

APPENDIX D

SPECIFIC COST ELEMENT DATA

Name of Distributor: Westario Power Inc.

Year of Cost Allocation Study: 2007

#	Cost Element Name	Uniform System of Accounts (USoA) Number	Sheet Number	Row Number	Column Name	Data Input
1	Customer Premises - Operation Labour	5070	O2	111	Residential	\$ 242
2	Customer Premises - Materials & Expenses	5075	O2	112	Residential	\$ 46
3	Meter Expense	5065	O2	110	Residential	\$ 5,488
4	Maintenance of Meters	5175	O2	117	Residential	\$ 25,790
5	Meter Reading Expense	5310	O2	120	Residential	\$ 188,126
6	Customer Billing	5315	O2	121	Residential	\$ 286,857
7	Amortization Expense - General Plant assigned to Meters		O2	130	Residential	\$ 5,596
8	Admin & General		O2	131	Residential	\$ 632,395
9	Allocated PILS (Directly Related Costs)		O2	132	Residential	\$ 38,343
10	Allocated PILS (Avoided Costs)		O2	81	Residential	\$ 38,140
11	Total Number of Customers		I6	38	Residential	17,881