



March 17, 2010

Board Secretary  
Ontario Energy Board  
PO Box 2319  
2300 Yonge St  
26<sup>th</sup> Floor  
Toronto, Ontario M4P 1E4

**Re: Orangeville Hydro Limited ED-2002-0500**  
**Draft Rate Order Comments**  
**Board File: EB-2009-0272**

Dear Ms. Walli:

Orangeville Hydro Limited has received comments from the Vulnerable Energy Consumers Coalition (VECC) and the Board Staff on the Draft Rate Order posted March 5, 2010. The School Energy Coalition (SEC) did not have any comments on the Draft Rate Order.

VECC submitted Orangeville Hydro should update the cost allocation and the revenue to cost ratios based on the changes from the settlement agreement and that Orangeville Hydro should be directed to file an updated cost allocation model consistent with the revenue requirement and load forecast in the approved settlement agreement. Board Staff suggested that an updated cost allocation would be a valuable reference point in the future and did not feel it was necessary for the purpose of examining the validity of the DRO and has found the forecast revenues within a reasonable margin.

Orangeville Hydro Limited submits that the revenue to cost ratios as filed in the settlement agreement should be maintained as detailed in the DRO due to the minimal differences. The revenue allocation proportions filed in the draft rate order are consistent with the updated cost allocation model using the updated load forecast, service revenue and revenue offsets.

As Board Staff indicated an updated model would be a valuable reference point in their response, Orangeville Hydro has submitted an updated cost allocation model consistent

with the revenue requirement and load forecast as presented in the draft rate order. Please see Appendix A for updated model. Orangeville Hydro has filed our comments through the web portal, emailed the Board Secretary and two paper copies of Orangeville Hydro's response will follow.

We hope that you find every in order but if you do require further assistance or have any questions, please contact Jan Howard at [jhoward@orangevillehydro.on.ca](mailto:jhoward@orangevillehydro.on.ca) or by phoning 519-942-8000.

Respectfully submitted,

ORANGEVILLE HYDRO LIMITED

Jan Howard  
Manger of Finance & Rates

**APPENDIX A**

**UPDATED COST ALLOCATION MODEL**

**UPDATED DATA RE: 2010 DRAFT RATE ORDER**



Ontario Energy Board  
**2010 COST ALLOCATION INFORMATION FILING**  
**Sheet 1: Utility Information Sheet**

**Name of LDC:** Orangeville Hydro Limited

**License Number:** ED-2002-0500

**EDR 2006 EB Number:** EB-2002-0400      **Cost Allocation EB Number:** EB-2006-0247 ← tap-down menu

**Date of Submission:** Friday, August 28, 2009      **Version:** 1.2

**Contact Information**

**Name:** Jan Howard

**Title:** Manager of Finance & Rates

**Phone Number:** (519) 942-8000

**E-Mail Address:** howard@orangevillehydro.on.ca

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**\*\* Please Note: Colour Coding Legend \*\***

- Input Cells
- Output Cells
- Exhibition
- Brought Forward
- Calculation
- Default Numbers
- Diagnostic

**Brief Description of Each Worksheet's Function**

	ID	Info	Brief explanation of what the page do:
<b>INPUTS</b>	I1	LDC data and Classes	Final LDC specific information and number of classes etc
	I2	TB Data	Balance from approved 2006 EDR Trial Balance
	I4	BO ASSETS	Break-out assets into detail functions - both deliver, primary and secondary
	I6	Misc Data	Input for miscellaneous data where necessary - TBD
	I8	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighting factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighting factors
<b>OUTPUTS</b>	O1	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	O2	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2.1	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.2	Line Transformer PLCC Adjustment	
	O2.3	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
<b>EXHIBITS</b>	O4	USL Metering Credit	Output showing summary of all allocation by class and by US of A
	O5	Summary by Class	Output showing details of individual allocation by class and by US of A
	O6	Detail by Class	
	O7	Resource Data for E2	
	E1	Amortization	
	E2	Categorization	Exhibit showing how costs are categorized
	E3	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
E4	PLCC	Backup documentation for calculating Peak Load Carrying Capability.	
E5	Trial Balance Index	Exhibit showing 1, how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated	
E6	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance	

**1. GENERAL**

I1 General

**2. LDC INPUT - Rate Classes**

I2 Rate Classes Declaration

**3. LDC INPUT - Financial Data**

I3 Trial Balance Data      I4 Break Out Assets

Load Shapes

**4. LDC INPUT - Customer Data and Operating Stats**

I5 Misc. Data      I6 Rate Class Stats      I7.1 Meter Capital      I7.2 Meter Reading      I8 Demand Data      I9 Direct Allocation

**5. MODEL PROCESS - Categorization - OEB Defaults**

E1 Categorization

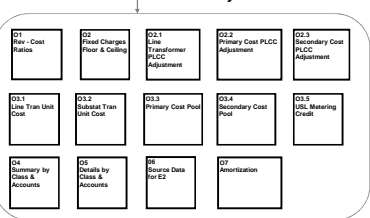
**6. MODEL PROCESS - Allocators calculated from 4.**

E2 Allocators      E3 PLCC

**7. MODEL PROCESS - Detail Cost Elements by Rate Class**

E4 Trial Balance Allocation Details      E5 Reconciliation

**8. MODEL OUTPUT - Summaries by Rate Class**





**2010 COST ALLOCATION INFORMATION FILING**  
**Orangeville Hydro Limited**  
**EB-2002-0400 EB-2006-0247**  
**Friday, August 28, 2009**  
**Sheet I2 Class Selection - Second Run**

**Instructions:**

- Step 1:** Please input your existing classes
- Step 2:** If this is your first run, select "First Run" in the drop-down menu below
- Step 3:** After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down Menu →

If desired, provide a summary of this run (40 characters max.)

Second Run

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

Update

**\*\* Space available for additional information about this run**



**2010 COST ALLOCATION INFORMATION FILING**

**Orangeville Hydro Limited**

**EB-2002-0400 EB-2006-0247**

**Friday, August 28, 2009**

**Sheet 13 Trial Balance Data - Second Run**

**Instructions:**

**Step 1:** Copy 2006 EDR Trial Balance values (Sheet 2-4, Column P17 to P446) to Column D21 of this worksheet. Use the Edit - Paste Special - Values function.

**Step 2:** Enter the amounts needed to be reclassified to column F.

**Step 3:** Enter Target Net Income from approved EDR (Sheet 4-1, cell F23)

**Step 4:** Enter PILs from approved EDR (Sheet 4-2, cell E15)

**Step 5:** Enter Interest from approved EDR (Sheet 4-1, cell F21)

**Step 6:** Enter specific service charges offset from approved EDR (Sheet 5-5, cell D19)

**Step 7:** Enter Transformation Ownership Allowance Credit from approved EDR (Sheet 6-3, cell R120)

**Step 8:** Enter Low Voltage Wheeling Adjustment Credit from approved EDR (Sheet ADJ 3, cell F46)

**Step 9:** Enter Revenue Requirement from approved EDR (Sheet 5-1, cell F22)

**Step 10:** Enter Total Rate Base from approved EDR (Sheet 3-1, cell F21)

**Step 11:** Enter Directly Allocated amounts into column G.

<b>2010 Test Year Net Income (\$)</b>	\$694,488	Revenue Requirement Model - Return on Capital
<b>2010 PILs (\$)</b>	\$300,576	Revenue Requirement Model - Revenue Requirement
<b>2010 Interest (\$)</b>	\$570,534	Revenue Requirement Model - Return on Capital
<b>2010 Specific Service Charges (\$)</b>	\$159,163	Revenue Requirement Model - Revenue Requirement
<b>Transformer Ownership Allowance (\$)</b>	\$0	No input
<b>Low Voltage Wheeling Adjustment (\$)</b>	\$0	No input - LV handled differently in 2006
<b>2010 Test year Revenue Requirement (\$)</b>	\$5,328,524	
<b>2010 Revenue Requirement to be Used in this model (\$)</b>	\$ 5,328,524.00	<b>From this Sheet</b> <b>Differences?</b> <b>Rev Req Matches</b>
<b>2010 Test Rate Base (\$)</b>	\$17,626,594	Revenue Requirement Model - Return on Capital
<b>2010 Test Year Rate Base to be Used in this model (\$)</b>	\$17,626,594	<b>Rate Base Matches</b>

**Uniform System of Accounts - Detail Accounts**

USoA Account #	Accounts	Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash					\$0
1010	Cash Advances and Working Funds					\$0
1020	Interest Special Deposits					\$0
1030	Dividend Special Deposits					\$0
1040	Other Special Deposits					\$0
1060	Term Deposits					\$0
1070	Current Investments					\$0
1100	Customer Accounts Receivable					\$0
1102	Accounts Receivable - Services					\$0
1104	Accounts Receivable - Recoverable Work					\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0
1110	Other Accounts Receivable					\$0
1120	Accrued Utility Revenues					\$0
1130	Accumulated Provision for Uncollectible Accounts--Credit					\$0
1140	Interest and Dividends Receivable					\$0
1150	Rents Receivable					\$0
1170	Notes Receivable					\$0
1180	Prepayments					\$0
1190	Miscellaneous Current and Accrued Assets					\$0
1200	Accounts Receivable from Associated Companies					\$0
1210	Notes Receivable from Associated Companies					\$0
1305	Fuel Stock					\$0
1330	Plant Materials and Operating Supplies					\$0
1340	Merchandise					\$0
1350	Other Materials and Supplies					\$0
1405	Long Term Investments in Non-Associated Companies					\$0

1408	Long Term Receivable - Street Lighting Transfer			\$0
1410	Other Special or Collateral Funds			\$0
1415	Sinking Funds			\$0
1425	Unamortized Debt Expense			\$0
1445	Unamortized Discount on Long-Term Debt--Debit			\$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses			\$0
1460	Other Non-Current Assets			\$0
1465	O.M.E.R.S. Past Service Costs			\$0
1470	Past Service Costs - Employee Future Benefits			\$0
1475	Past Service Costs - Other Pension Plans			\$0
1480	Portfolio Investments - Associated Companies			\$0
1485	Investment in Associated Companies - Significant Influence			\$0
1490	Investment in Subsidiary Companies			\$0
1505	Unrecovered Plant and Regulatory Study Costs			\$0
1508	Other Regulatory Assets			\$0
1510	Preliminary Survey and Investigation Charges			\$0
1515	Emission Allowance Inventory			\$0
1516	Emission Allowances Withheld			\$0
1518	RCVARetail			\$0
1520	Power Purchase Variance Account			\$0
1525	Miscellaneous Deferred Debits			\$0
1530	Deferred Losses from Disposition of Utility Plant			\$0
1540	Unamortized Loss on Reacquired Debt			\$0
1545	Development Charge Deposits/ Receivables			\$0
1548	RCVASTR			\$0
1560	Deferred Development Costs			\$0
1562	Deferred Payments in Lieu of Taxes			\$0
1563	Account 1563 - Deferred PILs Contra Account			\$0
1565	Conservation and Demand Management Expenditures and Recoveries			\$0
1570	Qualifying Transition Costs			\$0
1571	Pre-market Opening Energy Variance			\$0
1572	Extraordinary Event Costs			\$0
1574	Deferred Rate Impact Amounts			\$0
1580	RSVAWMS			\$0
1582	RSVAONE-TIME			\$0
1584	RSVANW			\$0
1586	RSVACN			\$0
1588	RSVAPOWER			\$0
1590	Recovery of Regulatory Asset Balances			\$0
1605	Electric Plant in Service - Control Account			\$0
1606	Organization			\$0
1608	Franchises and Consents			\$0
1610	Miscellaneous Intangible Plant			\$0
1615	Land			\$0
1616	Land Rights			\$0
1620	Buildings and Fixtures			\$0
1630	Leasehold Improvements			\$0
1635	Boiler Plant Equipment			\$0
1640	Engines and Engine-Driven Generators			\$0
1645	Turbogenerator Units			\$0
1650	Reservoirs, Dams and Waterways			\$0
1655	Water Wheels, Turbines and Generators			\$0
1660	Roads, Railroads and Bridges			\$0
1665	Fuel Holders, Producers and Accessories			\$0
1670	Prime Movers			\$0
1675	Generators			\$0
1680	Accessory Electric Equipment			\$0
1685	Miscellaneous Power Plant Equipment			\$0
1705	Land			\$0
1706	Land Rights			\$0
1708	Buildings and Fixtures			\$0
1710	Leasehold Improvements			\$0
1715	Station Equipment			\$0
1720	Towers and Fixtures			\$0
1725	Poles and Fixtures			\$0
1730	Overhead Conductors and Devices			\$0
1735	Underground Conduit			\$0
1740	Underground Conductors and Devices			\$0
1745	Roads and Trails			\$0
1805	Land	29,126		\$29,126
1806	Land Rights	33,817		\$33,817
1808	Buildings and Fixtures	15,296		\$15,296
1810	Leasehold Improvements			\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV			\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	972,062		\$972,062
1825	Storage Battery Equipment	0		\$0
1830	Poles, Towers and Fixtures	4,260,878		\$4,260,878
1835	Overhead Conductors and Devices	3,791,741		\$3,791,741
1840	Underground Conduit	3,812,029		\$3,812,029
1845	Underground Conductors and Devices	4,167,347		\$4,167,347
1850	Line Transformers	8,682,653		\$8,682,653
1855	Services	2,380,479		\$2,380,479
1860	Meters	1,852,532		\$1,852,532
1865	Other Installations on Customer's Premises			\$0
1870	Leased Property on Customer Premises			\$0
1875	Street Lighting and Signal Systems	0		\$0

1905	Land	144,400		\$144,400
1906	Land Rights	4,938		\$4,938
1908	Buildings and Fixtures	2,733,924		\$2,733,924
1910	Leasehold Improvements			\$0
1915	Office Furniture and Equipment	197,922		\$197,922
1920	Computer Equipment - Hardware	244,809		\$244,809
1925	Computer Software	665,137		\$665,137
1930	Transportation Equipment	1,119,965		\$1,119,965
1935	Stores Equipment	34,825		\$34,825
1940	Tools, Shop and Garage Equipment	153,358		\$153,358
1945	Measurement and Testing Equipment	16,819		\$16,819
1950	Power Operated Equipment	0		\$0
1955	Communication Equipment	19,323		\$19,323
1960	Miscellaneous Equipment	35,302		\$35,302
1965	Water Heater Rental Units			\$0
1970	Load Management Controls - Customer Premises	11,000		\$11,000
1975	Load Management Controls - Utility Premises			\$0
1980	System Supervisory Equipment	7,500		\$7,500
1985	Sentinel Lighting Rental Units			\$0
1990	Other Tangible Property			\$0
1995	Contributions and Grants - Credit	(3,660,236)		(\$3,660,236)
2005	Property Under Capital Leases	0		\$0
2010	Electric Plant Purchased or Sold	0		\$0
2020	Experimental Electric Plant Unclassified	0		\$0
2030	Electric Plant and Equipment Leased to Others	0		\$0
2040	Electric Plant Held for Future Use	0		\$0
2050	Completed Construction Not Classified--Electric	0		\$0
2055	Construction Work in Progress--Electric	0		\$0
2060	Electric Plant Acquisition Adjustment	0		\$0
2065	Other Electric Plant Adjustment	0		\$0
2070	Other Utility Plant	0		\$0
2075	Non-Utility Property Owned or Under Capital Leases	0		\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(17,490,249)		(\$17,490,249)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles			\$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		\$0
2160	Accumulated Amortization of Other Utility Plant	0		\$0
2180	Accumulated Amortization of Non-Utility Property	0		\$0
2205	Accounts Payable			\$0
2208	Customer Credit Balances			\$0
2210	Current Portion of Customer Deposits			\$0
2215	Dividends Declared			\$0
2220	Miscellaneous Current and Accrued Liabilities			\$0
2225	Notes and Loans Payable			\$0
2240	Accounts Payable to Associated Companies			\$0
2242	Notes Payable to Associated Companies			\$0
2250	Debt Retirement Charges( DRC) Payable			\$0
2252	Transmission Charges Payable			\$0
2254	Electrical Safety Authority Fees Payable			\$0
2256	Independent Market Operator Fees and Penalties Payable			\$0
2260	Current Portion of Long Term Debt			\$0
2262	Ontario Hydro Debt - Current Portion			\$0
2264	Pensions and Employee Benefits - Current Portion			\$0
2268	Accrued Interest on Long Term Debt			\$0
2270	Matured Long Term Debt			\$0
2272	Matured Interest on Long Term Debt			\$0
2285	Obligations Under Capital Leases--Current			\$0
2290	Commodity Taxes			\$0
2292	Payroll Deductions / Expenses Payable			\$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.			\$0
2296	Future Income Taxes - Current			\$0
2305	Accumulated Provision for Injuries and Damages			\$0
2306	Employee Future Benefits			\$0
2308	Other Pensions - Past Service Liability			\$0
2310	Vested Sick Leave Liability			\$0
2315	Accumulated Provision for Rate Refunds			\$0
2320	Other Miscellaneous Non-Current Liabilities			\$0
2325	Obligations Under Capital Lease--Non-Current			\$0
2330	Development Charge Fund			\$0
2335	Long Term Customer Deposits			\$0
2340	Collateral Funds Liability			\$0
2345	Unamortized Premium on Long Term Debt			\$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion			\$0
2350	Future Income Tax - Non-Current			\$0
2405	Other Regulatory Liabilities			\$0
2410	Deferred Gains from Disposition of Utility Plant			\$0
2415	Unamortized Gain on Reacquired Debt			\$0
2425	Other Deferred Credits			\$0
2435	Accrued Rate-Payer Benefit			\$0
2505	Debentures Outstanding - Long Term Portion			\$0
2510	Debenture Advances			\$0
2515	Reacquired Bonds			\$0
2520	Other Long Term Debt			\$0
2525	Term Bank Loans - Long Term Portion			\$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion			\$0
2550	Advances from Associated Companies			\$0
3005	Common Shares Issued			\$0



3008	Preference Shares Issued				\$0
3010	Contributed Surplus				\$0
3020	Donations Received				\$0
3022	Development Charges Transferred to Equity				\$0
3026	Capital Stock Held in Treasury				\$0
3030	Miscellaneous Paid-In Capital				\$0
3035	Installments Received on Capital Stock				\$0
3040	Appropriated Retained Earnings				\$0
3045	Unappropriated Retained Earnings				\$0
3046	Balance Transferred From Income		\$0	\$0	(\$694,488)
3047	Appropriations of Retained Earnings - Current Period				\$0
3048	Dividends Payable-Preference Shares				\$0
3049	Dividends Payable-Common Shares				\$0
3055	Adjustment to Retained Earnings				\$0
3065	Unappropriated Undistributed Subsidiary Earnings				\$0
4006	Residential Energy Sales	(5,551,932)			(\$5,551,932)
4010	Commercial Energy Sales	0			\$0
4015	Industrial Energy Sales	(7,840,193)			(\$7,840,193)
4020	Energy Sales to Large Users	0			\$0
4025	Street Lighting Energy Sales	(113,398)			(\$113,398)
4030	Sentinel Lighting Energy Sales	(8,364)			(\$8,364)
4035	General Energy Sales	(2,530,658)			(\$2,530,658)
4040	Other Energy Sales to Public Authorities	0			\$0
4045	Energy Sales to Railroads and Railways	0			\$0
4050	Revenue Adjustment	0			\$0
4055	Energy Sales for Resale	0			\$0
4060	Interdepartmental Energy Sales	(255,732)			(\$255,732)
4062	Billed WMS	(1,701,121)			(\$1,701,121)
4064	Billed-One-Time	0			\$0
4066	Billed NW	(1,240,780)			(\$1,240,780)
4068	Billed CN	(698,131)			(\$698,131)
4080	Distribution Services Revenue	(4,899,660)	\$26,087		(\$4,873,572)
4082	Retail Services Revenues	(19,546)			(\$19,546)
4084	Service Transaction Requests (STR) Revenues	(443)			(\$443)
4090	Electric Services Incidental to Energy Sales		(\$26,087)		(\$26,087)
4105	Transmission Charges Revenue	0			\$0
4110	Transmission Services Revenue	0			\$0
4205	Interdepartmental Rents	0			\$0
4210	Rent from Electric Property	(54,516)			(\$54,516)
4215	Other Utility Operating Income	0	(\$113,952)		(\$113,952)
4220	Other Electric Revenues	0			\$0
4225	Late Payment Charges	(37,522)			(\$37,522)
4230	Sales of Water and Water Power	0			\$0
4235	Miscellaneous Service Revenues	(159,163)	\$159,163		(\$159,163)
4240	Provision for Rate Refunds	0			\$0
4245	Government Assistance Directly Credited to Income	0			\$0
4305	Regulatory Debits	0			\$0
4310	Regulatory Credits	0			\$0
4315	Revenues from Electric Plant Leased to Others	0			\$0
4320	Expenses of Electric Plant Leased to Others	0			\$0
4325	Revenues from Merchandise, Jobbing, Etc.	0			\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0			\$0
4335	Profits and Losses from Financial Instrument Hedges	0			\$0
4340	Profits and Losses from Financial Instrument Investments	0			\$0
4345	Gains from Disposition of Future Use Utility Plant	0			\$0
4350	Losses from Disposition of Future Use Utility Plant	0			\$0
4355	Gain on Disposition of Utility and Other Property	(1,600)	\$800		(\$800)
4360	Loss on Disposition of Utility and Other Property	0			\$0
4365	Gains from Disposition of Allowances for Emission	0			\$0
4370	Losses from Disposition of Allowances for Emission	0			\$0
4375	Revenues from Non-Utility Operations	(491,857)			(\$491,857)
4380	Expenses of Non-Utility Operations	377,906			\$377,906
4385	Non-Utility Rental Income	0			\$0
4390	Miscellaneous Non-Operating Income	(500)			(\$500)
4395	Rate-Payer Benefit Including Interest	0			\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	0			\$0
4405	Interest and Dividend Income	(44,810)	\$2,387		(\$42,423)
4415	Equity in Earnings of Subsidiary Companies	0			\$0
4505	Operation Supervision and Engineering				\$0
4510	Fuel				\$0
4515	Steam Expense				\$0
4520	Steam From Other Sources				\$0
4525	Steam Transferred--Credit				\$0
4530	Electric Expense				\$0
4535	Water For Power				\$0
4540	Water Power Taxes				\$0
4545	Hydraulic Expenses				\$0
4550	Generation Expense				\$0
4555	Miscellaneous Power Generation Expenses				\$0
4560	Rents				\$0
4565	Allowances for Emissions				\$0
4605	Maintenance Supervision and Engineering				\$0
4610	Maintenance of Structures				\$0
4615	Maintenance of Boiler Plant				\$0
4620	Maintenance of Electric Plant				\$0
4625	Maintenance of Reservoirs, Dams and Waterways				\$0
4630	Maintenance of Water Wheels, Turbines and Generators				\$0
4635	Maintenance of Generating and Electric Plant				\$0

4640	Maintenance of Miscellaneous Power Generation Plant				\$0
4705	Power Purchased	16,044,544			\$16,044,544
4708	Charges-WMS	1,701,121			\$1,701,121
4710	Cost of Power Adjustments	0			\$0
4712	Charges-One-Time	255,732			\$255,732
4714	Charges-NW	1,240,780			\$1,240,780
4715	System Control and Load Dispatching	0			\$0
4716	Charges-CN	698,131			\$698,131
4720	Other Expenses	0			\$0
4725	Competition Transition Expense	0			\$0
4730	Rural Rate Assistance Expense	0			\$0
4805	Operation Supervision and Engineering				\$0
4810	Load Dispatching				\$0
4815	Station Buildings and Fixtures Expenses				\$0
4820	Transformer Station Equipment - Operating Labour				\$0
4825	Transformer Station Equipment - Operating Supplies and Expense				\$0
4830	Overhead Line Expenses				\$0
4835	Underground Line Expenses				\$0
4840	Transmission of Electricity by Others				\$0
4845	Miscellaneous Transmission Expense				\$0
4850	Rents				\$0
4905	Maintenance Supervision and Engineering				\$0
4910	Maintenance of Transformer Station Buildings and Fixtures				\$0
4916	Maintenance of Transformer Station Equipment				\$0
4930	Maintenance of Towers, Poles and Fixtures				\$0
4935	Maintenance of Overhead Conductors and Devices				\$0
4940	Maintenance of Overhead Lines - Right of Way				\$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				\$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				\$0
4960	Maintenance of Underground Lines				\$0
4965	Maintenance of Miscellaneous Transmission Plant				\$0
5005	Operation Supervision and Engineering	0			\$0
5010	Load Dispatching	0			\$0
5012	Station Buildings and Fixtures Expense	0			\$0
5014	Transformer Station Equipment - Operation Labour	0			\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0			\$0
5016	Distribution Station Equipment - Operation Labour	1,013			\$1,013
5017	Distribution Station Equipment - Operation Supplies and Expenses	56,355			\$56,355
5020	Overhead Distribution Lines and Feeders - Operation Labour	3,758			\$3,758
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1,080			\$1,080
5030	Overhead Subtransmission Feeders - Operation	0			\$0
5035	Overhead Distribution Transformers- Operation	3,558	\$0		\$3,558
5040	Underground Distribution Lines and Feeders - Operation Labour	1,492			\$1,492
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	270			\$270
5050	Underground Subtransmission Feeders - Operation	0			\$0
5055	Underground Distribution Transformers - Operation	694	\$0		\$694
5060	Street Lighting and Signal System Expense	0			\$0
5065	Meter Expense	83,931			\$83,931
5070	Customer Premises - Operation Labour	44,701			\$44,701
5075	Customer Premises - Materials and Expenses	19,505			\$19,505
5085	Miscellaneous Distribution Expense	156,263			\$156,263
5090	Underground Distribution Lines and Feeders - Rental Paid	0			\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0			\$0
5096	Other Rent	6,325			\$6,325
5105	Maintenance Supervision and Engineering	128,570			\$128,570
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0			\$0
5112	Maintenance of Transformer Station Equipment	0			\$0
5114	Maintenance of Distribution Station Equipment	11,345			\$11,345
5120	Maintenance of Poles, Towers and Fixtures	23,374			\$23,374
5125	Maintenance of Overhead Conductors and Devices	69,136			\$69,136
5130	Maintenance of Overhead Services	19,169			\$19,169
5135	Overhead Distribution Lines and Feeders - Right of Way	104,245			\$104,245
5145	Maintenance of Underground Conduit	0			\$0
5150	Maintenance of Underground Conductors and Devices				\$0
5155	Maintenance of Underground Services	10,732			\$10,732
5160	Maintenance of Line Transformers	80,437			\$80,437
5165	Maintenance of Street Lighting and Signal Systems	45,413	\$0		\$45,413
5170	Sentinel Lights - Labour				\$0
5172	Sentinel Lights - Materials and Expenses				\$0
5175	Maintenance of Meters				\$0
5178	Customer Installations Expenses- Leased Property				\$0
5185	Water Heater Rentals - Labour				\$0
5186	Water Heater Rentals - Materials and Expenses				\$0
5190	Water Heater Controls - Labour				\$0
5192	Water Heater Controls - Materials and Expenses				\$0

5195	Maintenance of Other Installations on Customer Premises				\$0
5205	Purchase of Transmission and System Services				\$0
5210	Transmission Charges				\$0
5215	Transmission Charges Recovered				\$0
5305	Supervision	26,093			\$26,093
5310	Meter Reading Expense	114,976			\$114,976
5315	Customer Billing	228,412			\$228,412
5320	Collecting	160,472			\$160,472
5325	Collecting- Cash Over and Short				\$0
5330	Collection Charges	0			\$0
5335	Bad Debt Expense	20,000			\$20,000
5340	Miscellaneous Customer Accounts Expenses				\$0
5405	Supervision				\$0
5410	Community Relations - Sundry	20,862			\$20,862
5415	Energy Conservation				\$0
5420	Community Safety Program				\$0
5425	Miscellaneous Customer Service and Informational Expenses				\$0
5505	Supervision				\$0
5510	Demonstrating and Selling Expense				\$0
5515	Advertising Expense				\$0
5520	Miscellaneous Sales Expense				\$0
5605	Executive Salaries and Expenses	386,005			\$386,005
5610	Management Salaries and Expenses	132,149			\$132,149
5615	General Administrative Salaries and Expenses	270,196			\$270,196
5620	Office Supplies and Expenses	53,799			\$53,799
5625	Administrative Expense Transferred Credit	0			\$0
5630	Outside Services Employed	71,329			\$71,329
5635	Property Insurance	26,412			\$26,412
5640	Injuries and Damages	20,253			\$20,253
5645	Employee Pensions and Benefits	37,330			\$37,330
5650	Franchise Requirements	0			\$0
5655	Regulatory Expenses	67,072			\$67,072
5660	General Advertising Expenses	0			\$0
5665	Miscellaneous General Expenses	74,656	\$0		\$74,656
5670	Rent	0			\$0
5675	Maintenance of General Plant	77,632			\$77,632
5680	Electrical Safety Authority Fees	0			\$0
5685	Independent Market Operator Fees and Penalties	0			\$0
5705	Amortization Expense - Property, Plant, and Equipment	1,103,911			\$1,103,911
5710	Amortization of Limited Term Electric Plant				\$0
5715	Amortization of Intangibles and Other Electric Plant				\$0
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
5725	Miscellaneous Amortization				\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				\$0
5735	Amortization of Deferred Development Costs				\$0
5740	Amortization of Deferred Charges				\$0
6005	Interest on Long Term Debt	441,495	(\$441,495)	\$0	\$570,534
6010	Amortization of Debt Discount and Expense	0			\$0
6015	Amortization of Premium on Debt Credit	0			\$0
6020	Amortization of Loss on Reacquired Debt	0			\$0
6025	Amortization of Gain on Reacquired Debt--Credit	0			\$0
6030	Interest on Debt to Associated Companies	0			\$0
6035	Other Interest Expense	52,293			\$52,293
6040	Allowance for Borrowed Funds Used During Construction--Credit	0			\$0
6042	Allowance For Other Funds Used During Construction	0			\$0
6045	Interest Expense on Capital Lease Obligations	0			\$0
6105	Taxes Other Than Income Taxes				\$0
6110	Income Taxes	298,606	(\$298,606)	\$0	\$300,576
6115	Provision for Future Income Taxes	0			\$0
6205	Donations				\$0
6210	Life Insurance				\$0
6215	Penalties	0			\$0
6225	Other Deductions	0			\$0
6305	Extraordinary Income	0			\$0
6310	Extraordinary Deductions	0			\$0
6315	Income Taxes, Extraordinary Items	0			\$0
6405	Discontinued Operations - Income/ Gains				\$0
6410	Discontinued Operations - Deductions/ Losses				\$0
6415	Income Taxes, Discontinued Operations				\$0

(\$110,765)

Reclassification has not been done correctly as the total does not add to zero

Asset Accounts Directly Allocated

\$0



2010 COST ALLOCATION INFORMATION FILING

Orangeville Hydro Limited

EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

Sheet 14 Break Out Worksheet - Second Run

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

\*\*Please see Handbook for detailed instructions\*\*

Enter Net Fixed Assets for 2010	\$14,236,696
---------------------------------	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								EXPENSE ITEMS			
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant
1565	Conservation and Demand Management	\$0	-	-	-	-	-	-	-	-	-	-	-
1805	Land	\$29,126	-	(\$29,126)	-	-	-	-	-	-	-	-	-
1805-1	Land Station >50 kV	-	0.00%	\$0	-	-	-	-	-	-	-	-	-
1805-2	Land Station <50 kV	-	100.00%	\$29,126	29,126	-	-	-	-	29,126	\$0	-	-
1806	Land Rights	\$33,817	-	(\$33,817)	-	-	-	-	-	-	-	-	-
1806-1	Land Rights Station >50 kV	-	0.00%	\$0	-	-	-	-	-	-	-	-	-
1806-2	Land Rights Station <50 kV	-	100.00%	\$33,817	33,817	-	-	\$ (10,634)	-	23,183	\$1,353	-	-
1808	Buildings and Fixtures	\$15,296	-	(\$15,296)	-	-	-	-	-	-	-	-	-
1808-1	Buildings and Fixtures > 50 kV	-	0.00%	\$0	-	-	-	-	-	-	-	-	-
1808-2	Buildings and Fixtures < 50 kV	-	100.00%	\$15,296	15,296	-	-	\$ (15,296)	-	-	-	-	-
1810	Leasehold Improvements	\$0	-	\$0	-	-	-	-	-	-	-	-	-
1810-1	Leasehold Improvements >50 kV	-	0.00%	\$0	-	-	-	-	-	-	-	-	-
1810-2	Leasehold Improvements <50 kV	-	100.00%	\$0	-	-	-	-	-	-	-	-	-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	-	\$0	-	-	-	-	-	-	-	-	-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$972,062	-	(\$972,062)	-	-	-	-	-	-	-	-	-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	-	-	\$0	-	-	-	-	-	-	-	-	-
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	-	80.61%	\$783,580	783,580	-	-	\$ (472,554)	-	311,025	\$21,904	-	-
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	-	19.39%	\$188,483	188,483	-	-	\$ (113,668)	-	74,814	\$5,269	-	-
1825	Storage Battery Equipment	\$0	-	\$0	-	-	-	-	-	-	-	-	-
1825-1	Storage Battery Equipment > 50 kV	-	-	\$0	-	-	-	-	-	-	-	-	-
1825-2	Storage Battery Equipment <50 kV	-	100.00%	\$0	-	-	-	-	-	-	-	-	-
1830	Poles, Towers and Fixtures	\$4,260,878	-	(\$4,260,878)	-	-	-	-	-	-	-	-	-
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	-	-	\$0	-	-	-	-	-	-	-	-	-
1830-4	Poles, Towers and Fixtures - Primary	-	49.00%	\$2,087,830	2,087,830	\$ (14,035.31)	\$ 2,976.74	\$ (1,399,648)	-	677,124	\$71,078	-	-
1830-5	Poles, Towers and Fixtures - Secondary	-	51.00%	\$2,173,048	2,173,048	\$ (14,608.17)	\$ 3,098.24	\$ (1,456,778)	-	704,761	\$73,980	-	-
1835	Overhead Conductors and Devices	\$3,791,741	-	(\$3,791,741)	-	-	-	-	-	-	-	-	-
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	-	-	\$0	-	-	-	-	-	-	-	-	-
1835-4	Overhead Conductors and Devices - Primary	-	80.00%	\$3,033,393	3,033,393	\$ (15,152.94)	\$ 3,208.22	\$ (1,577,911)	-	1,443,537	\$102,009	-	-
1835-5	Overhead Conductors and Devices - Secondary	-	20.00%	\$758,348	758,348	\$ (3,788.23)	\$ 802.05	\$ (394,478)	-	360,884	\$25,502	-	-
1840	Underground Conduit	\$3,812,029	-	(\$3,812,029)	-	-	-	-	-	-	-	-	-
1840-3	Underground Conduit - Bulk Delivery	\$0	-	\$0	-	-	-	-	-	-	-	-	-
1840-4	Underground Conduit - Primary	-	100.00%	\$3,812,029	3,812,029	\$ (643,940.59)	\$ 189,329.37	\$ (1,742,229)	-	1,595,188	\$ 112,007.67	-	-
1840-5	Underground Conduit - Secondary	-	0.00%	\$0	-	-	-	-	-	-	-	-	-
1845	Underground Conductors and Devices	\$4,167,347	-	(\$4,167,347)	-	-	-	-	-	-	-	-	-
1845-3	Underground Conductors and Devices - Bulk Delivery	-	-	\$0	-	-	-	-	-	-	-	-	-
1845-4	Underground Conductors and Devices - Primary	-	100.00%	\$4,167,347	4,167,347	\$ (629,980.28)	\$ 155,515.28	\$ (2,010,652)	-	1,682,230	\$127,752	-	-
1845-5	Underground Conductors and Devices - Secondary	-	0.00%	\$0	-	-	-	-	-	-	-	-	-
1850	Line Transformers	\$8,682,653	-	\$0	8,682,653	\$ (1,735,223.55)	\$ 397,712.32	\$ (3,958,228)	-	3,386,914	\$ 257,798.04	-	-
1855	Services	\$2,380,479	-	\$0	2,380,479	\$ (401,655.33)	\$ 111,863.24	\$ (1,496,522)	-	594,165	\$ 77,716.95	-	-
1860	Meters	\$1,852,532	-	\$0	1,852,532	\$ (201,851.97)	\$ 61,166.98	\$ (1,084,886)	-	626,961	\$ 55,423.49	-	-
<b>Total</b>		<b>\$29,997,960</b>		<b>(\$0)</b>	<b>\$29,997,960</b>	<b>(\$3,660,236)</b>	<b>\$905,672</b>	<b>(\$15,733,482)</b>	<b>\$0</b>	<b>11,509,914</b>	<b>\$931,792</b>	<b>\$0</b>	<b>\$0</b>
<b>SUB TOTAL from I3</b>		<b>\$29,997,960</b>		<b>Breakout does not match Total</b>									

5705	5710	5715	5720
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2010 COST ALLOCATION INFORMATION FILING

**Orangeville Hydro Limited**  
**EB-2002-0400 EB-2006-0247**  
**Friday, August 28, 2009**

**Sheet 14 Break Out Worksheet - Second Run**

**Instructions:**

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.  
 \*\*Please see Handbook for detailed instructions\*\*

Enter Net Fixed Assets for 2010	\$14,236,696
---------------------------------	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								EXPENSE ITEMS			
		BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720
Account	Description	Break out Functions			Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$144,400		144,400			\$ -		\$ 144,400				
1906	Land Rights	\$4,938		4,938			\$ (4,938)		\$ -				
1908	Buildings and Fixtures	\$2,733,924		2,733,924			\$ (827,219)		\$ 1,906,705	\$47,061			
1910	Leasehold Improvements	\$0		-			\$ -		\$ -				
1915	Office Furniture and Equipment	\$197,922		197,922			\$ (148,709)		\$ 49,212	\$10,545			
1920	Computer Equipment - Hardware	\$244,809		244,809			\$ (193,162)		\$ 51,647	\$24,396			
1925	Computer Software	\$665,137		665,137			\$ (446,672)		\$ 218,465	\$86,083			
1930	Transportation Equipment	\$1,119,965		1,119,965			\$ (839,610)		\$ 280,355				
1935	Stores Equipment	\$34,825		34,825			\$ (25,186)		\$ 9,639				
1940	Tools, Shop and Garage Equipment	\$153,358		153,358			\$ (138,167)		\$ 15,191				
1945	Measurement and Testing Equipment	\$16,819		16,819			\$ (14,242)		\$ 2,577				
1950	Power Operated Equipment	\$0		-			\$ -		\$ -	\$0			
1955	Communication Equipment	\$19,323		19,323			\$ (16,321)		\$ 3,002				
1960	Miscellaneous Equipment	\$35,302		35,302			\$ (7,414)		\$ 27,888	\$3,434			
1970	Load Management Controls - Customer Premises	\$11,000		11,000			\$ (550)		\$ 10,450	\$1,100			
1975	Load Management Controls - Utility Premises	\$0		-			\$ -		\$ -	\$0			
1980	System Supervisory Equipment	\$7,500		7,500			\$ (250)		\$ 7,250	\$500			
1990	Other Tangible Property	\$0		-			\$ -		\$ -				
2005	Property Under Capital Leases	\$0		-			\$ -		\$ -				
2010	Electric Plant Purchased or Sold	\$0		-			\$ -		\$ -				
<b>Total</b>		<b>\$5,389,222</b>	<b>\$0</b>	<b>\$5,389,222</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (2,662,440)</b>	<b>\$0</b>	<b>\$2,726,781</b>	<b>\$172,119</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SUB TOTAL from I3													
I3 Directly Allocated													
<b>Grand Total</b>		<b>\$35,387,181</b>	<b>(\$0)</b>	<b>\$35,387,181</b>	<b>(\$3,660,236)</b>	<b>\$905,672</b>	<b>(\$18,395,923)</b>	<b>\$0</b>	<b>\$14,236,696</b>	<b>\$1,103,911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**To be Prorated**

1995	Contributed Capital - 1995	(\$3,660,236)	
2105	Accumulated Depreciation - 2105	(\$17,490,249)	
2120	Accumulated Depreciation - 2120	\$0	
<b>Total</b>		<b>(\$21,150,485)</b>	
<b>Net Assets</b>		<b>\$14,236,696</b>	<b>Net Fixed Assets Match EDR</b>

**Amortization Expenses**

5705	Amortization Expense - Property, Plant, and Equipment	\$1,103,911	
5710	Amortization of Limited Term Electric Plant	\$0	
5715	Amortization of Intangibles and Other Electric Plant	\$0	
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	
<b>Total Amortization Expense</b>		<b>\$1,103,911</b>	



2010 COST ALLOCATION INFORMATION FILING

**Orangeville Hydro Limited**

**EB-2002-0400 EB-2006-0247**

**Friday, August 28, 2009**

**Sheet 15 Miscellaneous Data Worksheet - Second Run**

kMs of Roads in Service Area Where  
Distribution Lines Exist

168.5

includes Grand Valley

Deemed Equity Component  
of Rate Base (%)

40%

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load

**Instructions (Cont'd):**

**Step 3:** Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column W)

16.18      32.76      183.39      0.79      1.86      6.24

**Step 4:** Insert Smart Meter Adder Included in Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column T)

1      1      1





2010 COST ALLOCATION INFORMATION FILING

**Orangeville Hydro Limited**

**EB-2002-0400 EB-2006-0247**

**Friday, August 28, 2009**

**Sheet I6 Customer Data Worksheet - Second Run**

Total kWhs	250,011,995
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Total kW	299,818
----------	---------

Target 2010 Distribution Revenue (\$)	\$4,873,572
---------------------------------------	-------------

Base Revenue Requirement

Billing Data	ID	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
2010 Forecast Data kWh	<b>CEN</b>	250,011,995	85,739,256	38,644,867	123,337,329	1,787,017	129,053	374,473
2010 Forecast Data kW	<b>CDEM</b>	299,818			294,391	5,069	357	
2010 Forecast Data Transformer Allowance kW		150,199			150,199			
Optional - kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-						
KWh excluding KWh from Wholesale Market Participants	<b>CEN EWMP</b>	250,011,995	85,739,256	38,644,867	123,337,329	1,787,017	129,053	374,473
kWh - 2010 Forecast weather normalized amount		250,011,995	85,739,256	38,644,867	123,337,329	1,787,017	129,053	374,473



2010 Test Year Class Distribution Revenue	<b>CREV</b>	\$4,873,572	\$3,292,993	\$804,205	\$752,515	\$6,044	\$1,526	\$16,290
Bad Debt Forecasted Average	<b>BDHA</b>	\$9,467	\$9,467	\$0	\$0	\$0	\$0	\$0
Late Payment Forecasted Average	<b>LPHA</b>	\$37,522	\$27,849	\$6,079	\$3,535	\$8	\$8	\$45
Weighting Factor - Services			1.0	2.0	10.0	0.0	0.0	0.0
Weighting Factor - Billings			1.0	2.0	7.0	1.0	1.0	1.0
Number of Bills	<b>CNB</b>	136,080	120,534	12,966	1,596	48	552	384
Number of Connections (Unmetered)	<b>CCON</b>	1,845				1,524	170	151
Forecasted Total Number of Customers excluding connections	<b>CCA</b>	11,258	10,045	1,081	133			
Bulk Customer Base	<b>CCB</b>	-						
Primary Customer Base	<b>CCP</b>	11,258	10,045	1,081	133			
Line Transformer Customer Base	<b>CCLT</b>	11,240	10,045	1,081	115			
Secondary Customer Base	<b>CCS</b>	10,474	10,045	420	9			
Weighted - Services	<b>CWCS</b>	10,975	10,045	840	90	-	-	-
Weighted Meter -Capital	<b>CWMC</b>	1,101,927	558,042	251,486	292,400	-	-	-
Weighted Meter Reading	<b>CWMR</b>	177,154	126,641	30,821	19,692	-	-	-
Weighted Bills	<b>CWNB</b>	158,622	120,534	25,932	11,172	48	552	384
<b>Data Mismatch Analysis</b>								
<b>Revenue with 30 year weather normalized kWh</b>		4,873,572	3,292,993	804,205	752,515	6,044	1,526	16,290

### Weather Normalized Data from Hydro

	<b>Total</b>	<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>	<b>Sentinel</b>	<b>Unmetered Scattered Load</b>
kWh - 2010 Forecast weather normalized amount	249,985,645	85,386,842	39,100,585	123,192,658	1,798,732	129,899	376,928
2010 Test year Loss Factor		1.0468	1.0468	1.0468	1.0468	1.0468	1.0468

### Bad Debt Data Forecast

Sheet ADJ5 rows 26 - 32, column E	-	-	-	-	-	-	-
Sheet ADJ5 rows 26 - 32, column F	14,200	14,200	-	-	-	-	-
Sheet ADJ5 rows 26 - 32, column G	14,200	14,200	-	-	-	-	-
Three-year average	9,467	9,467	-	-	-	-	-





2010 COST ALLOCATION INFORMATION FILING

Orangeville Hydro Limited


EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

Sheet 17.2 Meter Reading Worksheet - Second Run

Weighting Factors based on Contractor Pricing

Description		1			2			3			7			8			9			TOTAL		
		Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load					
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
Allocation Percentage		71.49%			17.40%			11.12%			0.00%			0.00%			0.00%			100.00%		
Weighted Factor		1.00			2.26			11.74			0.00			0.00			0.00			15.01		
Cost Relative to Residential Average Cost		1.00			2.26			11.74			0.00			0.00			0.00			15.01		
Total		120,540	126,641	1.05	12,972	30,821	2.38	1,596	19,692	12.34	-	-	0	-	-	0	-	-	0	135,108	177,154	16
Factor																						
Residential - Urban - Outside	1.00	7,917	7,917		0			0			0			0				0		7,917	7,917	
Residential - Urban - Outside with other services	1.00	105,870	105,870		0			0			0			0				0		105,870	105,870	
Residential - Urban - Inside	2.00	6,101	12,203		0			0			0			0				0		6,101	12,203	
Residential - Urban - Inside - with other services	1.00	651	651		0			0			0			0				0		651	651	
Residential - Rural - Outside	3.00	0	0		0			0			0			0				0		-	-	
Residential - Rural - Outside with other services	2.00	0	0		0			0			0			0				0		-	-	
LDC Specific 1		0	0		0			0			0			0				0		-	-	
LDC Specific 2		0	0		0			0			0			0				0		-	-	
GS - Walking	2.00	0	0		8,095	16,190		0			0			0				0		8,095	16,190	
GS - Walking - with other services	3.00	0	0		4,877	14,631		0			0			0				0		4,877	14,631	
GS - Vehicle with other services -- TOU Read	3.00	0	0		0			0			0			0				0		-	-	
GS - Vehicle with other services	3.00	0	0		0			1,272	3,816		0			0				0		1,272	3,816	
LDC Specific 3		0	0		0			0			0			0				0		-	-	
LDC Specific 4	0.00	0	0		0			0			0			0				0		-	-	
Interval	49.00	0	0		0			324	15,876		0			0				0		324	15,876	
LDC Specific 5		0	0		0			0			0			0				0		-	-	
LDC Specific 6		0	0		0			0			0			0				0		-	-	

	A	B	C	D	E	F	J	K	L
1	 <b>2010 COST ALLOCATION INFORMATION FILING</b> <b>Orangeville Hydro Limited</b> <b>EB-2002-0400 EB-2006-0247</b> <b>Friday, August 28, 2009</b> <b>Sheet IS Demand Data Worksheet - Second Run</b>								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14	CP TEST RESULTS		12 CP						
15	NCP TEST RESULTS		4 NCP						
16									
17	Co-incident Peak		Indicator						
18	1 CP		CP 1						
19	4 CP		CP 4						
20	12 CP		CP 12						
21									
22									
23									
24	Non-co-incident Peak		Indicator						
25	1 NCP		NCP 1						
26	4 NCP		NCP 4						
27	12 NCP		NCP 12						
28									
29									
30									
31	<b>Customer Classes</b>		<b>Total</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>9</b>
32			<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>	<b>Sentinel</b>	<b>Unmetered Scattered Load</b>	
33									
34									
35	<b>CO-INCIDENT PEAK</b>								
36									
37	<b>1 CP</b>								
38	Transformation CP	TCP1	41,428	17,458	6,025	17,462	419	30	34
39	Bulk Delivery CP	BCP1	41,428	17,458	6,025	17,462	419	30	34
40	Total Sytem CP	DCP1	41,428	17,458	6,025	17,462	419	30	34
41									
42	<b>4 CP</b>								
43	Transformation CP	TCP4	162,643	64,738	27,024	69,363	1,258	91	170
44	Bulk Delivery CP	BCP4	162,643	64,738	27,024	69,363	1,258	91	170
45	Total Sytem CP	DCP4	162,643	64,738	27,024	69,363	1,258	91	170
46									
47	<b>12 CP</b>								
48	Transformation CP	TCP12	457,465	169,200	81,291	203,311	2,936	212	515
49	Bulk Delivery CP	BCP12	457,465	169,200	81,291	203,311	2,936	212	515
50	Total Sytem CP	DCP12	457,465	169,200	81,291	203,311	2,936	212	515
51									
52	<b>NON CO INCIDENT PEAK</b>								
53									
54	<b>1 NCP</b>								
55	Classification NCP from								
56	Load Data Provider	DNCP1	48,889	18,896	10,396	19,100	419	30	48
57	Primary NCP	PNCP1	48,889	18,896	10,396	19,100	419	30	48
58	Line Transformer NCP	LTNCP1	46,215	18,896	10,396	16,426	419	30	48
59	Secondary NCP	SNCP1	24,785	18,896	4,054	1,337	419	30	48
60									
61	<b>4 NCP</b>								
62	Classification NCP from								
63	Load Data Provider	DNCP4	186,426	72,316	37,090	75,035	1,678	121	186
64	Primary NCP	PNCP4	186,426	72,316	37,090	75,035	1,678	121	186
65	Line Transformer NCP	LTNCP4	175,921	72,316	37,090	64,530	1,678	121	186
66	Secondary NCP	SNCP4	94,018	72,316	14,465	5,252	1,678	121	186
67									
68	<b>12 NCP</b>								
69	Classification NCP from								
70	Load Data Provider	DNCP12	510,523	191,223	95,022	218,367	5,033	363	515
71	Primary NCP	PNCP12	510,523	191,223	95,022	218,367	5,033	363	515
72	Line Transformer NCP	LTNCP12	479,951	191,223	95,022	187,795	5,033	363	515
73	Secondary NCP	SNCP12	249,479	191,223	37,058	15,286	5,033	363	515
74									



**2010 COST ALLOCATION INFORMATION FILING**

**Orangeville Hydro Limited**

**EB-2002-0400 EB-2006-0247**

**Friday, August 28, 2009**

**Sheet 19 Direct Allocation Worksheet - Second Run**

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
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**Instructions:**  
To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995	Contributions and Grants - Credit	\$0	Yes						
------	-----------------------------------	-----	-----	--	--	--	--	--	--

**Instructions:**  
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

1805	Land	\$0	Yes						
1806	Land Rights	\$0	Yes						
1808	Buildings and Fixtures	\$0	Yes						
1810	Leasehold Improvements	\$0	Yes						
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes						
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes						
1825	Storage Battery Equipment	\$0	Yes						
1830	Poles, Towers and Fixtures	\$0	Yes						
1835	Overhead Conductors and Devices	\$0	Yes						
1840	Underground Conduit	\$0	Yes						
1845	Underground Conductors and Devices	\$0	Yes						
1850	Line Transformers	\$0	Yes						
1855	Services	\$0	Yes						
1860	Meters	\$0	Yes						
1905	Land	\$0	Yes						
1906	Land Rights	\$0	Yes						
1908	Buildings and Fixtures	\$0	Yes						
1910	Leasehold Improvements	\$0	Yes						
1915	Office Furniture and Equipment	\$0	Yes						
1920	Computer Equipment - Hardware	\$0	Yes						
1925	Computer Software	\$0	Yes						
1930	Transportation Equipment	\$0	Yes						
1935	Stores Equipment	\$0	Yes						
1940	Tools, Shop and Garage Equipment	\$0	Yes						
1945	Measurement and Testing Equipment	\$0	Yes						
1950	Power Operated Equipment	\$0	Yes						
1955	Communication Equipment	\$0	Yes						
1960	Miscellaneous Equipment	\$0	Yes						
1970	Load Management Controls - Customer Premises	\$0	Yes						
1975	Load Management Controls - Utility Premises	\$0	Yes						
1980	System Supervisory Equipment	\$0	Yes						
1990	Other Tangible Property	\$0	Yes						
2005	Property Under Capital Leases	\$0	Yes						
2010	Electric Plant Purchased or Sold	\$0	Yes						
2050	Completed Construction Not Classified-- Electric	\$0	Yes						
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes						
	<b>Directly Allocated Net Fixed Assets</b>			\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	Yes						
5010	Load Dispatching	\$0	Yes						
5012	Station Buildings and Fixtures Expense	\$0	Yes						
5014	Transformer Station Equipment - Operation Labour	\$0	Yes						
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes						
5016	Distribution Station Equipment - Operation Labour	\$0	Yes						
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes						
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes						
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes						
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes						
5035	Overhead Distribution Transformers- Operation	\$0	Yes						
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes						
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes						



Class Revenue, Cost Analysis, and Return on Rate Base

		Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
<b>Rate Base</b>								
<b>Assets</b>								
<b>crev</b>	Distribution Revenue (sale)	\$4,873,572	\$3,292,993	\$804,205	\$752,515	\$6,044	\$1,526	\$16,290
<b>mi</b>	Miscellaneous Revenue (mi)	\$454,952	\$296,304	\$75,358	\$73,360	\$7,169	\$1,513	\$1,247
	<b>Total Revenue</b>	<b>\$5,328,524</b>	<b>\$3,589,297</b>	<b>\$879,563</b>	<b>\$825,875</b>	<b>\$13,213</b>	<b>\$3,040</b>	<b>\$17,536</b>
<b>Expenses</b>								
<b>di</b>	Distribution Costs (di)	\$723,231	\$417,329	\$113,163	\$168,923	\$19,661	\$2,200	\$1,954
<b>cu</b>	Customer Related Costs (cu)	\$698,091	\$509,250	\$112,295	\$64,931	\$7,593	\$2,277	\$1,745
<b>ad</b>	General and Administration (ad)	\$1,237,693	\$803,683	\$196,585	\$206,177	\$24,097	\$3,913	\$3,238
<b>dep</b>	Depreciation and Amortization (dep)	\$1,103,911	\$602,970	\$182,545	\$275,007	\$35,836	\$3,997	\$3,556
<b>INPUT</b>	PILs (INPUT)	\$300,576	\$159,357	\$50,608	\$78,434	\$10,057	\$1,121	\$999
<b>INT</b>	Interest	\$570,534	\$302,482	\$96,061	\$148,878	\$19,089	\$2,129	\$1,896
	<b>Total Expenses</b>	<b>\$4,634,036</b>	<b>\$2,795,071</b>	<b>\$751,257</b>	<b>\$942,351</b>	<b>\$116,332</b>	<b>\$15,637</b>	<b>\$13,387</b>
<b>Direct Allocation</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b>	Allocated Net Income (NI)	\$694,488	\$368,199	\$116,931	\$181,224	\$23,236	\$2,591	\$2,307
	<b>Revenue Requirement (includes NI)</b>	<b>\$5,328,524</b>	<b>\$3,163,270</b>	<b>\$868,188</b>	<b>\$1,123,575</b>	<b>\$139,569</b>	<b>\$18,228</b>	<b>\$15,695</b>
		Revenue Requirement Input equals Output						

**Sheet 01 Revenue to Cost Summary Worksheet - Second Run**

Class Revenue, Cost Analysis, and Return on Rate Base

		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
<b>Rate Base</b>								
<b>Assets</b>								
	<b>Rate Base Calculation</b>							
	<b>Net Assets</b>							
dp	Distribution Plant - Gross	\$29,997,960	\$16,319,835	\$4,979,211	\$7,529,945	\$965,457	\$107,666	\$95,846
gp	General Plant - Gross	\$5,389,222	\$2,863,268	\$907,000	\$1,404,072	\$177,474	\$19,793	\$17,614
accum dep	Accumulated Depreciation	(\$17,490,249)	(\$9,674,548)	(\$2,874,176)	(\$4,271,270)	(\$553,562)	(\$61,730)	(\$54,965)
co	Capital Contribution	(\$3,660,236)	(\$1,957,582)	(\$615,199)	(\$948,866)	(\$114,473)	(\$12,775)	(\$11,342)
	<b>Total Net Plant</b>	<b>\$14,236,696</b>	<b>\$7,550,974</b>	<b>\$2,396,837</b>	<b>\$3,713,881</b>	<b>\$474,896</b>	<b>\$52,955</b>	<b>\$47,153</b>
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>	<b>Cost of Power (COP)</b>	<b>\$19,940,308</b>	<b>\$6,838,340</b>	<b>\$3,082,214</b>	<b>\$9,837,065</b>	<b>\$142,528</b>	<b>\$10,293</b>	<b>\$29,867</b>
	OM&A Expenses	\$2,659,015	\$1,730,263	\$422,044	\$440,032	\$51,351	\$8,390	\$6,937
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$22,599,323</b>	<b>\$8,568,603</b>	<b>\$3,504,258</b>	<b>\$10,277,097</b>	<b>\$193,879</b>	<b>\$18,683</b>	<b>\$36,804</b>
	<b>Working Capital</b>	<b>\$3,389,898</b>	<b>\$1,285,290</b>	<b>\$525,639</b>	<b>\$1,541,565</b>	<b>\$29,082</b>	<b>\$2,802</b>	<b>\$5,521</b>
	<b>Total Rate Base</b>	<b>\$17,626,594</b>	<b>\$8,836,264</b>	<b>\$2,922,475</b>	<b>\$5,255,446</b>	<b>\$503,978</b>	<b>\$55,758</b>	<b>\$52,674</b>
	<b>Rate Base Input equals Output</b>							
	<b>Equity Component of Rate Base</b>	<b>\$7,050,638</b>	<b>\$3,534,506</b>	<b>\$1,168,990</b>	<b>\$2,102,178</b>	<b>\$201,591</b>	<b>\$22,303</b>	<b>\$21,070</b>
	<b>Net Income on Allocated Assets</b>	<b>\$694,488</b>	<b>\$794,226</b>	<b>\$128,306</b>	<b>(\$116,476)</b>	<b>(\$103,120)</b>	<b>(\$12,597)</b>	<b>\$4,149</b>
	<b>Net Income on Direct Allocation Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Net Income</b>	<b>\$694,488</b>	<b>\$794,226</b>	<b>\$128,306</b>	<b>(\$116,476)</b>	<b>(\$103,120)</b>	<b>(\$12,597)</b>	<b>\$4,149</b>
	<b>RATIOS ANALYSIS</b>							
	REVENUE TO EXPENSES %	100.00%	113.47%	101.31%	73.50%	9.47%	16.68%	111.74%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$0	\$426,027	\$11,375	(\$297,700)	(\$126,356)	(\$15,188)	\$1,842
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.85%	22.47%	10.98%	-5.54%	-51.15%	-56.48%	19.69%





**2010 COST ALLOCATION FILING**  
**Orangeville Hydro Limited**  
**EB-2002-0400 EB-2006-0247**  
**Friday, August 28, 2009**

**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run**

Output sheet showing minimum and maximum level for Monthly Fixed Charge

**Summary**

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$4.90	\$10.47	\$56.97	\$0.41	\$0.99	\$0.84
Customer Unit Cost per month - Directly Related	\$8.40	\$18.22	\$96.24	\$0.78	\$1.93	\$1.66
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$15.88	\$23.38	\$94.61	\$7.61	\$8.56	\$8.32
Fixed Charge per approved 2006 EDR	\$16.18	\$32.76	\$183.39	\$0.79	\$1.86	\$6.24

**Information to be Used to Allocate PILs, ROD, ROE and A&G**

	1	2	3	7	8	9	
Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
General Plant - Gross Assets	\$5,389,222	\$2,863,268	\$907,000	\$1,404,072	\$177,474	\$19,793	\$17,614
General Plant - Accumulated Depreciation	(\$2,662,440)	(\$1,414,542)	(\$448,086)	(\$693,654)	(\$87,678)	(\$9,778)	(\$8,702)
General Plant - Net Fixed Assets	\$2,726,781	\$1,448,726	\$458,915	\$710,417	\$89,796	\$10,015	\$8,912
General Plant - Depreciation	\$172,119	\$91,446	\$28,967	\$44,843	\$5,668	\$632	\$563
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$11,509,914</b>	<b>\$6,102,248</b>	<b>\$1,937,922</b>	<b>\$3,003,464</b>	<b>\$385,099</b>	<b>\$42,941</b>	<b>\$38,241</b>
<b>Total Administration and General Expense</b>	<b>\$1,237,693</b>	<b>\$803,683</b>	<b>\$196,585</b>	<b>\$206,177</b>	<b>\$24,097</b>	<b>\$3,913</b>	<b>\$3,238</b>
<b>Total O&amp;M</b>	<b>\$1,414,997</b>	<b>\$922,456</b>	<b>\$224,455</b>	<b>\$232,814</b>	<b>\$27,133</b>	<b>\$4,457</b>	<b>\$3,682</b>

## Scenario 1

### Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Distribution Plant</b>								
1860	Meters	\$1,852,532	\$938,165	\$422,791	\$491,575	\$0	\$0	\$0
<b>Accumulated Amortization</b>								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$1,225,571)	(\$620,658)	(\$279,704)	(\$325,209)	\$0	\$0	\$0
	<b>Meter Net Fixed Assets</b>	<b>\$626,961</b>	<b>\$317,508</b>	<b>\$143,087</b>	<b>\$166,366</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Misc Revenue</b>								
4082	Retail Services Revenues	(\$19,546)	(\$14,853)	(\$3,195)	(\$1,377)	(\$6)	(\$68)	(\$47)
4084	Service Transaction Requests (STR) Revenues	(\$443)	(\$336)	(\$72)	(\$31)	(\$0)	(\$2)	(\$1)
4090	Electric Services Incidental to Energy Sales	(\$26,087)	(\$19,823)	(\$4,265)	(\$1,837)	(\$8)	(\$91)	(\$63)
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$37,522)	(\$27,849)	(\$6,079)	(\$3,535)	(\$8)	(\$8)	(\$45)
	<b>Sub-total</b>	<b>(\$83,598)</b>	<b>(\$62,861)</b>	<b>(\$13,611)</b>	<b>(\$6,780)</b>	<b>(\$21)</b>	<b>(\$168)</b>	<b>(\$157)</b>
<b>Operation</b>								
5065	Meter Expense	\$83,931	\$42,505	\$19,155	\$22,271	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$44,701	\$34,267	\$3,686	\$454	\$5,199	\$580	\$515
5075	Customer Premises - Materials and Expenses	\$19,505	\$14,952	\$1,608	\$198	\$2,269	\$253	\$225
	<b>Sub-total</b>	<b>\$148,138</b>	<b>\$91,724</b>	<b>\$24,450</b>	<b>\$22,923</b>	<b>\$7,468</b>	<b>\$833</b>	<b>\$740</b>
<b>Maintenance</b>								
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Billing and Collection</b>								
5310	Meter Reading Expense	\$114,976	\$82,192	\$20,003	\$12,780	\$0	\$0	\$0
5315	Customer Billing	\$228,412	\$173,566	\$37,342	\$16,087	\$69	\$795	\$553
5320	Collecting	\$160,472	\$121,940	\$26,234	\$11,302	\$49	\$558	\$388
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$503,861</b>	<b>\$377,699</b>	<b>\$83,579</b>	<b>\$40,170</b>	<b>\$118</b>	<b>\$1,353</b>	<b>\$941</b>
	<b>Total Operation, Maintenance and Billing</b>	<b>\$651,999</b>	<b>\$469,423</b>	<b>\$108,029</b>	<b>\$63,093</b>	<b>\$7,585</b>	<b>\$2,187</b>	<b>\$1,681</b>
	<b>Amortization Expense - Meters</b>	<b>\$55,423</b>	<b>\$28,068</b>	<b>\$12,649</b>	<b>\$14,707</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Allocated PILs</b>	<b>\$13,235</b>	<b>\$6,701</b>	<b>\$3,021</b>	<b>\$3,514</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Allocated Debt Return</b>	<b>\$25,123</b>	<b>\$12,719</b>	<b>\$5,735</b>	<b>\$6,669</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Allocated Equity Return</b>	<b>\$30,581</b>	<b>\$15,482</b>	<b>\$6,981</b>	<b>\$8,118</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total</b>	<b>\$692,763</b>	<b>\$469,531</b>	<b>\$122,803</b>	<b>\$89,321</b>	<b>\$7,564</b>	<b>\$2,019</b>	<b>\$1,525</b>

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	<b>Distribution Plant</b>							
1860	Meters	\$1,852,532	\$938,165	\$422,791	\$491,575	\$0	\$0	\$0
	<b>Accumulated Amortization</b>							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$1,225,571)	(\$620,658)	(\$279,704)	(\$325,209)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$626,961	\$317,508	\$143,087	\$166,366	\$0	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$148,614	\$75,379	\$33,884	\$39,351	\$0	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$775,575	\$392,887	\$176,971	\$205,717	\$0	\$0	\$0
	<b>Misc Revenue</b>							
4082	Retail Services Revenues	(\$19,546)	(\$14,853)	(\$3,195)	(\$1,377)	(\$6)	(\$68)	(\$47)
4084	Service Transaction Requests (STR) Revenues	(\$443)	(\$336)	(\$72)	(\$31)	(\$0)	(\$2)	(\$1)
4090	Electric Services Incidental to Energy Sales	(\$26,087)	(\$19,823)	(\$4,265)	(\$1,837)	(\$8)	(\$91)	(\$63)
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$37,522)	(\$27,849)	(\$6,079)	(\$3,535)	(\$8)	(\$8)	(\$45)
	<b>Sub-total</b>	<b>(\$83,598)</b>	<b>(\$62,861)</b>	<b>(\$13,611)</b>	<b>(\$6,780)</b>	<b>(\$21)</b>	<b>(\$168)</b>	<b>(\$157)</b>
	<b>Operation</b>							
5065	Meter Expense	\$83,931	\$42,505	\$19,155	\$22,271	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$44,701	\$34,267	\$3,686	\$454	\$5,199	\$580	\$515
5075	Customer Premises - Materials and Expenses	\$19,505	\$14,952	\$1,608	\$198	\$2,269	\$253	\$225
	<b>Sub-total</b>	<b>\$148,138</b>	<b>\$91,724</b>	<b>\$24,450</b>	<b>\$22,923</b>	<b>\$7,468</b>	<b>\$833</b>	<b>\$740</b>
	<b>Maintenance</b>							
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Billing and Collection</b>							
5310	Meter Reading Expense	\$114,976	\$82,192	\$20,003	\$12,780	\$0	\$0	\$0
5315	Customer Billing	\$228,412	\$173,566	\$37,342	\$16,087	\$69	\$795	\$553
5320	Collecting	\$160,472	\$121,940	\$26,234	\$11,302	\$49	\$558	\$388
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$503,861</b>	<b>\$377,699</b>	<b>\$83,579</b>	<b>\$40,170</b>	<b>\$118</b>	<b>\$1,353</b>	<b>\$941</b>
	<b>Total Operation, Maintenance and Billing</b>	<b>\$651,999</b>	<b>\$469,423</b>	<b>\$108,029</b>	<b>\$63,093</b>	<b>\$7,585</b>	<b>\$2,187</b>	<b>\$1,681</b>
	<b>Amortization Expense - Meters</b>	<b>\$55,423</b>	<b>\$28,068</b>	<b>\$12,649</b>	<b>\$14,707</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$9,381</b>	<b>\$4,758</b>	<b>\$2,139</b>	<b>\$2,484</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Admin and General</b>	<b>\$569,607</b>	<b>\$408,982</b>	<b>\$94,616</b>	<b>\$55,875</b>	<b>\$6,737</b>	<b>\$1,919</b>	<b>\$1,479</b>
	Allocated PILs	\$16,373	\$8,292	\$3,737	\$4,345	\$0	\$0	\$0
	Allocated Debt Return	\$31,078	\$15,739	\$7,093	\$8,247	\$0	\$0	\$0
	Allocated Equity Return	\$37,830	\$19,158	\$8,634	\$10,038	\$0	\$0	\$0
	<b>Total</b>	<b>\$1,288,092</b>	<b>\$891,557</b>	<b>\$223,284</b>	<b>\$152,008</b>	<b>\$14,301</b>	<b>\$3,938</b>	<b>\$3,003</b>

### Scenario 3

#### Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Distribution Plant</b>								
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Primary	\$730,741	\$560,168	\$60,258	\$7,417	\$84,991	\$9,485	\$8,421
1830-5	Poles, Towers and Fixtures - Secondary	\$760,567	\$620,162	\$25,931	\$556	\$94,094	\$10,500	\$9,323
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Primary	\$1,061,687	\$813,864	\$87,548	\$10,776	\$123,483	\$13,780	\$12,235
1835-5	Overhead Conductors and Devices - Secondary	\$265,422	\$216,424	\$9,050	\$194	\$32,837	\$3,664	\$3,254
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$1,334,210	\$1,022,774	\$110,021	\$13,543	\$155,180	\$17,317	\$15,375
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Primary	\$1,458,572	\$1,118,106	\$120,276	\$14,805	\$169,644	\$18,931	\$16,809
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$2,604,796	\$1,999,521	\$215,091	\$22,893	\$303,377	\$33,855	\$30,059
1855	Services	\$2,380,479	\$2,178,752	\$182,204	\$19,522	\$0	\$0	\$0
1860	Meters	\$1,852,532	\$938,165	\$422,791	\$491,575	\$0	\$0	\$0
<b>Sub-total</b>		<b>\$12,449,004</b>	<b>\$9,467,937</b>	<b>\$1,233,171</b>	<b>\$581,281</b>	<b>\$963,607</b>	<b>\$107,533</b>	<b>\$95,476</b>
<b>Accumulated Amortization</b>								
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters								
		(\$8,063,169)	(\$6,113,191)	(\$809,760)	(\$437,738)	(\$580,191)	(\$64,714)	(\$57,576)
<b>Customer Related Net Fixed Assets</b>		<b>\$4,385,835</b>	<b>\$3,354,746</b>	<b>\$423,411</b>	<b>\$143,543</b>	<b>\$383,416</b>	<b>\$42,819</b>	<b>\$37,900</b>
<b>Allocated General Plant Net Fixed Assets</b>		<b>\$1,038,888</b>	<b>\$796,446</b>	<b>\$100,267</b>	<b>\$33,953</b>	<b>\$89,404</b>	<b>\$9,986</b>	<b>\$8,833</b>
<b>Customer Related NFA Including General Plant</b>		<b>\$5,424,724</b>	<b>\$4,151,192</b>	<b>\$523,678</b>	<b>\$177,495</b>	<b>\$472,820</b>	<b>\$52,805</b>	<b>\$46,733</b>
<b>Misc Revenue</b>								
4082	Retail Services Revenues	(\$19,546)	(\$14,853)	(\$3,195)	(\$1,377)	(\$6)	(\$68)	(\$47)
4084	Service Transaction Requests (STR) Revenues	(\$443)	(\$336)	(\$72)	(\$31)	(\$0)	(\$2)	(\$1)
4090	Electric Services Incidental to Energy Sales	(\$26,087)	(\$19,823)	(\$4,265)	(\$1,837)	(\$8)	(\$91)	(\$63)
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$37,522)	(\$27,849)	(\$6,079)	(\$3,535)	(\$8)	(\$8)	(\$45)
4235	Miscellaneous Service Revenues	(\$159,163)	(\$120,945)	(\$26,020)	(\$11,210)	(\$48)	(\$554)	(\$385)
<b>Sub-total</b>		<b>(\$242,761)</b>	<b>(\$183,806)</b>	<b>(\$39,632)</b>	<b>(\$17,990)</b>	<b>(\$70)</b>	<b>(\$722)</b>	<b>(\$542)</b>

	<b>Operating and Maintenance</b>							
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$1,315	\$1,032	\$85	\$9	\$157	\$17	\$16
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$378	\$296	\$25	\$3	\$45	\$5	\$4
5035	Overhead Distribution Transformers- Operation	\$1,067	\$819	\$88	\$9	\$124	\$14	\$12
5040	Underground Distribution Lines and Feeders - Operation Labour	\$522	\$400	\$43	\$5	\$61	\$7	\$6
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$95	\$72	\$8	\$1	\$11	\$1	\$1
5055	Underground Distribution Transformers - Operation	\$208	\$160	\$17	\$2	\$24	\$3	\$2
5065	Meter Expense	\$83,931	\$42,505	\$19,155	\$22,271	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$44,701	\$34,267	\$3,686	\$454	\$5,199	\$580	\$515
5075	Customer Premises - Materials and Expenses	\$19,505	\$14,952	\$1,608	\$198	\$2,269	\$253	\$225
5085	Miscellaneous Distribution Expense	\$54,692	\$43,583	\$4,257	\$926	\$4,893	\$546	\$486
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$45,000	\$35,860	\$3,503	\$762	\$4,026	\$449	\$400
5120	Maintenance of Poles, Towers and Fixtures	\$8,181	\$6,475	\$473	\$44	\$982	\$110	\$97
5125	Maintenance of Overhead Conductors and Devices	\$24,198	\$18,786	\$1,761	\$200	\$2,850	\$318	\$282
5130	Maintenance of Overhead Services	\$19,169	\$17,545	\$1,467	\$157	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$36,486	\$28,618	\$2,366	\$245	\$4,342	\$485	\$430
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$3,756	\$2,880	\$310	\$38	\$437	\$49	\$43
5155	Maintenance of Underground Services	\$80,437	\$73,620	\$6,157	\$660	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$13,624	\$10,458	\$1,125	\$120	\$1,587	\$177	\$157
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$437,266</b>	<b>\$332,328</b>	<b>\$46,135</b>	<b>\$26,104</b>	<b>\$27,008</b>	<b>\$3,013</b>	<b>\$2,677</b>
	<b>Billing and Collection</b>							
5305	Supervision	\$26,093	\$19,827	\$4,266	\$1,838	\$8	\$91	\$63
5310	Meter Reading Expense	\$114,976	\$82,192	\$20,003	\$12,780	\$0	\$0	\$0
5315	Customer Billing	\$228,412	\$173,566	\$37,342	\$16,087	\$69	\$795	\$553
5320	Collecting	\$160,472	\$121,940	\$26,234	\$11,302	\$49	\$558	\$388
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$549,953</b>	<b>\$417,526</b>	<b>\$87,845</b>	<b>\$42,008</b>	<b>\$126</b>	<b>\$1,444</b>	<b>\$1,005</b>
	<b>Sub Total Operating, Maintenance and Billing</b>	<b>\$987,219</b>	<b>\$749,854</b>	<b>\$133,980</b>	<b>\$68,112</b>	<b>\$27,133</b>	<b>\$4,457</b>	<b>\$3,682</b>
	<b>Amortization Expense - Customer Related</b>	<b>\$395,064</b>	<b>\$299,532</b>	<b>\$38,901</b>	<b>\$20,115</b>	<b>\$30,159</b>	<b>\$3,364</b>	<b>\$2,992</b>
	<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$65,576</b>	<b>\$50,273</b>	<b>\$6,329</b>	<b>\$2,143</b>	<b>\$5,643</b>	<b>\$630</b>	<b>\$558</b>
	<b>Admin and General</b>	<b>\$862,217</b>	<b>\$653,306</b>	<b>\$117,344</b>	<b>\$60,319</b>	<b>\$24,097</b>	<b>\$3,913</b>	<b>\$3,238</b>
	<b>Allocated PILs</b>	<b>\$114,534</b>	<b>\$87,608</b>	<b>\$11,057</b>	<b>\$3,749</b>	<b>\$10,013</b>	<b>\$1,118</b>	<b>\$990</b>
	<b>Allocated Debt Return</b>	<b>\$217,401</b>	<b>\$166,291</b>	<b>\$20,988</b>	<b>\$7,115</b>	<b>\$19,006</b>	<b>\$2,122</b>	<b>\$1,879</b>
	<b>Allocated Equity Return</b>	<b>\$264,634</b>	<b>\$202,419</b>	<b>\$25,548</b>	<b>\$8,661</b>	<b>\$23,135</b>	<b>\$2,584</b>	<b>\$2,287</b>
	<b>PLCC Adjustment for Line Transformer</b>	<b>\$77,107</b>	<b>\$68,904</b>	<b>\$7,413</b>	<b>\$789</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>PLCC Adjustment for Primary Costs</b>	<b>\$121,731</b>	<b>\$108,938</b>	<b>\$11,415</b>	<b>\$1,377</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>PLCC Adjustment for Secondary Costs</b>	<b>\$60,104</b>	<b>\$53,978</b>	<b>\$5,471</b>	<b>\$655</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total</b>	<b>\$2,404,942</b>	<b>\$1,793,656</b>	<b>\$290,217</b>	<b>\$149,403</b>	<b>\$139,115</b>	<b>\$17,467</b>	<b>\$15,083</b>

Below: Grouping to avoid disclosure

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>							
CWMC	\$ 1,852,532	\$ 938,165	\$ 422,791	\$ 491,575	\$ -	\$ -	\$ -
<b><u>Accumulated Amortization</u></b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (1,225,571)	\$ (620,658)	\$ (279,704)	\$ (325,209)	\$ -	\$ -	\$ -
<b>Meter Net Fixed Assets</b>	<b>\$ 626,961</b>	<b>\$ 317,508</b>	<b>\$ 143,087</b>	<b>\$ 166,366</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Misc Revenue</u></b>							
CWNB	\$ (46,076)	\$ (35,013)	\$ (7,533)	\$ (3,245)	\$ (14)	\$ (160)	\$ (112)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (37,522)	\$ (27,849)	\$ (6,079)	\$ (3,535)	\$ (8)	\$ (8)	\$ (45)
<b>Sub-total</b>	<b>\$ (83,598)</b>	<b>\$ (62,861)</b>	<b>\$ (13,611)</b>	<b>\$ (6,780)</b>	<b>\$ (21)</b>	<b>\$ (168)</b>	<b>\$ (157)</b>
<b><u>Operation</u></b>							
CWMC	\$ 83,931	\$ 42,505	\$ 19,155	\$ 22,271	\$ -	\$ -	\$ -
CCA	\$ 64,207	\$ 49,219	\$ 5,295	\$ 652	\$ 7,468	\$ 833	\$ 740
<b>Sub-total</b>	<b>\$ 148,138</b>	<b>\$ 91,724</b>	<b>\$ 24,450</b>	<b>\$ 22,923</b>	<b>\$ 7,468</b>	<b>\$ 833</b>	<b>\$ 740</b>
<b><u>Maintenance</u></b>							
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Billing and Collection</u></b>							
CWMR	\$ 114,976	\$ 82,192	\$ 20,003	\$ 12,780	\$ -	\$ -	\$ -
CWNB	\$ 388,885	\$ 295,506	\$ 63,576	\$ 27,390	\$ 118	\$ 1,353	\$ 941
<b>Sub-total</b>	<b>\$ 503,861</b>	<b>\$ 377,699</b>	<b>\$ 83,579</b>	<b>\$ 40,170</b>	<b>\$ 118</b>	<b>\$ 1,353</b>	<b>\$ 941</b>
<b>Total Operation, Maintenance and Billing</b>	<b>\$ 651,999</b>	<b>\$ 469,423</b>	<b>\$ 108,029</b>	<b>\$ 63,093</b>	<b>\$ 7,585</b>	<b>\$ 2,187</b>	<b>\$ 1,681</b>
<b>Amortization Expense - Meters</b>	<b>\$ 55,423</b>	<b>\$ 28,068</b>	<b>\$ 12,649</b>	<b>\$ 14,707</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated PILs</b>	<b>\$ 13,235</b>	<b>\$ 6,701</b>	<b>\$ 3,021</b>	<b>\$ 3,514</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated Debt Return</b>	<b>\$ 25,123</b>	<b>\$ 12,719</b>	<b>\$ 5,735</b>	<b>\$ 6,669</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated Equity Return</b>	<b>\$ 30,581</b>	<b>\$ 15,482</b>	<b>\$ 6,981</b>	<b>\$ 8,118</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 692,763</b>	<b>\$ 469,531</b>	<b>\$ 122,803</b>	<b>\$ 89,321</b>	<b>\$ 7,564</b>	<b>\$ 2,019</b>	<b>\$ 1,525</b>

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Distribution Plant</b>							
CWMC	\$ 1,852,532	\$ 938,165	\$ 422,791	\$ 491,575	\$ -	\$ -	\$ -
<b>Accumulated Amortization</b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (1,225,571)	\$ (620,658)	\$ (279,704)	\$ (325,209)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 626,961	\$ 317,508	\$ 143,087	\$ 166,366	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 148,614	\$ 75,379	\$ 33,884	\$ 39,351	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 775,575	\$ 392,887	\$ 176,971	\$ 205,717	\$ -	\$ -	\$ -
<b>Misc Revenue</b>							
CWNB	\$ (46,076)	\$ (35,013)	\$ (7,533)	\$ (3,245)	\$ (14)	\$ (160)	\$ (112)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (37,522)	\$ (27,849)	\$ (6,079)	\$ (3,535)	\$ (8)	\$ (8)	\$ (45)
<b>Sub-total</b>	<b>\$ (83,598)</b>	<b>\$ (62,861)</b>	<b>\$ (13,611)</b>	<b>\$ (6,780)</b>	<b>\$ (21)</b>	<b>\$ (168)</b>	<b>\$ (157)</b>
<b>Operation</b>							
CWMC	\$ 83,931	\$ 42,505	\$ 19,155	\$ 22,271	\$ -	\$ -	\$ -
CCA	\$ 64,207	\$ 49,219	\$ 5,295	\$ 652	\$ 7,468	\$ 833	\$ 740
<b>Sub-total</b>	<b>\$ 148,138</b>	<b>\$ 91,724</b>	<b>\$ 24,450</b>	<b>\$ 22,923</b>	<b>\$ 7,468</b>	<b>\$ 833</b>	<b>\$ 740</b>
<b>Maintenance</b>							
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Billing and Collection</b>							
CWMR	\$ 114,976	\$ 82,192	\$ 20,003	\$ 12,780	\$ -	\$ -	\$ -
CWNB	\$ 388,885	\$ 295,506	\$ 63,576	\$ 27,390	\$ 118	\$ 1,353	\$ 941
<b>Sub-total</b>	<b>\$ 503,861</b>	<b>\$ 377,698</b>	<b>\$ 83,579</b>	<b>\$ 40,170</b>	<b>\$ 118</b>	<b>\$ 1,353</b>	<b>\$ 941</b>
<b>Total Operation, Maintenance and Billing</b>	<b>\$ 651,999</b>	<b>\$ 469,423</b>	<b>\$ 108,029</b>	<b>\$ 63,093</b>	<b>\$ 7,585</b>	<b>\$ 2,187</b>	<b>\$ 1,681</b>
<b>Amortization Expense - Meters</b>	<b>\$ 55,423</b>	<b>\$ 28,068</b>	<b>\$ 12,649</b>	<b>\$ 14,707</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$ 9,381</b>	<b>\$ 4,758</b>	<b>\$ 2,139</b>	<b>\$ 2,484</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Admin and General</b>	<b>\$ 569,607</b>	<b>\$ 408,982</b>	<b>\$ 94,616</b>	<b>\$ 55,875</b>	<b>\$ 6,737</b>	<b>\$ 1,919</b>	<b>\$ 1,479</b>
<b>Allocated PILs</b>	<b>\$ 16,373</b>	<b>\$ 8,292</b>	<b>\$ 3,737</b>	<b>\$ 4,345</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated Debt Return</b>	<b>\$ 31,078</b>	<b>\$ 15,739</b>	<b>\$ 7,093</b>	<b>\$ 8,247</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated Equity Return</b>	<b>\$ 37,830</b>	<b>\$ 19,158</b>	<b>\$ 8,634</b>	<b>\$ 10,038</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 1,288,092</b>	<b>\$ 891,557</b>	<b>\$ 223,284</b>	<b>\$ 152,008</b>	<b>\$ 14,301</b>	<b>\$ 3,938</b>	<b>\$ 3,003</b>

### Scenario 3

#### Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Distribution Plant</b>								
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 4,585,210	\$ 3,514,912	\$ 378,104	\$ 46,541	\$ 533,299	\$ 59,513	\$ 52,840
	SNCP	\$ 1,025,989	\$ 836,586	\$ 34,981	\$ 750	\$ 126,931	\$ 14,165	\$ 12,576
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 2,604,796	\$ 1,999,521	\$ 215,091	\$ 22,893	\$ 303,377	\$ 33,855	\$ 30,059
	CWCS	\$ 2,380,479	\$ 2,178,752	\$ 182,204	\$ 19,522	\$ -	\$ -	\$ -
	CWMC	\$ 1,852,532	\$ 938,165	\$ 422,791	\$ 491,575	\$ -	\$ -	\$ -
	<b>Sub-total</b>	\$ 12,449,004	\$ 9,467,937	\$ 1,233,171	\$ 581,281	\$ 963,607	\$ 107,533	\$ 95,476
<b>Accumulated Amortization</b>								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (8,063,169)	\$ (6,113,191)	\$ (809,760)	\$ (437,738)	\$ (580,191)	\$ (64,714)	\$ (57,576)
	<b>Customer Related Net Fixed Assets</b>	\$ 4,385,835	\$ 3,354,746	\$ 423,411	\$ 143,543	\$ 383,416	\$ 42,819	\$ 37,900
	<b>Allocated General Plant Net Fixed Assets</b>	\$ 1,038,888	\$ 796,446	\$ 100,267	\$ 33,953	\$ 89,404	\$ 9,986	\$ 8,833
	<b>Customer Related NFA Including General Plant</b>	\$ 5,424,724	\$ 4,151,192	\$ 523,678	\$ 177,495	\$ 472,820	\$ 52,805	\$ 46,733
<b>Misc Revenue</b>								
	CWNB	\$ (205,239)	\$ (155,958)	\$ (33,553)	\$ (14,455)	\$ (62)	\$ (714)	\$ (497)
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (37,522)	\$ (27,849)	\$ (6,079)	\$ (3,535)	\$ (8)	\$ (8)	\$ (45)
	<b>Sub-total</b>	\$ (242,761)	\$ (183,806)	\$ (39,632)	\$ (17,990)	\$ (70)	\$ (722)	\$ (542)
<b>Operating and Maintenance</b>								
	1815-1855	\$ 99,692	\$ 79,443	\$ 7,760	\$ 1,689	\$ 8,920	\$ 995	\$ 885
	1830 & 1835	\$ 38,179	\$ 29,946	\$ 2,476	\$ 257	\$ 4,543	\$ 507	\$ 450
	1850	\$ 14,899	\$ 11,437	\$ 1,230	\$ 131	\$ 1,735	\$ 194	\$ 172
	1840 & 1845	\$ 617	\$ 473	\$ 51	\$ 6	\$ 72	\$ 8	\$ 7
	CWMC	\$ 83,931	\$ 42,505	\$ 19,155	\$ 22,271	\$ -	\$ -	\$ -
	CCA	\$ 64,207	\$ 49,219	\$ 5,295	\$ 652	\$ 7,468	\$ 833	\$ 740
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 8,181	\$ 6,475	\$ 473	\$ 44	\$ 982	\$ 110	\$ 97
	1835	\$ 24,198	\$ 18,786	\$ 1,761	\$ 200	\$ 2,850	\$ 318	\$ 282
	1855	\$ 99,606	\$ 91,165	\$ 7,624	\$ 817	\$ -	\$ -	\$ -
	1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1845	\$ 3,756	\$ 2,880	\$ 310	\$ 38	\$ 437	\$ 49	\$ 43
	1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-total</b>	\$ 437,266	\$ 332,328	\$ 46,135	\$ 26,104	\$ 27,008	\$ 3,013	\$ 2,677
<b>Billing and Collection</b>								
	CWNB	\$ 414,977	\$ 315,334	\$ 67,842	\$ 29,228	\$ 126	\$ 1,444	\$ 1,005
	CWMR	\$ 114,976	\$ 82,192	\$ 20,003	\$ 12,780	\$ -	\$ -	\$ -
	BDHA	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-total</b>	\$ 549,953	\$ 417,526	\$ 87,845	\$ 42,008	\$ 126	\$ 1,444	\$ 1,005
	<b>Sub Total Operating, Maintenance and Billing</b>	\$ 987,219	\$ 749,854	\$ 133,980	\$ 68,112	\$ 27,133	\$ 4,457	\$ 3,682
	<b>Amortization Expense - Customer Related</b>	\$ 395,064	\$ 299,532	\$ 38,901	\$ 20,115	\$ 30,159	\$ 3,364	\$ 2,992
	<b>Amortization Expense - General Plant assigned to Meters</b>	\$ 65,576	\$ 50,273	\$ 6,329	\$ 2,143	\$ 5,643	\$ 630	\$ 558
	<b>Admin and General</b>	\$ 862,217	\$ 653,306	\$ 117,344	\$ 60,319	\$ 24,097	\$ 3,913	\$ 3,238
	<b>Allocated PILs</b>	\$ 114,534	\$ 87,608	\$ 11,057	\$ 3,749	\$ 10,013	\$ 1,118	\$ 990
	<b>Allocated Debt Return</b>	\$ 217,401	\$ 166,291	\$ 20,988	\$ 7,115	\$ 19,006	\$ 2,122	\$ 1,879
	<b>Allocated Equity Return</b>	\$ 264,634	\$ 202,419	\$ 25,548	\$ 8,661	\$ 23,135	\$ 2,584	\$ 2,287
	<b>PLCC Adjustment for Line Transformer</b>	\$ 77,107	\$ 68,904	\$ 7,413	\$ 789	\$ -	\$ -	\$ -
	<b>PLCC Adjustment for Primary Costs</b>	\$ 121,731	\$ 108,938	\$ 11,415	\$ 1,377	\$ -	\$ -	\$ -
	<b>PLCC Adjustment for Secondary Costs</b>	\$ 60,104	\$ 53,978	\$ 5,471	\$ 655	\$ -	\$ -	\$ -



<b>Total</b>	<b>\$</b>	<b>2,404,942</b>	<b>\$</b>	<b>1,793,656</b>	<b>\$</b>	<b>290,217</b>	<b>\$</b>	<b>149,403</b>	<b>\$</b>	<b>139,115</b>	<b>\$</b>	<b>17,467</b>	<b>\$</b>	<b>15,083</b>
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**2010 COST ALLOCATION FILING**  
**Orangeville Hydro Limited**  
**EB-2002-0400 EB-2006-0247**  
**Friday, August 28, 2009**

**Sheet 02.1 Line Transformer Worksheet - Second Run**

Line Transformers Demand Unit Cost for PLCC  
 Adjustment to Customer Related Cost  
 Allocation by rate classification

Description	Total	1	2	3	4	5	6	7	8	9
		Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$180,459	\$65,083	\$40,918	\$74,457	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$35,454	\$12,814	\$8,035	\$14,605	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$2,490	\$898	\$565	\$1,027	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$486	\$175	\$110	\$200	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$31,789	\$11,465	\$7,208	\$13,116	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$65,111	\$23,483	\$14,763	\$26,865	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$30,531	\$10,924	\$6,904	\$12,703	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Line Transformers	\$61,913	\$22,329	\$14,038	\$25,546	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$117,520	\$42,384	\$26,647	\$48,489	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$143,052	\$51,593	\$32,436	\$59,024	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$668,806</b>	<b>\$241,148</b>	<b>\$151,625</b>	<b>\$276,033</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Line Transformer NCP	155,953	56,245	35,361	64,346	0	0	0	0	0	0
PLCC Amount	19,968	16,071	1,729	184	0	0	0	1,678	121	186
Adjustment to Customer Related Cost for PLCC	\$77,107	\$68,904	\$7,413	\$789	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$5,389,222	\$2,863,268	\$907,000	\$1,404,072	\$0	\$0	\$0	\$177,474	\$19,793	\$17,614
General Plant - Accumulated Depreciation	(\$2,662,440)	(\$1,414,542)	(\$448,086)	(\$693,654)	\$0	\$0	\$0	(\$87,678)	(\$9,778)	(\$8,702)
General Plant - Net Fixed Assets	\$2,726,781	\$1,448,726	\$458,915	\$710,417	\$0	\$0	\$0	\$89,796	\$10,015	\$8,912
General Plant - Depreciation	\$172,119	\$91,446	\$28,967	\$44,843	\$0	\$0	\$0	\$5,668	\$632	\$563
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$11,509,914</b>	<b>\$6,102,248</b>	<b>\$1,937,922</b>	<b>\$3,003,464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$385,099</b>	<b>\$42,941</b>	<b>\$38,241</b>
<b>Total Administration and General Expense</b>	<b>\$1,237,693</b>	<b>\$803,683</b>	<b>\$196,585</b>	<b>\$206,177</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,097</b>	<b>\$3,913</b>	<b>\$3,238</b>
<b>Total O&amp;M</b>	<b>\$1,414,997</b>	<b>\$922,456</b>	<b>\$224,455</b>	<b>\$232,814</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,133</b>	<b>\$4,457</b>	<b>\$3,682</b>
<b>Line Transformer Rate Base</b>										
Acct 1850 - Line Transformers - Gross Assets	\$6,077,857	\$2,192,014	\$1,378,113	\$2,507,730	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$3,707,017)	(\$1,336,957)	(\$840,541)	(\$1,529,519)	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$2,370,840	\$855,057	\$537,572	\$978,211	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$561,678	\$202,998	\$127,301	\$231,379	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$2,932,517	\$1,058,055	\$664,873	\$1,209,590	\$0	\$0	\$0	\$0	\$0	\$0
<b>General Expenses</b>										
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$101,571	\$39,720	\$21,763	\$40,088	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$83,571	\$32,681	\$17,906	\$32,983	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$185,142</b>	<b>\$72,401</b>	<b>\$39,670</b>	<b>\$73,071</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1850 - Line Transformers - Gross Assets	\$6,077,857	\$2,192,014	\$1,378,113	\$2,507,730	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$17,282,233	\$6,758,322	\$3,703,002	\$6,820,909	\$0	\$0	\$0	\$0	\$0	\$0



<b>Primary Conductors and Poles Accumulated Depreciation</b>										
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$916,959)	(\$309,890)	(\$194,827)	(\$412,243)	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	(\$1,033,406)	(\$349,243)	(\$219,568)	(\$464,594)	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	(\$1,440,946)	(\$486,973)	(\$306,159)	(\$647,815)	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$1,615,326)	(\$545,905)	(\$343,209)	(\$726,212)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$5,006,637)</b>	<b>(\$1,692,011)</b>	<b>(\$1,063,763)</b>	<b>(\$2,250,863)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Primary Conductor & Pools - Net Fixed Assets	\$3,508,752	\$1,185,796	\$745,506	\$1,577,450	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Primary C&P - NFA	\$831,178	\$281,518	\$176,541	\$373,119	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Net Fixed Assets Including General Plant	\$4,339,930	\$1,467,314	\$922,048	\$1,950,569	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,412,481	\$1,055,382	\$258,813	\$98,287	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$492,926	\$368,306	\$90,320	\$34,300	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$1,905,407</b>	<b>\$1,423,688</b>	<b>\$349,133</b>	<b>\$132,587</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operations and Maintenance</b>										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$2,442	\$1,189	\$493	\$760	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$702	\$342	\$142	\$218	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$970	\$328	\$206	\$436	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$176	\$59	\$37	\$79	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$15,193	\$8,306	\$3,002	\$3,886	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$44,938	\$18,865	\$9,285	\$16,788	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$67,760	\$32,994	\$13,676	\$21,090	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$6,976	\$2,358	\$1,482	\$3,136	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$139,157</b>	<b>\$64,440</b>	<b>\$28,323</b>	<b>\$46,394</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Expenses</b>										
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$101,571	\$39,720	\$21,763	\$40,088	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$83,571	\$32,681	\$17,906	\$32,983	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$185,142</b>	<b>\$72,401</b>	<b>\$39,670</b>	<b>\$73,071</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Primary Conductors and Poles Gross Assets	\$8,515,389	\$2,877,807	\$1,809,269	\$3,828,314	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$17,282,233	\$6,758,322	\$3,703,002	\$6,820,909	\$0	\$0	\$0	\$0	\$0	\$0



<b>Secondary Conductors and Poles Accumulated Depreciation</b>										
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$954,386)	(\$713,101)	(\$174,875)	(\$66,410)	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$258,352)	(\$193,036)	(\$47,338)	(\$17,977)	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$1,212,738)</b>	<b>(\$906,137)</b>	<b>(\$222,213)</b>	<b>(\$84,388)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Secondary Conductor &amp; Pools - Net Fixed Assets</b>										
General Plant Assigned to Secondary C&P - NFA	\$692,670	\$517,551	\$126,920	\$48,199	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$164,327	\$122,871	\$30,056	\$11,401	\$0	\$0	\$0	\$0	\$0	\$0
	\$856,997	\$640,422	\$156,975	\$59,600	\$0	\$0	\$0	\$0	\$0	\$0
<b>Acct 1830-3 Bulk Poles, Towers &amp; Fixtures</b>										
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Acct 1830-4 Primary Poles, Towers &amp; Fixtures</b>										
Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,357,090	\$458,633	\$288,341	\$610,115	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$1,971,705	\$666,345	\$418,929	\$886,431	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$2,477,819	\$837,388	\$526,463	\$1,113,968	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$2,708,776	\$915,441	\$575,535	\$1,217,800	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$8,515,389</b>	<b>\$2,877,807</b>	<b>\$1,809,269</b>	<b>\$3,828,314</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operations and Maintenance</b>										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$2,442	\$1,189	\$493	\$760	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$702	\$342	\$142	\$218	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$970	\$328	\$206	\$436	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$176	\$59	\$37	\$79	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$15,193	\$8,306	\$3,002	\$3,886	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$44,938	\$18,865	\$9,285	\$16,788	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$67,760	\$32,994	\$13,676	\$21,090	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$6,976	\$2,358	\$1,482	\$3,136	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$139,157</b>	<b>\$64,440</b>	<b>\$28,323</b>	<b>\$46,394</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Expenses</b>										
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$101,571	\$39,720	\$21,763	\$40,088	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$83,571	\$32,681	\$17,906	\$32,983	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$185,142</b>	<b>\$72,401</b>	<b>\$39,670</b>	<b>\$73,071</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Secondary Conductors and Poles Gross Assets</b>										
Secondary Conductors and Poles Gross Assets	\$1,905,407	\$1,423,688	\$349,133	\$132,587	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$17,282,233	\$6,758,322	\$3,703,002	\$6,820,909	\$0	\$0	\$0	\$0	\$0	\$0



2010 COST ALLOCATION INFORMATION FILING

Orangeville Hydro Limited

EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

Sheet 03.1 Line Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$257,798	\$124,452	\$47,304	\$75,137	\$9,008	\$1,005	\$892
Depreciation on General Plant Assigned to Line Transformers	\$50,639	\$24,502	\$9,290	\$14,738	\$1,742	\$194	\$172
Acct 5035 - Overhead Distribution Transformers- Operation	\$3,558	\$1,717	\$653	\$1,037	\$124	\$14	\$12
Acct 5055 - Underground Distribution Transformers - Operation	\$694	\$335	\$127	\$202	\$24	\$3	\$2
Acct 5160 - Maintenance of Line Transformers	\$45,413	\$21,923	\$8,333	\$13,236	\$1,587	\$177	\$157
Allocation of General Expenses	\$88,499	\$41,456	\$16,635	\$27,013	\$2,804	\$313	\$278
Admin and General Assigned to Line Transformers	\$43,552	\$20,889	\$7,982	\$12,819	\$1,541	\$170	\$151
PILs on Line Transformers	\$88,448	\$42,698	\$16,230	\$25,779	\$3,090	\$345	\$306
Debt Return on Line Transformers	\$167,886	\$81,046	\$30,806	\$48,931	\$5,866	\$655	\$581
Equity Return on Line Transformers	\$204,360	\$98,655	\$37,499	\$59,562	\$7,140	\$797	\$707
Less: Transformer Ownership Allowance Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$950,846</b>	<b>\$457,672</b>	<b>\$174,857</b>	<b>\$278,455</b>	<b>\$32,927</b>	<b>\$3,673</b>	<b>\$3,261</b>
Billed kW without Line Transformer Allowance		0	0	144,192	5,069	357	0
Billed kWh without Line Transformer Allowance		85,739,256	38,644,867	123,337,329	1,787,017	129,053	374,473
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$1.9311	\$6.4962	\$10.2745	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0053	\$0.0045	\$0.0023	\$0.0184	\$0.0285	\$0.0087
General Plant - Gross Assets	\$5,389,222	\$2,863,268	\$907,000	\$1,404,072	\$177,474	\$19,793	\$17,614
General Plant - Accumulated Depreciation	(\$2,662,440)	(\$1,414,542)	(\$448,086)	(\$693,654)	(\$87,678)	(\$9,778)	(\$8,702)
General Plant - Net Fixed Assets	\$2,726,781	\$1,448,726	\$458,915	\$710,417	\$89,796	\$10,015	\$8,912
General Plant - Depreciation	\$172,119	\$91,446	\$28,967	\$44,843	\$5,668	\$632	\$563
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$11,509,914</b>	<b>\$6,102,248</b>	<b>\$1,937,922</b>	<b>\$3,003,464</b>	<b>\$385,099</b>	<b>\$42,941</b>	<b>\$38,241</b>
<b>Total Administration and General Expense</b>	<b>\$1,237,693</b>	<b>\$803,683</b>	<b>\$196,585</b>	<b>\$206,177</b>	<b>\$24,097</b>	<b>\$3,913</b>	<b>\$3,238</b>
<b>Total O&amp;M</b>	<b>\$1,414,997</b>	<b>\$922,456</b>	<b>\$224,455</b>	<b>\$232,814</b>	<b>\$27,133</b>	<b>\$4,457</b>	<b>\$3,682</b>
<u>Line Transformer Rate Base</u>							
Acct 1850 - Line Transformers - Gross Assets	\$8,682,653	\$4,191,535	\$1,593,204	\$2,530,623	\$303,377	\$33,855	\$30,059
Line Transformers - Accumulated Depreciation	(\$5,295,739)	(\$2,556,508)	(\$971,730)	(\$1,543,482)	(\$185,036)	(\$20,649)	(\$18,334)
Line Transformers - Net Fixed Assets	\$3,386,914	\$1,635,026	\$621,474	\$987,141	\$118,341	\$13,206	\$11,725
General Plant Assigned to Line Transformers - NFA	\$802,237	\$388,169	\$147,170	\$233,491	\$27,594	\$3,080	\$2,733
Line Transformer Net Fixed Assets Including General Plant	\$4,189,151	\$2,023,196	\$768,644	\$1,220,632	\$145,935	\$16,286	\$14,458
<u>General Expenses</u>							
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$156,263	\$83,303	\$26,021	\$41,014	\$4,893	\$546	\$486
Acct 5105 - Maintenance Supervision and Engineering	\$128,570	\$68,541	\$21,409	\$33,746	\$4,026	\$449	\$400
<b>Total</b>	<b>\$284,833</b>	<b>\$151,844</b>	<b>\$47,430</b>	<b>\$74,760</b>	<b>\$8,920</b>	<b>\$995</b>	<b>\$885</b>
Acct 1850 - Line Transformers - Gross Assets	\$8,682,653	\$4,191,535	\$1,593,204	\$2,530,623	\$303,377	\$33,855	\$30,059
Acct 1815 - 1855	\$28,067,189	\$15,352,732	\$4,542,516	\$7,003,598	\$964,955	\$107,630	\$95,758









2010 COST ALLOCATION INFORMATION FILING

Orangeville Hydro Limited

EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

Sheet O3.2 Substation Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipmen	\$21,904	\$7,402	\$4,654	\$9,847	\$0	\$0	\$0
Depreciation on Acct 1825-2 Storage Battery Equipmen	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 k\	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 k\	\$1,353	\$500	\$240	\$601	\$9	\$1	\$2
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 K\	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 k\	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformer	(\$6,284)	(\$2,103)	(\$1,362)	(\$2,825)	\$5	\$0	\$1
Acct 5012 - Station Buildings and Fixtures Expens	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5016 - Distributon Station Equipment - Labou	\$1,013	\$342	\$215	\$456	\$0	\$0	\$0
Acct 5017 - Distributon Station Equipment - Othe	\$56,355	\$19,045	\$11,974	\$25,336	\$0	\$0	\$0
Acct 5114 - Maintenance of Distribution Station Equipmen	\$11,345	\$3,834	\$2,411	\$5,101	\$0	\$0	\$0
Allocation of General Expense:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to SubstationTransformer:	\$60,376	\$20,232	\$12,787	\$27,357	\$0	\$0	\$0
PLs on SubstationTransformers:	(\$10,974)	(\$3,665)	(\$2,379)	(\$4,941)	\$9	\$1	\$2
Debt Return on Substation Transformers:	(\$20,831)	(\$6,957)	(\$4,516)	(\$9,378)	\$17	\$1	\$3
Equity Return on Substation Transformer:	(\$25,357)	(\$8,469)	(\$5,497)	(\$11,416)	\$20	\$1	\$4
<b>Total</b>	<b>\$88,900</b>	<b>\$30,162</b>	<b>\$18,526</b>	<b>\$40,138</b>	<b>\$59</b>	<b>\$4</b>	<b>\$10</b>
Billed kW without Substation Transformer Allowanci		0	0	294,391	5,069	357	0
Billed kWh without Substation Transformer Allowanci		85,739,256	38,644,867	123,337,329	1,787,017	129,053	374,473
Substation Transformation Unit Cost (\$/kW		\$0.0000	\$0.0000	\$0.1363	\$0.0117	\$0.0120	\$0.0000
Substation Transformation Unit Cost (\$/kWh		\$0.0004	\$0.0005	\$0.0003	\$0.0000	\$0.0000	\$0.0000
General Plant - Gross Assets	\$5,389,222	\$2,863,268	\$907,000	\$1,404,072	\$177,474	\$19,793	\$17,614
General Plant - Accumulated Depreciator	(\$2,662,440)	(\$1,414,542)	(\$448,086)	(\$693,654)	(\$87,678)	(\$9,778)	(\$8,702)
General Plant - Net Fixed Assets:	\$2,726,781	\$1,448,726	\$458,915	\$710,417	\$89,796	\$10,015	\$8,912
General Plant - Depreciation	\$172,119	\$91,446	\$28,967	\$44,843	\$5,668	\$632	\$563
<b>Total Net Fixed Assets Excluding General Plan</b>	<b>\$11,509,914</b>	<b>\$6,102,248</b>	<b>\$1,937,922</b>	<b>\$3,003,464</b>	<b>\$385,099</b>	<b>\$42,941</b>	<b>\$38,241</b>
<b>Total Administration and General Expensi</b>	<b>\$1,237,693</b>	<b>\$803,683</b>	<b>\$196,585</b>	<b>\$206,177</b>	<b>\$24,097</b>	<b>\$3,913</b>	<b>\$3,238</b>
<b>Total O&amp;M</b>	<b>\$1,414,997</b>	<b>\$922,456</b>	<b>\$224,455</b>	<b>\$232,814</b>	<b>\$27,133</b>	<b>\$4,457</b>	<b>\$3,682</b>
Substation Transformer Rate Base Gross Plan							
Acct 1820-2 Distribution Station Equipmen	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipmen	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 k\	\$29,126	\$10,773	\$5,176	\$12,944	\$187	\$13	\$33
Acct 1806-2 Land Rights Station <50 k\	\$33,817	\$12,508	\$6,009	\$15,029	\$217	\$16	\$38
Acct 1808-2 Buildings and Fixtures < 50 K\	\$15,296	\$5,658	\$2,718	\$6,798	\$98	\$7	\$17
Acct 1810-2 Leasehold Improvements <50 k\	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$78,239</b>	<b>\$28,938</b>	<b>\$13,903</b>	<b>\$34,772</b>	<b>\$502</b>	<b>\$36</b>	<b>\$88</b>
Substation Transformers - Accumulated Depreciator							
Acct 1820-2 Distribution Station Equipmen	(\$472,554)	(\$159,701)	(\$100,404)	(\$212,449)	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipmen	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 k\	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 k\	(\$10,634)	(\$3,933)	(\$1,890)	(\$4,726)	(\$68)	(\$5)	(\$12)
Acct 1808-2 Buildings and Fixtures < 50 K\	(\$15,296)	(\$5,658)	(\$2,718)	(\$6,798)	(\$98)	(\$7)	(\$17)
Acct 1810-2 Leasehold Improvements <50 k\	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$498,484)</b>	<b>(\$169,292)</b>	<b>(\$105,012)</b>	<b>(\$223,973)</b>	<b>(\$166)</b>	<b>(\$12)</b>	<b>(\$29)</b>
Substation Transformers - Net Fixed Asset:	(\$420,245)	(\$140,354)	(\$91,108)	(\$189,201)	\$336	\$24	\$59
General Plant Assigned to SubstationTransformers - NF/	(\$99,551)	(\$33,321)	(\$21,675)	(\$44,752)	\$78	\$6	\$14
Substation Transformer NFA Including General Plan	(\$519,796)	(\$173,675)	(\$112,684)	(\$233,953)	\$414	\$30	\$73
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineerin	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expensi	\$156,263	\$83,303	\$26,021	\$41,014	\$4,893	\$546	\$486
Acct 5105 - Maintenance Supervision and Engineerin	\$128,570	\$68,541	\$21,409	\$33,746	\$4,026	\$449	\$400
<b>Total</b>	<b>\$284,833</b>	<b>\$151,844</b>	<b>\$47,430</b>	<b>\$74,760</b>	<b>\$8,920</b>	<b>\$995</b>	<b>\$885</b>
Acct 1820-2 Distribution Station Equipmen	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipmen	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1815 - 1855	\$28,067,189	\$15,352,732	\$4,542,516	\$7,003,598	\$964,955	\$107,630	\$95,758



2010 COST ALLOCATION INFORMATION FILING

Orangeville Hydro Limited

EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$71,078	\$34,684	\$11,868	\$21,023	\$2,893	\$323	\$287
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$102,009	\$49,778	\$17,032	\$30,172	\$4,153	\$463	\$411
Depreciation on Acct 1840-4 Primary Underground Conduit	\$112,008	\$54,657	\$18,702	\$33,129	\$4,560	\$509	\$452
Depreciation on Acct 1845-4 Primary Underground Conductors	\$127,752	\$62,339	\$21,330	\$37,786	\$5,201	\$580	\$515
Depreciation on General Plant Assigned to Primary C&P	\$80,700	\$39,474	\$13,472	\$23,838	\$3,234	\$361	\$320
Primary C&P Operations and Maintenance	\$173,342	\$90,870	\$28,405	\$45,377	\$7,177	\$801	\$711
Allocation of General Expenses	\$133,396	\$63,226	\$22,839	\$41,362	\$4,930	\$550	\$488
Admin and General Assigned to Primary C&P	\$151,936	\$79,170	\$24,879	\$40,186	\$6,374	\$703	\$625
PILs on Primary C&P	\$140,968	\$68,789	\$23,537	\$41,695	\$5,739	\$640	\$569
Debt Return on Primary C&P	\$267,577	\$130,570	\$44,677	\$79,143	\$10,893	\$1,216	\$1,079
Equity Return on Primary C&P	\$325,711	\$158,937	\$54,383	\$96,338	\$13,259	\$1,480	\$1,314
<b>Total</b>	<b>\$1,686,476</b>	<b>\$832,493</b>	<b>\$281,124</b>	<b>\$490,050</b>	<b>\$68,410</b>	<b>\$7,626</b>	<b>\$6,772</b>
General Plant - Gross Assets	\$5,389,222	\$2,863,268	\$907,000	\$1,404,072	\$177,474	\$19,793	\$17,614
General Plant - Accumulated Depreciation	(\$2,662,440)	(\$1,414,542)	(\$448,086)	(\$693,654)	(\$87,678)	(\$9,778)	(\$8,702)
General Plant - Net Fixed Assets	\$2,726,781	\$1,448,726	\$458,915	\$710,417	\$89,796	\$10,015	\$8,912
General Plant - Depreciation	\$172,119	\$91,446	\$28,967	\$44,843	\$5,668	\$632	\$563
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$11,509,914</b>	<b>\$6,102,248</b>	<b>\$1,937,922</b>	<b>\$3,003,464</b>	<b>\$385,099</b>	<b>\$42,941</b>	<b>\$38,241</b>
<b>Total Administration and General Expense</b>	<b>\$1,237,693</b>	<b>\$803,683</b>	<b>\$196,585</b>	<b>\$206,177</b>	<b>\$24,097</b>	<b>\$3,913</b>	<b>\$3,238</b>
<b>Total O&amp;M</b>	<b>\$1,414,997</b>	<b>\$922,456</b>	<b>\$224,455</b>	<b>\$232,814</b>	<b>\$27,133</b>	<b>\$4,457</b>	<b>\$3,682</b>
Primary Conductors and Poles Gross Assets							
Acct 1830-4 Primary Poles, Towers & Fixtures	\$2,087,830	\$1,018,802	\$348,600	\$617,532	\$84,991	\$9,485	\$8,421
Acct 1835-4 Primary Overhead Conductors	\$3,033,393	\$1,480,209	\$506,478	\$897,208	\$123,483	\$13,780	\$12,235
Acct 1840-4 Primary Underground Conduit	\$3,812,029	\$1,860,162	\$636,484	\$1,127,510	\$155,180	\$17,317	\$15,375
Acct 1845-4 Primary Underground Conductors	\$4,167,347	\$2,033,547	\$695,811	\$1,232,605	\$169,644	\$18,931	\$16,809
<b>Subtotal</b>	<b>\$13,100,599</b>	<b>\$6,392,719</b>	<b>\$2,187,373</b>	<b>\$3,874,855</b>	<b>\$533,299</b>	<b>\$59,513</b>	<b>\$52,840</b>
Primary Conductors and Poles Accumulated Depreciation							
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$1,410,707)	(\$688,385)	(\$235,542)	(\$417,254)	(\$57,427)	(\$6,409)	(\$5,690)
Acct 1835-4 Primary Overhead Conductors	(\$1,589,855)	(\$775,804)	(\$265,454)	(\$470,243)	(\$64,720)	(\$7,222)	(\$6,413)
Acct 1840-4 Primary Underground Conduit	(\$2,216,840)	(\$1,081,755)	(\$370,140)	(\$655,690)	(\$90,243)	(\$10,071)	(\$8,941)
Acct 1845-4 Primary Underground Conductors	(\$2,485,117)	(\$1,212,666)	(\$414,933)	(\$735,040)	(\$101,164)	(\$11,289)	(\$10,023)
<b>Subtotal</b>	<b>(\$7,702,519)</b>	<b>(\$3,758,610)</b>	<b>(\$1,286,069)</b>	<b>(\$2,278,227)</b>	<b>(\$313,554)</b>	<b>(\$34,991)</b>	<b>(\$31,067)</b>

Primary Conductor & Pools - Net Fixed Assets	\$5,398,080	\$2,634,109	\$901,303	\$1,596,627	\$219,745	\$24,522	\$21,773
General Plant Assigned to Primary C&P - NFA	\$1,278,483	\$625,360	\$213,435	\$377,655	\$51,240	\$5,719	\$5,074
Primary C&P Net Fixed Assets Including General Plant	\$6,676,563	\$3,259,470	\$1,114,739	\$1,974,282	\$270,985	\$30,241	\$26,847
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,173,048	\$1,675,544	\$284,744	\$98,842	\$94,094	\$10,500	\$9,323
Acct 1835-5 Secondary Overhead Conductors	\$758,348	\$584,730	\$99,370	\$34,494	\$32,837	\$3,664	\$3,254
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,931,396</b>	<b>\$2,260,274</b>	<b>\$384,114</b>	<b>\$133,336</b>	<b>\$126,931</b>	<b>\$14,165</b>	<b>\$12,576</b>
<b>Operations and Maintenance</b>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$3,758	\$2,221	\$578	\$769	\$157	\$17	\$16
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$1,080	\$638	\$166	\$221	\$45	\$5	\$4
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$1,492	\$728	\$249	\$441	\$61	\$7	\$6
Acct 5045 Underground Distribution Lines & Feeders - Other	\$270	\$132	\$45	\$80	\$11	\$1	\$1
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$23,374	\$14,781	\$3,474	\$3,930	\$982	\$110	\$97
Acct 5125 Maintenance of Overhead Conductors & Devices	\$69,136	\$37,651	\$11,047	\$16,988	\$2,850	\$318	\$282
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$104,245	\$61,612	\$16,042	\$21,335	\$4,342	\$485	\$430
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$10,732	\$5,237	\$1,792	\$3,174	\$437	\$49	\$43
<b>Total</b>	<b>\$214,088</b>	<b>\$122,999</b>	<b>\$33,394</b>	<b>\$46,939</b>	<b>\$8,885</b>	<b>\$991</b>	<b>\$880</b>
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$156,263	\$83,303	\$26,021	\$41,014	\$4,893	\$546	\$486
Acct 5105 - Maintenance Supervision and Engineering	\$128,570	\$68,541	\$21,409	\$33,746	\$4,026	\$449	\$400
<b>Total</b>	<b>\$284,833</b>	<b>\$151,844</b>	<b>\$47,430</b>	<b>\$74,760</b>	<b>\$8,920</b>	<b>\$995</b>	<b>\$885</b>
Primary Conductors and Poles Gross Assets	\$13,100,599	\$6,392,719	\$2,187,373	\$3,874,855	\$533,299	\$59,513	\$52,840
Acct 1815 - 1855	\$28,067,189	\$15,352,732	\$4,542,516	\$7,003,598	\$964,955	\$107,630	\$95,758

<u>Grouping of Operation and Maintenance</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1830	\$ 23,374	\$ 14,781	\$ 3,474	\$ 3,930	\$ 982	\$ 110	\$ 97
1835	\$ 69,136	\$ 37,651	\$ 11,047	\$ 16,988	\$ 2,850	\$ 318	\$ 282
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 10,732	\$ 5,237	\$ 1,792	\$ 3,174	\$ 437	\$ 49	\$ 43
1830 & 1835	\$ 109,083	\$ 64,471	\$ 16,786	\$ 22,325	\$ 4,543	\$ 507	\$ 450
1840 & 1845	\$ 1,762	\$ 860	\$ 294	\$ 521	\$ 72	\$ 8	\$ 7
<b>Total</b>	<b>\$ 214,088</b>	<b>\$ 122,999</b>	<b>\$ 33,394</b>	<b>\$ 46,939</b>	<b>\$ 8,885</b>	<b>\$ 991</b>	<b>\$ 880</b>



2010 COST ALLOCATION INFORMATION FILING

Orangeville Hydro Limited

EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

Sheet O3.4 Secondary Cost Pool Worksheet - Second Run

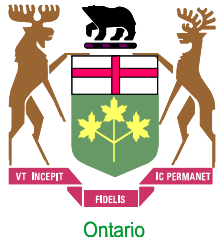
ALLOCATION BY RATE CLASSIFICATION

Description

	1	2	3	7	8	9	
Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$73,980	\$57,042	\$9,694	\$3,365	\$3,203	\$357	\$317
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$25,502	\$19,664	\$3,342	\$1,160	\$1,104	\$123	\$109
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$15,946	\$12,313	\$2,087	\$724	\$679	\$76	\$67
Secondary C&P Operations and Maintenance	\$40,747	\$32,129	\$4,988	\$1,561	\$1,708	\$191	\$169
Allocation of General Expenses	\$29,209	\$22,355	\$4,011	\$1,423	\$1,173	\$131	\$116
Admin and General Assigned to Primary C&P	\$35,577	\$27,992	\$4,369	\$1,383	\$1,517	\$167	\$149
PILs on Secondary C&P	\$27,829	\$21,458	\$3,647	\$1,266	\$1,205	\$134	\$119
Debt Return on Secondary C&P	\$52,823	\$40,729	\$6,922	\$2,403	\$2,287	\$255	\$227
Equity Return on Secondary C&P	\$64,299	\$49,578	\$8,425	\$2,925	\$2,784	\$311	\$276
<b>Total</b>	<b>\$365,912</b>	<b>\$283,261</b>	<b>\$47,484</b>	<b>\$16,209</b>	<b>\$15,662</b>	<b>\$1,746</b>	<b>\$1,550</b>
General Plant - Gross Assets	\$5,389,222	\$2,863,268	\$907,000	\$1,404,072	\$177,474	\$19,793	\$17,614
General Plant - Accumulated Depreciation	(\$2,662,440)	(\$1,414,542)	(\$448,086)	(\$693,654)	(\$87,678)	(\$9,778)	(\$8,702)
General Plant - Net Fixed Assets	\$2,726,781	\$1,448,726	\$458,915	\$710,417	\$89,796	\$10,015	\$8,912
General Plant - Depreciation	\$172,119	\$91,446	\$28,967	\$44,843	\$5,668	\$632	\$563
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$11,509,914</b>	<b>\$6,102,248</b>	<b>\$1,937,922</b>	<b>\$3,003,464</b>	<b>\$385,099</b>	<b>\$42,941</b>	<b>\$38,241</b>
<b>Total Administration and General Expense</b>	<b>\$1,237,693</b>	<b>\$803,683</b>	<b>\$196,585</b>	<b>\$206,177</b>	<b>\$24,097</b>	<b>\$3,913</b>	<b>\$3,238</b>
<b>Total O&amp;M</b>	<b>\$1,414,997</b>	<b>\$922,456</b>	<b>\$224,455</b>	<b>\$232,814</b>	<b>\$27,133</b>	<b>\$4,457</b>	<b>\$3,682</b>
<b>Secondary Conductors and Poles Gross Plant</b>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,173,048	\$1,675,544	\$284,744	\$98,842	\$94,094	\$10,500	\$9,323
Acct 1835-5 Secondary Overhead Conductors	\$758,348	\$584,730	\$99,370	\$34,494	\$32,837	\$3,664	\$3,254
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,931,396</b>	<b>\$2,260,274</b>	<b>\$384,114</b>	<b>\$133,336</b>	<b>\$126,931</b>	<b>\$14,165</b>	<b>\$12,576</b>
<b>Secondary Conductors and Poles Accumulated Depreciation</b>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$1,468,286)	(\$1,132,133)	(\$192,396)	(\$66,786)	(\$63,578)	(\$7,095)	(\$6,299)
Acct 1835-5 Secondary Overhead Conductors	(\$397,464)	(\$306,467)	(\$52,081)	(\$18,079)	(\$17,210)	(\$1,921)	(\$1,705)
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$1,865,750)</b>	<b>(\$1,438,600)</b>	<b>(\$244,478)</b>	<b>(\$84,865)</b>	<b>(\$80,788)</b>	<b>(\$9,015)</b>	<b>(\$8,005)</b>

Secondary Conductor & Pools - Net Fixed Assets	\$1,065,646	\$821,674	\$139,636	\$48,472	\$46,143	\$5,149	\$4,572
General Plant Assigned to Secondary C&P - NFA	\$252,630	\$195,072	\$33,067	\$11,465	\$10,759	\$1,201	\$1,066
Secondary C&P Net Fixed Assets Including General Plant	\$1,318,276	\$1,016,746	\$172,703	\$59,937	\$56,902	\$6,350	\$5,637
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$2,087,830	\$1,018,802	\$348,600	\$617,532	\$84,991	\$9,485	\$8,421
Acct 1835-4 Primary Overhead Conductors	\$3,033,393	\$1,480,209	\$506,478	\$897,208	\$123,483	\$13,780	\$12,235
Acct 1840-4 Primary Underground Conduit	\$3,812,029	\$1,860,162	\$636,484	\$1,127,510	\$155,180	\$17,317	\$15,375
Acct 1845-4 Primary Underground Conductors	\$4,167,347	\$2,033,547	\$695,811	\$1,232,605	\$169,644	\$18,931	\$16,809
<b>Subtotal</b>	<b>\$13,100,599</b>	<b>\$6,392,719</b>	<b>\$2,187,373</b>	<b>\$3,874,855</b>	<b>\$533,299</b>	<b>\$59,513</b>	<b>\$52,840</b>
<b>Operations and Maintenance</b>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$3,758	\$2,221	\$578	\$769	\$157	\$17	\$16
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$1,080	\$638	\$166	\$221	\$45	\$5	\$4
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$1,492	\$728	\$249	\$441	\$61	\$7	\$6
Acct 5045 Underground Distribution Lines & Feeders - Other	\$270	\$132	\$45	\$80	\$11	\$1	\$1
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$23,374	\$14,781	\$3,474	\$3,930	\$982	\$110	\$97
Acct 5125 Maintenance of Overhead Conductors & Devices	\$69,136	\$37,651	\$11,047	\$16,988	\$2,850	\$318	\$282
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$104,245	\$61,612	\$16,042	\$21,335	\$4,342	\$485	\$430
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$10,732	\$5,237	\$1,792	\$3,174	\$437	\$49	\$43
<b>Total</b>	<b>\$214,088</b>	<b>\$122,999</b>	<b>\$33,394</b>	<b>\$46,939</b>	<b>\$8,885</b>	<b>\$991</b>	<b>\$880</b>
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$156,263	\$83,303	\$26,021	\$41,014	\$4,893	\$546	\$486
Acct 5105 - Maintenance Supervision and Engineering	\$128,570	\$68,541	\$21,409	\$33,746	\$4,026	\$449	\$400
<b>Total</b>	<b>\$284,833</b>	<b>\$151,844</b>	<b>\$47,430</b>	<b>\$74,760</b>	<b>\$8,920</b>	<b>\$995</b>	<b>\$885</b>
Secondary Conductors and Poles Gross Assets	\$2,931,396	\$2,260,274	\$384,114	\$133,336	\$126,931	\$14,165	\$12,576
Acct 1815 - 1855	\$28,067,189	\$15,352,732	\$4,542,516	\$7,003,598	\$964,955	\$107,630	\$95,758

<b>Grouping of Operation and Maintenance</b>	<b>Total</b>	<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>	<b>Sentinel</b>	<b>Unmetered Scattered Load</b>
1830	\$ 23,374	\$ 14,781	\$ 3,474	\$ 3,930	\$ 982	\$ 110	\$ 97
1835	\$ 69,136	\$ 37,651	\$ 11,047	\$ 16,988	\$ 2,850	\$ 318	\$ 282
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 10,732	\$ 5,237	\$ 1,792	\$ 3,174	\$ 437	\$ 49	\$ 43
1830 & 1835	\$ 109,083	\$ 64,471	\$ 16,786	\$ 22,325	\$ 4,543	\$ 507	\$ 450
1840 & 1845	\$ 1,762	\$ 860	\$ 294	\$ 521	\$ 72	\$ 8	\$ 7
<b>Total</b>	<b>\$ 214,088</b>	<b>\$ 122,999</b>	<b>\$ 33,394</b>	<b>\$ 46,939</b>	<b>\$ 8,885</b>	<b>\$ 991</b>	<b>\$ 880</b>



## 2010 COST ALLOCATION INFORMATION FILE

**Orangeville Hydro Limited**

**EB-2002-0400 EB-2006-0247**

**Friday, August 28, 2009**

**Sheet 03.5 USL Metering Credit Work**

### ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$12,649
Depreciation on General Plant Assigned to Metering	\$2,139
Acct 5065 - Meter expense	\$19,155
Acct 5070 & 5075 - Customer Premises	\$5,295
Acct 5175 - Meter Maintenance	\$0
Acct 5310 - Meter Reading	\$20,003
Admin and General Assigned to Metering	\$38,934
PILs on Metering	\$3,737
Debt Return on Metering	\$7,093
Equity Return on Metering	\$8,634
<b>Total</b>	<b>\$117,637</b>
Number of Customers	1,081
Metering Unit Cost (\$/Customer/Month)	<b>\$9.07</b>
General Plant - Gross Assets	\$907,000
General Plant - Accumulated Depreciation	(\$448,086)
General Plant - Net Fixed Assets	\$458,915
General Plant - Depreciation	\$28,967
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$1,937,922</b>
<b>Total Administration and General Expense</b>	<b>\$196,585</b>
<b>Total O&amp;M</b>	<b>\$224,455</b>
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$422,791
Metering - Accumulated Depreciation	(\$279,704)
Metering - Net Fixed Assets	\$143,087
General Plant Assigned to Metering - NFA	\$33,884
<b>Metering Net Fixed Assets Including General Plant</b>	<b>\$176,971</b>





2010 COST ALLOCATION INFORMATION FILING

Orangeville Hydro Limited

EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

Sheet O4 Summary of Allocators by Class & Accounts - Second Run

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$29,126	\$10,773	\$5,176	\$12,944	\$187	\$13	\$33
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$33,817	\$12,508	\$6,009	\$15,029	\$217	\$16	\$38
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	dp	\$15,296	\$5,658	\$2,718	\$6,798	\$98	\$7	\$17
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$783,580	\$264,814	\$166,488	\$352,278	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$188,483	\$64,638	\$29,134	\$92,983	\$1,347	\$97	\$282
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$2,087,830	\$1,018,802	\$348,600	\$617,532	\$84,991	\$9,485	\$8,421
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$2,173,048	\$1,675,544	\$284,744	\$98,842	\$94,094	\$10,500	\$9,323
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$3,033,393	\$1,480,209	\$506,478	\$897,208	\$123,483	\$13,780	\$12,235
1835-5	Overhead Conductors and Devices - Secondary	dp	\$758,348	\$584,730	\$99,370	\$34,494	\$32,837	\$3,664	\$3,254
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$3,812,029	\$1,860,162	\$636,484	\$1,127,510	\$155,180	\$17,317	\$15,375
1840-5	Underground Conduit - Secondary	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$4,167,347	\$2,033,547	\$695,811	\$1,232,605	\$169,644	\$18,931	\$16,809
1845-5	Underground Conductors and Devices - Secondary	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	dp	\$8,682,653	\$4,191,535	\$1,593,204	\$2,530,623	\$303,377	\$33,855	\$30,059
1855	Services	dp	\$2,380,479	\$2,178,752	\$182,204	\$19,522	\$0	\$0	\$0
1860	Meters	dp	\$1,852,532	\$938,165	\$422,791	\$491,575	\$0	\$0	\$0
1905	Land	gp	\$144,400	\$76,719	\$24,302	\$37,621	\$4,755	\$530	\$472
1906	Land Rights	gp	\$4,938	\$2,623	\$831	\$1,286	\$163	\$18	\$16
1908	Buildings and Fixtures	gp	\$2,733,924	\$1,452,521	\$460,117	\$712,278	\$90,032	\$10,041	\$8,936
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1915	Office Furniture and Equipment	gp	\$197,922	\$105,155	\$33,310	\$51,565	\$6,518	\$727	\$647
1920	Computer Equipment - Hardware	gp	\$244,809	\$130,066	\$41,201	\$63,781	\$8,062	\$899	\$800
1925	Computer Software	gp	\$665,137	\$353,384	\$111,942	\$173,290	\$21,904	\$2,443	\$2,174
1930	Transportation Equipment	gp	\$1,119,965	\$595,032	\$188,489	\$291,788	\$36,882	\$4,113	\$3,661
1935	Stores Equipment	gp	\$34,825	\$18,502	\$5,861	\$9,073	\$1,147	\$128	\$114
1940	Tools, Shop and Garage Equipment	gp	\$153,358	\$81,478	\$25,810	\$39,955	\$5,050	\$563	\$501
1945	Measurement and Testing Equipment	gp	\$16,819	\$8,936	\$2,831	\$4,382	\$554	\$62	\$55
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$19,323	\$10,266	\$3,252	\$5,034	\$636	\$71	\$63
1960	Miscellaneous Equipment	gp	\$35,302	\$18,756	\$5,941	\$9,197	\$1,163	\$130	\$115
1970	Load Management Controls - Customer Premises	gp	\$11,000	\$5,844	\$1,851	\$2,866	\$362	\$40	\$36
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$7,500	\$3,985	\$1,262	\$1,954	\$247	\$28	\$25
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$3,660,236)	(\$1,957,582)	(\$615,199)	(\$948,866)	(\$114,473)	(\$12,775)	(\$11,342)
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep							
			(\$17,490,249)	(\$9,674,548)	(\$2,874,176)	(\$4,271,270)	(\$553,562)	(\$61,730)	(\$54,965)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$694,488)	(\$368,199)	(\$116,931)	(\$181,224)	(\$23,236)	(\$2,591)	(\$2,307)
4080	Distribution Services Revenue	CREV	(\$4,873,572)	(\$3,292,993)	(\$804,205)	(\$752,515)	(\$6,044)	(\$1,526)	(\$16,290)
4082	Retail Services Revenues	mi	(\$19,546)	(\$14,853)	(\$3,195)	(\$1,377)	(\$6)	(\$68)	(\$47)
4084	Service Transaction Requests (STR) Revenues	mi	(\$443)	(\$336)	(\$72)	(\$31)	(\$0)	(\$2)	(\$1)
4090	Electric Services Incidental to Energy Sales	mi	(\$26,087)	(\$19,823)	(\$4,265)	(\$1,837)	(\$8)	(\$91)	(\$63)
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$54,516)	(\$28,903)	(\$9,179)	(\$14,226)	(\$1,824)	(\$203)	(\$181)
4215	Other Utility Operating Income	mi	(\$113,952)	(\$60,414)	(\$19,186)	(\$29,735)	(\$3,813)	(\$425)	(\$379)
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$37,522)	(\$27,849)	(\$6,079)	(\$3,535)	(\$8)	(\$8)	(\$45)
4235	Miscellaneous Service Revenues	mi	(\$159,163)	(\$120,945)	(\$26,020)	(\$11,210)	(\$48)	(\$554)	(\$385)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	(\$800)	(\$424)	(\$135)	(\$209)	(\$27)	(\$3)	(\$3)
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	mi	(\$500)	(\$265)	(\$84)	(\$130)	(\$17)	(\$2)	(\$2)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$42,423)	(\$22,492)	(\$7,143)	(\$11,070)	(\$1,419)	(\$158)	(\$141)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$16,044,544	\$5,502,325	\$2,480,038	\$7,915,185	\$114,682	\$8,282	\$24,032
4708	Charges-WMS	cop	\$1,701,121	\$583,383	\$262,946	\$839,206	\$12,159	\$878	\$2,548
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$255,732	\$87,701	\$39,529	\$126,159	\$1,828	\$132	\$383
4714	Charges-NW	cop	\$1,240,780	\$425,514	\$191,790	\$612,109	\$8,869	\$640	\$1,858

4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$698,131	\$239,418	\$107,912	\$344,406	\$4,990	\$360	\$1,046
4730	Rural Rate Assistance Expense	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$1,013	\$342	\$215	\$456	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$56,355	\$19,045	\$11,974	\$25,336	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$3,758	\$2,221	\$578	\$769	\$157	\$17	\$16
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$1,080	\$638	\$166	\$221	\$45	\$5	\$4
5030	Overhead Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	di	\$3,558	\$1,717	\$653	\$1,037	\$124	\$14	\$12
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$1,492	\$728	\$249	\$441	\$61	\$7	\$6
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$270	\$132	\$45	\$80	\$11	\$1	\$1
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$694	\$335	\$127	\$202	\$24	\$3	\$2
5065	Meter Expense	cu	\$83,931	\$42,505	\$19,155	\$22,271	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$44,701	\$34,267	\$3,686	\$454	\$5,199	\$580	\$515
5075	Customer Premises - Materials and Expenses	cu	\$19,505	\$14,952	\$1,608	\$198	\$2,269	\$253	\$225
5085	Miscellaneous Distribution Expense	di	\$156,263	\$83,303	\$26,021	\$41,014	\$4,893	\$546	\$486
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	di	\$6,325	\$4,123	\$1,003	\$1,041	\$121	\$20	\$16
5105	Maintenance Supervision and Engineering	di	\$128,570	\$68,541	\$21,409	\$33,746	\$4,026	\$449	\$400
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$11,345	\$3,834	\$2,411	\$5,101	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	di	\$23,374	\$14,781	\$3,474	\$3,930	\$982	\$110	\$97
5125	Maintenance of Overhead Conductors and Devices	di	\$69,136	\$37,651	\$11,047	\$16,988	\$2,850	\$318	\$282
5130	Maintenance of Overhead Services	di	\$19,169	\$17,545	\$1,467	\$157	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$104,245	\$61,612	\$16,042	\$21,335	\$4,342	\$485	\$430
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$10,732	\$5,237	\$1,792	\$3,174	\$437	\$49	\$43
5155	Maintenance of Underground Services	di	\$80,437	\$73,620	\$6,157	\$660	\$0	\$0	\$0
5160	Maintenance of Line Transformers	di	\$45,413	\$21,923	\$8,333	\$13,236	\$1,587	\$177	\$157
5175	Maintenance of Meters	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	cu	\$26,093	\$19,827	\$4,266	\$1,838	\$8	\$91	\$63
5310	Meter Reading Expense	cu	\$114,976	\$82,192	\$20,003	\$12,780	\$0	\$0	\$0
5315	Customer Billing	cu	\$228,412	\$173,566	\$37,342	\$16,087	\$69	\$795	\$553
5320	Collecting	cu	\$160,472	\$121,940	\$26,234	\$11,302	\$49	\$558	\$388
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$20,862	\$13,600	\$3,309	\$3,432	\$400	\$66	\$54
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$386,005	\$251,642	\$61,230	\$63,511	\$7,402	\$1,216	\$1,004
5610	Management Salaries and Expenses	ad	\$132,149	\$86,150	\$20,962	\$21,743	\$2,534	\$416	\$344
5615	General Administrative Salaries and Expenses	ad	\$270,196	\$176,144	\$42,860	\$44,456	\$5,181	\$851	\$703
5620	Office Supplies and Expenses	ad	\$53,799	\$35,072	\$8,534	\$8,852	\$1,032	\$169	\$140
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$71,329	\$46,500	\$11,315	\$11,736	\$1,368	\$225	\$186
5635	Property Insurance	ad	\$26,412	\$14,032	\$4,445	\$6,881	\$870	\$97	\$86
5640	Injuries and Damages	ad	\$20,253	\$13,203	\$3,213	\$3,332	\$388	\$64	\$53
5645	Employee Pensions and Benefits	ad	\$37,330	\$24,336	\$5,922	\$6,142	\$716	\$118	\$97
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$67,072	\$43,725	\$10,639	\$11,036	\$1,286	\$211	\$175
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$74,656	\$48,669	\$11,842	\$12,283	\$1,432	\$235	\$194
5670	Rent	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	ad	\$77,632	\$50,609	\$12,314	\$12,773	\$1,489	\$245	\$202
5680	Electrical Safety Authority Fees	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$1,103,911	\$602,970	\$182,545	\$275,007	\$35,836	\$3,997	\$3,556
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$570,534	\$302,482	\$96,061	\$148,878	\$19,089	\$2,129	\$1,896

6105	Taxes Other Than Income Taxes	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	Input	\$300,576	\$159,357	\$50,608	\$78,434	\$10,057	\$1,121	\$999
6205	Donations	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**\$32,788,028    \$13,226,889    \$5,233,814    \$13,486,199    \$697,307    \$73,254    \$70,564**  
**\$32,788,028**

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 68,713	\$ 23,222	\$ 14,600	\$ 30,892	\$ -	\$ -	\$ -
1830	\$ 23,374	\$ 14,781	\$ 3,474	\$ 3,930	\$ 982	\$ 110	\$ 97
1835	\$ 69,136	\$ 37,651	\$ 11,047	\$ 16,988	\$ 2,850	\$ 318	\$ 282
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 10,732	\$ 5,237	\$ 1,792	\$ 3,174	\$ 437	\$ 49	\$ 43
1850	\$ 49,665	\$ 23,976	\$ 9,113	\$ 14,475	\$ 1,735	\$ 194	\$ 172
1855	\$ 99,606	\$ 91,165	\$ 7,624	\$ 817	\$ -	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 284,833	\$ 151,844	\$ 47,430	\$ 74,760	\$ 8,920	\$ 995	\$ 885
1830 & 1835	\$ 109,083	\$ 64,471	\$ 16,786	\$ 22,325	\$ 4,543	\$ 507	\$ 450
1840 & 1845	\$ 1,762	\$ 860	\$ 294	\$ 521	\$ 72	\$ 8	\$ 7
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	-\$ 20,046,574	-\$ 11,029,160	-\$ 3,306,829	-\$ 4,945,128	-\$ 632,199	-\$ 70,507	-\$ 62,751
CCA	\$ 64,207	\$ 49,219	\$ 5,295	\$ 652	\$ 7,468	\$ 833	\$ 740
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 2,127,394	\$ 729,570	\$ 328,836	\$ 1,049,498	\$ 15,206	\$ 1,098	\$ 3,186
CEN EWMP	\$ 18,001,396	\$ 6,173,409	\$ 2,782,513	\$ 8,880,550	\$ 128,669	\$ 9,292	\$ 26,963
CREV	-\$ 4,873,572	-\$ 3,292,993	-\$ 804,205	-\$ 752,515	-\$ 6,044	-\$ 1,526	-\$ 16,290
CWCS	\$ 2,380,479	\$ 2,178,752	\$ 182,204	\$ 19,522	\$ -	\$ -	\$ -
CWMC	\$ 1,936,463	\$ 980,670	\$ 441,946	\$ 513,847	\$ -	\$ -	\$ -
CWMR	\$ 114,976	\$ 82,192	\$ 20,003	\$ 12,780	\$ -	\$ -	\$ -
CWNB	\$ 209,738	\$ 159,376	\$ 34,289	\$ 14,772	\$ 63	\$ 730	\$ 508
DCP	\$ 78,239	\$ 28,938	\$ 13,903	\$ 34,772	\$ 502	\$ 36	\$ 88
LPHA	-\$ 37,522	-\$ 27,849	-\$ 6,079	-\$ 3,535	-\$ 8	-\$ 8	-\$ 45
LTNCP	\$ 8,682,653	\$ 4,191,535	\$ 1,593,204	\$ 2,530,623	\$ 303,377	\$ 33,855	\$ 30,059
NFA	-\$ 35,569	-\$ 18,858	-\$ 5,989	-\$ 9,282	-\$ 1,190	-\$ 133	-\$ 118
NFA ECC	\$ 5,415,633	\$ 2,877,300	\$ 911,446	\$ 1,410,953	\$ 178,344	\$ 19,890	\$ 17,701
O&M	\$ 1,217,607	\$ 793,774	\$ 193,144	\$ 200,337	\$ 23,348	\$ 3,836	\$ 3,168
PNCP	\$ 13,884,179	\$ 6,657,533	\$ 2,353,860	\$ 4,227,133	\$ 533,299	\$ 59,513	\$ 52,840
SNCP	\$ 2,931,396	\$ 2,260,274	\$ 384,114	\$ 133,336	\$ 126,931	\$ 14,165	\$ 12,576
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 32,788,028</b>	<b>\$ 13,226,889</b>	<b>\$ 5,233,814</b>	<b>\$ 13,486,199</b>	<b>\$ 697,307</b>	<b>\$ 73,254</b>	<b>\$ 70,564</b>





2006 COST ALLOCATION INFORMATION FILING

Orangeville Hydro Limited

EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

Sheet 05 Details of Allocators by Class and Account Worksheet - Second Run

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Categorization			Total
				Adjusted TB	Demand	Customer	
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$29,126	(\$29,126)	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$29,126	\$29,126	\$29,126	\$0	\$29,126
1806	Land Rights	\$33,817	(\$33,817)	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$33,817	\$33,817	\$33,817	\$0	\$33,817
1808	Buildings and Fixtures	\$15,296	(\$15,296)	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$0	\$15,296	\$15,296	\$15,296	\$0	\$15,296
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$972,062	(\$972,062)	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$783,580	\$783,580	\$783,580	\$0	\$783,580
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$188,483	\$188,483	\$0	\$188,483	\$188,483
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$4,260,878	(\$4,260,878)	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$2,087,830	\$2,087,830	\$1,357,090	\$730,741	\$2,087,830
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$2,173,048	\$2,173,048	\$1,412,481	\$760,567	\$2,173,048
1835	Overhead Conductors and Devices	\$3,791,741	(\$3,791,741)	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$3,033,393	\$3,033,393	\$1,971,705	\$1,061,687	\$3,033,393
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$758,348	\$758,348	\$492,926	\$265,422	\$758,348
1840	Underground Conduit	\$3,812,029	(\$3,812,029)	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total
1840-4	Underground Conduit - Primary	\$0	\$3,812,029	\$3,812,029	\$2,477,819	\$1,334,210	\$3,812,029
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$4,167,347	(\$4,167,347)	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$0	\$4,167,347	\$4,167,347	\$2,708,776	\$1,458,572	\$4,167,347
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$8,682,653	\$0	\$8,682,653	\$6,077,857	\$2,604,796	\$8,682,653
1855	Services	\$2,380,479	\$0	\$2,380,479	\$0	\$2,380,479	\$2,380,479
1860	Meters	\$1,852,532	\$0	\$1,852,532	\$0	\$1,852,532	\$1,852,532
1905	Land	\$144,400	\$0	\$144,400	\$0	\$0	\$0
1906	Land Rights	\$4,938	\$0	\$4,938	\$0	\$0	\$0
1908	Buildings and Fixtures	\$2,733,924	\$0	\$2,733,924	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$197,922	\$0	\$197,922	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$244,809	\$0	\$244,809	\$0	\$0	\$0
1925	Computer Software	\$665,137	\$0	\$665,137	\$0	\$0	\$0
1930	Transportation Equipment	\$1,119,965	\$0	\$1,119,965	\$0	\$0	\$0
1935	Stores Equipment	\$34,825	\$0	\$34,825	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$153,358	\$0	\$153,358	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$16,819	\$0	\$16,819	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$19,323	\$0	\$19,323	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$35,302	\$0	\$35,302	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$11,000	\$0	\$11,000	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$7,500	\$0	\$7,500	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$3,660,236)		(\$3,660,236)			\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$17,490,249)		(\$17,490,249)			\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0			\$0
3046	Balance Transferred From Income	(\$694,488)		(\$694,488)	\$0	\$0	\$0
4080	Distribution Services Revenue	(\$4,873,572)		(\$4,873,572)	\$0	\$0	\$0
4082	Retail Services Revenues	(\$19,546)		(\$19,546)	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	(\$443)		(\$443)	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	(\$26,087)		(\$26,087)	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0		\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$54,516)		(\$54,516)	\$0	\$0	\$0
4215	Other Utility Operating Income	(\$113,952)		(\$113,952)	\$0	\$0	\$0
4220	Other Electric Revenues	\$0		\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$37,522)		(\$37,522)	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	(\$159,163)		(\$159,163)	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0		\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0		\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0		\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0		\$0	\$0	\$0	\$0



USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total
4315	Revenues from Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0		\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0		\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0		\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	(\$800)		(\$800)	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0		\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0		\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0		\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	(\$500)		(\$500)	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0		\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0		\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$42,423)		(\$42,423)	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0		\$0	\$0	\$0	\$0
4705	Power Purchased	\$16,044,544		\$16,044,544	\$0	\$0	\$0
4708	Charges-WMS	\$1,701,121		\$1,701,121	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0		\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$255,732		\$255,732	\$0	\$0	\$0
4714	Charges-NW	\$1,240,780		\$1,240,780	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0		\$0	\$0	\$0	\$0
4716	Charges-CN	\$698,131		\$698,131	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0		\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0		\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0		\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0		\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0		\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0		\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$1,013		\$1,013	\$1,013	\$0	\$1,013
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$56,355		\$56,355	\$56,355	\$0	\$56,355
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$3,758		\$3,758	\$2,442	\$1,315	\$3,758
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$1,080		\$1,080	\$702	\$378	\$1,080
5030	Overhead Subtransmission Feeders - Operation	\$0		\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$3,558		\$3,558	\$2,490	\$1,067	\$3,558
5040	Underground Distribution Lines and Feeders - Operation Labour	\$1,492		\$1,492	\$970	\$522	\$1,492

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$270		\$270	\$176	\$95	\$270
5050	Underground Subtransmission Feeders - Operation	\$0		\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$694		\$694	\$486	\$208	\$694
5065	Meter Expense	\$83,931		\$83,931	\$0	\$83,931	\$83,931
5070	Customer Premises - Operation Labour	\$44,701		\$44,701	\$0	\$44,701	\$44,701
5075	Customer Premises - Materials and Expenses	\$19,505		\$19,505	\$0	\$19,505	\$19,505
5085	Miscellaneous Distribution Expense	\$156,263		\$156,263	\$101,571	\$54,692	\$156,263
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0		\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0		\$0	\$0	\$0	\$0
5096	Other Rent	\$6,325		\$6,325	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$128,570		\$128,570	\$83,571	\$45,000	\$128,570
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0		\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0		\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$11,345		\$11,345	\$11,345	\$0	\$11,345
5120	Maintenance of Poles, Towers and Fixtures	\$23,374		\$23,374	\$15,193	\$8,181	\$23,374
5125	Maintenance of Overhead Conductors and Devices	\$69,136		\$69,136	\$44,938	\$24,198	\$69,136
5130	Maintenance of Overhead Services	\$19,169		\$19,169	\$0	\$19,169	\$19,169
5135	Overhead Distribution Lines and Feeders - Right of Way	\$104,245		\$104,245	\$67,760	\$36,486	\$104,245
5145	Maintenance of Underground Conduit	\$0		\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$10,732		\$10,732	\$6,976	\$3,756	\$10,732
5155	Maintenance of Underground Services	\$80,437		\$80,437	\$0	\$80,437	\$80,437
5160	Maintenance of Line Transformers	\$45,413		\$45,413	\$31,789	\$13,624	\$45,413
5175	Maintenance of Meters	\$0		\$0	\$0	\$0	\$0
5305	Supervision	\$26,093		\$26,093	\$0	\$26,093	\$26,093
5310	Meter Reading Expense	\$114,976		\$114,976	\$0	\$114,976	\$114,976
5315	Customer Billing	\$228,412		\$228,412	\$0	\$228,412	\$228,412
5320	Collecting	\$160,472		\$160,472	\$0	\$160,472	\$160,472
5325	Collecting- Cash Over and Short	\$0		\$0	\$0	\$0	\$0
5330	Collection Charges	\$0		\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$20,000		\$20,000	\$0	\$20,000	\$20,000
5340	Miscellaneous Customer Accounts Expenses	\$0		\$0	\$0	\$0	\$0
5405	Supervision	\$0		\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$20,862		\$20,862	\$0	\$0	\$0
5415	Energy Conservation	\$0		\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0		\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0		\$0	\$0	\$0	\$0
5505	Supervision	\$0		\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0		\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0		\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0		\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$386,005		\$386,005	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$132,149		\$132,149	\$0	\$0	\$0

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total
5615	General Administrative Salaries and Expenses	\$270,196		\$270,196			\$0
5620	Office Supplies and Expenses	\$53,799		\$53,799			\$0
5625	Administrative Expense Transferred Credit	\$0		\$0			\$0
5630	Outside Services Employed	\$71,329		\$71,329			\$0
5635	Property Insurance	\$26,412		\$26,412			\$0
5640	Injuries and Damages	\$20,253		\$20,253			\$0
5645	Employee Pensions and Benefits	\$37,330		\$37,330			\$0
5650	Franchise Requirements	\$0		\$0			\$0
5655	Regulatory Expenses	\$67,072		\$67,072			\$0
5660	General Advertising Expenses	\$0		\$0			\$0
5665	Miscellaneous General Expenses	\$74,656		\$74,656			\$0
5670	Rent	\$0		\$0			\$0
5675	Maintenance of General Plant	\$77,632		\$77,632			\$0
5680	Electrical Safety Authority Fees	\$0		\$0			\$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0			\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$1,103,911	\$0	\$1,103,911			\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0			\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0			\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0			\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0		\$0			\$0
5735	Amortization of Deferred Development Costs	\$0		\$0			\$0
5740	Amortization of Deferred Charges	\$0		\$0			\$0
6005	Interest on Long Term Debt	\$570,534		\$570,534			\$0
6105	Taxes Other Than Income Taxes	\$0		\$0	\$0	\$0	\$0
6110	Income Taxes	\$300,576		\$300,576			\$0
6205	Donations	\$0		\$0	\$0	\$0	\$0
6210	Life Insurance	\$0		\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0	\$0	\$0	\$0
		\$32,788,028	(\$0)	\$32,788,028	\$17,788,250	\$13,624,707	\$31,412,957
							O5 Summary
					\$9,888,148	\$7,668,105	\$32,788,028
					\$0		\$0
							\$32,788,028

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total
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Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 68,713.48	\$ 68,713.48	\$ -	\$ 68,713.48	\$ 23,221.97	\$ 14,599.59
1830	\$ 23,374.17	\$ 15,193.21	\$ 8,180.96	\$ 23,374.17	\$ 8,305.53	\$ 3,001.56
1835	\$ 69,136.07	\$ 44,938.45	\$ 24,197.62	\$ 69,136.07	\$ 18,865.14	\$ 9,285.31
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 10,732.46	\$ 6,976.10	\$ 3,756.36	\$ 10,732.46	\$ 2,357.60	\$ 1,482.22
1850	\$ 49,664.86	\$ 34,765.40	\$ 14,899.46	\$ 49,664.86	\$ 12,538.34	\$ 7,882.82
1855	\$ 99,605.89	\$ -	\$ 99,605.89	\$ 99,605.89	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 284,833.36	\$ 185,141.69	\$ 99,691.68	\$ 284,833.36	\$ 72,400.78	\$ 39,669.65
1830 & 1835	\$ 109,083.02	\$ 70,903.96	\$ 38,179.06	\$ 109,083.02	\$ 34,524.94	\$ 14,310.34
1840 & 1845	\$ 1,762.34	\$ 1,145.52	\$ 616.82	\$ 1,762.34	\$ 387.13	\$ 243.39
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
Break Out	\$ (20,046,574.01)	\$ -	\$ -	\$ -	\$ (3,892,405.67)	\$ (2,116,851.48)
CCA	\$ 64,206.61	\$ -	\$ 64,206.61	\$ 64,206.61	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 2,127,394.22	\$ -	\$ 188,482.91	\$ 188,482.91	\$ -	\$ -
CEN EWMP	\$ 18,001,396.27	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ (4,873,572.10)	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 2,380,478.51	\$ -	\$ 2,380,478.51	\$ 2,380,478.51	\$ -	\$ -
CWMC	\$ 1,936,463.16	\$ -	\$ 1,936,463.16	\$ 1,936,463.16	\$ -	\$ -
CWMR	\$ 114,976.26	\$ -	\$ 114,976.26	\$ 114,976.26	\$ -	\$ -
CWNB	\$ 209,737.93	\$ -	\$ 414,977.22	\$ 414,977.22	\$ -	\$ -
DCP	\$ 78,239.28	\$ 78,239.28	\$ -	\$ 78,239.28	\$ 28,937.91	\$ 13,903.12
LPHA	\$ (37,522.00)	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 8,682,652.54	\$ 6,077,856.78	\$ 2,604,795.76	\$ 8,682,652.54	\$ 2,192,013.71	\$ 1,378,112.63
NFA	\$ (35,569.11)	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ 5,415,633.22	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 1,217,606.59	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 13,884,178.73	\$ 9,298,969.02	\$ 4,585,209.71	\$ 13,884,178.73	\$ 3,142,620.62	\$ 1,975,756.42
SNCP	\$ 2,931,396.04	\$ 1,905,407.43	\$ 1,025,988.61	\$ 2,931,396.04	\$ 1,423,687.67	\$ 349,133.13
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 32,788,028</b>	<b>\$ 17,788,250</b>	<b>\$ 13,624,707</b>	<b>\$ 31,412,957</b>	<b>\$ 3,067,456</b>	<b>\$ 1,690,529</b>



**2006 COST ALLOCATION IN  
Orangeville Hydro Limit**

**EB-2002-0400 EB-2006-0247**

**Friday, August 28, 2009**

**Sheet 05 Details of Allo**

**Uniform System of Accounts - Detail Accounts**

Allocation - Demand  
Related

USoA Account #	Accounts	1	2	3	7	8	9	Total - Demand
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$10,773	\$5,176	\$12,944	\$187	\$13	\$33	\$29,126
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$12,508	\$6,009	\$15,029	\$217	\$16	\$38	\$33,817
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$5,658	\$2,718	\$6,798	\$98	\$7	\$17	\$15,296
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$264,814	\$166,488	\$352,278	\$0	\$0	\$0	\$783,580
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$458,633	\$288,341	\$610,115	\$0	\$0	\$0	\$1,357,090
1830-5	Poles, Towers and Fixtures - Secondary	\$1,055,382	\$258,813	\$98,287	\$0	\$0	\$0	\$1,412,481
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$666,345	\$418,929	\$886,431	\$0	\$0	\$0	\$1,971,705
1835-5	Overhead Conductors and Devices - Secondary	\$368,306	\$90,320	\$34,300	\$0	\$0	\$0	\$492,926
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Demand
1840-4	Underground Conduit - Primary	\$837,388	\$526,463	\$1,113,968	\$0	\$0	\$0	\$2,477,819
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$915,441	\$575,535	\$1,217,800	\$0	\$0	\$0	\$2,708,776
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$2,192,014	\$1,378,113	\$2,507,730	\$0	\$0	\$0	\$6,077,857
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$733,261)	(\$457,573)	(\$882,801)	\$0	\$0	\$0	(\$2,073,635)
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$3,371,136)	(\$1,773,955)	(\$3,205,943)	(\$166)	(\$12)	(\$29)	(\$8,351,241)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Demand
4315	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$342	\$215	\$456	\$0	\$0	\$0	\$1,013
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$19,045	\$11,974	\$25,336	\$0	\$0	\$0	\$56,355
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$1,189	\$493	\$760	\$0	\$0	\$0	\$2,442
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$342	\$142	\$218	\$0	\$0	\$0	\$702
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$898	\$565	\$1,027	\$0	\$0	\$0	\$2,490
5040	Underground Distribution Lines and Feeders - Operation Labour	\$328	\$206	\$436	\$0	\$0	\$0	\$970

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Demand
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$59	\$37	\$79	\$0	\$0	\$0	\$176
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$175	\$110	\$200	\$0	\$0	\$0	\$486
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$39,720	\$21,763	\$40,088	\$0	\$0	\$0	\$101,571
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$32,681	\$17,906	\$32,983	\$0	\$0	\$0	\$83,571
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$3,834	\$2,411	\$5,101	\$0	\$0	\$0	\$11,345
5120	Maintenance of Poles, Towers and Fixtures	\$8,306	\$3,002	\$3,886	\$0	\$0	\$0	\$15,193
5125	Maintenance of Overhead Conductors and Devices	\$18,865	\$9,285	\$16,788	\$0	\$0	\$0	\$44,938
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$32,994	\$13,676	\$21,090	\$0	\$0	\$0	\$67,760
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$2,358	\$1,482	\$3,136	\$0	\$0	\$0	\$6,976
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$11,465	\$7,208	\$13,116	\$0	\$0	\$0	\$31,789
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0



USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Demand
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$211,991	\$114,677	\$210,049	\$9	\$1	\$2	\$536,729
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs							
5735	Amortization of Deferred Development Costs							
5740	Amortization of Deferred Charges							
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$3,067,456	\$1,690,529	\$3,141,688	\$344	\$25	\$60	\$7,900,102
	Q4 Summary							
		\$32,788,028						

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Demand
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Grouping by Allocator	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 30,891.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 3,886.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472.81
1835	\$ 16,788.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,761.30
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 3,136.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309.76
1850	\$ 14,344.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,230.32
1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,623.94
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 73,071.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,760.12
1830 & 1835	\$ 22,068.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,476.09
1840 & 1845	\$ 515.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.86
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	\$ (3,878,693.97)	\$ -	\$ -	\$ (27.68)	\$ -	\$ -	\$ (770,859.41)
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,294.58
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,134.19
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,204.38
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441,946.26
CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,003.34
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,841.72
DCP	\$ 34,771.80	\$ -	\$ -	\$ 88.10	\$ -	\$ -	\$ -
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 2,507,730.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,091.09
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 4,180,591.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,103.71
SNCP	\$ 132,586.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,980.95
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,141,688</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 625,426</b>



**2006 COST ALLOCATION IN  
Orangeville Hydro Limit**

**EB-2002-0400 EB-2006-0247**

**Friday, August 28, 2009**

**Sheet 05 Details of Allo**

**Uniform System of Accounts - Detail Accounts**

Allocation - Customer  
Related

USoA Account #	Accounts	1	2	3	7	8	9	Total - Customer
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$64,638	\$29,134	\$92,983	\$1,347	\$97	\$282	\$188,483
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$560,168	\$60,258	\$7,417	\$84,991	\$9,485	\$8,421	\$730,741
1830-5	Poles, Towers and Fixtures - Secondary	\$620,162	\$25,931	\$556	\$94,094	\$10,500	\$9,323	\$760,567
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$813,864	\$87,548	\$10,776	\$123,483	\$13,780	\$12,235	\$1,061,687
1835-5	Overhead Conductors and Devices - Secondary	\$216,424	\$9,050	\$194	\$32,837	\$3,664	\$3,254	\$265,422
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Customer
1840-4	Underground Conduit - Primary	\$1,022,774	\$110,021	\$13,543	\$155,180	\$17,317	\$15,375	\$1,334,210
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$1,118,106	\$120,276	\$14,805	\$169,644	\$18,931	\$16,809	\$1,458,572
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$1,999,521	\$215,091	\$22,893	\$303,377	\$33,855	\$30,059	\$2,604,796
1855	Services	\$2,178,752	\$182,204	\$19,522	\$0	\$0	\$0	\$2,380,479
1860	Meters	\$938,165	\$422,791	\$491,575	\$0	\$0	\$0	\$1,852,532
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$1,224,320)	(\$157,626)	(\$66,065)	(\$114,473)	(\$12,775)	(\$11,342)	(\$1,586,601)
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$4,888,870)	(\$652,135)	(\$371,673)	(\$465,718)	(\$51,939)	(\$46,234)	(\$6,476,568)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Customer
4315	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$1,032	\$85	\$9	\$157	\$17	\$16	\$1,315
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$296	\$25	\$3	\$45	\$5	\$4	\$378
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$819	\$88	\$9	\$124	\$14	\$12	\$1,067
5040	Underground Distribution Lines and Feeders - Operation Labour	\$400	\$43	\$5	\$61	\$7	\$6	\$522

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Customer
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$72	\$8	\$1	\$11	\$1	\$1	\$95
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$160	\$17	\$2	\$24	\$3	\$2	\$208
5065	Meter Expense	\$42,505	\$19,155	\$22,271	\$0	\$0	\$0	\$83,931
5070	Customer Premises - Operation Labour	\$34,267	\$3,686	\$454	\$5,199	\$580	\$515	\$44,701
5075	Customer Premises - Materials and Expenses	\$14,952	\$1,608	\$198	\$2,269	\$253	\$225	\$19,505
5085	Miscellaneous Distribution Expense	\$43,583	\$4,257	\$926	\$4,893	\$546	\$486	\$54,692
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$35,860	\$3,503	\$762	\$4,026	\$449	\$400	\$45,000
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$6,475	\$473	\$44	\$982	\$110	\$97	\$8,181
5125	Maintenance of Overhead Conductors and Devices	\$18,786	\$1,761	\$200	\$2,850	\$318	\$282	\$24,198
5130	Maintenance of Overhead Services	\$17,545	\$1,467	\$157	\$0	\$0	\$0	\$19,169
5135	Overhead Distribution Lines and Feeders - Right of Way	\$28,618	\$2,366	\$245	\$4,342	\$485	\$430	\$36,486
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$2,880	\$310	\$38	\$437	\$49	\$43	\$3,756
5155	Maintenance of Underground Services	\$73,620	\$6,157	\$660	\$0	\$0	\$0	\$80,437
5160	Maintenance of Line Transformers	\$10,458	\$1,125	\$120	\$1,587	\$177	\$157	\$13,624
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$19,827	\$4,266	\$1,838	\$8	\$91	\$63	\$26,093
5310	Meter Reading Expense	\$82,192	\$20,003	\$12,780	\$0	\$0	\$0	\$114,976
5315	Customer Billing	\$173,566	\$37,342	\$16,087	\$69	\$795	\$553	\$228,412
5320	Collecting	\$121,940	\$26,234	\$11,302	\$49	\$558	\$388	\$160,472
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Customer
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$299,532	\$38,901	\$20,115	\$30,159	\$3,364	\$2,992	\$395,064
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs							
5735	Amortization of Deferred Development Costs							
5740	Amortization of Deferred Charges							
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$4,468,771	\$625,426	\$324,754	\$442,056	\$50,738	\$44,856	\$5,956,601

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Customer
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Grouping by Allocator	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 43.74	\$ -	\$ -	\$ 97.34	\$ -	\$ -	\$ -
1835	\$ 200.03	\$ -	\$ -	\$ 282.41	\$ -	\$ -	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 38.13	\$ -	\$ -	\$ 43.29	\$ -	\$ -	\$ -
1850	\$ 130.95	\$ -	\$ -	\$ 171.94	\$ -	\$ -	\$ -
1855	\$ 816.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 1,688.70	\$ -	\$ -	\$ 885.15	\$ -	\$ -	\$ -
1830 & 1835	\$ 256.61	\$ -	\$ -	\$ 450.18	\$ -	\$ -	\$ -
1840 & 1845	\$ 6.26	\$ -	\$ -	\$ 7.11	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	\$ (417,622.68)	\$ -	\$ -	\$ (54,583.50)	\$ -	\$ -	\$ -
CCA	\$ 651.72	\$ -	\$ -	\$ 739.92	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 92,983.45	\$ -	\$ -	\$ 282.31	\$ -	\$ -	\$ -
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (804,204.88)	\$ -
CWCS	\$ 19,521.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC	\$ 513,846.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMR	\$ 12,780.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 29,227.51	\$ -	\$ -	\$ 1,004.60	\$ -	\$ (33,553.13)	\$ -
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,078.56)	\$ -
LTNCP	\$ 22,892.62	\$ -	\$ -	\$ 30,059.00	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (152,657.32)	\$ -
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 46,541.22	\$ -	\$ -	\$ 52,840.04	\$ -	\$ -	\$ -
SNCP	\$ 749.59	\$ -	\$ -	\$ 12,576.48	\$ -	\$ -	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 324,754</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 996,494</b>











USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Total - Mis
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment										
5710	Amortization of Limited Term Electric Plant										
5715	Amortization of Intangibles and Other Electric Plant										
5720	Amortization of Electric Plant Acquisition Adjustments										
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$3,957,496)	(\$996,494)	(\$1,007,099)	\$0	\$0	\$0	(\$36,449)	(\$5,631)	(\$19,844)	(\$6,023,012)

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Total - Mis	
<b>Grouping by Allocator</b>			GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50
1808		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1835		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1850		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1855		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1860		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840 & 1845		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (419,118.47)
CCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,701.50
CEN EWMP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,782,512.72
CREV		\$ (752,515.13)	\$ -	\$ -	\$ -	\$ -	\$ (6,043.65)	\$ (1,526.26)	\$ (16,289.56)	\$ -	\$ -	\$ -
CWCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWNB		\$ (14,455.33)	\$ -	\$ -	\$ -	\$ -	\$ (62.11)	\$ (714.23)	\$ (496.85)	\$ -	\$ -	\$ -
DCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA		\$ (3,534.57)	\$ -	\$ -	\$ -	\$ -	\$ (7.50)	\$ (7.50)	\$ (45.03)	\$ -	\$ -	\$ -
LTNCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA		\$ (236,593.98)	\$ -	\$ -	\$ -	\$ -	\$ (30,335.70)	\$ (3,382.58)	\$ (3,012.38)	\$ -	\$ -	\$ 146,668.55
NFA ECC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 911,445.53
O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,143.63
PNCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>-\$ 1,007,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,449</b>	<b>-\$ 5,631</b>	<b>-\$ 19,844</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,914,353</b>









USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - A&G	
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$4,123	\$1,003	\$1,041	\$121	\$20	\$16	\$6,325	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$13,600	\$3,309	\$3,432	\$400	\$66	\$54	\$20,862	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$251,642	\$61,230	\$63,511	\$7,402	\$1,216	\$1,004	\$386,005	\$0
5610	Management Salaries and Expenses	\$86,150	\$20,962	\$21,743	\$2,534	\$416	\$344	\$132,149	\$0

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - A&G	
5615	General Administrative Salaries and Expenses	\$176,144	\$42,860	\$44,456	\$5,181	\$851	\$703	\$270,196	\$0
5620	Office Supplies and Expenses	\$35,072	\$8,534	\$8,852	\$1,032	\$169	\$140	\$53,799	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$46,500	\$11,315	\$11,736	\$1,368	\$225	\$186	\$71,329	\$0
5635	Property Insurance	\$14,032	\$4,445	\$6,881	\$870	\$97	\$86	\$26,412	\$0
5640	Injuries and Damages	\$13,203	\$3,213	\$3,332	\$388	\$64	\$53	\$20,253	\$0
5645	Employee Pensions and Benefits	\$24,336	\$5,922	\$6,142	\$716	\$118	\$97	\$37,330	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$43,725	\$10,639	\$11,036	\$1,286	\$211	\$175	\$67,072	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$48,669	\$11,842	\$12,283	\$1,432	\$235	\$194	\$74,656	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$50,609	\$12,314	\$12,773	\$1,489	\$245	\$202	\$77,632	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$91,446	\$28,967	\$44,843	\$5,668	\$632	\$563	\$172,119	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$302,482	\$96,061	\$148,878	\$19,089	\$2,129	\$1,896	\$570,534	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$159,357	\$50,608	\$78,434	\$10,057	\$1,121	\$999	\$300,576	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$9,648,158	\$3,914,353	\$11,026,855	\$291,356	\$28,122	\$45,491	\$24,954,336	\$0

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - A&G
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Grouping by Allocator

	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	\$ (648,811.60)	\$ -	\$ -	\$ (8,139.52)	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 956,514.68	\$ -	\$ -	\$ 2,904.14	\$ -	\$ -
CEN EWMP	\$ 8,880,550.47	\$ -	\$ -	\$ 26,962.89	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ 227,312.37	\$ -	\$ -	\$ 2,894.20	\$ -	\$ -
NFA ECC	\$ 1,410,952.93	\$ -	\$ -	\$ 17,700.79	\$ -	\$ -
O&M	\$ 200,336.62	\$ -	\$ -	\$ 3,168.29	\$ -	\$ -
PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 11,026,855</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,491</b>	<b>\$ -</b>	<b>\$ -</b>



**Operating and Maintenance**

Allocate all the costs to the O and M expenses before using it as a composite allocator.

**Accounts**

5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$1,013	\$342	\$215	\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$56,355	\$19,045	\$11,974	\$25,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$2,442	\$1,189	\$493	\$760	\$0	\$0	\$0	\$1,126	\$1,032	\$85	\$9	\$157	\$17	\$16
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$702	\$342	\$142	\$218	\$0	\$0	\$0	\$324	\$296	\$25	\$3	\$45	\$5	\$4
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$2,490	\$898	\$565	\$1,027	\$0	\$0	\$0	\$917	\$819	\$88	\$9	\$124	\$14	\$12
5040	Underground Distribution Lines and Feeders - Operation Labour	\$970	\$328	\$206	\$436	\$0	\$0	\$0	\$449	\$400	\$43	\$5	\$61	\$7	\$6
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$176	\$59	\$37	\$79	\$0	\$0	\$0	\$81	\$72	\$8	\$1	\$11	\$1	\$1
5050	Underground Subtransmission Feeders Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers Operation	\$486	\$175	\$110	\$200	\$0	\$0	\$0	\$179	\$160	\$17	\$2	\$24	\$3	\$2
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,931	\$42,505	\$19,155	\$22,271	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,407	\$34,267	\$3,686	\$454	\$5,199	\$580	\$515
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,759	\$14,952	\$1,608	\$198	\$2,269	\$253	\$225
5085	Miscellaneous Distribution Expense	\$101,571	\$39,720	\$21,763	\$40,088	\$0	\$0	\$0	\$48,767	\$43,583	\$4,257	\$926	\$4,893	\$546	\$486
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$83,571	\$32,681	\$17,906	\$32,983	\$0	\$0	\$0	\$40,125	\$35,860	\$3,503	\$762	\$4,026	\$449	\$400
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$11,345	\$3,834	\$2,411	\$5,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$15,193	\$8,306	\$3,002	\$3,886	\$0	\$0	\$0	\$6,992	\$6,475	\$473	\$44	\$982	\$110	\$97
5125	Maintenance of Overhead Conductors and Devices	\$44,938	\$18,865	\$9,285	\$16,788	\$0	\$0	\$0	\$20,747	\$18,786	\$1,761	\$200	\$2,850	\$318	\$282
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,169	\$17,545	\$1,467	\$157	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$67,760	\$32,994	\$13,676	\$21,090	\$0	\$0	\$0	\$31,229	\$28,618	\$2,366	\$245	\$4,342	\$485	\$430
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$6,976	\$2,358	\$1,482	\$3,136	\$0	\$0	\$0	\$3,227	\$2,880	\$310	\$38	\$437	\$49	\$43
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,437	\$73,620	\$6,157	\$660	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$31,789	\$11,465	\$7,208	\$13,116	\$0	\$0	\$0	\$11,703	\$10,458	\$1,125	\$120	\$1,587	\$177	\$157
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,931	\$19,827	\$4,266	\$1,838	\$8	\$91	\$63
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,976	\$82,152	\$20,003	\$12,780	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226,995	\$173,566	\$37,342	\$16,087	\$69	\$795	\$553
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$159,477	\$121,940	\$26,234	\$11,302	\$49	\$558	\$388
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<b>O&amp;M DC</b>	<b>Total</b>	<b>\$427,778</b>	<b>\$172,601</b>	<b>\$90,475</b>	<b>\$164,702</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$951,947</b>	<b>\$749,854</b>	<b>\$133,980</b>	<b>\$68,112</b>	<b>\$27,133</b>	<b>\$4,457</b>	<b>\$3,682</b>
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<b>O&amp;M</b>	<b>Total Demand and Customer</b>	<b>\$1,414,997</b>	<b>\$922,456</b>	<b>\$224,455</b>	<b>\$232,814</b>	<b>\$27,133</b>	<b>\$4,457</b>	<b>\$3,682</b>							
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**Accounts**

4705	Power Purchased	\$16,044,544	\$5,502,325	\$2,480,038	\$7,915,185	\$114,682	\$8,282	\$24,032	\$16,044,544						
4708	Charges-WMS	\$1,701,121	\$583,383	\$262,946	\$839,206	\$12,159	\$878	\$2,548	\$1,701,121						
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
4712	Charges-One-Time	\$255,732	\$87,701	\$39,529	\$126,159	\$1,828	\$132	\$383	\$255,732						
4714	Charges-NW	\$1,240,780	\$425,514	\$191,790	\$612,109	\$8,869	\$640	\$1,858	\$1,240,780						
4716	Charges-CN	\$688,131	\$239,418	\$107,912	\$344,406	\$4,990	\$360	\$1,046	\$688,131						
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
<b>COP</b>	<b>Cost of Power</b>	<b>\$19,940,308</b>	<b>\$6,838,340</b>	<b>\$3,082,214</b>	<b>\$9,837,065</b>	<b>\$142,528</b>	<b>\$10,293</b>	<b>\$29,867</b>	<b>\$19,940,308</b>						

**Accounts**

5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$1,013	\$342	\$215	\$456	\$0	\$0	\$0	\$1,013
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$56,355	\$19,045	\$11,974	\$25,336	\$0	\$0	\$0	\$56,355
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$3,758	\$2,221	\$578	\$769	\$157	\$17	\$16	\$3,758
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$1,080	\$638	\$166	\$221	\$45	\$5	\$4	\$1,080
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers - Operation	\$3,558	\$1,717	\$653	\$1,037	\$124	\$14	\$12	\$3,558
5040	Underground Distribution Lines and Feeders - Operation Labour	\$1,492	\$728	\$249	\$441	\$61	\$7	\$6	\$1,492
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$270	\$132	\$45	\$80	\$11	\$1	\$1	\$270
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$694	\$335	\$127	\$202	\$24	\$3	\$2	\$694
5065	Meter Expense	\$83,931	\$42,505	\$19,155	\$22,271	\$0	\$0	\$0	\$83,931
5070	Customer Premises - Operation Labour	\$44,701	\$34,267	\$3,686	\$454	\$5,199	\$580	\$515	\$44,701
5075	Customer Premises - Materials and Expenses	\$19,505	\$14,952	\$1,608	\$198	\$2,269	\$253	\$225	\$19,505
5085	Miscellaneous Distribution Expense	\$156,263	\$83,303	\$26,021	\$41,014	\$4,893	\$546	\$486	\$156,263
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$6,325	\$4,123	\$1,003	\$1,041	\$121	\$20	\$16	\$6,325
5105	Maintenance Supervision and Engineering	\$128,570	\$68,541	\$21,409	\$33,746	\$4,026	\$449	\$400	\$128,570
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$11,345	\$3,834	\$2,411	\$5,101	\$0	\$0	\$0	\$11,345
5120	Maintenance of Poles, Towers and Fixtures	\$23,374	\$14,781	\$3,474	\$3,930	\$982	\$110	\$97	\$23,374
5125	Maintenance of Overhead Conductors and Devices	\$69,136	\$37,651	\$11,047	\$16,988	\$2,850	\$318	\$282	\$69,136
5130	Maintenance of Overhead Services	\$19,169	\$17,545	\$1,467	\$157	\$0	\$0	\$0	\$19,169
5135	Overhead Distribution Lines and Feeders - Right of Way	\$104,245	\$61,612	\$16,042	\$21,335	\$4,342	\$485	\$430	\$104,245
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$10,732	\$5,237	\$1,792	\$3,174	\$437	\$49	\$43	\$10,732
5155	Maintenance of Underground Services	\$80,437	\$73,620	\$6,157	\$660	\$0	\$0	\$0	\$80,437
5160	Maintenance of Line Transformers	\$45,413	\$21,923	\$8,333	\$13,236	\$1,587	\$177	\$157	\$45,413
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$26,093	\$19,827	\$4,266	\$1,838	\$8	\$91	\$63	\$26,093
5310	Meter Reading Expense	\$114,976	\$62,192	\$20,003	\$12,780	\$0	\$0	\$0	\$114,976
5315	Customer Billing	\$228,412	\$173,566	\$37,342	\$16,087	\$795	\$553	\$228,412	
5320	Collecting	\$160,472	\$121,940	\$26,234	\$11,302	\$49	\$558	\$388	\$160,472
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$20,862	\$13,600	\$3,309	\$3,432	\$400	\$66	\$54	\$20,862
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$386,005	\$251,642	\$61,230	\$63,511	\$7,402	\$1,216	\$1,004	\$386,005
5610	Management Salaries and Expenses	\$132,149	\$86,150	\$20,962	\$21,743	\$2,534	\$416	\$344	\$132,149
5615	General Administrative Salaries and Expenses	\$270,196	\$176,144	\$42,860	\$44,456	\$5,181	\$851	\$703	\$270,196
5620	Office Supplies and Expenses	\$53,799	\$35,072	\$8,534	\$8,852	\$1,032	\$169	\$140	\$53,799
5625	Administrative Expense Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Outside Services Employed	\$71,329	\$46,500	\$11,315	\$11,736	\$1,368	\$225	\$186	\$71,329
5635	Property Insurance	\$26,412	\$14,032	\$4,445	\$6,881	\$870	\$97	\$86	\$26,412
5640	Injuries and Damages	\$20,253	\$13,203	\$3,213	\$3,332	\$388	\$64	\$53	\$20,253
5645	Employee Pensions and Benefits	\$37,330	\$24,336	\$5,922	\$6,142	\$716	\$118	\$97	\$37,330
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$67,072	\$43,725	\$10,639	\$11,036	\$96	\$211	\$175	\$67,072
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$74,656	\$48,669	\$11,842	\$12,283	\$1,432	\$235	\$194	\$74,656
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$77,632	\$50,609	\$12,314	\$12,773	\$1,489	\$245	\$202	\$77,632
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>OMA Expenses</b>	<b>\$2,659,015</b>	<b>\$1,730,263</b>	<b>\$422,044</b>	<b>\$440,032</b>	<b>\$51,351</b>	<b>\$8,390</b>	<b>\$6,937</b>	<b>\$2,659,015</b>

Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Allocators								Customer Allocators							Total
	Demand Total	Residential	GS <50	GS-50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS-50-Regular	Street Light	Sentinel	Unmetered Scattered Load		
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1820	\$ 68,713	\$ 23,222	\$ 14,600	\$ 30,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1830	\$ 15,193	\$ 8,306	\$ 3,002	\$ 3,886	\$ -	\$ -	\$ -	\$ 6,992	\$ 6,475	\$ 473	\$ 44	\$ 982	\$ 110	\$ 97	\$ -	
1835	\$ 44,938	\$ 18,865	\$ 9,285	\$ 16,788	\$ -	\$ -	\$ -	\$ 20,747	\$ 18,786	\$ 1,761	\$ 200	\$ 2,850	\$ 318	\$ 282	\$ -	
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1845	\$ 6,976	\$ 2,358	\$ 1,482	\$ 3,136	\$ -	\$ -	\$ -	\$ 3,227	\$ 2,880	\$ 310	\$ 38	\$ 437	\$ 49	\$ 43	\$ -	
1850	\$ 34,765	\$ 12,538	\$ 7,883	\$ 14,344	\$ -	\$ -	\$ -	\$ 12,799	\$ 11,437	\$ 1,230	\$ 131	\$ 1,735	\$ 194	\$ 172	\$ -	
1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,606	\$ 91,165	\$ 7,624	\$ 817	\$ -	\$ -	\$ -	\$ -	
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1815-1855	\$ 185,142	\$ 72,401	\$ 39,670	\$ 73,071	\$ -	\$ -	\$ -	\$ 88,892	\$ 79,443	\$ 7,760	\$ 1,689	\$ 8,920	\$ 995	\$ 885	\$ -	
1830 & 1835	\$ 70,904	\$ 34,525	\$ 14,310	\$ 22,069	\$ -	\$ -	\$ -	\$ 32,678	\$ 29,946	\$ 2,476	\$ 257	\$ 4,543	\$ 507	\$ 450	\$ -	
1840 & 1845	\$ 1,146	\$ 387	\$ 243	\$ 515	\$ -	\$ -	\$ -	\$ 530	\$ 473	\$ 51	\$ 6	\$ 72	\$ 7	\$ 7	\$ -	
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,166	\$ 49,219	\$ 5,295	\$ 652	\$ 7,468	\$ 833	\$ 740	\$ -	
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,931	\$ 42,505	\$ 19,155	\$ 22,271	\$ -	\$ -	\$ -	\$ -	
CWNR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,976	\$ 82,192	\$ 20,003	\$ 12,780	\$ -	\$ -	\$ -	\$ -	
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,403	\$ 315,334	\$ 67,842	\$ 29,228	\$ 126	\$ 1,444	\$ 1,005	\$ -	
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 427,778	\$ 172,601	\$ 90,475	\$ 164,702	\$ -	\$ -	\$ -	\$ 951,947	\$ 749,854	\$ 133,980	\$ 68,112	\$ 27,133	\$ 4,457	\$ 3,682	\$ -	

Grouping of OM&A (lines 168 - 240)	Demand Allocators								Customer Allocators							Total
	Demand Total	Residential	GS <50	GS-50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS-50-Regular	Street Light	Sentinel	Unmetered Scattered Load		
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1820	\$ 68,713	\$ 23,222	\$ 14,600	\$ 30,892	\$ -	\$ -	\$ -	\$ -	\$ 68,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1830	\$ 23,374	\$ 14,781	\$ 3,474	\$ 3,930	\$ 982	\$ 110	\$ 97	\$ 23,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1835	\$ 69,136	\$ 37,651	\$ 11,047	\$ 16,988	\$ 2,850	\$ 318	\$ 282	\$ 69,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1845	\$ 10,732	\$ 5,237	\$ 1,792	\$ 3,174	\$ 437	\$ 43	\$ 43	\$ 10,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1850	\$ 49,665	\$ 23,976	\$ 9,113	\$ 14,475	\$ 1,735	\$ 194	\$ 172	\$ 49,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1855	\$ 99,606	\$ 91,165	\$ 7,624	\$ 817	\$ -	\$ -	\$ -	\$ 99,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1815-1855	\$ 284,833	\$ 151,844	\$ 47,430	\$ 74,760	\$ 8,920	\$ 995	\$ 885	\$ 284,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1830 & 1835	\$ 109,083	\$ 64,471	\$ 16,786	\$ 22,325	\$ 4,543	\$ 507	\$ 450	\$ 109,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1840 & 1845	\$ 1,762	\$ 860	\$ 294	\$ 521	\$ 72	\$ 8	\$ 7	\$ 1,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BDHA	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CCA	\$ 64,207	\$ 49,219	\$ 5,295	\$ 652	\$ 7,468	\$ 833	\$ 740	\$ 64,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CWMC	\$ 83,931	\$ 42,505	\$ 19,155	\$ 22,271	\$ -	\$ -	\$ -	\$ 83,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CWNR	\$ 114,976	\$ 82,192	\$ 20,003	\$ 12,780	\$ -	\$ -	\$ -	\$ 114,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CWNB	\$ 414,977	\$ 315,334	\$ 67,842	\$ 29,228	\$ 126	\$ 1,444	\$ 1,005	\$ 414,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NFA ECC	\$ 26,412	\$ 14,032	\$ 4,445	\$ 6,881	\$ 870	\$ 97	\$ 86	\$ 26,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
O&M	\$ 1,217,607	\$ 793,774	\$ 193,144	\$ 200,337	\$ 23,348	\$ 3,836	\$ 3,168	\$ 1,217,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 2,659,015	\$ 1,730,263	\$ 422,044	\$ 440,032	\$ 51,351	\$ 8,390	\$ 6,937	\$ 2,659,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



**2010 COST ALLOCATION INFORMATION FILING**  
**Orangeville Hydro Limited**  
**EB-2002-0400 EB-2006-0247**  
**Friday, August 28, 2009**  
**Sheet 07 Amortization Output Worksheet - Second Run**

**Categorization and Allocation of Contributed Capital**  
**Contributed Capital - 1995**

Account	Description	Contributed Capital	Demand Allocation			Sub-total				
			Demand	Customer	Total					
			1	2	3	7	8	9		
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total	
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1810-1	Leasehold Improvements >50 kV (Wholesale)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1810-2	Leasehold Improvements <50 kV (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830-4	Poles, Towers and Fixtures - Primary	(\$14,035)	(\$9,123)	(\$4,912)	(\$14,035)	(\$3,083)	(\$1,938)	(\$4,101)	\$0	(\$9,123)
1830-5	Poles, Towers and Fixtures - Secondary	(\$14,608)	(\$9,495)	(\$5,113)	(\$14,608)	(\$7,095)	(\$1,740)	(\$661)	\$0	(\$9,495)
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	(\$15,153)	(\$9,849)	(\$5,304)	(\$15,153)	(\$3,329)	(\$2,093)	(\$4,428)	\$0	(\$9,849)
1835-5	Overhead Conductors and Devices - Secondary	(\$3,788)	(\$2,462)	(\$1,326)	(\$3,788)	(\$1,840)	(\$451)	(\$171)	\$0	(\$2,462)
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	(\$643,941)	(\$418,561)	(\$225,379)	(\$643,941)	(\$141,454)	(\$88,932)	(\$188,175)	\$0	(\$418,561)
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	(\$629,980)	(\$409,487)	(\$220,493)	(\$629,980)	(\$138,388)	(\$87,004)	(\$184,096)	\$0	(\$409,487)
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	(\$1,735,224)	(\$1,214,656)	(\$520,567)	(\$1,735,224)	(\$438,073)	(\$275,415)	(\$501,169)	\$0	(\$1,214,656)
1855	Services	(\$401,655)	\$0	(\$401,655)	(\$401,655)	\$0	\$0	\$0	\$0	\$0
1860	Meters	(\$201,852)	\$0	(\$201,852)	(\$201,852)	\$0	\$0	\$0	\$0	\$0
<b>Sub - Total</b>		<b>(\$3,660,236)</b>	<b>(\$2,073,635)</b>	<b>(\$1,586,601)</b>	<b>(\$3,660,236)</b>	<b>(\$733,261)</b>	<b>(\$457,573)</b>	<b>(\$882,801)</b>	<b>\$0</b>	<b>(\$2,073,635)</b>





















A	B		C	D	E	F	G	H	I	M	N	O	AA
554	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
556	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
558	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
559	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560	<b>Sub - Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
561	<b>General Plant</b>												
562	1905	Land	\$0										
563	1906	Land Rights	\$0										
564	1908	Buildings and Fixtures	\$0										
565	1910	Leasehold Improvements	\$0										
566	1915	Office Furniture and Equipment	\$0										
567	1920	Computer Equipment - Hardware	\$0										
568	1925	Computer Software	\$0										
569	1930	Transportation Equipment	\$0										
570	1935	Stores Equipment	\$0										
571	1940	Tools, Shop and Garage Equipment	\$0										
572	1945	Measurement and Testing Equipment	\$0										
573	1950	Power Operated Equipment	\$0										
574	1955	Communication Equipment	\$0										
575	1960	Miscellaneous Equipment	\$0										
576	1970	Load Management Controls - Customer Premises	\$0										
577	1975	Load Management Controls - Utility Premises	\$0										
578	1980	System Supervisory Equipment	\$0										
579	1990	Other Tangible Property	\$0										
580	2005	Property Under Capital Leases	\$0										
581	2010	Electric Plant Purchased or Sold	\$0										
582	<b>Sub - Total</b>		<b>\$0</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
583													
584	<b>TOTAL - 5720</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
585													
586							<b>Demand Allocation</b>						
587							<b>1</b>	<b>2</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>Sub -total</b>
	<b>Account</b>	<b>Description</b>		<b>Demand</b>	<b>Customer</b>	<b>Total</b>	<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>	<b>Sentinel</b>	<b>Unmetered Scattered Load</b>	<b>Sub -total</b>
588													
589	1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
590	1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
591	1805-1	Land Station >50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
592	1805-2	Land Station <50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
593	1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
594	1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
595	1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
596	1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
597	1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
598	1808-2	Buildings and Fixtures <50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
599	1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
600	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
601	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
602	1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
603	1820	Distribution Station Equipment - Normally Primary below 50 kV					36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
604	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
605	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	33.80%	21.25%	44.96%	0.00%	0.00%	0.00%	100.00%
606	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
607	1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
608	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
609	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
610	1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
611	1830-3	Subtransmission Bulk Delivery	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%
612	1830-4	Poles, Towers and Fixtures - Primary	100%	65%	35%	100%	33.80%	21.25%	44.96%	0.00%	0.00%	0.00%	100.00%
613	1830-5	Poles, Towers and Fixtures - Secondary	100%	65%	35%	100%	74.72%	18.32%	6.96%	0.00%	0.00%	0.00%	100.00%
614	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
615	1835-3	Subtransmission Bulk Delivery	100%	100%	0%	100%	36.99%	17.77%	44.44%	0.64%	0.05%	0.11%	100.00%



	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15	Customer Allocation							A & G Allocation						
16	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
17	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	(\$3,766)	(\$405)	(\$50)	(\$571)	(\$64)	(\$57)	(\$4,912)							
42	(\$4,169)	(\$174)	(\$4)	(\$633)	(\$71)	(\$63)	(\$5,113)							
43	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
44	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
45	(\$4,066)	(\$437)	(\$54)	(\$617)	(\$69)	(\$61)	(\$5,304)							
46	(\$1,081)	(\$45)	(\$1)	(\$164)	(\$18)	(\$16)	(\$1,326)							
47	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
48	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
49	(\$172,770)	(\$18,585)	(\$2,288)	(\$26,214)	(\$2,925)	(\$2,597)	(\$225,379)							
50	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
51	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
52	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
53	(\$169,025)	(\$18,182)	(\$2,238)	(\$25,645)	(\$2,862)	(\$2,541)	(\$220,493)							
54	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
55	(\$399,603)	(\$42,986)	(\$4,575)	(\$60,630)	(\$6,766)	(\$6,007)	(\$520,567)							
56	(\$367,618)	(\$30,743)	(\$3,294)	\$0	\$0	\$0	(\$401,655)							
57	(\$102,223)	(\$46,067)	(\$53,562)	\$0	\$0	\$0	(\$201,852)							
58	(\$1,224,320)	(\$157,626)	(\$66,065)	(\$114,473)	(\$12,775)	(\$11,342)	(\$1,586,601)							



	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
122	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
123	\$41,725	\$4,488	\$552	\$6,331	\$706	\$627	\$54,430							
124	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
125	\$91,589	\$9,852	\$1,049	\$13,896	\$1,551	\$1,377	\$119,314							
126	\$102,384	\$8,562	\$917	\$0	\$0	\$0	\$111,863							
127	\$30,976	\$13,960	\$16,231	\$0	\$0	\$0	\$61,167							
128	<b>\$314,878</b>	<b>\$41,975</b>	<b>\$19,374</b>	<b>\$27,541</b>	<b>\$3,073</b>	<b>\$2,729</b>	<b>\$409,569</b>							
129														
130								\$0	\$0	\$0	\$0	\$0	\$0	\$0
131								\$0	\$0	\$0	\$0	\$0	\$0	\$0
132								\$0	\$0	\$0	\$0	\$0	\$0	\$0
133								\$0	\$0	\$0	\$0	\$0	\$0	\$0
134								\$0	\$0	\$0	\$0	\$0	\$0	\$0
135								\$0	\$0	\$0	\$0	\$0	\$0	\$0
136								\$0	\$0	\$0	\$0	\$0	\$0	\$0
137								\$0	\$0	\$0	\$0	\$0	\$0	\$0
138								\$0	\$0	\$0	\$0	\$0	\$0	\$0
139								\$0	\$0	\$0	\$0	\$0	\$0	\$0
140								\$0	\$0	\$0	\$0	\$0	\$0	\$0
141								\$0	\$0	\$0	\$0	\$0	\$0	\$0
142								\$0	\$0	\$0	\$0	\$0	\$0	\$0
143								\$0	\$0	\$0	\$0	\$0	\$0	\$0
144								\$0	\$0	\$0	\$0	\$0	\$0	\$0
145								\$0	\$0	\$0	\$0	\$0	\$0	\$0
146								\$0	\$0	\$0	\$0	\$0	\$0	\$0
147								\$0	\$0	\$0	\$0	\$0	\$0	\$0
148								\$0	\$0	\$0	\$0	\$0	\$0	\$0
149								\$0	\$0	\$0	\$0	\$0	\$0	\$0
150								\$0	\$0	\$0	\$0	\$0	\$0	\$0
151														
152	<b>\$314,878</b>	<b>\$41,975</b>	<b>\$19,374</b>	<b>\$27,541</b>	<b>\$3,073</b>	<b>\$2,729</b>	<b>\$409,569</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
153														
154														
155	<b>Customer Allocation</b>							<b>A &amp; G Allocation</b>						
156	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
157	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
158	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
159	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
160	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
161	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
162	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
163	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
164	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
165	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
166	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
167	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
168	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
169	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
170	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
171	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
172	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
173	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
174	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
175	(\$38,982)	(\$17,570)	(\$56,076)	(\$812)	(\$59)	(\$170)	(\$113,669)							
176	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
177	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
178	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
179	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
180	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
181	(\$375,528)	(\$40,396)	(\$4,972)	(\$56,977)	(\$6,358)	(\$5,645)	(\$489,877)							
182	(\$415,747)	(\$17,384)	(\$373)	(\$63,079)	(\$7,039)	(\$6,250)	(\$509,872)							
183	\$0	\$0	\$0	\$0	\$0	\$0	\$0							

	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
184	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
185	(\$423,356)	(\$45,541)	(\$5,606)	(\$64,234)	(\$7,168)	(\$6,364)	(\$552,269)							
186	(\$112,579)	(\$4,707)	(\$101)	(\$17,081)	(\$1,906)	(\$1,692)	(\$138,067)							
187	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
188	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
189	(\$467,443)	(\$50,283)	(\$6,189)	(\$70,923)	(\$7,915)	(\$7,027)	(\$609,780)							
190	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
191	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
192	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
193	(\$539,461)	(\$58,031)	(\$7,143)	(\$81,850)	(\$9,134)	(\$8,110)	(\$703,728)							
194	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
195	(\$911,537)	(\$98,055)	(\$10,436)	(\$138,303)	(\$15,434)	(\$13,703)	(\$1,187,468)							
196	(\$1,369,704)	(\$114,545)	(\$12,273)	\$0	\$0	\$0	(\$1,496,522)							
197	(\$549,411)	(\$247,596)	(\$287,878)	\$0	\$0	\$0	(\$1,084,886)							
198	(\$5,203,748)	(\$694,109)	(\$391,046)	(\$493,258)	(\$55,013)	(\$48,962)	(\$6,886,137)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199														
200								\$0	\$0	\$0	\$0	\$0	\$0	\$0
201								(\$2,623)	(\$831)	(\$1,286)	(\$163)	(\$18)	(\$16)	(\$4,938)
202								(\$439,498)	(\$139,220)	(\$215,518)	(\$27,241)	(\$3,038)	(\$2,704)	(\$827,219)
203								\$0	\$0	\$0	\$0	\$0	\$0	\$0
204								(\$79,009)	(\$25,028)	(\$38,744)	(\$4,897)	(\$546)	(\$486)	(\$148,709)
205								(\$102,626)	(\$32,509)	(\$50,325)	(\$6,361)	(\$709)	(\$631)	(\$193,162)
206								(\$237,315)	(\$75,174)	(\$116,373)	(\$14,709)	(\$1,640)	(\$1,460)	(\$446,672)
207								(\$446,081)	(\$141,305)	(\$218,746)	(\$27,649)	(\$3,084)	(\$2,744)	(\$839,610)
208								(\$13,381)	(\$4,239)	(\$6,562)	(\$829)	(\$93)	(\$82)	(\$25,186)
209								(\$73,407)	(\$23,253)	(\$35,997)	(\$4,550)	(\$507)	(\$452)	(\$138,167)
210								(\$7,566)	(\$2,397)	(\$3,710)	(\$469)	(\$52)	(\$47)	(\$14,242)
211								\$0	\$0	\$0	\$0	\$0	\$0	\$0
212								(\$8,671)	(\$2,747)	(\$4,252)	(\$537)	(\$60)	(\$53)	(\$16,321)
213								(\$3,939)	(\$1,248)	(\$1,932)	(\$244)	(\$27)	(\$24)	(\$7,414)
214								(\$292)	(\$93)	(\$143)	(\$18)	(\$2)	(\$2)	(\$550)
215								\$0	\$0	\$0	\$0	\$0	\$0	\$0
216								(\$133)	(\$42)	(\$65)	(\$8)	(\$1)	(\$1)	(\$250)
217								\$0	\$0	\$0	\$0	\$0	\$0	\$0
218								\$0	\$0	\$0	\$0	\$0	\$0	\$0
219								\$0	\$0	\$0	\$0	\$0	\$0	\$0
220								(\$1,414,542)	(\$448,086)	(\$693,654)	(\$87,678)	(\$9,778)	(\$8,702)	(\$2,662,440)
221														
222	(\$5,203,748)	(\$694,109)	(\$391,046)	(\$493,258)	(\$55,013)	(\$48,962)	(\$6,886,137)	(\$1,414,542)	(\$448,086)	(\$693,654)	(\$87,678)	(\$9,778)	(\$8,702)	(\$2,662,440)
223														
224														
225	<b>Customer Allocation</b>							<b>A &amp; G Allocation</b>						
226	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
227	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
228	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
229	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
230	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
231	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
232	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
233	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
234	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
235	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
236	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
237	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
238	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
239	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
240	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
241	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
242	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
243	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
244	\$0	\$0	\$0	\$0	\$0	\$0	\$0							

	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
245	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
246	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
247	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
248	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
249	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
250	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
251	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
252	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
253	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
254	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
255	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
256	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
257	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
258	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
259	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
260	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
261	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
262	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
263	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
264	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
265	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
266	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
267	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
269														
270								\$0	\$0	\$0	\$0	\$0	\$0	\$0
271								\$0	\$0	\$0	\$0	\$0	\$0	\$0
272								\$0	\$0	\$0	\$0	\$0	\$0	\$0
273								\$0	\$0	\$0	\$0	\$0	\$0	\$0
274								\$0	\$0	\$0	\$0	\$0	\$0	\$0
275								\$0	\$0	\$0	\$0	\$0	\$0	\$0
276								\$0	\$0	\$0	\$0	\$0	\$0	\$0
277								\$0	\$0	\$0	\$0	\$0	\$0	\$0
278								\$0	\$0	\$0	\$0	\$0	\$0	\$0
279								\$0	\$0	\$0	\$0	\$0	\$0	\$0
280								\$0	\$0	\$0	\$0	\$0	\$0	\$0
281								\$0	\$0	\$0	\$0	\$0	\$0	\$0
282								\$0	\$0	\$0	\$0	\$0	\$0	\$0
283								\$0	\$0	\$0	\$0	\$0	\$0	\$0
284								\$0	\$0	\$0	\$0	\$0	\$0	\$0
285								\$0	\$0	\$0	\$0	\$0	\$0	\$0
286								\$0	\$0	\$0	\$0	\$0	\$0	\$0
287								\$0	\$0	\$0	\$0	\$0	\$0	\$0
288								\$0	\$0	\$0	\$0	\$0	\$0	\$0
289								\$0	\$0	\$0	\$0	\$0	\$0	\$0
290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
291														
292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
293														
294														
295														
296														
297														
298	Customer Allocation							A & G Allocation						
299	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
300														
301	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
302	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
303	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
304	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
305	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
306	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
307	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
308	\$0	\$0	\$0	\$0	\$0	\$0	\$0							





	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
371	Customer Allocation							A & G Allocation						
372	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
373														
374	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
375	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
376	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
377	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
378	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
379	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
380	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
381	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
382	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
383	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
384	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
385	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
386	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
387	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
388	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
389	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
390	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
391	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
392	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
393	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
394	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
396	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
397	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
398	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
399	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
400	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
401	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
402	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
403	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
404	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
405	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
406	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
407	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
408	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
409	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
410	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
411	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
412	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
413	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
415														
416								\$0	\$0	\$0	\$0	\$0	\$0	\$0
417								\$0	\$0	\$0	\$0	\$0	\$0	\$0
418								\$0	\$0	\$0	\$0	\$0	\$0	\$0
419								\$0	\$0	\$0	\$0	\$0	\$0	\$0
420								\$0	\$0	\$0	\$0	\$0	\$0	\$0
421								\$0	\$0	\$0	\$0	\$0	\$0	\$0
422								\$0	\$0	\$0	\$0	\$0	\$0	\$0
423								\$0	\$0	\$0	\$0	\$0	\$0	\$0
424								\$0	\$0	\$0	\$0	\$0	\$0	\$0
425								\$0	\$0	\$0	\$0	\$0	\$0	\$0
426								\$0	\$0	\$0	\$0	\$0	\$0	\$0
427								\$0	\$0	\$0	\$0	\$0	\$0	\$0
428								\$0	\$0	\$0	\$0	\$0	\$0	\$0
429								\$0	\$0	\$0	\$0	\$0	\$0	\$0
430								\$0	\$0	\$0	\$0	\$0	\$0	\$0

	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
431								\$0	\$0	\$0	\$0	\$0	\$0	\$0
432								\$0	\$0	\$0	\$0	\$0	\$0	\$0
433								\$0	\$0	\$0	\$0	\$0	\$0	\$0
434								\$0	\$0	\$0	\$0	\$0	\$0	\$0
435								\$0	\$0	\$0	\$0	\$0	\$0	\$0
436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
437														
438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
439														
440														
441														
442														
443														
444	Customer Allocation							A & G Allocation						
445	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
446														
447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
488														
489								\$0	\$0	\$0	\$0	\$0	\$0	\$0
490								\$0	\$0	\$0	\$0	\$0	\$0	\$0
491								\$0	\$0	\$0	\$0	\$0	\$0	\$0

	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
492								\$0	\$0	\$0	\$0	\$0	\$0	\$0
493								\$0	\$0	\$0	\$0	\$0	\$0	\$0
494								\$0	\$0	\$0	\$0	\$0	\$0	\$0
495								\$0	\$0	\$0	\$0	\$0	\$0	\$0
496								\$0	\$0	\$0	\$0	\$0	\$0	\$0
497								\$0	\$0	\$0	\$0	\$0	\$0	\$0
498								\$0	\$0	\$0	\$0	\$0	\$0	\$0
499								\$0	\$0	\$0	\$0	\$0	\$0	\$0
500								\$0	\$0	\$0	\$0	\$0	\$0	\$0
501								\$0	\$0	\$0	\$0	\$0	\$0	\$0
502								\$0	\$0	\$0	\$0	\$0	\$0	\$0
503								\$0	\$0	\$0	\$0	\$0	\$0	\$0
504								\$0	\$0	\$0	\$0	\$0	\$0	\$0
505								\$0	\$0	\$0	\$0	\$0	\$0	\$0
506								\$0	\$0	\$0	\$0	\$0	\$0	\$0
507								\$0	\$0	\$0	\$0	\$0	\$0	\$0
508								\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510														
511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512														
513														
514														
515														
516														
517	<b>Customer Allocation</b>							<b>A &amp; G Allocation</b>						
518	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
519	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
520	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
521	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
522	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
523	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
524	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
525	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
526	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
527	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
528	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
529	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
530	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
531	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
532	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
533	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
534	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
535	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
536	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
537	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
538	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
539	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
540	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
541	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
542	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
543	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
544	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
545	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
546	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
547	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
548	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
549	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
550	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
551	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
552	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
553	\$0	\$0	\$0	\$0	\$0	\$0	\$0							

	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
554	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
555	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
556	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
557	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
558	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
559	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
561														
562								\$0	\$0	\$0	\$0	\$0	\$0	\$0
563								\$0	\$0	\$0	\$0	\$0	\$0	\$0
564								\$0	\$0	\$0	\$0	\$0	\$0	\$0
565								\$0	\$0	\$0	\$0	\$0	\$0	\$0
566								\$0	\$0	\$0	\$0	\$0	\$0	\$0
567								\$0	\$0	\$0	\$0	\$0	\$0	\$0
568								\$0	\$0	\$0	\$0	\$0	\$0	\$0
569								\$0	\$0	\$0	\$0	\$0	\$0	\$0
570								\$0	\$0	\$0	\$0	\$0	\$0	\$0
571								\$0	\$0	\$0	\$0	\$0	\$0	\$0
572								\$0	\$0	\$0	\$0	\$0	\$0	\$0
573								\$0	\$0	\$0	\$0	\$0	\$0	\$0
574								\$0	\$0	\$0	\$0	\$0	\$0	\$0
575								\$0	\$0	\$0	\$0	\$0	\$0	\$0
576								\$0	\$0	\$0	\$0	\$0	\$0	\$0
577								\$0	\$0	\$0	\$0	\$0	\$0	\$0
578								\$0	\$0	\$0	\$0	\$0	\$0	\$0
579								\$0	\$0	\$0	\$0	\$0	\$0	\$0
580								\$0	\$0	\$0	\$0	\$0	\$0	\$0
581								\$0	\$0	\$0	\$0	\$0	\$0	\$0
582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
583														
584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
585														
586	Customer Allocation							A & G Allocation						
587	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
588														
589	65.19%	15.86%	16.45%	1.92%	0.32%	0.26%	100.00%							
590	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
591	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
592	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
593	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
594	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
595	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
596	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
597	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
598	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
599	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
600	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
601	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
602	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
603	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
604	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
605	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
606	34.29%	15.46%	49.33%	0.71%	0.05%	0.15%	100.00%							
607	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
608	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
609	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
610	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
611	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
612	76.66%	8.25%	1.02%	11.63%	1.30%	1.15%	100.00%							
613	81.54%	3.41%	0.07%	12.37%	1.38%	1.23%	100.00%							
614	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
615	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							

	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
616	76.66%	8.25%	1.02%	11.63%	1.30%	1.15%	100.00%							
617	81.54%	3.41%	0.07%	12.37%	1.38%	1.23%	100.00%							
618	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
619	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
620	76.66%	8.25%	1.02%	11.63%	1.30%	1.15%	100.00%							
621	81.54%	3.41%	0.07%	12.37%	1.38%	1.23%	100.00%							
622	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
623	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
624	76.66%	8.25%	1.02%	11.63%	1.30%	1.15%	100.00%							
625	81.54%	3.41%	0.07%	12.37%	1.38%	1.23%	100.00%							
626	76.76%	8.26%	0.88%	11.65%	1.30%	1.15%	100.00%							
627	91.53%	7.65%	0.82%	0.00%	0.00%	0.00%	100.00%							
628	50.64%	22.82%	26.54%	0.00%	0.00%	0.00%	100.00%							
629														
630								53%	17%	26%	3%	0%	0%	100%
631								53%	17%	26%	3%	0%	0%	100%
632								53%	17%	26%	3%	0%	0%	100%
633								53%	17%	26%	3%	0%	0%	100%
634								53%	17%	26%	3%	0%	0%	100%
635								53%	17%	26%	3%	0%	0%	100%
636								53%	17%	26%	3%	0%	0%	100%
637								53%	17%	26%	3%	0%	0%	100%
638								53%	17%	26%	3%	0%	0%	100%
639								53%	17%	26%	3%	0%	0%	100%
640								53%	17%	26%	3%	0%	0%	100%
641								53%	17%	26%	3%	0%	0%	100%
642								53%	17%	26%	3%	0%	0%	100%
643								53%	17%	26%	3%	0%	0%	100%
644								53%	17%	26%	3%	0%	0%	100%
645								53%	17%	26%	3%	0%	0%	100%
646								53%	17%	26%	3%	0%	0%	100%
647								53%	17%	26%	3%	0%	0%	100%
648								53%	17%	26%	3%	0%	0%	100%
649								53%	17%	26%	3%	0%	0%	100%



## 2010 COST ALLOCATION INFORMATION FILING

### Orangeville Hydro Limited

EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

## Sheet E1 Categorization Worksheet - Second Run

This worksheet details how Density is derived and how Costs are Categorized.

### Density of Utility

Density	Number of Customers	kM of Lines
67	11258	169

### Deemed Customer Cost Component based on Survey Results

		<u>Customer Component</u>	
If Density is < 30 customers per kM of lines then	LOW	0.6	All
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4	All
If Density is Between > 60 customers per kM of lines then	HIGH	0.35	Distribution
If Density is Between > 60 customers per kM of lines then	HIGH	0.3	Transformers

### Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	<b>Distribution Plant</b>			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 kV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	35%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	35%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	35%
1835	Overhead Conductors and Devices	DNCP	CCA	35%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	35%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	35%
1840	Underground Conduit	DNCP	CCA	35%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	35%
1840-5	Underground Conduit - Secondary	SNCP	CCS	35%
1845	Underground Conductors and Devices	DNCP	CCA	35%

1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	35%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	35%
1850	Line Transformers	LTNCP	CCLT	30%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	<b>Accumulated Amortization</b>			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	<b>Operation</b>			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5010	Load Dispatching	1815-1855 D	1815-1855 C	35%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	35%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	35%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	30%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	35%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	35%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	30%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	35%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	35%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	35%
	<b>Maintenance</b>			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	35%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	35%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	35%
5145	Maintenance of Underground Conduit	1840 D	1840 C	35%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	35%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	30%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%







	A	B	C	D	E	I	J	K	W	X
1	<b>2010 COST ALLOCATION INFORMATION</b>									
2	<b>Orangeville Hydro Limited</b>									
3	<b>EB-2002-0400 EB-2006-0247</b>									
4	<b>Friday, August 28, 2009</b>									
5	<b>Sheet E3 Demand Allocator Worksheet - Second Run</b>									
6										
7										
8	<b>Instructions:</b>									
9	Input sheet for Demand Allocators.									
10										
11										
12										
13	<b>PLCC WATTS</b>									
14	<b>400</b>									
15										
16			1	2	3	7	8	9		
17	Customer Classes	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load		
18										
19	CCA	13,103	10,045	1,081	133	1,524	170	151		
20	CCB	1,845	0	0	0	1,524	170	151		
21	CCP	13,103	10,045	1,081	133	1,524	170	151		
22	CCLT	13,085	10,045	1,081	115	1,524	170	151		
23	CCS	12,319	10,045	420	9	1,524	170	151		
24										
25	PLCC-CCA	5,241	4,018	432	53	610	68	60		
26	PLCC-CCB	738	0	0	0	610	68	60		
27	PLCC-CCP	5,241	4,018	432	53	610	68	60		
28	PLCC-CCLT	5,234	4,018	432	46	610	68	60		
29	PLCC-CCS	4,927	4,018	168	4	610	68	60		
30										
31										
32	<b>1NCP</b>									
33	DNCP1	48,889	18,896	10,396	19,100	419	30	48		
34	PNCP1	48,889	18,896	10,396	19,100	419	30	48		
35	LTNCP1	46,215	18,896	10,396	16,426	419	30	48		
36	SNCP1	24,785	18,896	4,054	1,337	419	30	48		
37										
38	<b>PLCC - 1NCP</b>									
39	DNCP1A	48,392	18,896	10,396	19,100	0	0	0		
40	PNCP1A	43,889	14,878	9,964	19,047	0	0	0		
41	LTNCP1A	41,222	14,878	9,964	16,380	0	0	0		
42	SNCP1A	20,098	14,878	3,886	1,333	0	0	0		
43										
44	<b>4 NCP</b>									
45										
46	DNCP4	186,426	72,316	37,090	75,035	1,678	121	186		
47	PNCP4	186,426	72,316	37,090	75,035	1,678	121	186		
48	LTNCP4	175,921	72,316	37,090	64,530	1,678	121	186		
49	SNCP4	94,018	72,316	14,465	5,252	1,678	121	186		
50										
51	<b>PLCC - 4NCP</b>									
52	DNCP4A	184,441	72,316	37,090	75,035	0	0	0		
53	PNCP4A	166,429	56,245	35,361	74,822	0	0	0		
54	LTNCP4A	155,953	56,245	35,361	64,346	0	0	0		
55	SNCP4A	75,276	56,245	13,793	5,238	0	0	0		
56										
57	<b>12NCP</b>									
58										
59	DNCP12	510,523	191,223	95,022	218,367	5,033	363	515		
60	PNCP12	510,523	191,223	95,022	218,367	5,033	363	515		
61	LTNCP12	479,951	191,223	95,022	187,795	5,033	363	515		
62	SNCP12	249,479	191,223	37,058	15,286	5,033	363	515		
63										
64	<b>PLCC - 12NCP</b>									
65	DNCP12A	504,612	191,223	95,022	218,367	0	0	0		
66	PNCP12A	450,573	143,010	89,835	217,728	0	0	0		
67	LTNCP12A	420,088	143,010	89,835	187,243	0	0	0		
68	SNCP12A	193,295	143,010	35,042	15,242	0	0	0		
69										

**Sheet E4 Trial Balance Allocation Detail Worksheet - Second Run**

**Details:**  
 The worksheet below details how costs are treated, categorized, and grouped.

This sheet shows what accounts are included in the COSS, and how they are grouped into working capital and rate base. It shows how accounts are categorized in the customer and demand related costs. It will then show how the categorized costs are allocated to customer and demand related components. It will also show how Miscellaneous Revenue and General Plant and Administration costs are allocated. Finally, it will show how costs are being grouped together for presentation purposes.

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet 01 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A & G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
	1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp					O&M							
	1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC					
	1805	Land		dp	DDCP											
	1805-1	Land Station >50 kV		dp	TCP	TCP12		TCP12								TCP12
	1805-2	Land Station <50 kV		dp	DCP	DCP12		DCP12								DCP12
	1806	Land Rights		dp	DDCP											
	1806-1	Land Rights Station >50 kV		dp	TCP	TCP12		TCP12								TCP12
	1806-2	Land Rights Station <50 kV		dp	DCP	DCP12		DCP12								DCP12
	1808	Buildings and Fixtures		dp	DDCP											
	1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12		TCP12								TCP12
	1808-2	Buildings and Fixtures < 50 kV		dp	DCP	DCP12		DCP12								DCP12
	1810	Leasehold Improvements		dp	DDCP											
	1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12		TCP12								TCP12
	1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12		DCP12								DCP12
	1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12		TCP12								TCP12
	1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12		DCP12								DCP12
	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12		DCP12								DCP12
	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		PNCP4						PNCP4		PNCP4
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN		CEN							
	1825	Storage Battery Equipment		dp	DDCP											
	1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12		TCP12								TCP12
	1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12		DCP12								DCP12
	1830	Poles, Towers and Fixtures		dp	DDNCP											
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12		BCP12								BCP12
	1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
	1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
	1835	Overhead Conductors and Devices		dp	DDNCP											
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12		BCP12								BCP12
	1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
	1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
	1840	Underground Conduit		dp	DDNCP											
	1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12		BCP12								BCP12
	1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
	1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
	1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP											
	1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12		BCP12								BCP12
	1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
	1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
	1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT				LTNCP4		LTNCP4
	1855	Services	Services and Meters	dp			CWCS			CWCS						
	1860	Meters	Services and Meters	dp			CWMC			CWMC						
	1905	Land	Land and Buildings	gp							NFA ECC					
	1906	Land Rights	Land and Buildings	gp							NFA ECC					
	1908	Buildings and Fixtures	General Plant	gp							NFA ECC					
	1910	Leasehold Improvements	General Plant	gp							NFA ECC					
	1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
	1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC					
	1925	Computer Software	IT Assets	gp							NFA ECC					
	1930	Transportation Equipment	Equipment	gp							NFA ECC					
	1935	Stores Equipment	Equipment	gp							NFA ECC					
	1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC					
	1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC					
	1950	Power Operated Equipment	Equipment	gp							NFA ECC					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	nep	non-demand	FINAL
1955	Communication Equipment	Equipment	gp								NFA ECC				
1960	Miscellaneous Equipment	Equipment	gp								NFA ECC				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp								NFA ECC				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp								NFA ECC				
1980	System Supervisory Equipment	Other Distribution Assets	gp								NFA ECC				
1990	Other Tangible Property	Other Distribution Assets	gp								NFA ECC				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp								NFA ECC				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp								NFA ECC				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI												NFA
4080	Distribution Services Revenue	Distribution Services Revenue	CREV												CREV
4082	Retail Services Revenues	Other Distribution Revenue	mi												CWNB
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi												CWNB
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi												CWNB
4205	Interdepartmental Rents	Other Distribution Revenue	mi												NFA
4210	Rent from Electric Property	Other Distribution Revenue	mi												NFA
4215	Other Utility Operating Income	Other Distribution Revenue	mi												NFA
4220	Other Electric Revenues	Other Distribution Revenue	mi												NFA
4225	Late Payment Charges	Late Payment Charges	mi												LPHA
4235	Miscellaneous Service Revenues	Specific Service Charges	mi												CWNB
4240	Provision for Rate Refunds	Other Distribution Revenue	mi												NFA
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi												NFA
4305	Regulatory Debits	Other Income & Deductions	mi												NFA
4310	Regulatory Credits	Other Income & Deductions	mi												NFA
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi												NFA
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi												NFA
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi												NFA
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi												NFA
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi												NFA
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi												NFA
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi												NFA
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi												NFA
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi												NFA
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi												NFA
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi												NFA
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi												NFA
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi												NFA
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi												NFA
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi												NFA
4405	Interest and Dividend Income	Other Income & Deductions	mi												NFA
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi												NFA
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop									CEN EWMP			
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop									CEN EWMP			
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop									CEN EWMP			
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop									CEN EWMP			
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop									CEN			
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop									CEN EWMP			
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop									CEN			
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop									CEN EWMP			
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A & G Related	Allocation Misc Related						
					USoA Account #	Accounts	Explanations					Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C							1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C							1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C							1815 D	1815 D

Uniform System of Accounts - Detail Accounts:	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A & G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
					Demand	Customer	Joint								
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C				1820 D	1820 D	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C				1820 D	1820 D	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C				830 & 1835	830 & 1835 D	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C				830 & 1835	830 & 1835 D	
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C		830 & 1835	830 & 1835 C				830 & 1835	830 & 1835 D	
5035	Overhead Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C				1850 D	1850 D	
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C	x	840 & 1845	840 & 1845 C				840 & 1845	840 & 1845 D	
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C	x	840 & 1845	840 & 1845 C				840 & 1845	840 & 1845 D	
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C		840 & 1845	840 & 1845 C				840 & 1845	840 & 1845 D	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C				1850 D	1850 D	
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C				1815-1855 D	1815-1855 D	
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C	x	840 & 1845	840 & 1845 C				840 & 1845	840 & 1845 D	
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C				830 & 1835	830 & 1835 D	
5096	Other Rent	Operation (Working Capital)	di							O&M					
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C				1815-1855 D	1815-1855 D	
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C				1808 D	1808 D	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C				1815 D	1815 D	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C				1820 D	1820 D	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C				1830 D	1830 D	
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C				1835 D	1835 D	
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C				1855 D	1855 D	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C				830 & 1835	830 & 1835 D	
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C				1840 D	1840 D	
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C				1845 D	1845 D	
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C				1855 D	1855 D	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C				1850 D	1850 D	
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C				1860 D	1860 D	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMB			CWMB						
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						

Uniform System of Accounts - Detail Accounts:	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
					Demand	Customer	Joint								
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5405	Supervision	Community Relations (Working Capital)	ad						O&M						
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad						O&M						
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad						O&M						
5420	Community Safety Program	Community Relations (Working Capital)	ad						NFA ECC						
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad						O&M						
5505	Supervision	Other Distribution Expenses	ad						O&M						
5510	Demonstrating and Selling Expenses	Other Distribution Expenses	ad						O&M						
5515	Advertising Expense	Advertising Expenses	ad						O&M						
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad						O&M						
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad						O&M						
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad						O&M						
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad						O&M						
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad						O&M						
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad						O&M						
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad						O&M						
5635	Property Insurance	Insurance Expense (Working Capital)	ad						NFA ECC						
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad						O&M						
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad						O&M						
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad						O&M						
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad						O&M						
5660	General Advertising Expenses	Advertising Expenses	ad						O&M						
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad						O&M						
5670	Rent	Administrative and General Expenses (Working Capital)	ad						O&M						
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad						O&M						
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad						O&M						
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop						NFA ECC						
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				PRORATED	PRORATED	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				PRORATED	PRORATED	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				PRORATED	PRORATED	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout				PRORATED	PRORATED	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep						O&M						
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep						O&M						
5740	Amortization of Deferred Charges	Amortization of Assets	dep						O&M						
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT						NFA						
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad						NFA						
6110	Income Taxes	Income Tax Expense - Unclassified	Input						NFA						
6205	Donations	Charitable Contributions	ad						O&M						
6210	Life Insurance	Insurance Expense (Working Capital)	ad						O&M						
6215	Penalties	Other Distribution Expenses	ad						O&M						
6225	Other Deductions	Other Distribution Expenses	ad						O&M						





2010 COST ALLOCATION INFORMATION FILING

Orangeville Hydro Limited

EB-2002-0400 EB-2006-0247

Friday, August 28, 2009

Sheet E5 Reconciliation Worksheet - Second Run

**Details:**

The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$29,126	\$29,126		\$0	\$29,126	\$29,126	\$0	\$29,126	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$33,817	\$33,817		\$0	\$33,817	\$33,817	\$0	\$33,817	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV		\$15,296	\$15,296		\$0	\$15,296	\$15,296	\$0	\$15,296	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$783,580	\$783,580		\$0	\$783,580	\$783,580	\$0	\$783,580	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$188,483	\$188,483		\$0	\$188,483	\$188,483	\$0	\$188,483	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$2,087,830	\$2,087,830		\$0	\$2,087,830	\$2,087,830	\$0	\$2,087,830	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$2,173,048	\$2,173,048		\$0	\$2,173,048	\$2,173,048	\$0	\$2,173,048	\$0
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$3,033,393	\$3,033,393		\$0	\$3,033,393	\$3,033,393	\$0	\$3,033,393	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$758,348	\$758,348		\$0	\$758,348	\$758,348	\$0	\$758,348	\$0







5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5605	Executive Salaries and Expenses	\$386,005	\$386,005	\$0	\$386,005	\$386,005	\$0	\$386,005	\$0	
5610	Management Salaries and Expenses	\$132,149	\$132,149	\$0	\$132,149	\$132,149	\$0	\$132,149	\$0	
5615	General Administrative Salaries and Expenses	\$270,196	\$270,196	\$0	\$270,196	\$270,196	\$0	\$270,196	\$0	
5620	Office Supplies and Expenses	\$53,799	\$53,799	\$0	\$53,799	\$53,799	\$0	\$53,799	\$0	
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5630	Outside Services Employed	\$71,329	\$71,329	\$0	\$71,329	\$71,329	\$0	\$71,329	\$0	
5635	Property Insurance	\$26,412	\$26,412	\$0	\$26,412	\$26,412	\$0	\$26,412	\$0	
5640	Injuries and Damages	\$20,253	\$20,253	\$0	\$20,253	\$20,253	\$0	\$20,253	\$0	
5645	Employee Pensions and Benefits	\$37,330	\$37,330	\$0	\$37,330	\$37,330	\$0	\$37,330	\$0	
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5655	Regulatory Expenses	\$67,072	\$67,072	\$0	\$67,072	\$67,072	\$0	\$67,072	\$0	
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5665	Miscellaneous General Expenses	\$74,656	\$74,656	\$0	\$74,656	\$74,656	\$0	\$74,656	\$0	
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5675	Maintenance of General Plant	\$77,632	\$77,632	\$0	\$77,632	\$77,632	\$0	\$77,632	\$0	
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5705	Amortization Expense - Property, Plant, and Equipment	\$1,103,911	\$1,103,911	\$0	\$1,103,911	\$1,103,911	\$0	\$1,103,911	\$0	
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6005	Interest on Long Term Debt	\$570,534	\$570,534	\$0	\$570,534	\$570,534	\$0	\$570,534	\$0	
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6110	Income Taxes	\$300,576	\$300,576	\$0	\$300,576	\$300,576	\$0	\$300,576	\$0	
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>		<b>(\$2,599,154)</b>	<b>\$35,387,181</b>	<b>\$32,788,028</b>	<b>\$0</b>	<b>\$32,788,028</b>	<b>\$32,788,028</b>	<b>\$0</b>	<b>\$32,788,028</b>	<b>\$0</b>
				<b>Control</b>	<b>\$32,788,028</b>					

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 68,713	\$ -	\$ -	\$ 68,713	\$ 68,713	\$ -	\$ 68,713	\$ -
1830	\$ 23,374	\$ -	\$ -	\$ 23,374	\$ 23,374	\$ -	\$ 23,374	\$ -
1835	\$ 69,136	\$ -	\$ -	\$ 69,136	\$ 69,136	\$ -	\$ 69,136	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 10,732	\$ -	\$ -	\$ 10,732	\$ 10,732	\$ -	\$ 10,732	\$ -
1850	\$ 49,665	\$ -	\$ -	\$ 49,665	\$ 49,665	\$ -	\$ 49,665	\$ -
1855	\$ 99,606	\$ -	\$ -	\$ 99,606	\$ 99,606	\$ -	\$ 99,606	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 284,833	\$ -	\$ -	\$ 284,833	\$ 284,833	\$ -	\$ 284,833	\$ -
1830 & 1835	\$ 109,083	\$ -	\$ -	\$ 109,083	\$ 109,083	\$ -	\$ 109,083	\$ -
1840 & 1845	\$ 1,762	\$ -	\$ -	\$ 1,762	\$ 1,762	\$ -	\$ 1,762	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
Break Out	\$ (20,046,574)	\$ -	\$ -	\$ (20,046,574)	\$ (20,046,574)	\$ -	\$ (20,046,574)	\$ 0
CCA	\$ 64,207	\$ -	\$ -	\$ 64,207	\$ 64,207	\$ -	\$ 64,207	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 2,127,394	\$ -	\$ -	\$ 2,127,394	\$ 2,127,394	\$ -	\$ 2,127,394	\$ -
CEN EWMP	\$ 18,001,396	\$ -	\$ -	\$ 18,001,396	\$ 18,001,396	\$ -	\$ 18,001,396	\$ -
CREV	\$ (4,873,572)	\$ -	\$ -	\$ (4,873,572)	\$ (4,873,572)	\$ -	\$ (4,873,572)	\$ -
CWCS	\$ 2,380,479	\$ -	\$ -	\$ 2,380,479	\$ 2,380,479	\$ -	\$ 2,380,479	\$ -
CWMC	\$ 1,936,463	\$ -	\$ -	\$ 1,936,463	\$ 1,936,463	\$ -	\$ 1,936,463	\$ -
CWMR	\$ 114,976	\$ -	\$ -	\$ 114,976	\$ 114,976	\$ -	\$ 114,976	\$ -
CWNB	\$ 209,738	\$ -	\$ -	\$ 209,738	\$ 209,738	\$ -	\$ 209,738	\$ -
DCP	\$ 78,239	\$ -	\$ -	\$ 78,239	\$ 78,239	\$ -	\$ 78,239	\$ -
LPHA	\$ (37,522)	\$ -	\$ -	\$ (37,522)	\$ (37,522)	\$ -	\$ (37,522)	\$ -
LTNCP	\$ 8,682,653	\$ -	\$ -	\$ 8,682,653	\$ 8,682,653	\$ -	\$ 8,682,653	\$ -
NFA	\$ (35,569)	\$ -	\$ -	\$ (35,569)	\$ (35,569)	\$ -	\$ (35,569)	\$ -
NFA ECC	\$ 5,415,633	\$ -	\$ -	\$ 5,415,633	\$ 5,415,633	\$ -	\$ 5,415,633	\$ -
O&M	\$ 1,217,607	\$ -	\$ -	\$ 1,217,607	\$ 1,217,607	\$ -	\$ 1,217,607	\$ -
PNCP	\$ 13,884,179	\$ -	\$ -	\$ 13,884,179	\$ 13,884,179	\$ -	\$ 13,884,179	\$ -
SNCP	\$ 2,931,396	\$ -	\$ -	\$ 2,931,396	\$ 2,931,396	\$ -	\$ 2,931,396	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 32,788,028</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,788,028</b>	<b>\$ 32,788,028</b>	<b>\$ -</b>	<b>\$ 32,788,028</b>	<b>\$ 0</b>