distribution Plant	BS
184000	1840-Underground Conduit	1450-Distribution Plant	BS
184500	1845-Underground Conductors and Devices	1450-Distribution Plant	BS
185000	1850-Line Transformers	1450-Distribution Plant	BS
185066	1850-Line Transformers	1450-Distribution Plant	BS
185500	1855-Services	1450-Distribution Plant	BS
186000	1860-Meters	1450-Distribution Plant	BS
191500	1915-Office Furniture and Equipment	1500-General Plant	BS
192000	1920-Computer Equipment - Hardware	1500-General Plant	BS
192501	1925-Computer Software	1500-General Plant	BS
192502	1925-Computer Software	1500-General Plant	BS
199500	1995-Contributions and Grants - Credit	1500-General Plant	BS
21050001	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050002	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050003	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050004	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050005	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050006	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050007	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050008	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050009	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050010	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
2105	00	11						21050011	2105	1920	100%	-16,495
2105	00	12						21050012	2105	1925	100%	-7,644
2105	00	13						21050013	2105	1925	100%	-842
2105	00	14						21050014	2105	1995	100%	2,591
2205	00							220500	2205		100%	0
2205	04							220504	2205		100%	0
2205	05							220505	2205		100%	-295,854
2205	09							220509	2205		100%	-79,940
2205	09	06						22050906	2205		100%	-169,603
2208	00							220800	2208		100%	-177,811
2210	00							221000	2210		100%	-16,995
2220	00							222000	2220		100%	-6,887
2250	01							225001	2250		100%	0
2290	31							229031	2290		100%	8,865
2290	32							229032	2290		100%	0
2294	00							229400	2294		100%	-10,211
2296	00							229600	2296		100%	-66,955
2335	00							233500	2335		100%	-4,131
2520	00							252000	2520		100%	-348,516
3005	00							300500	3005		100%	-308,735
3045	00							304500	3045		100%	-409,582
3055	00							305500	3055		100%	0
4006	80							400680	4006		100%	0
4006	96							400696	4006		100%	0
4006	97							400697	4006		100%	0
4006	98							400698	4006		100%	0
4006	99							400699	4006		100%	-1,556,128
4025	02							402502	4025		100%	-23,667
4035	14							403514	4035		100%	-18,393
4055	10							405510	4055		100%	0
4055	50							405550	4055		100%	-3,037
4055	60							405560	4055		100%	0
4062	00							406200	4062		100%	-98,106
4062	01							406201	4062		100%	-31,795
4062	02							406202	4062		100%	-19,819
4062	03							406203	4062		100%	-8,428
4062	04							406204	4062		100%	-2,181
4066	00							406600	4066		100%	-73,568
4066	01							406601	4066		100%	-27,316
4066	02							406602	4066		100%	-19,854
4066	03							406603	4066		100%	-6,786
4066	04							406604	4066		100%	-1,481
4068	00							406800	4068		100%	-84,716
4068	01							406801	4068		100%	-23,638
4068	02							406802	4068		100%	-16,733

GLstring	AcctDesc	GroupDesc	FinStmt
21050011	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050012	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050013	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
21050014	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
220500	2205-Accounts Payable	1650-Current Liabilities	BS
220504	2205-Accounts Payable	1650-Current Liabilities	BS
220505	2205-Accounts Payable	1650-Current Liabilities	BS
220509	2205-Accounts Payable	1650-Current Liabilities	BS
22050906	2205-Accounts Payable	1650-Current Liabilities	BS
220800	2208-Customer Credit Balances	1650-Current Liabilities	BS
221000	2210-Current Portion of Customer Deposits	1650-Current Liabilities	BS
222000	2220-Miscellaneous Current and Accrued Liabilities	1650-Current Liabilities	BS
225001	2250-Debt Retirement Charges(DRC) Payable	1650-Current Liabilities	BS
229031	2290-Commodity Taxes	1650-Current Liabilities	BS
229032	2290-Commodity Taxes	1650-Current Liabilities	BS
229400	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	1650-Current Liabilities	BS
229600	2296-Future Income Taxes - Current	1650-Current Liabilities	BS
233500	2335-Long Term Customer Deposits	1700-Non-Current Liabilities	BS
252000	2520-Other Long Term Debt	1800-Long-Term Debt	BS
300500	3005-Common Shares Issued	1850-Shareholders' Equity	BS
304500	3045-Unappropriated Retained Earnings	1850-Shareholders' Equity	BS
305500	3055-Adjustment to Retained Earnings	1850-Shareholders' Equity	BS
400680	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400696	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400697	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400698	4006-Residential Energy Sales	3000-Sales of Electricity	PL
400699	4006-Residential Energy Sales	3000-Sales of Electricity	PL
402502	4025-Street Lighting Energy Sales	3000-Sales of Electricity	PL
403514	4035-General Energy Sales	3000-Sales of Electricity	PL
405510	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405550	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
405560	4055-Energy Sales for Resale	3000-Sales of Electricity	PL
406200	4062-Billed WMS	3000-Sales of Electricity	PL
406201	4062-Billed WMS	3000-Sales of Electricity	PL
406202	4062-Billed WMS	3000-Sales of Electricity	PL
406203	4062-Billed WMS	3000-Sales of Electricity	PL
406204	4062-Billed WMS	3000-Sales of Electricity	PL
406600	4066-Billed NW	3000-Sales of Electricity	PL
406601	4066-Billed NW	3000-Sales of Electricity	PL
406602	4066-Billed NW	3000-Sales of Electricity	PL
406603	4066-Billed NW	3000-Sales of Electricity	PL
406604	4066-Billed NW	3000-Sales of Electricity	PL
406800	4068-Billed CN	3000-Sales of Electricity	PL
406801	4068-Billed CN	3000-Sales of Electricity	PL
406802	4068-Billed CN	3000-Sales of Electricity	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4068	04							406804	4068		100%	-7,183
4075	00							407500	4075		100%	-56,565
4080	00							408000	4080		100%	-103,663
4080	01							408001	4080		100%	-51,996
4080	02							408002	4080		100%	-2,902
4080	03							408003	4080		100%	-4,067
4080	10							408010	4080		100%	-22,528
4080	11							408011	4080		100%	-28,997
4080	12							408012	4080		100%	-434
4080	13							408013	4080		100%	-1,113
4080	20							408020	4080		100%	-11,453
4080	21							408021	4080		100%	1,182
4080	22							408022	4080		100%	-33
4080	23							408023	4080		100%	-608
4080	40							408040	4080		100%	-843
4080	41							408041	4080		100%	-8,806
4080	42							408042	4080		100%	-6
4080	43							408043	4080		100%	-80
4082	01							408201	4082		100%	-200
4082	11							408211	4082		100%	-100
4082	13							408213	4082		100%	-280
4082	23							408223	4082		100%	-160
4082	31							408231	4082		100%	-6
4082	33							408233	4082		100%	0
4082	43							408243	4082		100%	-120
4082	53							408253	4082		100%	-120
4082	54							408254	4082		100%	-47
4082	61							408261	4082		100%	-28
4082	63							408263	4082		100%	-240
4082	64							408264	4082		100%	-29
4084	30							408430	4084		100%	0
4084	50							408450	4084		100%	-20
4084	60							408460	4084		100%	-10
4210	00							421000	4210		100%	-6,526
4225	00							422500	4225		100%	-3,687
4225	01							422501	4225		100%	-733
4225	02							422502	4225		100%	17
4235	00							423500	4235		100%	0
4235	01							423501	4235		100%	-2,012
4235	02							423502	4235		100%	-639
4235	03							423503	4235		100%	-453
4235	04							423504	4235		100%	-370
4390	00							439000	4390		100%	-432
4390	02							439002	4390		100%	-163
4405	00							440500	4405		100%	-16,314

GLstring	AcctDesc	GroupDesc	FinStmt
406804	4068-Billed CN	3000-Sales of Electricity	PL
407500	4075-Billed-LV	3000-Sales of Electricity	PL
408000	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408001	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408002	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408003	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408010	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408011	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408012	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408013	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408020	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408021	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408022	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408023	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408040	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408041	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408042	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408043	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	PL
408201	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408211	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408213	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408223	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408231	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408233	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408243	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408253	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408254	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408261	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408263	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408264	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	PL
408430	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408450	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
408460	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	PL
421000	4210-Rent from Electric Property	3100-Other Operating Revenues	PL
422500	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422501	4225-Late Payment Charges	3100-Other Operating Revenues	PL
422502	4225-Late Payment Charges	3100-Other Operating Revenues	PL
423500	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423501	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423502	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423503	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
423504	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	PL
439000	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
439002	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	PL
440500	4405-Interest and Dividend Income	3200-Investment Income	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
4405	00	10						44050010	4405		100%	0
4705	02							470502	4705		100%	1,601,226
4708	00							470800	4708		100%	160,329
4714	00							471400	4714		100%	109,736
4716	00							471600	4716		100%	106,254
4750	00	11						47500011	4750		100%	-5,276
4750	00	12						47500012	4750		100%	3,609
4750	00	13						47500013	4750		100%	7,157
4750	00	21						47500021	4750		100%	23,515
4750	00	22						47500022	4750		100%	12,086
4750	00	23						47500023	4750		100%	15,475
5035	00							503500	5035	Other	100%	463
5065	00							506500	5065	Other	100%	275
5125	00							512500	5125	Other	100%	4,064
5175	00							517500	5175	Other	100%	1,653
5315	00							531500	5315	Other	100%	86,984
5330	01							533001	5330	Other	100%	0
5330	02							533002	5330	Other	100%	121
5335	00							533500	5335	Other	100%	7,460
5605	00							560500	5605	Other	100%	7,821
5605	03							560503	5605	Other	100%	300
5605	05							560505	5605	Other	100%	749
5610	00							561000	5610	Other	100%	59,488
5610	03							561003	5610	Other	100%	1,775
5620	00	05						56200005	5620	Other	100%	5,641
5620	00	06						56200006	5620	Other	100%	1,581
5620	00	10						56200010	5620	Other	100%	300
5620	00	15						56200015	5620	Other	100%	166
5620	01							562001	5620	Other	100%	459
5620	02							562002	5620	Other	100%	830
5620	03							562003	5620	Other	100%	35
5620	04							562004	5620	Other	100%	0
5630	00							563000	5630	Other	100%	18,957
5630	03							563003	5630	Other	100%	9,776
5635	00							563500	5635	Other	100%	3,410
5645	91							564591	5645	Other	100%	2,232
5645	93							564593	5645	Other	100%	3,787
5645	92							564592	5645	Other	100%	1,045
5645	96							564596	5645	Other	100%	1,095
5655	00							565500	5655	Other	100%	30,500
5655	02							565502	5655	Other	100%	0
5655	03							565503	5655	Other	100%	0
5670	00							567000	5670	Other	100%	7,873
5680	00							568000	5680	Other	100%	3,809
5705	00							570500	5705		100%	46,492

GLstring	AcctDesc	GroupDesc	FinStmt
44050010	4405-Interest and Dividend Income	3200-Investment Income	PL
470502	4705-Power Purchased	3350-Power Supply Expenses	PL
470800	4708-Charges-WMS	3350-Power Supply Expenses	PL
471400	4714-Charges-NW	3350-Power Supply Expenses	PL
471600	4716-Charges-CN	3350-Power Supply Expenses	PL
47500011	4750-Charges-LV	3350-Power Supply Expenses	PL
47500012	4750-Charges-LV	3350-Power Supply Expenses	PL
47500013	4750-Charges-LV	3350-Power Supply Expenses	PL
47500021	4750-Charges-LV	3350-Power Supply Expenses	PL
47500022	4750-Charges-LV	3350-Power Supply Expenses	PL
47500023	4750-Charges-LV	3350-Power Supply Expenses	PL
503500	5035-Overhead Distribution Transformers- Operation	3500-Distribution Expenses - Operation	PL
506500	5065-Meter Expense	3500-Distribution Expenses - Operation	PL
512500	5125-Maintenance of Overhead Conductors and Devices	3550-Distribution Expenses - Maintenance	PL
517500	5175-Maintenance of Meters	3550-Distribution Expenses - Maintenance	PL
531500	5315-Customer Billing	3650-Billing and Collecting	PL
533001	5330-Collection Charges	3650-Billing and Collecting	PL
533002	5330-Collection Charges	3650-Billing and Collecting	PL
533500	5335-Bad Debt Expense	3650-Billing and Collecting	PL
560500	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560503	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
560505	5605-Executive Salaries and Expenses	3800-Administrative and General Expenses	PL
561000	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
561003	5610-Management Salaries and Expenses	3800-Administrative and General Expenses	PL
56200005	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200006	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200010	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
56200015	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562001	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562002	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562003	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
562004	5620-Office Supplies and Expenses	3800-Administrative and General Expenses	PL
563000	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563003	5630-Outside Services Employed	3800-Administrative and General Expenses	PL
563500	5635-Property Insurance	3800-Administrative and General Expenses	PL
564591	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564593	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564592	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
564596	5645-Employee Pensions and Benefits	3800-Administrative and General Expenses	PL
565500	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565502	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
565503	5655-Regulatory Expenses	3800-Administrative and General Expenses	PL
567000	5670-Rent	3800-Administrative and General Expenses	PL
568000	5680-Electrical Safety Authority Fees	3800-Administrative and General Expenses	PL
570500	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
5705	00	05						57050005	5705		100%	-2,591
5715	00							571500	5715		100%	463
6005	00							600500	6005		100%	20,103
6035	02							603502	6035		100%	230
6110	00							611000	6110		100%	10,211
6115	00							611500	6115		100%	-9,287
6205	00							620500	6205		100%	300
ADJ01									531500	Other		0
ADJ01									15700010	Other		0
CAPITAL_Import_1								CAPITAL_Import_1	5705			-43,901
CAPITAL_Import_2								CAPITAL_Import_2	5710			0
CAPITAL_Import_3								CAPITAL_Import_3	5715			-463
CAPITAL_Import_4								CAPITAL_Import_4	1610			0
CAPITAL_Import_5								CAPITAL_Import_5	1805			0
CAPITAL_Import_6								CAPITAL_Import_6	1806			0
CAPITAL_Import_7								CAPITAL_Import_7	1808			0
CAPITAL_Import_8								CAPITAL_Import_8	1810			0
CAPITAL_Import_9								CAPITAL_Import_9	1815			0
CAPITAL_Import_10								CAPITAL_Import_10	1820			0
CAPITAL_Import_11								CAPITAL_Import_11	1830			0
CAPITAL_Import_12								CAPITAL_Import_12	1835			40,000
CAPITAL_Import_13								CAPITAL_Import_13	1840			0
CAPITAL_Import_14								CAPITAL_Import_14	1845			62,981
CAPITAL_Import_15								CAPITAL_Import_15	1850			16,199
CAPITAL_Import_16								CAPITAL_Import_16	1855			0
CAPITAL_Import_17								CAPITAL_Import_17	1860			0
CAPITAL_Import_18								CAPITAL_Import_18	1905			0
CAPITAL_Import_19								CAPITAL_Import_19	1906			0
CAPITAL_Import_20								CAPITAL_Import_20	1908			0
CAPITAL_Import_21								CAPITAL_Import_21	1910			0
CAPITAL_Import_22								CAPITAL_Import_22	1915			0
CAPITAL_Import_23								CAPITAL_Import_23	1920			0
CAPITAL_Import_24								CAPITAL_Import_24	1925			57,200
CAPITAL_Import_25								CAPITAL_Import_25	1930			0
CAPITAL_Import_26								CAPITAL_Import_26	1935			0
CAPITAL_Import_27								CAPITAL_Import_27	1940			0
CAPITAL_Import_28								CAPITAL_Import_28	1945			0
CAPITAL_Import_29								CAPITAL_Import_29	1950			0
CAPITAL_Import_30								CAPITAL_Import_30	1955			0
CAPITAL_Import_31								CAPITAL_Import_31	1960			0
CAPITAL_Import_32								CAPITAL_Import_32	1965			0
CAPITAL_Import_33								CAPITAL_Import_33	1970			0
CAPITAL_Import_34								CAPITAL_Import_34	1975			0
CAPITAL_Import_35								CAPITAL_Import_35	1980			0
CAPITAL_Import_36								CAPITAL_Import_36	1985			0

GLstring	AcctDesc	GroupDesc	FinStmt
57050005	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL
571500	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense	PL
600500	6005-Interest on Long Term Debt	3900-Interest Expense	PL
603502	6035-Other Interest Expense	3900-Interest Expense	PL
611000	6110-Income Taxes	4000-Income Taxes	PL
611500	6115-Provision for Future Income Taxes	4000-Income Taxes	PL
620500	6205-Donations	4100-Extraordinary & Other Items	PL
	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A
CAPITAL_Import_1	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL
CAPITAL_Import_2	5710-Amortization of Limited Term Electric Plant	3850-Amortization Expense	PL
CAPITAL_Import_3	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense	PL
CAPITAL_Import_4	1610-Miscellaneous Intangible Plant	1300-Intangible Plant	BS
CAPITAL_Import_5	1805-Land	1450-Distribution Plant	BS
CAPITAL_Import_6	1806-Land Rights	1450-Distribution Plant	BS
CAPITAL_Import_7	1808-Buildings and Fixtures	1450-Distribution Plant	BS
CAPITAL_Import_8	1810-Leasehold Improvements	1450-Distribution Plant	BS
CAPITAL_Import_9	1815-Transformer Station Equipment - Normally Primary above 50 kV	1450-Distribution Plant	BS
CAPITAL_Import_10	1820-Distribution Station Equipment - Normally Primary below 50 kV	1450-Distribution Plant	BS
CAPITAL_Import_11	1830-Poles, Towers and Fixtures	1450-Distribution Plant	BS
CAPITAL_Import_12	1835-Overhead Conductors and Devices	1450-Distribution Plant	BS
CAPITAL_Import_13	1840-Underground Conduit	1450-Distribution Plant	BS
CAPITAL_Import_14	1845-Underground Conductors and Devices	1450-Distribution Plant	BS
CAPITAL_Import_15	1850-Line Transformers	1450-Distribution Plant	BS
CAPITAL_Import_16	1855-Services	1450-Distribution Plant	BS
CAPITAL_Import_17	1860-Meters	1450-Distribution Plant	BS
CAPITAL_Import_18	1905-Land	1500-General Plant	BS
CAPITAL_Import_19	1906-Land Rights	1500-General Plant	BS
CAPITAL_Import_20	1908-Buildings and Fixtures	1500-General Plant	BS
CAPITAL_Import_21	1910-Leasehold Improvements	1500-General Plant	BS
CAPITAL_Import_22	1915-Office Furniture and Equipment	1500-General Plant	BS
CAPITAL_Import_23	1920-Computer Equipment - Hardware	1500-General Plant	BS
CAPITAL_Import_24	1925-Computer Software	1500-General Plant	BS
CAPITAL_Import_25	1930-Transportation Equipment	1500-General Plant	BS
CAPITAL_Import_26	1935-Stores Equipment	1500-General Plant	BS
CAPITAL_Import_27	1940-Tools, Shop and Garage Equipment	1500-General Plant	BS
CAPITAL_Import_28	1945-Measurement and Testing Equipment	1500-General Plant	BS
CAPITAL_Import_29	1950-Power Operated Equipment	1500-General Plant	BS
CAPITAL_Import_30	1955-Communication Equipment	1500-General Plant	BS
CAPITAL_Import_31	1960-Miscellaneous Equipment	1500-General Plant	BS
CAPITAL_Import_32	1965-Water Heater Rental Units	1500-General Plant	BS
CAPITAL_Import_33	1970-Load Management Controls - Customer Premises	1500-General Plant	BS
CAPITAL_Import_34	1975-Load Management Controls - Utility Premises	1500-General Plant	BS
CAPITAL_Import_35	1980-System Supervisory Equipment	1500-General Plant	BS
CAPITAL_Import_36	1985-Sentinel Lighting Rental Units	1500-General Plant	BS

Seg1	Seg2	Seg3	Seg4	Seg5	Seg6	Seg7	Seg8	GLstring	USAacct	SUBacct	PctGL	Amount
CAPITAL_Import_37								CAPITAL_Import_37	1995			-42,382
CAPITAL_Import_38								CAPITAL_Import_38	2005			0
CAPITAL_Import_39								CAPITAL_Import_39	2055			0
CAPITAL_Import_40								CAPITAL_Import_40	2105			-96,524
CAPITAL_Import_41								CAPITAL_Import_41	2105			0
CAPITAL_Import_42								CAPITAL_Import_42	2120			0
CAPITAL_Import_43								CAPITAL_Import_43	5705			51,889
CAPITAL_Import_44								CAPITAL_Import_44	5710			0
CAPITAL_Import_45								CAPITAL_Import_45	5715			0
CAPITAL_Import_46								CAPITAL_Import_46	6042			0
CAPITAL_Balance								CAPITAL_Balance	2205		100%	-45,000
OPENre								OPENre	3045			19,954
BALANCE								BALANCE	2205		100%	-37,686
CLOSE								CLOSE	3046		100%	21,793

GLstring	AcctDesc	GroupDesc	FinStmt
CAPITAL_Import_37	1995-Contributions and Grants - Credit	1500-General Plant	BS
CAPITAL_Import_38	2005-Property Under Capital Leases	1550-Other Capital Assets	BS
CAPITAL_Import_39	2055-Construction Work in Progress--Electric	1550-Other Capital Assets	BS
CAPITAL_Import_40	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
CAPITAL_Import_41	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	1600-Accumulated Amortization	BS
CAPITAL_Import_42	2120-Accumulated Amortization of Electric Utility Plant - Intangibles	1600-Accumulated Amortization	BS
CAPITAL_Import_43	5705-Amortization Expense - Property, Plant, and Equipment	3850-Amortization Expense	PL
CAPITAL_Import_44	5710-Amortization of Limited Term Electric Plant	3850-Amortization Expense	PL
CAPITAL_Import_45	5715-Amortization of Intangibles and Other Electric Plant	3850-Amortization Expense	PL
CAPITAL_Import_46	6042-Allowance For Other Funds Used During Construction	3900-Interest Expense	PL
CAPITAL_Balance	2205-Accounts Payable	1650-Current Liabilities	BS
OPENre	3045-Unappropriated Retained Earnings	1850-Shareholders' Equity	BS
BALANCE	2205-Accounts Payable	1650-Current Liabilities	BS
CLOSE	3046-Balance Transferred From Income	1850-Shareholders' Equity	BS

FinStmnt	BS	
		OK? YES
Sum of Amount		
GroupDesc	AcctDesc	Total
1050-Current Assets	1005-Cash	480,527
	1010-Cash Advances and Working Funds	200
	1100-Customer Accounts Receivable	180,664
	1104-Accounts Receivable - Recoverable Work	0
	1110-Other Accounts Receivable	12,489
	1120-Accrued Utility Revenues	380,119
	1130-Accumulated Provision for Uncollectible Accounts--Credit	-3,663
	1180-Prepayments	7,759
1050-Current Assets Total		1,058,096
1100-Inventory	1340-Merchandise	15,606
1100-Inventory Total		15,606
1200-Other Assets and Deferred Charges	1508-Other Regulatory Assets	18,016
	1525-Miscellaneous Deferred Debits	21,286
	1550-LV Variance Account	21,012
	1555-Smart Meters Capital Variance Account	-2,402
	1556-Smart Meters OM&A Variance Account	0
	1562-Deferred Payments in Lieu of Taxes	-97,705
	1563-Account 1563 - Deferred PILs Contra Account	97,705
	1565-Conservation and Demand Management Expenditures and Recoveries	2,710
	1566-CDM Contra Account	-2,871
	1570-Qualifying Transition Costs	156,397
	1571-Pre-market Opening Energy Variance	186,893
	1580-RSVAWMS	52,442
	1582-RSVAONE-TIME	4,347
	1584-RSVANW	-68,885
	1586-RSVACN	364,791
1588-RSVAPOWER	76,239	

FinStmt		BS	OK?	YES
Sum of Amount				
GroupDesc	AcctDesc	Total		
1200-Other Assets and Deferred Charges	1590-Recovery of Regulatory Asset Balances	-386,824		
1200-Other Assets and Deferred Charges Total		443,151		
1300-Intangible Plant	1606-Organization	1,341		
	1610-Miscellaneous Intangible Plant	0		
1300-Intangible Plant Total		1,341		
1450-Distribution Plant	1805-Land	0		
	1806-Land Rights	0		
	1808-Buildings and Fixtures	0		
	1810-Leasehold Improvements	0		
	1815-Transformer Station Equipment - Normally Primary above 50 kV	0		
	1820-Distribution Station Equipment - Normally Primary below 50 kV	0		
	1830-Poles, Towers and Fixtures	194,996		
	1835-Overhead Conductors and Devices	219,684		
	1840-Underground Conduit	13,405		
	1845-Underground Conductors and Devices	127,183		
	1850-Line Transformers	76,694		
	1855-Services	52,400		
1860-Meters	48,889			
1450-Distribution Plant Total		733,250		
1500-General Plant	1905-Land	0		
	1906-Land Rights	0		
	1908-Buildings and Fixtures	0		
	1910-Leasehold Improvements	0		
	1915-Office Furniture and Equipment	3,246		
	1920-Computer Equipment - Hardware	24,819		
	1925-Computer Software	80,598		
	1930-Transportation Equipment	0		

FinStmt		BS	OK?	YES
Sum of Amount				
GroupDesc	AcctDesc	Total		
1500-General Plant	1935-Stores Equipment	0		
	1940-Tools, Shop and Garage Equipment	0		
	1945-Measurement and Testing Equipment	0		
	1950-Power Operated Equipment	0		
	1955-Communication Equipment	0		
	1960-Miscellaneous Equipment	0		
	1965-Water Heater Rental Units	0		
	1970-Load Management Controls - Customer Premises	0		
	1975-Load Management Controls - Utility Premises	0		
	1980-System Supervisory Equipment	0		
	1985-Sentinel Lighting Rental Units	0		
	1995-Contributions and Grants - Credit	-107,165		
1500-General Plant Total		1,497		
1550-Other Capital Assets	2005-Property Under Capital Leases	0		
	2055-Construction Work in Progress--Electric	0		
1550-Other Capital Assets Total		0		
1600-Accumulated Amortization	2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-325,648		
	2120-Accumulated Amortization of Electric Utility Plant - Intangibles	0		
1600-Accumulated Amortization Total		-325,648		
1650-Current Liabilities	2205-Accounts Payable	-628,083		
	2208-Customer Credit Balances	-177,811		
	2210-Current Portion of Customer Deposits	-16,995		
	2220-Miscellaneous Current and Accrued Liabilities	-6,887		
	2250-Debt Retirement Charges(DRC) Payable	0		
	2290-Commodity Taxes	8,865		
	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.	-10,211		
	2296-Future Income Taxes - Current	-66,955		

FinStmt	BS	
		OK? YES
Sum of Amount		
GroupDesc	AcctDesc	Total
1650-Current Liabilities Total		-898,076
1700-Non-Current Liabilities	2335-Long Term Customer Deposits	-4,131
1700-Non-Current Liabilities Total		-4,131
1800-Long-Term Debt	2520-Other Long Term Debt	-348,516
1800-Long-Term Debt Total		-348,516
1850-Shareholders' Equity	3005-Common Shares Issued	-308,735
	3045-Unappropriated Retained Earnings	-389,628
	3046-Balance Transferred From Income	21,793
	3055-Adjustment to Retained Earnings	0
1850-Shareholders' Equity Total		-676,569
Grand Total		0

FinStmnt		PL
Sum of Amount		
GroupDesc	AcctDesc	Total
3000-Sales of Electricity	4006-Residential Energy Sales	-1,556,128
	4025-Street Lighting Energy Sales	-23,667
	4035-General Energy Sales	-18,393
	4055-Energy Sales for Resale	-3,037
	4062-Billed WMS	-160,329
	4066-Billed NW	-129,004
	4068-Billed CN	-132,270
	4075-Billed-LV	-56,565
3000-Sales of Electricity Total		-2,079,394
3050-Revenues From Services - Distirbution	4080-Distribution Services Revenue	-236,348
	4082-Retail Services Revenues	-1,329
	4084-Service Transaction Requests (STR) Revenues	-30
3050-Revenues From Services - Distirbution Total		-237,706
3100-Other Operating Revenues	4210-Rent from Electric Property	-6,526
	4225-Late Payment Charges	-4,403
	4235-Miscellaneous Service Revenues	-3,474
3100-Other Operating Revenues Total		-14,404
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income	-596
3150-Other Income & Deductions Total		-596
3200-Investment Income	4405-Interest and Dividend Income	-16,314
3200-Investment Income Total		-16,314
3350-Power Supply Expenses	4705-Power Purchased	1,601,226
	4708-Charges-WMS	160,329
	4714-Charges-NW	109,736
	4716-Charges-CN	106,254
	4750-Charges-LV	56,565
3350-Power Supply Expenses Total		2,034,111

FinStmnt	PL	
Sum of Amount		
GroupDesc	AcctDesc	Total
3500-Distribution Expenses - Operation	5035-Overhead Distribution Transformers- Operation	463
	5065-Meter Expense	275
3500-Distribution Expenses - Operation Total		738
3550-Distribution Expenses - Maintenance	5125-Maintenance of Overhead Conductors and Devices	4,064
	5175-Maintenance of Meters	1,653
3550-Distribution Expenses - Maintenance Total		5,717
3650-Billing and Collecting	5315-Customer Billing	86,984
	5330-Collection Charges	121
	5335-Bad Debt Expense	7,460
3650-Billing and Collecting Total		94,564
3800-Administrative and General Expenses	5605-Executive Salaries and Expenses	8,871
	5610-Management Salaries and Expenses	61,263
	5620-Office Supplies and Expenses	9,013
	5630-Outside Services Employed	28,733
	5635-Property Insurance	3,410
	5645-Employee Pensions and Benefits	8,159
	5655-Regulatory Expenses	30,500
	5670-Rent	7,873
3800-Administrative and General Expenses Total		161,631
3850-Amortization Expense	5705-Amortization Expense - Property, Plant, and Equipment	51,889
	5710-Amortization of Limited Term Electric Plant	0
	5715-Amortization of Intangibles and Other Electric Plant	0
3850-Amortization Expense Total		51,889
3900-Interest Expense	6005-Interest on Long Term Debt	20,103
	6035-Other Interest Expense	230
	6042-Allowance For Other Funds Used During Construction	0

FinStmt	PL
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Sum of Amount		
GroupDesc	AcctDesc	Total
3900-Interest Expense Total		20,333
4000-Income Taxes	6110-Income Taxes	10,211
	6115-Provision for Future Income Taxes	-9,287
4000-Income Taxes Total		924
4100-Extraordinary & Other Items	6205-Donations	300
4100-Extraordinary & Other Items Total		300
Grand Total		21,793

OM&A EXPENSES BY TYPE

Sum of Amount	GroupDesc					
Type of Expense	3500-Distribution Expenses - Operation	3550-Distribution Expenses - Maintenance	3650-Billing and Collecting	3800-Administrative and General Expenses	4100-Extraordinary & Other Items	Grand Total
Other (blank)	275	5,717	94,564	161,631	300	262,187
Other	463			0		463
Grand Total	738	5,717	94,564	161,631	300	262,950

FTY REVENUE REQUIREMENT: RETURN ON CAPITAL

Debt Instruments, Balances and Costs Edit the schedule of debt instruments; review debt balances, costs and effective overall debt rate

Rates of Return Edit the determinants for Return On Equity and specify the capital structure

Rate Base and Return On Capital Review the total rate base and overall return on capital.

Save Return on Capital and open *Save this workbook and open the Bridge Year PILs file*

Close *Close this workbook and return to the Projections file.*

Sum of AvgBal	Year				
DebtInstr	2004	2005	2006	2007	2008 (blank)
Note Payable to Shareholder (blank)	392,418	371,062	348,516	324,713	299,582
Grand Total	392,418	371,062	348,516	324,713	299,582

Sum of Cost	Year					
DebtInstr	2004	2005	2006	2007	2008 (blank)	Grand Total
Note Payable to Shareholder (blank)	21,583	20,408	19,168	17,859	16,477	95,496
Grand Total	21,583	20,408	19,168	17,859	16,477	95,496

	2004	2005	2006	2007	2008
Debt Service Costs	21,583	20,408	19,168	17,859	16,477
Average Debt Outstanding	392,418	371,062	348,516	324,713	299,582
Effective Debt Rate	5.50%	5.50%	5.50%	5.50%	5.50%

<i>Government of Canada Bond Yields</i>	
3-month forecast of the 10-year bond yield	4.00%
12-month forecast of the 10-year bond yield	4.40%
Average actual prior month 30-year bond yield	4.46%
Average actual prior month 10-year bond yield	4.20%
Long Canada Bond Forecast (LCBF)	4.46%
Return On Equity	8.57%

	<i>Deemed Portion</i>	<i>Effective Rate</i>
Long-Term Debt	49.30%	5.50%
Short-Term Debt	4.00%	4.47%
Return On Equity	46.70%	8.57%
Regulated Rate of Return	100.00%	6.89%

		2008T
ELIGIBLE DISTRIBUTION EXPENSES:		<i>0</i>
3500-Distribution Expenses - Operation		738
3550-Distribution Expenses - Maintenance		5,717
3650-Billing and Collecting		94,564
3700-Community Relations		0
3800-Administrative and General Expenses		161,631
3950-Taxes Other Than Income Taxes		0
Total Eligible Distribution Expenses		262,650
3350-Power Supply Expenses		2,034,111
Total Expenses for Working Capital		2,296,761
Working Capital Allowance	15%	344,514

* Normalized

Test Year Balances, Fixed Assets in Service:		
Opening Balance	363,789	
Closing Balance	<u>409,099</u>	
Average Balance		386,444
Working Capital Allowance		344,514
Total Rate Base		730,958
<i>Regulated Rate of Return</i>		6.89%
Regulated Return On Capital		50,381
<i>Deemed Interest Expense</i>		21,127
<i>Deemed Return on Equity</i>		29,254

FTY REVENUE REQUIREMENT: PROVISION IN LIEU OF TAXES

BRIDGE YEAR

Tax Rates	Edit the income thresholds, tax rates and exemption amounts.
Capital Accounts	Edit the asset class mappings and disposals, allowance rates and tax cost schedules
Reserves and Loss Carry-Forwards	Edit the balance changes for tax/book reserves and tax loss carry-forwards
Taxable Income and PILs Provision	Calculate Taxable Income, the Provision for PILs and the PILs amount to be included in rates
Save and Continue	<i>Save this workbook and open the Test Year PILs file</i>

Close	<i>Close this workbook and return to the ReturnOnCapital file</i>
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	<i>Income Range</i>			
	0 to 300,000	300,000 to 400,000	400,000 to 1,128,519	1,128,519 or more
Federal Income Tax	13.120%	13.120%	22.120%	22.120%
Ontario Income Tax	5.500%	5.500%	5.500%	14.000%
Combined Income Tax	18.620%	18.620%	27.620%	36.120%
Ontario SBD Clawback	0.000%	0.000%	4.667%	0.000%

Total Rate Base	730,958
OCT exemption	15,000,000
LCT exemption	50,000,000
OCT rate	0.000%
LCT rate	0.000%
LCT surtax	0.000%

USAacct	AcctDesc	CCAcct	Additions	Disposals
1606	1606-Organization	ECP	0	
1608	1608-Franchises and Consents	14	0	
1610	1610-Miscellaneous Intangible Plant	ECP	0	
1805	1805-Land	LAND	0	
1806	1806-Land Rights	ECP	0	
1808	1808-Buildings and Fixtures	1	0	
1810	1810-Leasehold Improvements	13 3	0	
1815	1815-Transformer Station Equipment - Normally Primary above 50 kV	47	0	
1820	1820-Distribution Station Equipment - Normally Primary below 50 kV	47	0	
1825	1825-Storage Battery Equipment	47	0	
1830	1830-Poles, Towers and Fixtures	47	0	
1835	1835-Overhead Conductors and Devices	47	0	
1840	1840-Underground Conduit	47	0	
1845	1845-Underground Conductors and Devices	47	62,981	
1850	1850-Line Transformers	47	16,199	
1855	1855-Services	47	0	
1860	1860-Meters	47	0	
1865	1865-Other Installations on Customer's Premises	47	0	
1870	1870-Leased Property on Customer Premises	1	0	
1875	1875-Street Lighting and Signal Systems	8	0	
1905	1905-Land	LAND	0	
1906	1906-Land Rights	ECP	0	
1908	1908-Buildings and Fixtures	47	0	
1910	1910-Leasehold Improvements	13 4	0	
1915	1915-Office Furniture and Equipment	8	0	
1920	1920-Computer Equipment - Hardware	45	0	
1925	1925-Computer Software	12	0	
1930	1930-Transportation Equipment	10	0	
1935	1935-Stores Equipment	8	0	
1940	1940-Tools, Shop and Garage Equipment	8	0	
1945	1945-Measurement and Testing Equipment	8	0	
1950	1950-Power Operated Equipment	8	0	
1955	1955-Communication Equipment	8	0	
1960	1960-Miscellaneous Equipment	8	0	
1965	1965-Water Heater Rental Units	8	0	

USAacct	AcctDesc	CCAcct	Additions	Disposals
1970	1970-Load Management Controls - Customer Premises	8	0	
1975	1975-Load Management Controls - Utility Premises	8	0	
1980	1980-System Supervisory Equipment	8	0	
1985	1985-Sentinel Lighting Rental Units	8	0	
1990	1990-Other Tangible Property	8	0	
1995	1995-Contributions and Grants - Credit	47	(42,382)	
2005	2005-Property Under Capital Leases	CL	0	
2010	2010-Electric Plant Purchased or Sold	47	0	
2020	2020-Experimental Electric Plant Unclassified	47	0	
2030	2030-Electric Plant and Equipment Leased to Others	47	0	
2040	2040-Electric Plant Held for Future Use	47	0	
2050	2050-Completed Construction Not Classified--Electric	47	0	
2055	2055-Construction Work in Progress--Electric	WIP	0	
2060	2060-Electric Plant Acquisition Adjustment	ECP	0	
2065	2065-Other Electric Plant Adjustment	ECP	0	
2070	2070-Other Utility Plant	47	0	
2075	2075-Non-Utility Property Owned or Under Capital Leases	CL	0	

Class	Class Description	UCC Prior Year Ending Balance	Less: Non-Distribution Portion	Less: Disallowed FMV Increment	UCC Bridge Year Opening Balance
1	Distribution System - 1988 to 22-Feb-2005	206,530	0	0	206,530
2	Distribution System - pre 1988	225,621	0	0	225,621
8	General Office/Stores Equip	2,104	0	0	2,104
10	Computer Hardware/ Vehicles	3,627	0	0	3,627
10.1	Certain Automobiles	0	0	0	0
12	Computer Software	4,793	0	0	4,793
13 ₁	Lease # 1	0	0	0	0
13 ₂	Lease #2	0	0	0	0
13 ₃	Lease # 3	0	0	0	0
13 ₄	Lease # 4	0	0	0	0
14	Franchise	0	0	0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0
45	Computers & Systems Software acq'd post Mar 22/04	5,054	0	0	5,054
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0
47	Distribution System - post 22-Feb-2005				0
98	No CCA	0	0	0	0

Class	Class Description	UCC Prior Year Ending Balance	Less: Non-Distribution Portion	Less: Disallowed FMV Increment	UCC Bridge Year Opening Balance
		0	0	0	0
		0	0	0	0
	SUB-TOTAL - UCC	447,729	0	0	447,729
CEC	Goodwill	0	0	0	0
CEC	Land Rights	0	0	0	0
CEC	FMV Bump-up	0	0	0	0
CEC	incorporation cost	2,378	0	0	2,378
CEC		0	0	0	0
	SUB-TOTAL - CEC	2,378	0	0	2,378

Class	Class Description	UCC Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	206,530	0	0	206,530	0	206,530	4%	8,261	198,269
2	Distribution System - pre 1988	225,621	0	0	225,621	0	225,621	6%	13,537	212,084
8	General Office/Stores Equip	2,104	0	0	2,104	0	2,104	20%	421	1,683
10	Computer Hardware/ Vehicles	3,627	0	0	3,627	0	3,627	30%	1,088	2,539
10.1	Certain Automobiles	0	0	0	0	0	0	30%	0	0
12	Computer Software	4,793	0	0	4,793	0	4,793	100%	4,793	0
13 1	Lease # 1	0	0	0	0	0	0		0	0
13 2	Lease #2	0	0	0	0	0	0		0	0
13 3	Lease # 3	0	0	0	0	0	0		0	0
13 4	Lease # 4	0	0	0	0	0	0		0	0
14	Franchise	0	0	0	0	0	0		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0	0	0	8%	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Software acq'd post Mar 22/04	5,054	0	0	5,054	0	5,054	45%	2,274	2,780
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	30%	0	0

Class	Class Description	UCC Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	CCA	UCC Ending Balance
47	Distribution System - post 22-Feb-2005	0	36,798	0	36,798	18,399	18,399	8%	1,472	35,326
98	No CCA	0	0	0	0	0	0		0	0
			0	0		0	0		0	0
			0	0			0		0	0
TOTAL		447,729	36,798	0	484,527	18,399	466,128		31,847	452,680

	Cumulative Eligible Capital		<u>2,378</u>
<u>Additions</u>			
Cost of Eligible Capital Property Acquired during the year	0		
Other Adjustments	0		
Subtotal	<u>0</u>	x 3/4 =	0
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			<u>0</u>
			0
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			<u>2,378</u>
<u>Deductions</u>			
Projected proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during the year			
Other Adjustments	0		
Subtotal	<u>0</u>	x 3/4 =	<u>0</u>
<hr/>			
Cumulative Eligible Capital Balance			2,378
<hr/>			
CEC Deduction		2,378	x 7% = 166
Cumulative Eligible Capital - Closing Balance			2,212

Description	Prior Year Ending Balance	Non-Distribution Eliminations Sign Convention: Increase (+) Decrease (-)	Utility Only Opening Balance	Eliminate Amounts Not Relevant for Test Year Sign Convention: Increase (+) Decrease (-)	Bridge Year Adjusted Opening Balance	Add (+)	Deduct (-)	Ending Balance	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)			0		0			0	0	
Tax Reserves Not Deducted for accounting purposes										
Reserve for doubtful accounts ss. 20(1)(l)			0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)			0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)			0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)			0		0			0	0	
Other tax reserves			0		0			0	0	
			0		0			0	0	
			0		0			0	0	
Total Tax Reserves	0	0	0	0	0	0	0	0	0	0
Accounting Reserves (not deductible for Tax Purposes)										
General Reserve for Inventory Obsolescence (non-specific)			0		0			0	0	
General reserve for bad debts			0		0			0	0	
Accrued Employee Future Benefits:	0		0		0	0		0	0	
- Medical and Life Insurance			0		0			0	0	
-Short & Long-term Disability			0		0			0	0	
-Accumulated Sick Leave			0		0			0	0	
- Termination Cost			0		0			0	0	
- Other Post-Employment Benefits			0		0			0	0	
Provision for Environmental Costs			0		0			0	0	
Restructuring Costs			0		0			0	0	
Accrued Contingent Litigation Costs			0		0			0	0	
Accrued Self-Insurance Costs			0		0			0	0	
Other Contingent Liabilities			0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0		0			0	0	
Other Accounting Reserves			0		0			0	0	
			0		0			0	0	
			0		0			0	0	
Total Accounting Reserves	0	0	0	0	0	0	0	0	0	0

Sign Convention:
Increase (+) Decrease (-)

	Total Legal Entity	Non-Distribution Portion ¹	Bridge Year Utility Balance
Non-Capital Loss Carry Forward Deduction			
Opening Balance	0		0
Application of Loss Carry Forward to reduce taxable income			0
Other Adjustments Add (+) Deduct (-) ¹			0
Non-Capital Losses Balance available	0	0	0

	Total Legal Entity	Non-Distribution Portion ¹	Bridge Year Utility Balance
Net Capital Loss Carry Forward Deduction			
Opening Balance	0		0
Application of Loss Carry Forward to reduce taxable capital gains			0
Other Adjustments +ADD -(DEDUCT) ¹			0
Net Capital Losses Balance available	0	0	0

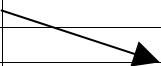
¹ Explanations for any amounts relating to non-distribution activities or other adjustments:

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Income before PILs/Taxes	A	-22,958	0	-22,958
Additions:				
Interest and penalties on taxes	103	0	0	0
Amortization of tangible assets	104	44,634	0	44,634
Amortization of intangible assets	106	0	0	0
Recapture of capital cost allowance from Schedule 8	107	0	0	0
Gain on sale of eligible capital property from Schedule 10	108	0	0	0
Income or loss for tax purposes- joint ventures or partnerships	109	0	0	0
Loss in equity of subsidiaries and affiliates	110	0	0	0
Loss on disposal of assets	111	0	0	0
Charitable donations	112	0	0	0
Taxable Capital Gains	113	0	0	0
Political Donations	114	0	0	0
Deferred and prepaid expenses	116	0	0	0
Scientific research expenditures deducted on financial statements	118	0	0	0
Capitalized interest	119	0	0	0
Non-deductible club dues and fees	120	0	0	0
Non-deductible meals and entertainment expense	121	0	0	0
Non-deductible automobile expenses	122	0	0	0
Non-deductible life insurance premiums	123	0	0	0
Non-deductible company pension plans	124	0	0	0
Tax reserves beginning of year	125	0	0	0
Reserves from financial statements- balance at end of year	126	0	0	0
Soft costs on construction and renovation of buildings	127	0	0	0

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Book loss on joint ventures or partnerships	205	0	0	0
Capital items expensed	206	0	0	0
Debt issue expense	208	0	0	0
Development expenses claimed in current year	212	0	0	0
Financing fees deducted in books	216	0	0	0
Gain on settlement of debt	220	0	0	0
Non-deductible advertising	226	0	0	0
Non-deductible interest	227	0	0	0
Non-deductible legal and accounting fees	228	0	0	0
Recapture of SR&ED expenditures	231	0	0	0
Share issue expense	235	0	0	0
Write down of capital property	236	0	0	0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0	0	0
Interest Expensed on Capital Leases	290	0	0	0
Realized Income from Deferred Credit Accounts	291	0	0	0
Pensions	292	0	0	0
Non-deductible penalties	293	0	0	0
Debt Financing Expenses for Book Purposes	294	0	0	0
Other Additions (see OtherAdditions sheet)	295	20,333	0	20,333
Total Additions		64,967	0	64,967
Deductions:				
Gain on disposal of assets per financial statements	401	0	0	0
Dividends not taxable under section 83	402	0	0	0

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Capital cost allowance from Schedule 8	403	31,847	0	31,847
Terminal loss from Schedule 8	404	0	0	0
Cumulative eligible capital deduction from Schedule 10	405	166	0	166
Allowable business investment loss	406	0	0	0
Deferred and prepaid expenses	409	0	0	0
Scientific research expenses claimed in year	411	0	0	0
Tax reserves end of year	413	0	0	0
Reserves from financial statements - balance at beginning of year	414	0	0	0
Contributions to deferred income plans	416	0	0	0
Book income of joint venture or partnership	305	0	0	0
Equity in income from subsidiary or affiliates	306	0	0	0
Interest capitalized for accounting deducted for tax	390	0	0	0
Capital Lease Payments	391	0	0	0
Non-taxable imputed interest income on deferral and variance accounts	392	0	0	0
Financing Fees for Tax Under S.20(1)(e)	393	0	0	0
Other Deductions (see OtherDeductions sheet)	394	26,753	0	26,753
Total Deductions		58,766	0	58,766
Net Income for Tax Purposes		-16,756	0	-16,756
Charitable donations from Schedule 2	311	0	0	0

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0	0	0
Non-capital losses of preceding taxation years from Schedule 7-1	331	0	0	0
Net-capital losses of preceding taxation years from Schedule 7-1	332	0	0	0
Limited partnership losses of preceding taxation years from Schedule 4	335	0	0	0
TAXABLE INCOME		-16,756	0	-16,756

Line Item	Amount		
Actual Interest Expense	20,333		
ARO Accretion Expenses	-		
Capital Contributions Under S.12(1)(k)	-		
Recovery Reg. Ass.	-		

Line Item	Amount		
Deemed Interest Expense	20,333		
Financing Fees for Tax Under S.20(1)(-		
Capital Tax Adjust to Actual	-		
ARO Payments - Deductible for Tax	-		
S.13(7.4) Election	-		
Bad Debt Recovery - Pre. October 1, 2	-		
ITC Booked in Accounting Income	-		
Regulatory assets	0		
Ores contract	6420		

Deemed Interest Expense	21,127
Actual Interest Expense	20,333
6040-Allowance for Borrowed Funds Used During Construction--Credit	0
6042-Allowance For Other Funds Used During Construction	0
Actual Interest Cost	20,333
Adjustments (attach explanations)	0
Total Interest	20,333
Excess Interest Expense	0

	OCT	LCT
Total Rate Base	730,958	730,958
Exemption	(15,000,000)	(50,000,000)
Deemed Taxable Capital	0	0
Rate	<u>0.000%</u>	<u>0.000%</u>
Gross Tax Payable	0	0
Surtax		0
Net Tax Payable	0	0

	Source or Input	Tax Payable	Inclusion in Revenue Req.
Regulatory Taxable Income	TxblIncome	(16,756)	
Combined Income Tax Rate	TaxRates	<u>0.000%</u>	
Total Income Taxes		-	
Investment Tax Credits	-		
Miscellaneous Tax Credits	-		
Total Tax Credits		-	
Income Tax Provision		-	- <i>grossed-up for income taxes</i>
Ontario Capital Tax	CapitalTaxes	-	- <i>not grossed-up</i>
Large Corporations Tax	CapitalTaxes	-	- <i>grossed-up for income taxes</i>
Total PILs		-	- <i>amount for Output</i>

Total PILs Amount

0

FTY REVENUE REQUIREMENT: PROVISION IN LIEU OF TAXES

TEST YEAR

Tax Rates	Edit the income thresholds, tax rates and exemption amounts.
------------------	--

Capital Accounts	Edit the asset class mappings and disposals, allowance rates and tax cost schedules
-------------------------	---

Reserves and Loss Carry-Forwards	Edit the balance changes for tax/book reserves and tax loss carry-forwards
---	--

Taxable Income and PILs Provision	Calculate Taxable Income, the Provision for PILs and the PILs amount to be included in rates
--	--

Save and Continue	<i>Save this workbook and open the Revenue Requirement file</i>
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Close	<i>Close this workbook and return to the Bridge Year PILs file</i>
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	<i>Income Range</i>			
	0 to 300,000	300,000 to 400,000	400,000 to 1,128,519	1,128,519 or more
Federal Income Tax	11.000%	11.000%	19.500%	19.500%
Ontario Income Tax	5.500%	5.500%	5.500%	14.000%
Combined Income Tax	16.500%	16.500%	25.000%	33.500%
Ontario SBD Clawback	0.000%	0.000%	4.667%	0.000%

Total Rate Base	730,958
OCT exemption	15,000,000
LCT exemption	50,000,000
OCT rate	0.000%
LCT rate	0.000%
LCT surtax	0.000%

USAacct	AcctDesc	CCAcct	Additions	Disposals
1606	1606-Organization	ECP	0	
1608	1608-Franchises and Consents	14	0	
1610	1610-Miscellaneous Intangible Plant	ECP	0	
1805	1805-Land	LAND	0	
1806	1806-Land Rights	ECP	0	
1808	1808-Buildings and Fixtures	1	0	
1810	1810-Leasehold Improvements	13 3	0	
1815	1815-Transformer Station Equipment - Normally Primary above 50 kV	47	0	
1820	1820-Distribution Station Equipment - Normally Primary below 50 kV	47	0	
1825	1825-Storage Battery Equipment	47	0	
1830	1830-Poles, Towers and Fixtures	47	0	
1835	1835-Overhead Conductors and Devices	47	40,000	
1840	1840-Underground Conduit	47	0	
1845	1845-Underground Conductors and Devices	47	0	
1850	1850-Line Transformers	47	0	
1855	1855-Services	47	0	
1860	1860-Meters	47	0	
1865	1865-Other Installations on Customer's Premises	47	0	
1870	1870-Leased Property on Customer Premises	1	0	
1875	1875-Street Lighting and Signal Systems	8	0	
1905	1905-Land	LAND	0	
1906	1906-Land Rights	ECP	0	
1908	1908-Buildings and Fixtures	47	0	
1910	1910-Leasehold Improvements	13 4	0	
1915	1915-Office Furniture and Equipment	8	0	
1920	1920-Computer Equipment - Hardware	45	0	
1925	1925-Computer Software	12	57,200	
1930	1930-Transportation Equipment	10	0	
1935	1935-Stores Equipment	8	0	
1940	1940-Tools, Shop and Garage Equipment	8	0	
1945	1945-Measurement and Testing Equipment	8	0	
1950	1950-Power Operated Equipment	8	0	
1955	1955-Communication Equipment	8	0	
1960	1960-Miscellaneous Equipment	8	0	
1965	1965-Water Heater Rental Units	8	0	

USAacct	AcctDesc	CCAcct	Additions	Disposals
1970	1970-Load Management Controls - Customer Premises	8	0	
1975	1975-Load Management Controls - Utility Premises	8	0	
1980	1980-System Supervisory Equipment	8	0	
1985	1985-Sentinel Lighting Rental Units	8	0	
1990	1990-Other Tangible Property	8	0	
1995	1995-Contributions and Grants - Credit	47	0	
2005	2005-Property Under Capital Leases	CL	0	
2010	2010-Electric Plant Purchased or Sold	47	0	
2020	2020-Experimental Electric Plant Unclassified	47	0	
2030	2030-Electric Plant and Equipment Leased to Others	47	0	
2040	2040-Electric Plant Held for Future Use	47	0	
2050	2050-Completed Construction Not Classified--Electric	47	0	
2055	2055-Construction Work in Progress--Electric	WIP	0	
2060	2060-Electric Plant Acquisition Adjustment	ECP	0	
2065	2065-Other Electric Plant Adjustment	ECP	0	
2070	2070-Other Utility Plant	47	0	
2075	2075-Non-Utility Property Owned or Under Capital Leases	CL	0	

Class	Class Description				UCC Test Year Opening Balance
1	Distribution System - 1988 to 22-Feb-2005				198,269
2	Distribution System - pre 1988				212,084
8	General Office/Stores Equip				1,683
10	Computer Hardware/ Vehicles				2,539
10.1	Certain Automobiles				0
12	Computer Software				0
13 ₁	Lease # 1				0
13 ₂	Lease #2				0
13 ₃	Lease # 3				0
13 ₄	Lease # 4				0
14	Franchise				0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs				0
43.1	Certain Energy-Efficient Electrical Generating Equipment				0
45	Computers & Systems Software acq'd post Mar 22/04				2,780
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				0
47	Distribution System - post 22-Feb-2005				35,326
98	No CCA				0

Class	Class Description				UCC Test Year Opening Balance
					0
					0
	SUB-TOTAL - UCC				452,680
	SUB-TOTAL - CEC				2,212

Class	Class Description	UCC Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	198,269	0	0	198,269	0	198,269	4%	7,931	190,338
2	Distribution System - pre 1988	212,084	0	0	212,084	0	212,084	6%	12,725	199,359
8	General Office/Stores Equip	1,683	0	0	1,683	0	1,683	20%	337	1,347
10	Computer Hardware/ Vehicles	2,539	0	0	2,539	0	2,539	30%	762	1,777
10.1	Certain Automobiles	0	0	0	0	0	0	30%	0	0
12	Computer Software	0	57,200	0	57,200	28,600	28,600	100%	28,600	28,600
13 1	Lease # 1	0	0	0	0	0	0		0	0
13 2	Lease #2	0	0	0	0	0	0		0	0
13 3	Lease # 3	0	0	0	0	0	0		0	0
13 4	Lease # 4	0	0	0	0	0	0		0	0
14	Franchise	0	0	0	0	0	0		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0	0	0	8%	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Software acq'd post Mar 22/04	2,780	0	0	2,780	0	2,780	45%	1,251	1,529
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	30%	0	0

Class	Class Description	UCC Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	CCA	UCC Ending Balance
47	Distribution System - post 22-Feb-2005	35,326	40,000	0	75,326	20,000	55,326	8%	4,426	70,900
98	No CCA	0	0	0	0	0	0		0	0
			0	0		0	0		0	0
			0	0			0		0	0
TOTAL		452,680	97,200	0	549,880	48,600	501,280		56,031	493,849

	Cumulative Eligible Capital		<u>2,212</u>
<u>Additions</u>			
Cost of Eligible Capital Property Acquired during the year	0		
Other Adjustments	0		
Subtotal	<u>0</u>	x 3/4 =	0
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			<u>0</u>
			0
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			<u>2,212</u>
<u>Deductions</u>			
Projected proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during the year			
Other Adjustments	0		
Subtotal	<u>0</u>	x 3/4 =	<u>0</u>
<hr/>			
Cumulative Eligible Capital Balance			2,212
<hr/>			
CEC Deduction		2,212	x 7% = 155
Cumulative Eligible Capital - Closing Balance			2,057

Description	Test Year Adjusted Opening Balance	Add (+)	Deduct (-)	Ending Balance	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	0			0	0	
Tax Reserves Not Deducted for						
Reserve for doubtful accounts ss. 20(1)(l)	0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0			0	0	
Other tax reserves	0			0	0	
	0			0	0	
	0			0	0	
Total Tax Reserves	0	0	0	0	0	0
Accounting Reserves (not deductible)						
General Reserve for Inventory Obsolescence (non-specific)	0			0	0	
General reserve for bad debts	0			0	0	
Accrued Employee Future Benefits:	0			0	0	
- Medical and Life Insurance	0			0	0	
-Short & Long-term Disability	0			0	0	
-Accumulated Sick Leave	0			0	0	
- Termination Cost	0			0	0	
- Other Post-Employment Benefits	0			0	0	
Provision for Environmental Costs	0			0	0	
Restructuring Costs	0			0	0	
Accrued Contingent Litigation Costs	0			0	0	
Accrued Self-Insurance Costs	0			0	0	
Other Contingent Liabilities	0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0			0	0	
Other Accounting Reserves	0			0	0	
	0			0	0	
	0			0	0	
Total Accounting Reserves	0	0	0	0	0	0

Sign Convention:
Increase (+) Decrease (-)

	Total Legal Entity	Non-Distribution Portion ¹	Test Year Utility Balance
Non-Capital Loss Carry Forward Deduction			
Opening Balance	0		0
Application of Loss Carry Forward to reduce taxable income			0
Other Adjustments Add (+) Deduct (-) ¹			0
Non-Capital Losses Balance available	0	0	0

	Total Legal Entity	Non-Distribution Portion ¹	Test Year Utility Balance
Net Capital Loss Carry Forward Deduction			
Opening Balance	0		0
Application of Loss Carry Forward to reduce taxable capital gains			0
Other Adjustments +ADD -(DEDUCT) ¹			0
Net Capital Losses Balance available	0	0	0

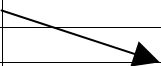
¹ Explanations for any amounts relating to non-distribution activities or other adjustments:

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Income before PILs/Taxes	A	29,254	0	29,254
Additions:				
Interest and penalties on taxes	103	0	0	0
Amortization of tangible assets	104	51,889	0	51,889
Amortization of intangible assets	106	0	0	0
Recapture of capital cost allowance from Schedule 8	107	0	0	0
Gain on sale of eligible capital property from Schedule 10	108	0	0	0
Income or loss for tax purposes- joint ventures or partnerships	109	0	0	0
Loss in equity of subsidiaries and affiliates	110	0	0	0
Loss on disposal of assets	111	0	0	0
Charitable donations	112	0	0	0
Taxable Capital Gains	113	0	0	0
Political Donations	114	0	0	0
Deferred and prepaid expenses	116	0	0	0
Scientific research expenditures deducted on financial statements	118	0	0	0
Capitalized interest	119	0	0	0
Non-deductible club dues and fees	120	0	0	0
Non-deductible meals and entertainment expense	121	0	0	0
Non-deductible automobile expenses	122	0	0	0
Non-deductible life insurance premiums	123	0	0	0
Non-deductible company pension plans	124	0	0	0
Tax reserves beginning of year	125	0	0	0
Reserves from financial statements- balance at end of year	126	0	0	0
Soft costs on construction and renovation of buildings	127	0	0	0

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Book loss on joint ventures or partnerships	205	0	0	0
Capital items expensed	206	0	0	0
Debt issue expense	208	0	0	0
Development expenses claimed in current year	212	0	0	0
Financing fees deducted in books	216	0	0	0
Gain on settlement of debt	220	0	0	0
Non-deductible advertising	226	0	0	0
Non-deductible interest	227	0	0	0
Non-deductible legal and accounting fees	228	0	0	0
Recapture of SR&ED expenditures	231	0	0	0
Share issue expense	235	0	0	0
Write down of capital property	236	0	0	0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0	0	0
Interest Expensed on Capital Leases	290	0	0	0
Realized Income from Deferred Credit Accounts	291	0	0	0
Pensions	292	0	0	0
Non-deductible penalties	293	0	0	0
Debt Financing Expenses for Book Purposes	294	0	0	0
Other Additions (see OtherAdditions sheet)	295	20,333	0	20,333
Total Additions		72,222	0	72,222
Deductions:				
Gain on disposal of assets per financial statements	401	0	0	0
Dividends not taxable under section 83	402	0	0	0

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Capital cost allowance from Schedule 8	403	56,031	0	56,031
Terminal loss from Schedule 8	404	0	0	0
Cumulative eligible capital deduction from Schedule 10	405	155	0	155
Allowable business investment loss	406	0	0	0
Deferred and prepaid expenses	409	0	0	0
Scientific research expenses claimed in year	411	0	0	0
Tax reserves end of year	413	0	0	0
Reserves from financial statements - balance at beginning of year	414	0	0	0
Contributions to deferred income plans	416	0	0	0
Book income of joint venture or partnership	305	0	0	0
Equity in income from subsidiary or affiliates	306	0	0	0
Interest capitalized for accounting deducted for tax	390	0	0	0
Capital Lease Payments	391	0	0	0
Non-taxable imputed interest income on deferral and variance accounts	392	0	0	0
Financing Fees for Tax Under S.20(1)(e)	393	0	0	0
Other Deductions (see OtherDeductions sheet)	394	20,333	0	20,333
Total Deductions		76,519	0	76,519
Net Income for Tax Purposes		24,958	0	24,958
Charitable donations from Schedule 2	311	0	0	0

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0	0	0
Non-capital losses of preceding taxation years from Schedule 7-1	331	0	0	0
Net-capital losses of preceding taxation years from Schedule 7-1	332	0	0	0
Limited partnership losses of preceding taxation years from Schedule 4	335	0	0	0
TAXABLE INCOME		24,958	0	24,958

Line Item	Amount		
Actual Interest Expense	20,333		
ARO Accretion Expenses	-		
Capital Contributions Under S.12(1)(k)	-		
Recovery Reg. Assets	-		

Line Item	Amount		
Deemed Interest Expense	20,333		
Financing Fees for Tax Under S.20(1)(-		
Capital Tax Adjust to Actual	-		
ARO Payments - Deductible for Tax	-		
S.13(7.4) Election	-		
Bad Debt Recovery - Pre. October 1, 2	-		
ITC Booked in Accounting Income	-		
Regulatory Asset	0		

Deemed Interest Expense	21,127
Actual Interest Expense	20,333
6040-Allowance for Borrowed Funds Used During Construction--Credit	0
6042-Allowance For Other Funds Used During Construction	0
Actual Interest Cost	20,333
Adjustments (attach explanations)	
Total Interest	20,333
Excess Interest Expense	0

	OCT	LCT
Total Rate Base	730,958	730,958
Exemption	(15,000,000)	(50,000,000)
Deemed Taxable Capital	0	0
Rate	<u>0.000%</u>	<u>0.000%</u>
Gross Tax Payable	0	0
Surtax		0
Net Tax Payable	0	0

	Source or Input	Tax Payable	Inclusion in Revenue Req.	
Regulatory Taxable Income	TxblIncome	24,958		
Combined Income Tax Rate	TaxRates	<u>16.500%</u>		
Total Income Taxes		4,118		
Investment Tax Credits	-			
Miscellaneous Tax Credits	-			
Total Tax Credits		-		
Income Tax Provision		4,118	4,932	<i>grossed-up for income taxes</i>
Ontario Capital Tax	CapitalTaxes	-	-	<i>not grossed-up</i>
Large Corporations Tax	CapitalTaxes	-	-	<i>grossed-up for income taxes</i>
Total PILs		4,118	4,932	<i>amount for Output</i>

Total PILs Amount with gross-up:

4,932

FTY REVENUE REQUIREMENT

Service Revenue Requirement

Review the calculation of the Service Revenue Requirement

Revenue Offsets

Edit and review the revenue offsets, which reduce the base revenue requirement

Base Revenue Requirement

Review the Base Revenue Requirement (amount to be collected through distribution rates)

Close and Return

Close this workbook and Return to Test Year PILs

Quit

Quit the model and exit Excel

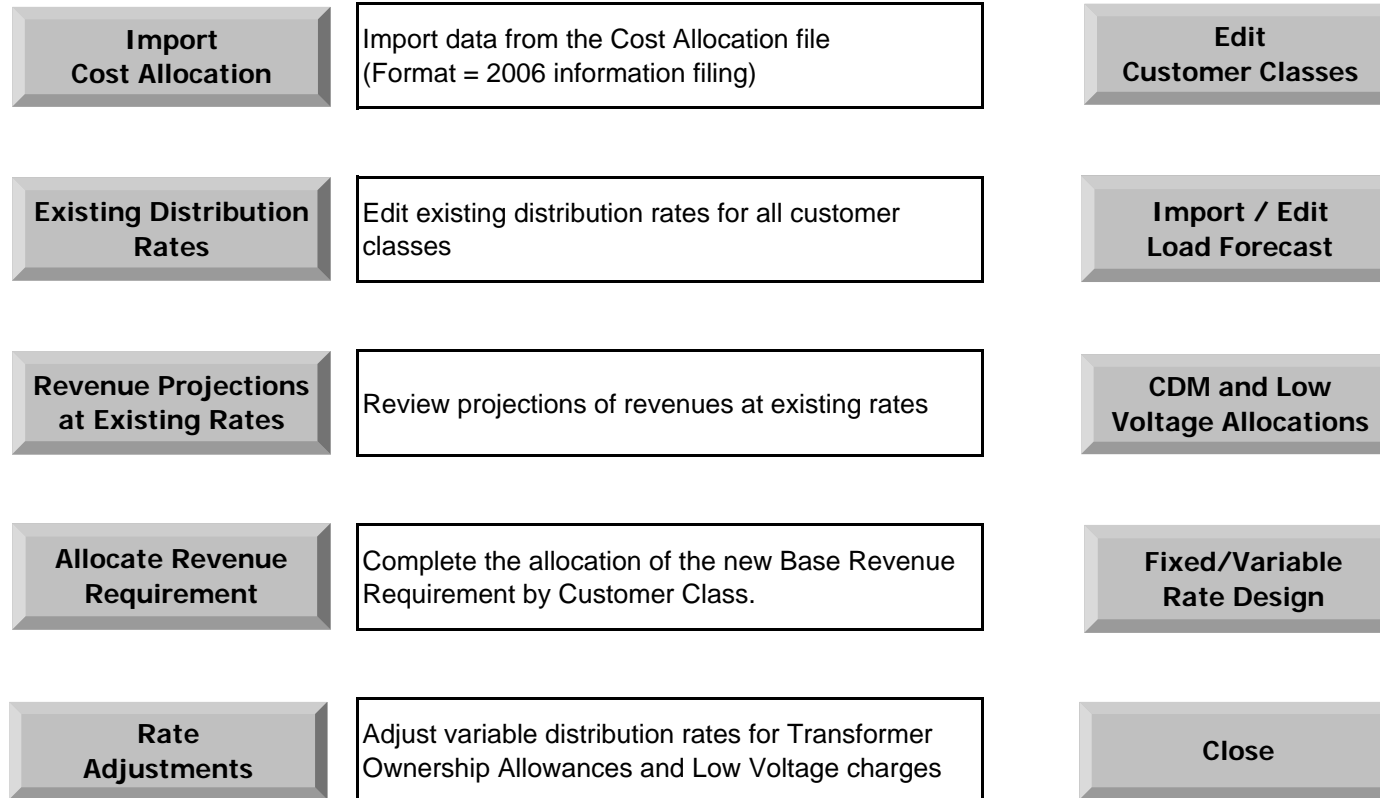
OM&A Expenses	262650
Amortization Expenses	51,889
Total Distribution Expenses	314,539
Regulated Return On Capital	50,381
PILs (with gross-up)	4,932
Service Revenue Requirement	369,852

USAacct	AcctDesc	GroupDesc	ProjAmt	OffsetPct	OffsetAmt
4080	4080-Distribution Services Revenue	3050-Revenues From Services - Distirbution	236,348	1.40%	3,309
4082	4082-Retail Services Revenues	3050-Revenues From Services - Distirbution	1,329	100%	1,329
4084	4084-Service Transaction Requests (STR) Revenues	3050-Revenues From Services - Distirbution	30	100%	30
4090	4090-Electric Services Incidental to Energy Sales	3050-Revenues From Services - Distirbution	#N/A	100%	0
4205	4205-Interdepartmental Rents	3100-Other Operating Revenues	#N/A	100%	0
4210	4210-Rent from Electric Property	3100-Other Operating Revenues	6,526	100%	6,526
4215	4215-Other Utility Operating Income	3100-Other Operating Revenues	#N/A	100%	0
4220	4220-Other Electric Revenues	3100-Other Operating Revenues	#N/A	100%	0
4225	4225-Late Payment Charges	3100-Other Operating Revenues	4,403	100%	4,403
4230	4230-Sales of Water and Water Power	3100-Other Operating Revenues	#N/A	100%	0
4235	4235-Miscellaneous Service Revenues	3100-Other Operating Revenues	3,474	100%	3,474
4240	4240-Provision for Rate Refunds	3100-Other Operating Revenues	#N/A	100%	0
4245	4245-Government Assistance Directly Credited to Income	3100-Other Operating Revenues	#N/A	100%	0
4305	4305-Regulatory Debits	3150-Other Income & Deductions	#N/A	100%	0
4310	4310-Regulatory Credits	3150-Other Income & Deductions	#N/A	100%	0
4315	4315-Revenues from Electric Plant Leased to Others	3150-Other Income & Deductions	#N/A	100%	0
4320	4320-Expenses of Electric Plant Leased to Others	3150-Other Income & Deductions	#N/A	100%	0
4325	4325-Revenues from Merchandise, Jobbing, Etc.	3150-Other Income & Deductions	#N/A	100%	0
4330	4330-Costs and Expenses of Merchandising, Jobbing, Etc.	3150-Other Income & Deductions	#N/A	100%	0
4335	4335-Profits and Losses from Financial Instrument Hedges	3150-Other Income & Deductions	#N/A	100%	0
4340	4340-Profits and Losses from Financial Instrument Investments	3150-Other Income & Deductions	#N/A	100%	0
4345	4345-Gains from Disposition of Future Use Utility Plant	3150-Other Income & Deductions	#N/A	50%	0
4350	4350-Losses from Disposition of Future Use Utility Plant	3150-Other Income & Deductions	#N/A	50%	0
4355	4355-Gain on Disposition of Utility and Other Property	3150-Other Income & Deductions	#N/A	50%	0
4360	4360-Loss on Disposition of Utility and Other Property	3150-Other Income & Deductions	#N/A	50%	0
4365	4365-Gains from Disposition of Allowances for Emission	3150-Other Income & Deductions	#N/A	100%	0
4370	4370-Losses from Disposition of Allowances for Emission	3150-Other Income & Deductions	#N/A	100%	0
4375	4375-Revenues from Non-Utility Operations	3150-Other Income & Deductions	#N/A	100%	0
4380	4380-Expenses of Non-Utility Operations	3150-Other Income & Deductions	#N/A	100%	0
4385	4385-Non-Utility Rental Income	3150-Other Income & Deductions	#N/A	100%	0
4390	4390-Miscellaneous Non-Operating Income	3150-Other Income & Deductions	596	100%	596
4395	4395-Rate-Payer Benefit Including Interest	3150-Other Income & Deductions	#N/A	100%	0
4398	4398-Foreign Exchange Gains and Losses, Including Amortization	3150-Other Income & Deductions	#N/A	100%	0
4405	4405-Interest and Dividend Income	3200-Investment Income	16,314	100%	16,314

Sum of OffsetAmt		
GroupDesc	AcctDesc	Total
3050-Revenues From Services - Distirbution	4080-Distribution Services Revenue	3,309
	4082-Retail Services Revenues	1,329
	4084-Service Transaction Requests (STR) Revenues	30
	4090-Electric Services Incidental to Energy Sales	0
3050-Revenues From Services - Distirbution Total		4,667
3100-Other Operating Revenues	4205-Interdepartmental Rents	0
	4210-Rent from Electric Property	6,526
	4215-Other Utility Operating Income	0
	4220-Other Electric Revenues	0
	4225-Late Payment Charges	4,403
	4230-Sales of Water and Water Power	0
	4235-Miscellaneous Service Revenues	3,474
	4240-Provision for Rate Refunds	0
4245-Government Assistance Directly Credited to Income	0	
3100-Other Operating Revenues Total		14,404
3150-Other Income & Deductions	4305-Regulatory Debits	0
	4310-Regulatory Credits	0
	4315-Revenues from Electric Plant Leased to Others	0
	4320-Expenses of Electric Plant Leased to Others	0
	4325-Revenues from Merchandise, Jobbing, Etc.	0
	4330-Costs and Expenses of Merchandising, Jobbing, Etc.	0
	4335-Profits and Losses from Financial Instrument Hedges	0
	4340-Profits and Losses from Financial Instrument Investments	0
	4345-Gains from Disposition of Future Use Utility Plant	0
	4350-Losses from Disposition of Future Use Utility Plant	0
	4355-Gain on Disposition of Utility and Other Property	0
	4360-Loss on Disposition of Utility and Other Property	0
	4365-Gains from Disposition of Allowances for Emission	0
	4370-Losses from Disposition of Allowances for Emission	0
	4375-Revenues from Non-Utility Operations	0
	4380-Expenses of Non-Utility Operations	0
4385-Non-Utility Rental Income	0	
4390-Miscellaneous Non-Operating Income	596	
4395-Rate-Payer Benefit Including Interest	0	
4398-Foreign Exchange Gains and Losses, Including Amortization	0	

Sum of OffsetAmt		
GroupDesc	AcctDesc	Total
3150-Other Income & Deductions Total		596
3200-Investment Income	4405-Interest and Dividend Income	16,314
3200-Investment Income Total		16,314
(blank)	(blank)	
(blank) Total		
Grand Total		35,980

Service Revenue Requirement	369,852
Less: Revenue Offsets	-35,980
Base Revenue Requirement	333,872
Directly Allocated CDM	0
Outstanding Base Revenue Requirement	333,872

FTY TOOLKIT: REVENUE REQUIREMENT ALLOCATION**FOLLOW THE SEQUENCE OF ACTIONS AS DESCRIBED IN THE TOOLKIT DOCUMENTATION**

Edit the names and status of Customer Classes

Import or edit the load forecast

Review the allocation of CDM Revenues and Low Voltage Charges by Customer Class

Specify the distribution revenue mix from fixed and variable rates

Exit Distribution Revenue Rates

Class (per Cost Alloc.)	Existing	ClassName	Proposed	Status
Residential	YES	Residential	YES	Cont
GS<50	YES	GS<50	YES	Cont
GS>50-Regular	YES	GS>50-Regular	YES	Cont
Street Light	YES	Street Light	YES	Cont
Unmetered Scattered Load	YES	Unmetered Scattered Load	YES	Cont

ClassName	RateType	Metric	Amount	Status
Residential	Distribution	Customer	8.2000	Cont
Residential	Distribution	kWh	0.0086	Cont
Residential	Regulatory Asset Recovery	kWh	0.0098	Cont
Residential	Retail Transmission - Network	kWh	0.0057	Cont
Residential	Retail Transmission - Line and Transformation Connectio	kWh	0.0050	Cont
Residential	Wholesale Market Service	kWh	0.0052	Cont
Residential	Rural Rate Protection Charge	kWh	0.0010	Cont
Residential	SSS Administrative Charge	SSS Customer	0.2500	Cont
GS<50	Distribution	Customer	11.8000	Cont
GS<50	Distribution	kWh	0.0098	Cont
GS<50	Regulatory Asset Recovery	kWh	0.0075	Cont
GS<50	Retail Transmission - Network	kWh	0.0052	Cont
GS<50	Retail Transmission - Line and Transformation Connectio	kWh	0.0045	Cont
GS<50	Wholesale Market Service	kWh	0.0052	Cont
GS<50	Rural Rate Protection Charge	kWh	0.0010	Cont
GS<50	SSS Administrative Charge	SSS Customer	0.2500	Cont
GS>50-Regular	Distribution	Customer	63.7900	Cont
GS>50-Regular	Distribution	kW	2.3555	Cont
GS>50-Regular	Regulatory Asset Recovery	kW	2.2403	Cont
GS>50-Regular	Retail Transmission - Network	kW	2.1218	Cont
GS>50-Regular	Retail Transmission - Line and Transformation Connectio	kW	1.7882	Cont
GS>50-Regular	Wholesale Market Service	kWh	0.0052	Cont
GS>50-Regular	Rural Rate Protection Charge	kWh	0.0010	Cont
GS>50-Regular	SSS Administrative Charge	SSS Customer	0.2500	Cont
Unmetered Scattered Load	Distribution	Customer	5.8200	Cont
Unmetered Scattered Load	Distribution	kWh	0.0098	Cont
Unmetered Scattered Load	Regulatory Asset Recovery	kWh	0.0075	Cont
Unmetered Scattered Load	Retail Transmission - Network	kWh	0.0052	Cont
Unmetered Scattered Load	Retail Transmission - Line and Transformation Connectio	kWh	0.0045	Cont
Unmetered Scattered Load	Wholesale Market Service	kWh	0.0052	Cont
Unmetered Scattered Load	Rural Rate Protection Charge	kWh	0.0010	Cont
Unmetered Scattered Load	SSS Administrative Charge	SSS Customer	0.2500	Cont
Street Light	Distribution	Connection	0.1700	Cont
Street Light	Distribution	kW	2.2284	Cont
Street Light	Regulatory Asset Recovery	kW	(1.7676)	Cont

ClassName	RateType	Metric	Amount	Status
Street Light	Retail Transmission - Network	kW	1.6002	Cont
Street Light	Retail Transmission - Line and Transformation Connectio	kW	1.3824	Cont
Street Light	Wholesale Market Service	kWh	0.0052	Cont
Street Light	Rural Rate Protection Charge	kWh	0.0010	Cont
GS>50-Regular	SSS Administrative Charge	SSS Customer	0.2500	Cont

Monthly Rate		Metric			
ClassName	RateType	Connection	Customer	kW	kWh
Residential	Distribution	0.0000	8.2000	0.0000	0.0086
	Regulatory Asset Recovery	0.0000	0.0000	0.0000	0.0098
	Retail Transmission - Line and Transformation Connection	0.0000	0.0000	0.0000	0.0050
	Retail Transmission - Network	0.0000	0.0000	0.0000	0.0057
	Rural Rate Protection Charge	0.0000	0.0000	0.0000	0.0010
	SSS Administrative Charge	0.0000	0.0000	0.0000	0.0000
	Wholesale Market Service	0.0000	0.0000	0.0000	0.0052
Residential Total		0.0000	8.2000	0.0000	0.0353
Unmetered Scattered Load	Distribution	0.0000	5.8200	0.0000	0.0098
	Regulatory Asset Recovery	0.0000	0.0000	0.0000	0.0075
	Retail Transmission - Line and Transformation Connection	0.0000	0.0000	0.0000	0.0045
	Retail Transmission - Network	0.0000	0.0000	0.0000	0.0052
	Rural Rate Protection Charge	0.0000	0.0000	0.0000	0.0010
	SSS Administrative Charge	0.0000	0.0000	0.0000	0.0000
	Wholesale Market Service	0.0000	0.0000	0.0000	0.0052
Unmetered Scattered Load Total		0.0000	5.8200	0.0000	0.0332
GS<50	Distribution	0.0000	11.8000	0.0000	0.0098
	Regulatory Asset Recovery	0.0000	0.0000	0.0000	0.0075
	Retail Transmission - Line and Transformation Connection	0.0000	0.0000	0.0000	0.0045
	Retail Transmission - Network	0.0000	0.0000	0.0000	0.0052
	Rural Rate Protection Charge	0.0000	0.0000	0.0000	0.0010
	SSS Administrative Charge	0.0000	0.0000	0.0000	0.0000
	Wholesale Market Service	0.0000	0.0000	0.0000	0.0052
GS<50 Total		0.0000	11.8000	0.0000	0.0332
GS>50-Regular	Distribution	0.0000	63.7900	2.3555	0.0000
	Regulatory Asset Recovery	0.0000	0.0000	2.2403	0.0000
	Retail Transmission - Line and Transformation Connection	0.0000	0.0000	1.7882	0.0000
	Retail Transmission - Network	0.0000	0.0000	2.1218	0.0000
	Rural Rate Protection Charge	0.0000	0.0000	0.0000	0.0010
	SSS Administrative Charge	0.0000	0.0000	0.0000	0.0000
	Wholesale Market Service	0.0000	0.0000	0.0000	0.0052
GS>50-Regular Total		0.0000	63.7900	8.5058	0.0062

Monthly Rate		Metric			
Street Light	Distribution	0.1700	0.0000	2.2284	0.0000
	Regulatory Asset Recovery	0.0000	0.0000	(1.7676)	0.0000
	Retail Transmission - Line and Transformation Connection	0.0000	0.0000	1.3824	0.0000
	Retail Transmission - Network	0.0000	0.0000	1.6002	0.0000
	Rural Rate Protection Charge	0.0000	0.0000	0.0000	0.0010
	Wholesale Market Service	0.0000	0.0000	0.0000	0.0052
Street Light Total		0.1700	0.0000	3.4434	0.0062

SSS Customer
0.0000
0.0000
0.0000
0.0000
0.0000
0.2500
0.0000
0.2500
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0.5000
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0.5000

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0.0000
0.0000
0.0000
0.0000
0.0000
0.0000
0.0000

RateType	Distribution
Status	(Multiple Items)

Monthly Rate	Metric			
ClassName	Connection	Customer	kW	kWh
Residential	0.0000	8.2000	0.0000	0.0086
Unmetered Scattered Load	0.0000	5.8200	0.0000	0.0098
GS<50	0.0000	11.8000	0.0000	0.0098
GS>50-Regular	0.0000	63.7900	2.3555	0.0000
Street Light	0.1700	0.0000	2.2284	0.0000

Monthly Rate	Metric				
ClassName	Connection	Customer	kW	kWh	SSS Customer
Residential	0.0000	0.0000	0.0000	0.0107	0.0000
Unmetered Scattered Load	0.0000	0.0000	0.0000	0.0097	0.0000
GS<50	0.0000	0.0000	0.0000	0.0097	0.0000
GS>50-Regular	0.0000	0.0000	3.9100	0.0000	0.0000
Street Light	0.0000	0.0000	2.9826	0.0000	0.0000

Class (per Cost Alloc.)	Metric	Year	Type	Quantity
Residential	Customer	Historical Approved	Data	969
Residential	Customer	Historical Actual	Data	979
Residential	Customer	Historical Actual	Normalized	979
Residential	Customer	Bridge Year	Data	997
Residential	Customer	Bridge Year	Normalized	997
Residential	Customer	Test Year	Projection	1,005
Residential	kWh	Historical Approved	Data	15,567,706
Residential	kWh	Historical Actual	Data	15,223,723
Residential	kWh	Historical Actual	Normalized	16,086,959
Residential	kWh	Bridge Year	Data	15,503,628
Residential	kWh	Bridge Year	Normalized	16,382,735
Residential	kWh	Test Year	Projection	16,514,191
GS<50	Customer	Historical Approved	Data	147
GS<50	Customer	Historical Actual	Data	147
GS<50	Customer	Historical Actual	Normalized	147
GS<50	Customer	Bridge Year	Data	147
GS<50	Customer	Bridge Year	Normalized	147
GS<50	Customer	Test Year	Projection	147
GS<50	kWh	Historical Approved	Data	5,504,335
GS<50	kWh	Historical Actual	Data	5,236,111
GS<50	kWh	Historical Actual	Normalized	5,682,016
GS<50	kWh	Bridge Year	Data	5,236,111
GS<50	kWh	Bridge Year	Normalized	5,682,016
GS<50	kWh	Test Year	Projection	5,682,016
GS>50-Regular	Customer	Historical Approved	Data	11
GS>50-Regular	Customer	Historical Actual	Data	12
GS>50-Regular	Customer	Historical Actual	Normalized	12
GS>50-Regular	Customer	Bridge Year	Data	12
GS>50-Regular	Customer	Bridge Year	Normalized	12
GS>50-Regular	Customer	Test Year	Projection	12
GS>50-Regular	kW	Historical Approved	Data	13,164
GS>50-Regular	kW	Historical Actual	Data	11,583
GS>50-Regular	kW	Historical Actual	Normalized	12,700
GS>50-Regular	kW	Bridge Year	Data	12,112
GS>50-Regular	kW	Bridge Year	Normalized	13,280

Class (per Cost Alloc.)	Metric	Year	Type	Quantity
GS>50-Regular	kW	Test Year	Projection	13,280
GS>50-Regular	kWh	Historical Approved	Data	5,258,719
GS>50-Regular	kWh	Historical Actual	Data	5,012,904
GS>50-Regular	kWh	Historical Actual	Normalized	5,496,281
GS>50-Regular	kWh	Bridge Year	Data	5,012,904
GS>50-Regular	kWh	Bridge Year	Normalized	5,496,281
GS>50-Regular	kWh	Test Year	Projection	5,496,281
Unmetered Scattered Load	Customer	Historical Approved	Data	3
Unmetered Scattered Load	Customer	Historical Actual	Data	6
Unmetered Scattered Load	Customer	Historical Actual	Normalized	6
Unmetered Scattered Load	Customer	Bridge Year	Data	6
Unmetered Scattered Load	Customer	Bridge Year	Normalized	6
Unmetered Scattered Load	Customer	Test Year	Projection	6
Unmetered Scattered Load	kWh	Historical Approved	Data	12,536
Unmetered Scattered Load	kWh	Historical Actual	Data	19,951
Unmetered Scattered Load	kWh	Historical Actual	Normalized	19,951
Unmetered Scattered Load	kWh	Bridge Year	Data	19,951
Unmetered Scattered Load	kWh	Bridge Year	Normalized	19,951
Unmetered Scattered Load	kWh	Test Year	Projection	19,951
Street Light	Connection	Historical Approved	Data	351
Street Light	Connection	Historical Actual	Data	362
Street Light	Connection	Historical Actual	Normalized	362
Street Light	Connection	Bridge Year	Data	368
Street Light	Connection	Bridge Year	Normalized	368
Street Light	Connection	Test Year	Projection	368
Street Light	kW	Historical Approved	Data	855
Street Light	kW	Historical Actual	Data	925
Street Light	kW	Historical Actual	Normalized	925
Street Light	kW	Bridge Year	Data	941
Street Light	kW	Bridge Year	Normalized	941
Street Light	kW	Test Year	Projection	941
Street Light	kWh	Historical Approved	Data	325,313
Street Light	kWh	Historical Actual	Data	351,709
Street Light	kWh	Historical Actual	Normalized	351,709
Street Light	kWh	Bridge Year	Data	359,553

Class (per Cost Alloc.)	Metric	Year	Type	Quantity
Street Light	kWh	Bridge Year	Normalized	359,553
Street Light	kWh	Test Year	Projection	359,553

Sum of Quantity		Year Type					
ClassName	Metric	Historical Approved Data	Historical Actual Data	Historical Actual Normalized	Bridge Year Data	Bridge Year Normalized	Test Year Projection
Residential	Customer	969	979	979	997	997	1,005
	kWh	15,567,706	15,223,723	16,086,959	15,503,628	16,382,735	16,514,191
Unmetered Scattered Load	Customer	3	6	6	6	6	6
	kWh	12,536	19,951	19,951	19,951	19,951	19,951
GS>50-Regular	Customer	11	12	12	12	12	12
	kW	13,164	11,583	12,700	12,112	13,280	13,280
	kWh	5,258,719	5,012,904	5,496,281	5,012,904	5,496,281	5,496,281
Street Light	Connection	351	362	362	368	368	368
	kW	855	925	925	941	941	941
	kWh	325,313	351,709	351,709	359,553	359,553	359,553
GS<50	Customer	147	147	147	147	147	147
	kWh	5,504,335	5,236,111	5,682,016	5,236,111	5,682,016	5,682,016

Class	RetTransRev	TransRevPct	LowVoltRev		
Residential	176,702	61.62%	88,123		
GS<50	55,116	19.22%	27,487		
GS>50-Regular	51,925	18.11%	25,895		
Street Light	2,805	0.98%	1,399		
Unmetered Scattered Load	194	0.07%	97		
TOTAL					
				Low Voltage Revenue Requirement	143,000
				Total Low Voltage Revenue Allocated	143,000
				<i>Check</i>	OK

Class	CDMRevenue			
Residential				
GS<50				
GS>50-Regular				
Street Light				
Unmetered Scattered Load				
			CDM Revenue Requirement	0
			Total CDM Revenue Allocated	0
			<i>Check</i>	OK

Class	Metric	Year	Type	DistRev	ClassName
Residential	Customer	Historical Approved	Data	95,350	Residential
Residential	Customer	Historical Actual	Data	96,334	Residential
Residential	Customer	Historical Actual	Normalized	96,334	Residential
Residential	Customer	Bridge Year	Data	98,105	Residential
Residential	Customer	Bridge Year	Normalized	98,105	Residential
Residential	Customer	Test Year	Projection	98,892	Residential
Residential	kWh	Historical Approved	Data	133,882	Residential
Residential	kWh	Historical Actual	Data	130,924	Residential
Residential	kWh	Historical Actual	Normalized	138,348	Residential
Residential	kWh	Bridge Year	Data	133,331	Residential
Residential	kWh	Bridge Year	Normalized	140,892	Residential
Residential	kWh	Test Year	Projection	142,022	Residential
GS<50	Customer	Historical Approved	Data	20,815	GS<50
GS<50	Customer	Historical Actual	Data	20,815	GS<50
GS<50	Customer	Historical Actual	Normalized	20,815	GS<50
GS<50	Customer	Bridge Year	Data	20,815	GS<50
GS<50	Customer	Bridge Year	Normalized	20,815	GS<50
GS<50	Customer	Test Year	Projection	20,815	GS<50
GS<50	kWh	Historical Approved	Data	53,942	GS<50
GS<50	kWh	Historical Actual	Data	51,314	GS<50
GS<50	kWh	Historical Actual	Normalized	55,684	GS<50
GS<50	kWh	Bridge Year	Data	51,314	GS<50
GS<50	kWh	Bridge Year	Normalized	55,684	GS<50
GS<50	kWh	Test Year	Projection	55,684	GS<50
GS>50-Regular	Customer	Historical Approved	Data	8,420	GS>50-Regular
GS>50-Regular	Customer	Historical Actual	Data	9,186	GS>50-Regular
GS>50-Regular	Customer	Historical Actual	Normalized	9,186	GS>50-Regular
GS>50-Regular	Customer	Bridge Year	Data	9,186	GS>50-Regular
GS>50-Regular	Customer	Bridge Year	Normalized	9,186	GS>50-Regular
GS>50-Regular	Customer	Test Year	Projection	9,186	GS>50-Regular
GS>50-Regular	kW	Historical Approved	Data	31,009	GS>50-Regular
GS>50-Regular	kW	Historical Actual	Data	27,284	GS>50-Regular
GS>50-Regular	kW	Historical Actual	Normalized	29,915	GS>50-Regular
GS>50-Regular	kW	Bridge Year	Data	28,530	GS>50-Regular
GS>50-Regular	kW	Bridge Year	Normalized	31,281	GS>50-Regular

Class	Metric	Year	Type	DistRev	ClassName
GS>50-Regular	kW	Test Year	Projection	31,281	GS>50-Regular
GS>50-Regular	kWh	Historical Approved	Data	0	GS>50-Regular
GS>50-Regular	kWh	Historical Actual	Data	0	GS>50-Regular
GS>50-Regular	kWh	Historical Actual	Normalized	0	GS>50-Regular
GS>50-Regular	kWh	Bridge Year	Data	0	GS>50-Regular
GS>50-Regular	kWh	Bridge Year	Normalized	0	GS>50-Regular
GS>50-Regular	kWh	Test Year	Projection	0	GS>50-Regular
Unmetered Scattered Load	Customer	Historical Approved	Data	210	Unmetered Scatte
Unmetered Scattered Load	Customer	Historical Actual	Data	419	Unmetered Scatte
Unmetered Scattered Load	Customer	Historical Actual	Normalized	419	Unmetered Scatte
Unmetered Scattered Load	Customer	Bridge Year	Data	419	Unmetered Scatte
Unmetered Scattered Load	Customer	Bridge Year	Normalized	419	Unmetered Scatte
Unmetered Scattered Load	Customer	Test Year	Projection	419	Unmetered Scatte
Unmetered Scattered Load	kWh	Historical Approved	Data	123	Unmetered Scatte
Unmetered Scattered Load	kWh	Historical Actual	Data	196	Unmetered Scatte
Unmetered Scattered Load	kWh	Historical Actual	Normalized	196	Unmetered Scatte
Unmetered Scattered Load	kWh	Bridge Year	Data	196	Unmetered Scatte
Unmetered Scattered Load	kWh	Bridge Year	Normalized	196	Unmetered Scatte
Unmetered Scattered Load	kWh	Test Year	Projection	196	Unmetered Scatte
Street Light	Connection	Historical Approved	Data	716	Street Light
Street Light	Connection	Historical Actual	Data	738	Street Light
Street Light	Connection	Historical Actual	Normalized	738	Street Light
Street Light	Connection	Bridge Year	Data	751	Street Light
Street Light	Connection	Bridge Year	Normalized	751	Street Light
Street Light	Connection	Test Year	Projection	751	Street Light
Street Light	kW	Historical Approved	Data	1,906	Street Light
Street Light	kW	Historical Actual	Data	2,061	Street Light
Street Light	kW	Historical Actual	Normalized	2,061	Street Light
Street Light	kW	Bridge Year	Data	2,096	Street Light
Street Light	kW	Bridge Year	Normalized	2,096	Street Light
Street Light	kW	Test Year	Projection	2,096	Street Light
Street Light	kWh	Historical Approved	Data	0	Street Light
Street Light	kWh	Historical Actual	Data	0	Street Light
Street Light	kWh	Historical Actual	Normalized	0	Street Light
Street Light	kWh	Bridge Year	Data	0	Street Light

Class	Metric	Year	Type	DistRev	ClassName
Street Light	kWh	Bridge Year	Normalized	0	Street Light
Street Light	kWh	Test Year	Projection	0	Street Light

Year Type	RateType	TransRev
Historical Approved Data	Fixed	0
Historical Actual Data	Fixed	0
Historical Actual Normalized	Fixed	0
Bridge Year Data	Fixed	0
Bridge Year Normalized	Fixed	0
Test Year Projection	Fixed	0
Historical Approved Data	Variable	166,574
Historical Actual Data	Variable	162,894
Historical Actual Normalized	Variable	172,130
Bridge Year Data	Variable	165,889
Bridge Year Normalized	Variable	175,295
Test Year Projection	Variable	176,702
Historical Approved Data	Fixed	0
Historical Actual Data	Fixed	0
Historical Actual Normalized	Fixed	0
Bridge Year Data	Fixed	0
Bridge Year Normalized	Fixed	0
Test Year Projection	Fixed	0
Historical Approved Data	Variable	53,392
Historical Actual Data	Variable	50,790
Historical Actual Normalized	Variable	55,116
Bridge Year Data	Variable	50,790
Bridge Year Normalized	Variable	55,116
Test Year Projection	Variable	55,116
Historical Approved Data	Fixed	0
Historical Actual Data	Fixed	0
Historical Actual Normalized	Fixed	0
Bridge Year Data	Fixed	0
Bridge Year Normalized	Fixed	0
Test Year Projection	Fixed	0
Historical Approved Data	Variable	51,473
Historical Actual Data	Variable	45,290
Historical Actual Normalized	Variable	49,657
Bridge Year Data	Variable	47,358
Bridge Year Normalized	Variable	51,925

Year Type	Rate Type	TransRev
Test Year Projection	Variable	51,925
Historical Approved Data	Variable	0
Historical Actual Data	Variable	0
Historical Actual Normalized	Variable	0
Bridge Year Data	Variable	0
Bridge Year Normalized	Variable	0
Test Year Projection	Variable	0
Historical Approved Data	Fixed	0
Historical Actual Data	Fixed	0
Historical Actual Normalized	Fixed	0
Bridge Year Data	Fixed	0
Bridge Year Normalized	Fixed	0
Test Year Projection	Fixed	0
Historical Approved Data	Variable	122
Historical Actual Data	Variable	194
Historical Actual Normalized	Variable	194
Bridge Year Data	Variable	194
Bridge Year Normalized	Variable	194
Test Year Projection	Variable	194
Historical Approved Data	Fixed	0
Historical Actual Data	Fixed	0
Historical Actual Normalized	Fixed	0
Bridge Year Data	Fixed	0
Bridge Year Normalized	Fixed	0
Test Year Projection	Fixed	0
Historical Approved Data	Variable	2,551
Historical Actual Data	Variable	2,759
Historical Actual Normalized	Variable	2,759
Bridge Year Data	Variable	2,805
Bridge Year Normalized	Variable	2,805
Test Year Projection	Variable	2,805
Historical Approved Data	Variable	0
Historical Actual Data	Variable	0
Historical Actual Normalized	Variable	0
Bridge Year Data	Variable	0

Year Type	RateType	TransRev
Bridge Year Normalized	Variable	0
Test Year Projection	Variable	0

		1	2	3	6
	Total	Residential	GS<50	GS>50-Regular	
Distribution Revenue (sale)	\$232,581	\$159,375	\$50,921	\$20,295	\$0
Miscellaneous Revenue (mi)	\$45,514	\$29,446	\$8,503	\$4,401	\$0
Total Revenue	\$278,095	\$188,821	\$59,424	\$24,697	\$0
Expenses					
Distribution Costs (di)	\$6,046	\$3,840	\$938	\$688	\$0
Customer Related Costs (cu)	\$79,432	\$45,109	\$25,011	\$6,673	\$0
General and Administration (ad)	\$108,262	\$62,211	\$32,367	\$9,418	\$0
Depreciation and Amortization (dep)	\$36,818	\$23,134	\$6,437	\$4,077	\$0
PILs (INPUT)	\$0	\$0	\$0	\$0	\$0
Interest	\$18,031	\$11,342	\$3,115	\$2,002	\$0
Total Expenses	\$248,589	\$145,637	\$67,869	\$22,859	\$0
Direct Allocation	\$0	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$29,506	\$18,561	\$5,098	\$3,277	\$0
Revenue Requirement (includes NI)	\$278,095	\$164,198	\$72,966	\$26,135	\$0

115.00%

81.44%

94.50%

#DIV/0!

	7	8	9	10	11
	Street Light		Unmetered Scattered Load		Back-up/Standby Power
Distribution Revenue (sale)	\$1,708	\$0	\$282	\$0	\$0
Miscellaneous Revenue (mi)	\$2,842	\$0	\$322	\$0	\$0
Total Revenue	\$4,550	\$0	\$604	\$0	\$0
Expenses					
Distribution Costs (di)	\$574	\$0	\$6	\$0	\$0
Customer Related Costs (cu)	\$85	\$0	\$2,554	\$0	\$0
General and Administration (ad)	\$1,134	\$0	\$3,130	\$0	\$0
Depreciation and Amortization (dep)	\$3,140	\$0	\$30	\$0	\$0
PILs (INPUT)	\$0	\$0	\$0	\$0	\$0
Interest	\$1,556	\$0	\$15	\$0	\$0
Total Expenses	\$6,490	\$0	\$5,735	\$0	\$0
Direct Allocation	\$0	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$2,547	\$0	\$24	\$0	\$0
Revenue Requirement (includes NI)	\$9,037	\$0	\$5,759	\$0	\$0

50.34%

#DIV/0!

10.49%

	12	13	14	15	16
	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5
Distribution Revenue (sale)	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue (mi)	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0
Expenses					
Distribution Costs (di)	\$0	\$0	\$0	\$0	\$0
Customer Related Costs (cu)	\$0	\$0	\$0	\$0	\$0
General and Administration (ad)	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization (dep)	\$0	\$0	\$0	\$0	\$0
PILs (INPUT)	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0	\$0
Direct Allocation	\$0	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$0	\$0	\$0	\$0	\$0
Revenue Requirement (includes NI)	\$0	\$0	\$0	\$0	\$0

	17	18	19	20
	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Distribution Revenue (sale)	\$0	\$0	\$0	\$0
Miscellaneous Revenue (mi)	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0
Expenses				
Distribution Costs (di)	\$0	\$0	\$0	\$0
Customer Related Costs (cu)	\$0	\$0	\$0	\$0
General and Administration (ad)	\$0	\$0	\$0	\$0
Depreciation and Amortization (dep)	\$0	\$0	\$0	\$0
PILs (INPUT)	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0
Direct Allocation	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$0	\$0	\$0	\$0
Revenue Requirement (includes NI)	\$0	\$0	\$0	\$0

Summary

	1	2	3	4	5
	Residential	GS<50	GS>50-Regular		
Customer Unit Cost per month - Avoided Cost	\$3.88	\$16.19	\$55.34	\$0.00	\$0.00
Customer Unit Cost per month - Directly Related	\$8.50	\$34.33	\$120.28	\$0.00	\$0.00
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$10.71	\$34.78	\$116.87	\$0.00	\$0.00
Fixed Charge per approved 2006 EDR	\$8.13	\$11.80	\$63.22	\$0.00	\$0.00

Summary

	6	7	8	9	10
		Street Light		Unmetered Scattered Load	
Customer Unit Cost per month - Avoided Cost	\$0.00	\$0.02	\$0.00	\$70.47	\$0.00
Customer Unit Cost per month - Directly Related	\$0.00	\$0.05	\$0.00	\$157.24	\$0.00
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$0.00	\$2.14	\$0.00	\$151.50	\$0.00
Fixed Charge per approved 2006 EDR	\$0.00	\$0.17	\$0.00	\$5.77	\$0.00

Summary

	11	12	13	14	15
	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
Customer Unit Cost per month - Avoided Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Customer Unit Cost per month - Directly Related	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Charge per approved 2006 EDR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Summary

	16	17	18	19	20
	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Customer Unit Cost per month - Avoided Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Customer Unit Cost per month - Directly Related	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Charge per approved 2006 EDR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Year Type	Test Year Projection
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REVENUES AT EXISTING RATES

ClassName	Revenue Type	
	Distribution Revenue	Retail Transmission Revenue
Residential	240,914	176,702
Unmetered Scattered Load	615	194
GS>50-Regular	40,467	51,925
Street Light	2,847	2,805
GS<50	76,499	55,116
Grand Total	361,341	286,741

Year Type	Test Year Projection
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DISTRIBUTION REVENUES AT EXISTING RATES

Sum of DistRev	RateType			Percentage Splits		
ClassName	Fixed	Variable	Grand Total	Fixed	Variable	Grand Total
Residential	98,892	142,022	240,914	41.05%	58.95%	66.67%
Unmetered Scattered Load	419	196	615	68.19%	31.81%	0.17%
GS>50-Regular	9,186	31,281	40,467	22.70%	77.30%	11.20%
Street Light	751	2,096	2,847	26.37%	73.63%	0.79%
GS<50	20,815	55,684	76,499	27.21%	72.79%	21.17%
Grand Total	130,063	231,278	361,341	35.99%	64.01%	100.00%

ClassName	OldSRR	SRRpct	NewSRR	OldMiscRev	MiscRevPct	NewMiscRev
Residential	164,198	59.04%	218,374	29,446	64.70%	23,278
GS<50	72,966	26.24%	97,042	8,503	18.68%	6,722
GS>50-Regular	26,135	9.40%	34,758	4,401	9.67%	3,479
Street Light	9,037	3.25%	12,019	2,842	6.24%	2,246
Unmetered Scattered Load	5,759	2.07%	7,659	322	0.71%	255
TOTAL	278,095	100.00%	369,852	45,514	100.00%	35,980

ClassName	NewBRR	CDMbr	OutstandingBRR	OutstandingPct
Residential	195,096	0	195,096	58.43%
GS<50	90,320	0	90,320	27.05%
GS>50-Regular	31,279	0	31,279	9.37%
Street Light	9,772	0	9,772	2.93%
Unmetered Scattered Load	7,405	0	7,405	2.22%
TOTAL	333,872	0	333,872	100.00%

Heading	Description
OldSRR	The dollar amounts of the Service Revenue Requirement (SRR) by Customer Class, as specified in Cost Allocation filing
SRRpct	Customer Class OldSRR as a percentage of total OldSRR
NewSRR	New SRR by Customer Class, determined by multiplying the SRRpct for each class by the new Service Revenue Requirement
OldMiscRev	The dollar amounts of Miscellaneous revenues (revenue offsets), as specified in Cost Allocation filing
MiscRevPct	Customer Class OldMiscRev as a percentage of total OldMiscRev
NewMiscRev	New Miscellaneous Revenue by Customer Class (MiscRevPct for each class multiplied by the new total Revenue Offsets)
NewBRR	Base Revenue Requirement (BRR) = NewSRR - NewMiscRev
CDMbr	CDM revenue component of BRR (per Direct Revenue Allocations)
OutstandingBRR	Outstanding amount of BRR to be allocated = NewBRR - LowVoltBRR - CDMbr
OutstandingPct	Customer Class OutstandingBRR as a percentage of total OutstandingBRR

Customer Class	Outstanding Base Revenue Requirement %			Outstanding Base Revenue Requirement \$			CDM Revenue Allocations	Total Base Revenue Requirement
	Cost Allocation	Existing Rates	Rate Application	Cost Allocation	Existing Rates	Rate Application		
<i>Status: OK</i>								
Residential	58.43%	66.67%	61.1755%	195,096	222,600	204,248	0	204,248
GS<50	27.05%	21.17%	27.0500%	90,320	70,684	90,312	0	90,312
GS>50-Regular	9.37%	11.20%	9.3700%	31,279	37,390	31,284	0	31,284
Street Light	2.93%	0.79%	2.0900%	9,772	2,630	6,978	0	6,978
Unmetered Scattered Load	2.22%	0.17%	0.3145%	7,405	568	1,050	0	1,050
TOTAL	100.00%	100.00%	100.00%	333,872	333,872	333,872	0	333,872
<i>Check</i>			OK			OK		

Customer Class	Per Cost Allocation		Existing Fixed/Variable Split		Application		
	Minimum	Maximum	Existing Rate	with new Rev. Req	Proposed Fixed Rate	* Resulting Usage Rate	per
Residential	\$3.88	\$10.71	\$8.20	\$6.95	\$8.50	0.0062	kWh
GS<50	\$16.19	\$34.78	\$11.80	\$13.93	\$24.52	0.0083	kWh
GS>50-Regular	\$55.34	\$120.28	\$63.79	\$49.31	\$120.28	1.0515	kW
Street Light	\$0.02	\$2.14	\$0.17	\$0.42	\$0.05	7.1843	kW
Unmetered Scattered Load	\$70.47	\$157.24	\$5.82	\$9.94	\$12.26	0.0084	kWh

Status: OK

Customer Class	Application		Existing Rates		Cost Allocation Min		Cost Allocation Max	
	Fixed %	Variable %	Fixed %	Variable %	Fixed %	Variable %	Fixed %	Variable %
Residential	50.19%	49.81%	41.05%	58.95%	22.92%	77.08%	63.23%	36.77%
GS<50	47.89%	52.11%	27.21%	72.79%	31.63%	68.37%	67.93%	32.07%
GS>50-Regular	55.37%	44.63%	22.70%	77.30%	25.47%	74.53%	55.36%	44.64%
Street Light	3.16%	96.84%	26.37%	73.63%	1.27%	98.73%	135.63%	-35.63%
Unmetered Scattered Load	84.07%	15.93%	68.19%	31.81%	483.19%	-383.19%	1078.16%	-978.16%

Customer Class	Historical Approved Data			Historical Actual Data			Bridge Year Projection			Test Year Projection		
	Volume	Rate	Total	Volume	Rate	Total	Volume	Rate	Total	Volume	Rate	Total
Residential			0			0			0			0
GS<50			0			0			0			0
GS>50-Regular			0			0			0			0
Street Light			0			0			0			0
Unmetered Scattered Load			0			0			0			0
TOTAL			0			0			0			0

Customer Class	Before Adjustment	Transformer Allowance Impact			Low Voltage Charges			Adjusted Rates	Fixed
	Usage Rate per	Total \$	Load	Rate Δ	Total \$	Load	Rate Δ	Usage per	Charge
Residential	0.0062 kWh	0	16,514,191	\$0.0000	88,010	16,514,191	\$0.0053	\$0.0115 kWh	\$8.50
GS<50	0.0083 kWh	0	5,682,016	\$0.0000	28,117	5,682,016	\$0.0049	\$0.0132 kWh	\$24.52
GS>50-Regular	1.0515 kW	0	13,280	\$0.0000	25,387	13,280	\$1.9117	\$2.9631 kW	\$120.28
Street Light	7.1843 kW	0	941	\$0.0000	1,391	941	\$1.4786	\$8.6628 kW	\$0.05
Unmetered Scattered Load	0.0084 kWh	0	19,951	\$0.0000	96	19,951	\$0.0048	\$0.0132 kWh	\$12.26
TOTAL		0			143,000				