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September 9, 2010

**Delivered by RESS and Courier**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, Ontario  
M4P 1E4

Dear Ms. Walli:

**Re: EB-2010-0131  
Horizon Utilities Corporation  
Application to the Ontario Energy Board for Electricity Distribution  
Rates and Charges as of January 1, 2011 – Appendix 7-1**

We are counsel to Horizon Utilities Corporation ("Horizon Utilities") with respect to the above-captioned matter. Horizon Utilities' Application for Electricity Distribution Rates and Charges effective January 1, 2011 was filed on August 26, 2010.

Appendix 7-1 to the Application is a copy of Horizon Utilities' cost allocation model. Horizon Utilities has determined that certain sheets of the model were inadvertently omitted from the version of the Application filed with the Board. Accordingly, please find accompanying this letter a copy of the complete version of Appendix 7-1.

Should you have any questions or require further information, please do not hesitate to contact me.

Yours very truly,

**BORDEN LADNER GERVAIS LLP**

*Original Signed by James C. Sidlofsky*

**James C. Sidlofsky**  
JCS/dn

Encl.

cc: John Basilio, Horizon Utilities Corporation  
Indy J. Butany-DeSouza, Horizon Utilities Corporation



# Ontario Energy Board

## 2011 Cost Allocation Study

### Sheet I1 Utility Information Sheet

Name of LDC: Horizon Utilities Corporation

License Number: ED-2006-0031

Cost Allocation  
EB Number:

← drop-down menu

Date of Submission: August 27, 2010

Version: 2.0

#### Contact Information

Name: Indy Butany-DeSouza

Title: Vice President Regulatory and Government Affairs

Phone Number: 905-317-4765

E-Mail Address: [indy.butany@horizonutilities.com](mailto:indy.butany@horizonutilities.com)

#### Copyright

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

|                        |                 |
|------------------------|-----------------|
| <b>Input Cells</b>     |                 |
| <b>Output Cells</b>    |                 |
| <b>Exhibition</b>      |                 |
| <b>Brought Forward</b> | Brought Forward |
| <b>Calculation</b>     | Calculation     |
| <b>Default Numbers</b> |                 |
| <b>Diagnostic</b>      |                 |

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

|                |      |                                  |  |
|----------------|------|----------------------------------|--|
| <b>INPUTS</b>  | I1   | Intro                            | Brief explanation of what the pages do.                                      |
|                | I2   | LDC data and Classes             | Enter LDC specific information and number of classes etc                     |
|                | I3   | TB Data                          | Balance from approved 2006 EDR Trial Balance                                 |
|                | I4   | BO ASSETS                        | Break out assets into detail functions - bulk deliver, primary and secondary |
|                | I5   | Misc Data                        | Input for miscellaneous data where necessary - TBD                           |
|                | I6   | Customer Data                    | Input customer related data for generating customer allocators               |
|                | I7.1 | Meter Capital                    | Input meter related data for calculating capital costs weighing factors      |
|                | I7.2 | Meter Reading                    | Input meter related data for calculating meter reading weighing factors      |
|                | I8   | Demand Data                      | Input demand allocators using load data and making LDC specific adjustments  |
| <b>OUTPUTS</b> | I9   | Direct Allocation                |  |
|                | O1   | Revenue to cost                  | Output showing revenue to cost ratios, inter class subsidy etc.              |
|                | O2   | Fixed Charge                     | Output showing the range for the Basic Customer charge - TBD                 |
|                | O2.1 | Line Transformer PLCC Adjustment |  |
|                | O2.2 | 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              |  |
|                | O3.5 | USL Metering Credit              |  |
|                | O4   | Summary by Class                 | Output showing summary of all allocation by class and by US of A             |
|                | O5   | Detail by Class                  | Output showing details of individual allocation by class and by USofA        |

|                 |    |                     |  |
|-----------------|----|---------------------|--|
| <b>EXHIBITS</b> | O6 | Source Data for E2  |  |
|                 | O7 | Amortization        |  |
|                 | E1 | Categorization      | Exhibit showing how costs are categorized  |
|                 | E2 | Allocation Factors  | Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages                 |
|                 | E3 | PLCC                | Backup documentation for calculating Peak Load Carrying Capability.  |
|                 | E4 | Trial Balance Index | Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated |
|                 | E5 | Reconciliation      | Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance               |

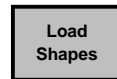
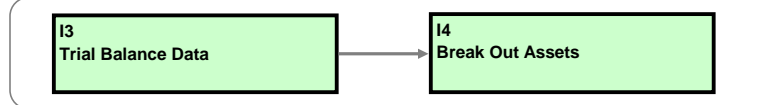
## 1. GENERAL



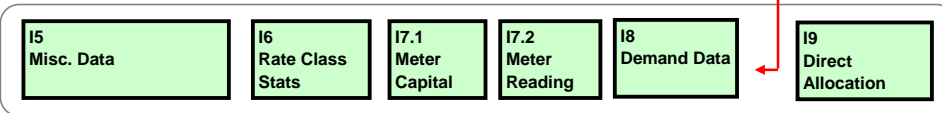
## 2. LDC INPUT - Rate Classes



## 3. LDC INPUT - Financial Data



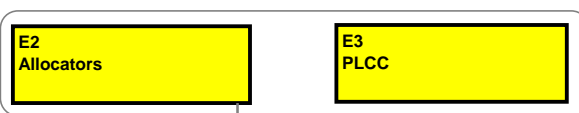
## 4. LDC INPUT - Customer Data and Operating Stats



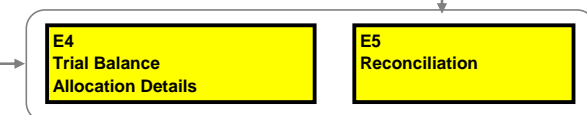
## 5. MODEL PROCESS - Categorization - OEB Defaults



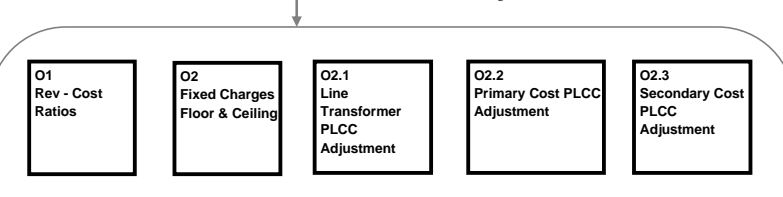
## 6. MODEL PROCESS - Allocators calculated from 4.



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



## 8. MODEL OUTPUT- Summaries by Rate Class



O3.1  
Line Tran Unit  
Cost

O3.2  
Substat Tran  
Unit Cost

O3.3  
Primary Cost  
Pool

O3.4  
Secondary Cost  
Pool

O3.5  
USL Metering  
Credit

O4  
Summary by  
Class &  
Accounts

O5  
Details by  
Class &  
Accounts

O6  
Source Data  
for E2

O7  
Amortization



# 2011 Cost Allocation Study

## Horizon Utilities Corporation

August 27, 2010

### 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



Second Run

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

|    |                          | 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           |                            | YES     |
| 7  | Street Light             |                            | YES     |
| 8  | Sentinel                 |                            | YES     |
| 9  | Unmetered Scattered Load |                            | YES     |
| 10 | Embedded Distributor     |                            | NO      |
| 11 | Back-up/Standby Power    |                            | YES     |
| 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**



2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

Sheet I3 Trial Balance Data - Second Run

|   |               |                 |                   |
|---|---------------|-----------------|-------------------|
| Proposed Target Net Income (\$)                   | \$14,849,467  |                 |                   |
| Proposed PILs (\$)                                | \$6,058,643   |                 |                   |
| Proposed Interest (\$)                            | \$12,553,453  |                 |                   |
| Proposed Specific Service Charges (\$)            | \$2,128,462   |                 |                   |
| Proposed Transformer Ownership Allowance (\$)     |               |                 |                   |
| Proposed Low Voltage Wheeling Adjustment (\$)     |               |                 |                   |
| Proposed Revenue Requirement (\$)                 | \$108,707,939 | From this Sheet | Differences?      |
| Revenue Requirement to be Used in this model (\$) | \$108,707,939 | \$108,707,939   | Rev Req Matches   |
| Proposed Rate Base (\$)                           | \$376,890,026 |                 |                   |
| Rate Base to be Used in this model (\$)           | \$376,890,026 | \$376,890,026   | Rate Base Matches |

Uniform System of Accounts - Detail Accounts

| USoA Account # | Accounts   | Financial Statement - Test Trial Balance | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |                                 |
|----------------|--|--|-------------------|---------------------|-------------------|----------------------|---------------------------------|
| 1005           | Cash   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1010           | Cash Advances and Working Funds                                    | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1020           | Interest Special Deposits  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1030           | Dividend Special Deposits  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1040           | Other Special Deposits   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1060           | Term Deposits  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1070           | Current Investments  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1100           | Customer Accounts Receivable                                       | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1102           | Accounts Receivable - Services                                     | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1104           | Accounts Receivable - Recoverable Work                             | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1105           | Accounts Receivable - Merchandise, Jobbing, etc.                   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1110           | Other Accounts Receivable  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1120           | Accrued Utility Revenues   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1130           | Accumulated Provision for Uncollectible Accounts--Credit           | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1140           | Interest and Dividends Receivable                                  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1150           | Rents Receivable   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1170           | Notes Receivable   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1180           | Prepayments  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1190           | Miscellaneous Current and Accrued Assets                           | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1200           | Accounts Receivable from Associated Companies                      | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1210           | Notes Receivable from Associated Companies                         | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1305           | Fuel Stock   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1330           | Plant Materials and Operating Supplies                             | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1340           | Merchandise  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1350           | Other Materials and Supplies                                       | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1405           | Long Term Investments in Non-Associated Companies                  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1408           | Long Term Receivable - Street Lighting Transfer                    | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1410           | Other Special or Collateral Funds                                  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1415           | Sinking Funds  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1425           | Unamortized Debt Expense   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1445           | Unamortized Discount on Long-Term Debt--Debit                      | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1455           | Unamortized Deferred Foreign Currency Translation Gains and Losses | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1460           | Other Non-Current Assets   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1465           | O.M.E.R.S. Past Service Costs                                      | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1470           | Past Service Costs - Employee Future Benefits                      | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1475           | Past Service Costs - Other Pension Plans                           | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1480           | Portfolio Investments - Associated Companies                       | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1485           | Investment in Associated Companies - Significant Influence         | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1490           | Investment in Subsidiary Companies                                 | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1505           | Unrecovered Plant and Regulatory Study Costs                       | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1508           | Other Regulatory Assets  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1510           | Preliminary Survey and Investigation Charges                       | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1515           | Emission Allowance Inventory                                       | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1516           | Emission Allowances Withheld                                       | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1518           | RCVARetail   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1520           | Power Purchase Variance Account                                    | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1525           | Miscellaneous Deferred Debits                                      | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1530           | Deferred Losses from Disposition of Utility Plant                  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1540           | Unamortized Loss on Recquired Debt                                 | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1545           | Development Charge Deposits/ Receivables                           | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1548           | RCVASTR  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1560           | Deferred Development Costs   | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1562           | Deferred Payments in Lieu of Taxes                                 | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1563           | Account 1563 - Deferred PILs Contra Account                        | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1565           | Conservation and Demand Management Expenditures and Recoveries     | \$0                                      |                   |                     |                   | \$0                  | CDM Expenditures and Recoveries |
| 1570           | Qualifying Transition Costs  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1571           | Pre-market Opening Energy Variance                                 | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |
| 1572           | Extraordinary Event Costs  | \$0                                      |                   |                     |                   | \$0                  | Unclassified Asset              |

|      |  |                 |     |                 |     |                           |
|------|--|-----------------|-----|-----------------|-----|---------------------------|
| 1574 | Deferred Rate Impact Amounts   |                 | \$0 |                 | \$0 | Unclassified Asset        |
| 1580 | RSVAWMS  |                 | \$0 |                 | \$0 | Unclassified Asset        |
| 1582 | RSVAONE-TIME   |                 | \$0 |                 | \$0 | Unclassified Asset        |
| 1584 | RSVANW   |                 | \$0 |                 | \$0 | Unclassified Asset        |
| 1586 | RSVACN   |                 | \$0 |                 | \$0 | Unclassified Asset        |
| 1588 | RSVAPOWER  |                 | \$0 |                 | \$0 | Unclassified Asset        |
| 1590 | Recovery of Regulatory Asset Balances  |                 | \$0 |                 | \$0 | Unclassified Asset        |
| 1605 | Electric Plant in Service - Control Account                                  |                 | \$0 |                 | \$0 | Unclassified Asset        |
| 1606 | Organization   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1608 | Franchises and Consents  |                 | \$0 |                 | \$0 | Other Distribution Assets |
| 1610 | Miscellaneous Intangible Plant   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1615 | Land   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1616 | Land Rights  |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1620 | Buildings and Fixtures   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1630 | Leasehold Improvements   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1635 | Boiler Plant Equipment   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1640 | Engines and Engine-Driven Generators   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1645 | Turbogenerator Units   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1650 | Reservoirs, Dams and Waterways   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1655 | Water Wheels, Turbines and Generators  |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1660 | Roads, Railroads and Bridges   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1665 | Fuel Holders, Producers and Accessories                                      |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1670 | Prime Movers   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1675 | Generators   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1680 | Accessory Electric Equipment   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1685 | Miscellaneous Power Plant Equipment  |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1705 | Land   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1706 | Land Rights  |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1708 | Buildings and Fixtures   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1710 | Leasehold Improvements   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1715 | Station Equipment  |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1720 | Towers and Fixtures  |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1725 | Poles and Fixtures   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1730 | Overhead Conductors and Devices  |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1735 | Underground Conduit  |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1740 | Underground Conductors and Devices   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1745 | Roads and Trails   |                 | \$0 |                 | \$0 | Non-Distribution Asset    |
| 1805 | Land   | \$414,741       |     | \$414,741       |     | Land and Buildings        |
| 1806 | Land Rights  | \$162,636       |     | \$162,636       |     | Land and Buildings        |
| 1808 | Buildings and Fixtures   | \$2,138,307     |     | \$2,138,307     |     | Land and Buildings        |
| 1810 | Leasehold Improvements   | \$20,886        |     | \$20,886        |     | Land and Buildings        |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV                 | \$0             |     | \$0             |     | TS Primary Above 50       |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV                | \$11,774,640    |     | \$11,774,640    |     | DS                        |
| 1825 | Storage Battery Equipment  |                 |     | \$0             |     | Other Distribution Assets |
| 1830 | Poles, Towers and Fixtures   | \$83,398,210    |     | \$83,398,210    |     | Poles, Wires              |
| 1835 | Overhead Conductors and Devices  | \$79,157,823    |     | \$79,157,823    |     | Poles, Wires              |
| 1840 | Underground Conduit  | \$123,188,670   |     | \$123,188,670   |     | Poles, Wires              |
| 1845 | Underground Conductors and Devices   | \$128,418,518   |     | \$128,418,518   |     | Poles, Wires              |
| 1850 | Line Transformers  | \$104,651,297   |     | \$104,651,297   |     | Line Transformers         |
| 1855 | Services   | \$25,001,956    |     | \$25,001,956    |     | Services and Meters       |
| 1860 | Meters   | \$40,118,898    |     | \$40,118,898    |     | Services and Meters       |
| 1865 | Other Installations on Customer's Premises                                   | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 1870 | Leased Property on Customer Premises   | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 1875 | Street Lighting and Signal Systems   | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 1905 | Land   | \$1,067,629     |     | \$1,067,629     |     | Land and Buildings        |
| 1906 | Land Rights  | \$0             |     | \$0             |     | Land and Buildings        |
| 1908 | Buildings and Fixtures   | \$29,252,042    |     | \$29,252,042    |     | General Plant             |
| 1910 | Leasehold Improvements   | \$0             |     | \$0             |     | General Plant             |
| 1915 | Office Furniture and Equipment   | \$5,562,317     |     | \$5,562,317     |     | Equipment                 |
| 1920 | Computer Equipment - Hardware  | \$11,028,478    |     | \$11,028,478    |     | IT Assets                 |
| 1925 | Computer Software  | \$13,864,884    |     | \$13,864,884    |     | IT Assets                 |
| 1930 | Transportation Equipment   | \$19,333,881    |     | \$19,333,881    |     | Equipment                 |
| 1935 | Stores Equipment   | \$892,540       |     | \$892,540       |     | Equipment                 |
| 1940 | Tools, Shop and Garage Equipment   | \$8,109,512     |     | \$8,109,512     |     | Equipment                 |
| 1945 | Measurement and Testing Equipment  | \$1,654,421     |     | \$1,654,421     |     | Equipment                 |
| 1950 | Power Operated Equipment   | \$144,035       |     | \$144,035       |     | Equipment                 |
| 1955 | Communication Equipment  | \$2,171,763     |     | \$2,171,763     |     | Equipment                 |
| 1960 | Miscellaneous Equipment  | \$515,330       |     | \$515,330       |     | Equipment                 |
| 1965 | Water Heater Rental Units  | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 1970 | Load Management Controls - Customer Premises                                 | \$0             |     | \$0             |     | Other Distribution Assets |
| 1975 | Load Management Controls - Utility Premises                                  | \$0             |     | \$0             |     | Other Distribution Assets |
| 1980 | System Supervisory Equipment   | \$3,995,181     |     | \$3,995,181     |     | Other Distribution Assets |
| 1985 | Sentinel Lighting Rental Units   | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 1990 | Other Tangible Property  | \$0             |     | \$0             |     | Other Distribution Assets |
| 1995 | Contributions and Grants - Credit  | (\$26,797,661)  |     | (\$26,797,661)  |     | Contributions and Grants  |
| 2005 | Property Under Capital Leases  | \$0             |     | \$0             |     | Other Distribution Assets |
| 2010 | Electric Plant Purchased or Sold   | \$0             |     | \$0             |     | Other Distribution Assets |
| 2020 | Experimental Electric Plant Unclassified                                     | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 2030 | Electric Plant and Equipment Leased to Others                                | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 2040 | Electric Plant Held for Future Use   | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 2050 | Completed Construction Not Classified--Electric                              | \$0             |     | \$0             |     | Other Distribution Assets |
| 2055 | Construction Work in Progress--Electric                                      | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 2060 | Electric Plant Acquisition Adjustment  | \$0             |     | \$0             |     | Unclassified Asset        |
| 2065 | Other Electric Plant Adjustment  | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 2070 | Other Utility Plant  | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 2075 | Non-Utility Property Owned or Under Capital Leases                           | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | (\$354,217,379) |     | (\$354,217,379) |     | Accumulated Amortization  |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles             | \$0             |     | \$0             |     | Accumulated Amortization  |
| 2140 | Accumulated Amortization of Electric Plant Acquisition Adjustment            | \$0             |     | \$0             |     | Unclassified Asset        |
| 2160 | Accumulated Amortization of Other Utility Plant                              | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 2180 | Accumulated Amortization of Non-Utility Property                             | \$0             |     | \$0             |     | Non-Distribution Asset    |
| 2205 | Accounts Payable   | \$0             |     | \$0             |     | Liability                 |
| 2208 | Customer Credit Balances   | \$0             |     | \$0             |     | Liability                 |
| 2210 | Current Portion of Customer Deposits   | \$0             |     | \$0             |     | Liability                 |
| 2215 | Dividends Declared   | \$0             |     | \$0             |     | Liability                 |
| 2220 | Miscellaneous Current and Accrued Liabilities                                | \$0             |     | \$0             |     | Liability                 |
| 2225 | Notes and Loans Payable  | \$0             |     | \$0             |     | Liability                 |
| 2240 | Accounts Payable to Associated Companies                                     | \$0             |     | \$0             |     | Liability                 |
| 2242 | Notes Payable to Associated Companies  | \$0             |     | \$0             |     | Liability                 |
| 2250 | Debt Retirement Charges( DRC) Payable  | \$0             |     | \$0             |     | Liability                 |
| 2252 | Transmission Charges Payable   | \$0             |     | \$0             |     | Liability                 |
| 2254 | Electrical Safety Authority Fees Payable                                     | \$0             |     | \$0             |     | Liability                 |
| 2256 | Independent Market Operator Fees and Penalties Payable                       | \$0             |     | \$0             |     | Liability                 |
| 2260 | Current Portion of Long Term Debt  | \$0             |     | \$0             |     | Liability                 |
| 2262 | Ontario Hydro Debt - Current Portion   | \$0             |     | \$0             |     | Liability                 |
| 2264 | Pensions and Employee Benefits - Current Portion                             | \$0             |     | \$0             |     | Liability                 |
| 2268 | Accrued Interest on Long Term Debt   | \$0             |     | \$0             |     | Liability                 |
| 2270 | Matured Long Term Debt   | \$0             |     | \$0             |     | Liability                 |
| 2272 | Matured Interest on Long Term Debt   | \$0             |     | \$0             |     | Liability                 |
| 2285 | Obligations Under Capital Leases--Current                                    | \$0             |     | \$0             |     | Liability                 |
| 2290 | Commodity Taxes  | \$0             |     | \$0             |     | Liability                 |
| 2292 | Payroll Deductions / Expenses Payable  | \$0             |     | \$0             |     | Liability                 |
| 2294 | Accrual for Taxes, Payments in Lieu of Taxes, Etc.                           | \$0             |     | \$0             |     | Liability                 |
| 2296 | Future Income Taxes - Current  | \$0             |     | \$0             |     | Liability                 |
| 2305 | Accumulated Provision for Injuries and Damages                               | \$0             |     | \$0             |     | Liability                 |
| 2306 | Employee Future Benefits   | \$0             |     | \$0             |     | Liability                 |
| 2308 | Other Pensions - Past Service Liability                                      | \$0             |     | \$0             |     | Liability                 |
| 2310 | Vested Sick Leave Liability  | \$0             |     | \$0             |     | Liability                 |
| 2315 | Accumulated Provision for Rate Refunds                                       | \$0             |     | \$0             |     | Liability                 |

|      |   |                 |             |  |  |                 |   |
|------|---|-----------------|-------------|--|--|-----------------|---|
| 2320 | Other Miscellaneous Non-Current Liabilities               |                 | \$0         |  |  | \$0             | Liability                               |
| 2325 | Obligations Under Capital Lease--Non-Current              |                 | \$0         |  |  | \$0             | Liability                               |
| 2330 | Development Charge Fund                                   |                 | \$0         |  |  | \$0             | Liability                               |
| 2335 | Long Term Customer Deposits                               |                 | \$0         |  |  | \$0             | Liability                               |
| 2340 | Collateral Funds Liability                                |                 | \$0         |  |  | \$0             | Liability                               |
| 2345 | Unamortized Premium on Long Term Debt                     |                 | \$0         |  |  | \$0             | Liability                               |
| 2348 | O.M.E.R.S. - Past Service Liability - Long Term Portion   |                 | \$0         |  |  | \$0             | Liability                               |
| 2350 | Future Income Tax - Non-Current                           |                 | \$0         |  |  | \$0             | Liability                               |
| 2405 | Other Regulatory Liabilities                              |                 | \$0         |  |  | \$0             | Liability                               |
| 2410 | Deferred Gains from Disposition of Utility Plant          |                 | \$0         |  |  | \$0             | Liability                               |
| 2415 | Unamortized Gain on Reacquired Debt                       |                 | \$0         |  |  | \$0             | Liability                               |
| 2425 | Other Deferred Credits                                    |                 | \$0         |  |  | \$0             | Liability                               |
| 2435 | Accrued Rate-Payer Benefit                                |                 | \$0         |  |  | \$0             | Liability                               |
| 2505 | Debentures Outstanding - Long Term Portion                |                 | \$0         |  |  | \$0             | Liability                               |
| 2510 | Debt Advance  |                 | \$0         |  |  | \$0             | Liability                               |
| 2515 | Reacquired Bonds  |                 | \$0         |  |  | \$0             | Liability                               |
| 2520 | Other Long Term Debt                                      |                 | \$0         |  |  | \$0             | Liability                               |
| 2525 | Term Bank Loans - Long Term Portion                       |                 | \$0         |  |  | \$0             | Liability                               |
| 2530 | Ontario Hydro Debt Outstanding - Long Term Portion        |                 | \$0         |  |  | \$0             | Liability                               |
| 2550 | Advances from Associated Companies                        |                 | \$0         |  |  | \$0             | Liability                               |
| 3005 | Common Shares Issued                                      |                 | \$0         |  |  | \$0             | Equity                                  |
| 3008 | Preference Shares Issued                                  |                 | \$0         |  |  | \$0             | Equity                                  |
| 3010 | Contributed Surplus                                       |                 | \$0         |  |  | \$0             | Equity                                  |
| 3020 | Donations Received  |                 | \$0         |  |  | \$0             | Equity                                  |
| 3022 | Development Charges Transferred to Equity                 |                 | \$0         |  |  | \$0             | Equity                                  |
| 3026 | Capital Stock Held in Treasury                            |                 | \$0         |  |  | \$0             | Equity                                  |
| 3030 | Miscellaneous Paid-In Capital                             |                 | \$0         |  |  | \$0             | Equity                                  |
| 3035 | Installments Received on Capital Stock                    |                 | \$0         |  |  | \$0             | Equity                                  |
| 3040 | Appropriated Retained Earnings                            |                 | \$0         |  |  | \$0             | Equity                                  |
| 3045 | Unappropriated Retained Earnings                          |                 | \$0         |  |  | \$0             | Equity                                  |
| 3046 | Balance Transferred From Income                           |                 | \$0         |  |  | \$0             | Equity                                  |
| 3047 | Appropriations of Retained Earnings - Current Period      |                 | \$0         |  |  | \$0             | Equity                                  |
| 3048 | Dividends Payable-Preference Shares                       |                 | \$0         |  |  | \$0             | Equity                                  |
| 3049 | Dividends Payable-Common Shares                           |                 | \$0         |  |  | \$0             | Equity                                  |
| 3055 | Adjustment to Retained Earnings                           |                 | \$0         |  |  | \$0             | Equity                                  |
| 3065 | Unappropriated Undistributed Subsidiary Earnings          |                 | \$0         |  |  | \$0             | Equity                                  |
| 4006 | Residential Energy Sales                                  | (\$94,182,710)  |             |  |  | (\$94,182,710)  | Sales of Electricity                    |
| 4010 | Commercial Energy Sales                                   |                 | \$0         |  |  | \$0             | Sales of Electricity                    |
| 4015 | Industrial Energy Sales                                   |                 | \$0         |  |  | \$0             | Sales of Electricity                    |
| 4020 | Energy Sales to Large Users                               | (\$36,278,341)  |             |  |  | (\$36,278,341)  | Sales of Electricity                    |
| 4025 | Street Lighting Energy Sales                              | (\$1,842,934)   |             |  |  | (\$1,842,934)   | Sales of Electricity                    |
| 4030 | Sentinel Lighting Energy Sales                            | (\$34,706)      |             |  |  | (\$34,706)      | Sales of Electricity                    |
| 4035 | General Energy Sales                                      | (\$145,688,225) |             |  |  | (\$145,688,225) | Sales of Electricity                    |
| 4040 | Other Energy Sales to Public Authorities                  |                 | \$0         |  |  | \$0             | Sales of Electricity                    |
| 4045 | Energy Sales to Railroads and Railways                    |                 | \$0         |  |  | \$0             | Sales of Electricity                    |
| 4050 | Revenue Adjustment  | (\$740)         |             |  |  | (\$740)         | Sales of Electricity                    |
| 4055 | Energy Sales for Resale                                   | (\$31,632,475)  |             |  |  | (\$31,632,475)  | Sales of Electricity                    |
| 4060 | Interdepartmental Energy Sales                            |                 | \$0         |  |  | \$0             | Sales of Electricity                    |
| 4062 | Billed WMS  | (\$31,042,602)  |             |  |  | (\$31,042,602)  | Sales of Electricity                    |
| 4064 | Billed-One-Time   |                 | \$0         |  |  | \$0             | Sales of Electricity                    |
| 4066 | Billed NW   | (\$27,854,316)  |             |  |  | (\$27,854,316)  | Sales of Electricity                    |
| 4068 | Billed CN   | (\$25,292,302)  |             |  |  | (\$25,292,302)  | Sales of Electricity                    |
| 4080 | Distribution Services Revenue                             | (\$98,806,580)  | \$4,419,390 |  |  | (\$103,225,970) | Distribution Services Revenue           |
| 4082 | Retail Services Revenues                                  |                 | \$0         |  |  | \$0             | Other Distribution Revenue              |
| 4084 | Service Transaction Requests (STR) Revenues               |                 | \$0         |  |  | \$0             | Other Distribution Revenue              |
| 4090 | Electric Services Incidental to Energy Sales              |                 | \$0         |  |  | \$0             | Other Distribution Revenue              |
| 4105 | Transmission Charges Revenue                              |                 | \$0         |  |  | \$0             | Other Revenue - Unclassified            |
| 4110 | Transmission Services Revenue                             |                 | \$0         |  |  | \$0             | Other Revenue - Unclassified            |
| 4205 | Interdepartmental Rents                                   |                 | \$0         |  |  | \$0             | Other Distribution Revenue              |
| 4210 | Rent from Electric Property                               | (\$1,194,572)   |             |  |  | (\$1,194,572)   | Other Distribution Revenue              |
| 4215 | Other Utility Operating Income                            | \$0             |             |  |  | \$0             | Other Distribution Revenue              |
| 4220 | Other Electric Revenues                                   |                 | \$0         |  |  | \$0             | Other Distribution Revenue              |
| 4225 | Late Payment Charges                                      | (\$850,000)     |             |  |  | (\$850,000)     | Late Payment Charges                    |
| 4230 | Sales of Water and Water Power                            |                 | \$0         |  |  | \$0             | Other Revenue - Unclassified            |
| 4235 | Miscellaneous Service Revenues                            | (\$1,545,462)   | \$1,545,462 |  |  | (\$2,128,462)   | Specific Service Charges                |
| 4240 | Provision for Rate Refunds                                |                 | \$0         |  |  | \$0             | Other Distribution Revenue              |
| 4245 | Government Assistance Directly Credited to Income         |                 | \$0         |  |  | \$0             | Other Distribution Revenue              |
| 4305 | Regulatory Debits   |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4310 | Regulatory Credits  |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4315 | Revenues from Electric Plant Leased to Others             |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4320 | Expenses of Electric Plant Leased to Others               |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4325 | Revenues from Merchandise, Jobbing, Etc.                  |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc.        |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4335 | Profits and Losses from Financial Instrument Hedges       |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4340 | Profits and Losses from Financial Instrument Investments  |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4345 | Gains from Disposition of Future Use Utility Plant        |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4350 | Losses from Disposition of Future Use Utility Plant       |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4355 | Gain on Disposition of Utility and Other Property         |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4360 | Loss on Disposition of Utility and Other Property         |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4365 | Gains from Disposition of Allowances for Emission         |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4370 | Losses from Disposition of Allowances for Emission        |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4375 | Revenues from Non-Utility Operations                      |                 | \$0         |  |  | \$0             | Other Revenue - Unclassified            |
| 4380 | Expenses of Non-Utility Operations                        |                 | \$0         |  |  | \$0             | Other Revenue - Unclassified            |
| 4385 | Non-Utility Rental Income                                 |                 | \$0         |  |  | \$0             | Other Revenue - Unclassified            |
| 4390 | Miscellaneous Non-Operating Income                        | (\$1,308,935)   |             |  |  | (\$1,308,935)   | Other Income & Deductions               |
| 4395 | Rate-Payer Benefit Including Interest                     |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4405 | Interest and Dividend Income                              |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4415 | Equity in Earnings of Subsidiary Companies                |                 | \$0         |  |  | \$0             | Other Income & Deductions               |
| 4505 | Operation Supervision and Engineering                     |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4510 | Fuel  |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4515 | Steam Expense   |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4520 | Steam From Other Sources                                  |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4525 | Steam Transferred--Credit                                 |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4530 | Electric Expense  |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4535 | Water For Power   |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4540 | Water Power Taxes   |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4545 | Hydraulic Expenses  |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4550 | Generation Expense  |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4555 | Miscellaneous Power Generation Expenses                   |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4560 | Rents   |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4565 | Allowances for Emissions                                  |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4605 | Maintenance Supervision and Engineering                   |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4610 | Maintenance of Structures                                 |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4615 | Maintenance of Boiler Plant                               |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4620 | Maintenance of Electric Plant                             |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4625 | Maintenance of Reservoirs, Dams and Waterways             |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4630 | Maintenance of Water Wheels, Turbines and Generators      |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4635 | Maintenance of Generating and Electric Plant              |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4640 | Maintenance of Miscellaneous Power Generation Plant       |                 | \$0         |  |  | \$0             | Non-Distribution Expenses               |
| 4705 | Power Purchased   | \$323,433,127   |             |  |  | \$323,433,127   | Power Supply Expenses (Working Capital) |
| 4708 | Charges-WMS   | \$11,651,851    |             |  |  | \$11,651,851    | Power Supply Expenses (Working Capital) |
| 4710 | Cost of Power Adjustments                                 |                 | \$0         |  |  | \$0             | Power Supply Expenses (Working Capital) |
| 4712 | Charges-One-Time - This is LV Charges                     | \$251,010       |             |  |  | \$251,010       | Power Supply Expenses (Working Capital) |
| 4714 | Charges-NW  | \$30,093,022    |             |  |  | \$30,093,022    | Power Supply Expenses (Working Capital) |
| 4715 | System Control and Load Dispatching                       |                 | \$0         |  |  | \$0             | Other Power Supply Expenses             |
| 4716 | Charges-CN  | \$25,686,131    |             |  |  | \$25,686,131    | Power Supply Expenses (Working Capital) |
| 4720 | Other Expenses  |                 | \$0         |  |  | \$0             | Other Power Supply Expenses             |
| 4725 | Competition Transition Expense                            |                 | \$0         |  |  | \$0             | Other Power Supply Expenses             |
| 4730 | Rural Rate Assistance Expense                             | \$2,912,963     |             |  |  | \$2,912,963     | Power Supply Expenses (Working Capital) |



|      |  |               |     |  |  |               |   |
|------|--|---------------|-----|--|--|---------------|---|
| 4805 | Operation Supervision and Engineering                                    |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4810 | Load Dispatching   |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4815 | Station Buildings and Fixtures Expenses                                  |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4820 | Transformer Station Equipment - Operating Labour                         |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4825 | Transformer Station Equipment - Operating Supplies and Expense           |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4830 | Overhead Line Expenses   |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4835 | Underground Line Expenses  |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4840 | Transmission of Electricity by Others                                    |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4845 | Miscellaneous Transmission Expense                                       |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4850 | Rents  |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4905 | Maintenance Supervision and Engineering                                  |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4910 | Maintenance of Transformer Station Buildings and Fixtures                |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4916 | Maintenance of Transformer Station Equipment                             |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4930 | Maintenance of Towers, Poles and Fixtures                                |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4935 | Maintenance of Overhead Conductors and Devices                           |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4940 | Maintenance of Overhead Lines - Right of Way                             |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4945 | Maintenance of Overhead Lines - Roads and Trails Repairs                 |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4950 | Maintenance of Overhead Lines - Snow Removal from Roads and Trails       |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4960 | Maintenance of Underground Lines   |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 4965 | Maintenance of Miscellaneous Transmission Plant                          |               | \$0 |  |  | \$0           | Non-Distribution Expenses                             |
| 5005 | Operation Supervision and Engineering                                    | \$3,166,404   |     |  |  | \$3,166,404   | Operation (Working Capital)                           |
| 5010 | Load Dispatching   | \$2,413,977   |     |  |  | \$2,413,977   | Operation (Working Capital)                           |
| 5012 | Station Buildings and Fixtures Expense                                   | \$540,097     |     |  |  | \$540,097     | Operation (Working Capital)                           |
| 5014 | Transformer Station Equipment - Operation Labour                         | \$0           |     |  |  | \$0           | Operation (Working Capital)                           |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses          | \$0           |     |  |  | \$0           | Operation (Working Capital)                           |
| 5016 | Distribution Station Equipment - Operation Labour                        | \$246,809     |     |  |  | \$246,809     | Operation (Working Capital)                           |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses         | \$280,740     |     |  |  | \$280,740     | Operation (Working Capital)                           |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour               | \$677,073     |     |  |  | \$677,073     | Operation (Working Capital)                           |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | \$562,390     |     |  |  | \$562,390     | Operation (Working Capital)                           |
| 5030 | Overhead Subtransmission Feeders - Operation                             | \$0           |     |  |  | \$0           | Operation (Working Capital)                           |
| 5035 | Overhead Distribution Transformers- Operation                            | \$0           |     |  |  | \$0           | Operation (Working Capital)                           |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour            | \$312,081     |     |  |  | \$312,081     | Operation (Working Capital)                           |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$898,854     |     |  |  | \$898,854     | Operation (Working Capital)                           |
| 5050 | Underground Subtransmission Feeders - Operation                          | \$0           |     |  |  | \$0           | Operation (Working Capital)                           |
| 5055 | Underground Distribution Transformers - Operation                        | \$24,263      |     |  |  | \$24,263      | Operation (Working Capital)                           |
| 5060 | Street Lighting and Signal System Expense                                | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5065 | Meter Expense  | \$4,898,965   |     |  |  | \$4,898,965   | Operation (Working Capital)                           |
| 5070 | Customer Premises - Operation Labour                                     | \$1,144,306   |     |  |  | \$1,144,306   | Operation (Working Capital)                           |
| 5075 | Customer Premises - Materials and Expenses                               | \$510,539     |     |  |  | \$510,539     | Operation (Working Capital)                           |
| 5085 | Miscellaneous Distribution Expense                                       | \$1,527,544   |     |  |  | \$1,527,544   | Operation (Working Capital)                           |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid                 | \$0           |     |  |  | \$0           | Operation (Working Capital)                           |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid                    | \$0           |     |  |  | \$0           | Operation (Working Capital)                           |
| 5096 | Other Rent   | \$250,000     |     |  |  | \$250,000     | Operation (Working Capital)                           |
| 5105 | Maintenance Supervision and Engineering                                  | \$194,570     |     |  |  | \$194,570     | Maintenance (Working Capital)                         |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations            | \$160,858     |     |  |  | \$160,858     | Maintenance (Working Capital)                         |
| 5112 | Maintenance of Transformer Station Equipment                             | \$0           |     |  |  | \$0           | Maintenance (Working Capital)                         |
| 5114 | Maintenance of Distribution Station Equipment                            | \$612,987     |     |  |  | \$612,987     | Maintenance (Working Capital)                         |
| 5120 | Maintenance of Poles, Towers and Fixtures                                | \$330,646     |     |  |  | \$330,646     | Maintenance (Working Capital)                         |
| 5125 | Maintenance of Overhead Conductors and Devices                           | \$1,237,840   |     |  |  | \$1,237,840   | Maintenance (Working Capital)                         |
| 5130 | Maintenance of Overhead Services   | \$116,750     |     |  |  | \$116,750     | Maintenance (Working Capital)                         |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way                   | \$1,328,186   |     |  |  | \$1,328,186   | Maintenance (Working Capital)                         |
| 5145 | Maintenance of Underground Conduit                                       | \$106,968     |     |  |  | \$106,968     | Maintenance (Working Capital)                         |
| 5150 | Maintenance of Underground Conductors and Devices                        | \$690,523     |     |  |  | \$690,523     | Maintenance (Working Capital)                         |
| 5155 | Maintenance of Underground Services                                      | \$41,216      |     |  |  | \$41,216      | Maintenance (Working Capital)                         |
| 5160 | Maintenance of Line Transformers   | \$171,468     |     |  |  | \$171,468     | Maintenance (Working Capital)                         |
| 5165 | Maintenance of Street Lighting and Signal Systems                        | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5170 | Sentinel Lights - Labour   | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5172 | Sentinel Lights - Materials and Expenses                                 | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5175 | Maintenance of Meters  | \$300,194     |     |  |  | \$300,194     | Maintenance (Working Capital)                         |
| 5178 | Customer Installations Expenses- Leased Property                         | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5185 | Water Heater Rentals - Labour  | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5186 | Water Heater Rentals - Materials and Expenses                            | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5190 | Water Heater Controls - Labour   | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5192 | Water Heater Controls - Materials and Expenses                           | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5195 | Maintenance of Other Installations on Customer Premises                  | \$0           |     |  |  | \$0           | Non-Distribution Expenses                             |
| 5205 | Purchase of Transmission and System Services                             | \$0           |     |  |  | \$0           | Other Power Supply Expenses                           |
| 5210 | Transmission Charges   | \$0           |     |  |  | \$0           | Other Power Supply Expenses                           |
| 5215 | Transmission Charges Recovered   | \$0           |     |  |  | \$0           | Other Power Supply Expenses                           |
| 5305 | Supervision  | \$0           |     |  |  | \$0           | Billing and Collection (Working Capital)              |
| 5310 | Meter Reading Expense  | \$0           |     |  |  | \$0           | Billing and Collection (Working Capital)              |
| 5315 | Customer Billing   | \$0           |     |  |  | \$0           | Billing and Collection (Working Capital)              |
| 5320 | Collecting   | \$107,211     |     |  |  | \$107,211     | Billing and Collection (Working Capital)              |
| 5325 | Collecting- Cash Over and Short  | \$0           |     |  |  | \$0           | Billing and Collection (Working Capital)              |
| 5330 | Collection Charges   | \$0           |     |  |  | \$0           | Billing and Collection (Working Capital)              |
| 5335 | Bad Debt Expense   | \$1,350,000   |     |  |  | \$1,350,000   | Bad Debt Expense (Working Capital)                    |
| 5340 | Miscellaneous Customer Accounts Expenses                                 | \$7,080,650   |     |  |  | \$7,080,650   | Billing and Collection (Working Capital)              |
| 5405 | Supervision  | \$0           |     |  |  | \$0           | Community Relations (Working Capital)                 |
| 5410 | Community Relations - Sundry   | \$60,000      |     |  |  | \$60,000      | Community Relations (Working Capital)                 |
| 5415 | Energy Conservation  | \$0           |     |  |  | \$0           | Community Relations - CDM (Working Capital)           |
| 5420 | Community Safety Program   | \$35,000      |     |  |  | \$35,000      | Community Relations (Working Capital)                 |
| 5425 | Miscellaneous Customer Service and Informational Expenses                | \$0           |     |  |  | \$0           | Community Relations (Working Capital)                 |
| 5505 | Supervision  | \$0           |     |  |  | \$0           | Other Distribution Expenses                           |
| 5510 | Demonstrating and Selling Expense  | \$0           |     |  |  | \$0           | Other Distribution Expenses                           |
| 5515 | Advertising Expense  | \$0           |     |  |  | \$0           | Advertising Expenses                                  |
| 5520 | Miscellaneous Sales Expense  | \$0           |     |  |  | \$0           | Other Distribution Expenses                           |
| 5605 | Executive Salaries and Expenses  | \$1,926,964   |     |  |  | \$1,926,964   | Administrative and General Expenses (Working Capital) |
| 5610 | Management Salaries and Expenses   | \$2,712,632   |     |  |  | \$2,712,632   | Administrative and General Expenses (Working Capital) |
| 5615 | General Administrative Salaries and Expenses                             | \$2,877,333   |     |  |  | \$2,877,333   | Administrative and General Expenses (Working Capital) |
| 5620 | Office Supplies and Expenses   | \$2,677,332   |     |  |  | \$2,677,332   | Administrative and General Expenses (Working Capital) |
| 5625 | Administrative Expense Transferred Credit                                | (\$1,680,292) |     |  |  | (\$1,680,292) | Administrative and General Expenses (Working Capital) |
| 5630 | Outside Services Employed  | \$3,015,009   |     |  |  | \$3,015,009   | Administrative and General Expenses (Working Capital) |
| 5635 | Property Insurance   | \$83,000      |     |  |  | \$83,000      | Insurance Expense (Working Capital)                   |
| 5640 | Injuries and Damages   | \$491,000     |     |  |  | \$491,000     | Administrative and General Expenses (Working Capital) |
| 5645 | Employee Pensions and Benefits   | \$1,005,944   |     |  |  | \$1,005,944   | Administrative and General Expenses (Working Capital) |
| 5650 | Franchise Requirements   | \$0           |     |  |  | \$0           | Administrative and General Expenses (Working Capital) |
| 5655 | Regulatory Expenses  | \$710,600     |     |  |  | \$710,600     | Administrative and General Expenses (Working Capital) |
| 5660 | General Advertising Expenses   | \$347,100     |     |  |  | \$347,100     | Advertising Expenses                                  |
| 5665 | Miscellaneous General Expenses   | \$766,818     | \$0 |  |  | \$766,818     | Administrative and General Expenses (Working Capital) |
| 5670 | Rent   | \$0           |     |  |  | \$0           | Administrative and General Expenses (Working Capital) |
| 5675 | Maintenance of General Plant   | \$1,224,890   |     |  |  | \$1,224,890   | Administrative and General Expenses (Working Capital) |
| 5680 | Electrical Safety Authority Fees   | \$0           |     |  |  | \$0           | Administrative and General Expenses (Working Capital) |
| 5685 | Independent Market Operator Fees and Penalties                           | \$0           |     |  |  | \$0           | Power Supply Expenses (Working Capital)               |
| 5705 | Amortization Expense - Property, Plant, and Equipment                    | \$27,371,137  |     |  |  | \$27,371,137  | Amortization of Assets                                |
| 5710 | Amortization of Limited Term Electric Plant                              | \$0           |     |  |  | \$0           | Amortization of Assets                                |
| 5715 | Amortization of Intangibles and Other Electric Plant                     | \$0           |     |  |  | \$0           | Amortization of Assets                                |
| 5720 | Amortization of Electric Plant Acquisition Adjustments                   | \$0           |     |  |  | \$0           | Other Amortization - Unclassified                     |





2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

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 Proposed Net Fixed Assets | \$315,023,558 |
|---------------------------------|---------------|

| RATE BASE AND DISTRIBUTION ASSETS |  | BALANCE SHEET ITEMS |               |                  |               |                            |  |   |                                 |   | EXPENSE ITEMS  |  |   |   |
|-----------------------------------|--|---------------------|---------------|------------------|---------------|----------------------------|--|---|---------------------------------|---|--|--|---|---|
| Account                           | Description  | 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 | 5720 Amortization of Electric Plant Acquisition Adjustments |
| 1565                              | Conservation and Demand Management   | \$0                 |               | -                | -             |                            |  |   |                                 | -   |  |  |   |   |
| 1805                              | Land   | \$414,741           |               | (\$414,741)      | -             |                            |  |   |                                 |   |  |  |   |   |
| 1805-1                            | Land Station >50 kV  |                     | 0.00%         | \$0              | -             |                            |  |   |                                 | -   | \$0  |  |   |   |
| 1805-2                            | Land Station <50 kV  |                     | 100.00%       | \$414,741        | 414,741       |                            |  | \$-   |                                 | 414,741   | \$0  |  |   |   |
| 1806                              | Land Rights  | \$162,636           |               | (\$162,636)      | -             |                            |  |   |                                 | -   |  |  |   |   |
| 1806-1                            | Land Rights Station >50 kV   |                     | 0.00%         | \$0              | -             |                            |  | \$-   |                                 | -   | \$0  |  |   |   |
| 1806-2                            | Land Rights Station <50 kV   |                     | 100.00%       | \$162,636        | 162,636       |                            |  | \$ (73,818)                                       |                                 | 88,818  | \$3,338  |  |   |   |
| 1808                              | Buildings and Fixtures   | \$2,138,307         |               | (\$2,138,307)    | -             |                            |  |   |                                 |   |  |  |   |   |
| 1808-1                            | Buildings and Fixtures > 50 kV   |                     | 0.00%         | \$0              | -             |                            |  | \$-   |                                 | -   | \$0  |  |   |   |
| 1808-2                            | Buildings and Fixtures < 50 kV   |                     | 100.00%       | \$2,138,307      | 2,138,307     |                            |  | \$ (1,648,532)                                    |                                 | 489,775   | \$75,750   |  |   |   |
| 1810                              | Leasehold Improvements   | \$20,886            |               | (\$20,886)       | -             |                            |  |   |                                 |   |  |  |   |   |
| 1810-1                            | Leasehold Improvements >50 kV  |                     | 0.00%         | \$0              | -             |                            |  | \$-   |                                 | -   | \$0  |  |   |   |
| 1810-2                            | Leasehold Improvements <50 kV  |                     | 100.00%       | \$20,886         | 20,886        |                            |  | \$ (20,886)                                       |                                 | 0   | \$0  |  |   |   |
| 1815                              | Transformer Station Equipment - Normally Primary above 50 kV                     | \$0                 |               | \$0              | -             |                            |  | \$-   |                                 | -   | \$0  |  |   |   |
| 1820                              | Distribution Station Equipment - Normally Primary below 50 kV                    | \$11,774,640        |               | (\$11,774,640)   | -             |                            |  |   |                                 | -   |  |  |   |   |
| 1820-1                            | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             |                     | 0.00%         | \$0              | -             |                            |  | \$-   |                                 | -   | \$0  |  |   |   |
| 1820-2                            | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          |                     | 93.19%        | \$10,972,782     | 10,972,782    |                            |  | \$ (8,882,617)                                    |                                 | 2,090,165   | \$258,145  |  |   |   |
| 1820-3                            | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) |                     | 6.81%         | \$801,858        | 801,858       |                            |  | \$ (649,115)                                      |                                 | 152,743   | \$18,864   |  |   |   |
| 1825                              | Storage Battery Equipment  | \$0                 |               | \$0              | -             |                            |  |   |                                 |   |  |  |   |   |
| 1825-1                            | Storage Battery Equipment > 50 kV  |                     | 0.00%         | \$0              | -             |                            |  | \$-   |                                 | -   | \$0  |  |   |   |
| 1825-2                            | Storage Battery Equipment <50 kV   |                     | 100.00%       | \$0              | -             |                            |  | \$-   |                                 | -   | \$0  |  |   |   |
| 1830                              | Poles, Towers and Fixtures   | \$83,398,210        |               | (\$83,398,210)   | -             |                            |  |   |                                 |   |  |  |   |   |
| 1830-3                            | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       |                     | 0.00%         | \$0              | -             | \$0                        | \$0  | \$-   |                                 | -   | \$0  |  |   |   |
| 1830-4                            | Poles, Towers and Fixtures - Primary   |                     | 52.10%        | \$43,450,468     | 43,450,468    | (\$1,618,062)              | \$249,479  | \$ (15,964,223)                                   |                                 | 26,117,662  | \$1,631,592  |  |   |   |
| 1830-5                            | Poles, Towers and Fixtures - Secondary   |                     | 47.90%        | \$39,947,743     | 39,947,743    | (\$1,487,623)              | \$229,368  | \$ (14,677,280)                                   |                                 | 24,012,207  | \$1,500,062  |  |   |   |
| 1835                              | Overhead Conductors and Devices  | \$79,157,823        |               | (\$79,157,823)   | -             |                            |  |   |                                 |   |  |  |   |   |
| 1835-3                            | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  |                     | 0.00%         | \$0              | -             | \$0                        | \$0  | \$-   |                                 | -   | \$0  |  |   |   |
| 1835-4                            | Overhead Conductors and Devices - Primary  |                     | 86.47%        | \$68,447,770     | 68,447,770    | (\$3,494,873)              | \$538,853  | \$ (31,003,476)                                   |                                 | 34,488,274  | \$2,522,865  |  |   |   |
| 1835-5                            | Overhead Conductors and Devices - Secondary                                      |                     | 13.53%        | \$10,710,053     | 10,710,053    | (\$546,844)                | \$84,315   | \$ (4,851,128)                                    |                                 | 5,396,396   | \$394,754  |  |   |   |
| 1840                              | Underground Conduit  | \$123,188,670       |               | (\$123,188,670)  | -             |                            |  |   |                                 |   |  |  |   |   |
| 1840-3                            | Underground Conduit - Bulk Delivery  |                     | 0.00%         | \$0              | -             | \$0                        | \$0  | \$-   |                                 | -   | \$0  |  |   |   |
| 1840-4                            | Underground Conduit - Primary  |                     | 98.00%        | \$120,724,897    | 120,724,897   | (\$6,163,853)              | \$950,367  | \$ (89,343,760)                                   |                                 | 47,167,650  | \$4,343,111  |  |   |   |
| 1840-5                            | Underground Conduit - Secondary  |                     | 2.00%         | \$2,463,773      | 2,463,773     | (\$125,793)                | \$19,395   | \$ (1,394,771)                                    |                                 | 962,605   | \$88,635   |  |   |   |
| 1845                              | Underground Conductors and Devices   | \$128,418,518       |               | (\$128,418,518)  | -             |                            |  |   |                                 |   |  |  |   |   |
| 1845-3                            | Underground Conductors and Devices - Bulk Delivery                               |                     | 0.00%         | \$0              | -             |                            |  | \$-   |                                 | -   | \$0  |  |   |   |
| 1845-4                            | Underground Conductors and Devices - Primary                                     |                     | 89.39%        | \$114,793,313    | 114,793,313   | (\$5,116,566)              | \$788,893  | \$ (57,229,584)                                   |                                 | 53,236,054  | \$4,198,065  |  |   |   |
| 1845-5                            | Underground Conductors and Devices - Secondary                                   |                     | 10.61%        | \$13,625,205     | 13,625,205    | (\$607,303)                | \$93,636   | \$ (6,792,772)                                    |                                 | 6,318,766   | \$498,282  |  |   |   |
| 1850                              | Line Transformers  | \$104,651,297       |               | \$0              | 104,651,297   | (\$4,759,337)              | \$733,813  | \$ (5,877,220)                                    |                                 | 48,748,553  | \$3,770,420  |  |   |   |
| 1855                              | Services   | \$25,001,956        |               | \$0              | 25,001,956    | \$1,088,104                | \$167,768  | \$ (10,207,209)                                   |                                 | 13,874,411  | \$969,851  |  |   |   |
| 1860                              | Meters   | \$40,118,895        |               | \$0              | 40,118,898    | (\$1,789,301)              | \$275,881  | \$ (18,842,132)                                   |                                 | 19,763,346  | \$1,442,693  |  |   |   |
| Total                             |  | \$598,446,584       |               | (\$0)            | \$598,446,584 | (\$26,797,661)             | \$4,131,769  | \$ (292,456,525)                                  | \$0                             | 283,322,167   | \$21,716,426   | \$0  | \$0   | \$0   |
| SUB TOTAL from I3                 |  | \$598,446,584       |               | Breakout matches |               |                            |  |   |                                 |   |  |  |   |   |

| 1995 Allocation 2005 Cost Allocation | 1995 Allocation 2011 | 2105 Capital Contribution Accum Depr 2010 | 2105 Capital Contribution Accum Depr 2011 | 5705 Gross Deprec | Adjustment    | 5705 Net Deprec |
|--------------------------------------|----------------------|---|---|-------------------|---------------|-----------------|
|                                      |                      |   | 1805                                      | \$0               | \$0           |                 |
| \$0                                  | 0                    |   |   |                   |               |                 |
| \$0                                  |                      |   | 1806                                      | (\$73,818)        | \$3,338       | \$3,338         |
| \$0                                  |                      |   |   |                   |               |                 |
| \$0                                  |                      |   | 1808                                      | (\$1,648,532)     | \$75,750      | \$75,750        |
| \$0                                  |                      |   |   |                   |               |                 |
| \$0                                  |                      |   | 1810                                      | (\$20,886)        | \$0           | \$0             |
| \$0                                  |                      |   |   |                   |               |                 |
| \$0                                  |                      |   | 1815                                      | \$0               | \$0           |                 |
| \$0                                  |                      |   | 1820                                      | (\$9,531,732)     | \$277,009     | \$277,009       |
| \$0                                  |                      |   |   |                   |               |                 |
| \$0                                  |                      |   |   |                   |               |                 |
| \$0                                  |                      |   | 1825                                      | \$0               | \$0           |                 |
| \$0                                  |                      |   |   |                   |               |                 |
| (\$671,352)                          | (\$3,105,685)        | 1830                                      | (\$30,641,503)                            | \$3,254,891       | (\$123,237)   | \$3,131,654     |
| \$0                                  | 0                    |   |   |                   |               |                 |
|                                      |                      |   |   |                   |               |                 |
| (\$873,693)                          | (\$4,041,717)        | 1835                                      | (\$35,854,604)                            | \$3,077,998       | (\$160,379)   | \$2,917,619     |
| \$0                                  | 0                    |   |   |                   |               |                 |
|                                      |                      |   |   |                   |               |                 |
| (\$1,359,625)                        | (\$6,289,646)        | 1840                                      | (\$69,738,531)                            | \$4,681,325       | (\$249,579)   | \$4,431,746     |
| \$0                                  | 0                    |   |   |                   |               |                 |
|                                      |                      |   |   |                   |               |                 |
| (\$1,237,322)                        | (\$5,723,871)        | 1845                                      | (\$64,022,357)                            | \$4,969,510       | (\$227,129)   | \$4,696,347     |
| \$0                                  | 0                    |   |   |                   |               |                 |
|                                      |                      |   |   |                   |               |                 |
| (\$1,028,820)                        | (\$4,759,337)        | 1850                                      | (\$51,877,220)                            | \$3,959,275       | (\$188,855)   | \$3,770,420     |
| (\$235,214)                          | (\$1,088,104)        | 1855                                      | (\$10,207,209)                            | \$1,013,028       | (\$43,177)    | \$969,851       |
| (\$386,791)                          | (\$1,789,301)        | 1860                                      | (\$18,842,132)                            | \$1,513,694       | (\$71,001)    | \$1,442,693     |
| (\$5,792,817)                        | (\$26,797,661)       |   |   |                   |               |                 |
|                                      | (\$26,797,661)       | 4,131,769                                 |   |                   | (\$1,063,358) |                 |

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 Proposed Net Fixed Assets

\$315,023,558

| RATE BASE AND DISTRIBUTION ASSETS |  | BALANCE SHEET ITEMS |               |                |               |                            |  |   |                                 |   | EXPENSE ITEMS   |   |  |  |
|-----------------------------------|--|---------------------|---------------|----------------|---------------|----------------------------|--|---|---------------------------------|---|---|---|--|--|
| Account                           | Description                                  | 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  | 5710  | 5715   | 5720   |
|                                   |  |                     |               |                |               |                            |  |   |                                 |   | 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 |
| General Plant                     |  | Break out Functions |               |                |               | Contributed Capital - 1995 | Accumulated Depreciation - 2105 Capital Contribution | Accumulated Depreciation - 2105 Fixed Assets Only | Accumulated Depreciation - 2120 | Net Asset   | 5705  | 5710  | 5715   | 5720   |
|                                   |  |                     |               |                |               |                            |  |   |                                 |   | 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   | \$1,067,629         |               |                | 1,067,629     |                            |  | \$ -  |                                 | \$ 1,067,629  | \$0   |   |  |  |
| 1906                              | Land Rights                                  | \$0                 |               |                | -             |                            |  | \$ -  |                                 | \$ -  | \$0   |   |  |  |
| 1908                              | Buildings and Fixtures                       | \$29,252,042        |               |                | 29,252,042    |                            |  | \$ (18,941,838)                                   |                                 | \$ 10,310,203   | \$1,297,289   |   |  |  |
| 1910                              | Leasehold Improvements                       | \$0                 |               |                |               |                            |  | \$ -  |                                 | \$ -  | \$0   |   |  |  |
| 1915                              | Office Furniture and Equipment               | \$5,562,317         |               |                | 5,562,317     |                            |  | \$ (3,917,982)                                    |                                 | \$ 1,644,335  | \$244,099   |   |  |  |
| 1920                              | Computer Equipment - Hardware                | \$11,028,478        |               |                | 11,028,478    |                            |  | \$ (8,267,309)                                    |                                 | \$ 2,761,169  | \$1,001,222   |   |  |  |
| 1925                              | Computer Software                            | \$13,864,884        |               |                | 13,864,884    |                            |  | \$ (9,338,007)                                    |                                 | \$ 4,526,877  | \$2,275,458   |   |  |  |
| 1930                              | Transportation Equipment                     | \$19,333,881        |               |                | 19,333,881    |                            |  | \$ (13,280,855)                                   |                                 | \$ 6,053,026  | \$0   |   |  |  |
| 1935                              | Stores Equipment                             | \$892,540           |               |                | 892,540       |                            |  | \$ (578,312)                                      |                                 | \$ 314,228  | \$46,034  |   |  |  |
| 1940                              | Tools, Shop and Garage Equipment             | \$8,109,512         |               |                | 8,109,512     |                            |  | \$ (6,229,049)                                    |                                 | \$ 1,880,463  | \$337,440   |   |  |  |
| 1945                              | Measurement and Testing Equipment            | \$1,654,421         |               |                | 1,654,421     |                            |  | \$ (1,096,425)                                    |                                 | \$ 557,997  | \$106,076   |   |  |  |
| 1950                              | Power Operated Equipment                     | \$144,035           |               |                | 144,035       |                            |  | \$ (114,393)                                      |                                 | \$ 29,642   | \$11,436  |   |  |  |
| 1955                              | Communication Equipment                      | \$2,171,763         |               |                | 2,171,763     |                            |  | \$ (752,335)                                      |                                 | \$ 1,419,429  | \$206,665   |   |  |  |
| 1960                              | Miscellaneous Equipment                      | \$515,330           |               |                | 515,330       |                            |  | \$ (228,758)                                      |                                 | \$ 286,572  | \$51,533  |   |  |  |
| 1970                              | Load Management Controls - Customer Premises | \$0                 |               |                | -             |                            |  | \$ -  |                                 | \$ -  | \$0   |   |  |  |
| 1975                              | Load Management Controls - Utility Premises  | \$0                 |               |                | -             |                            |  | \$ -  |                                 | \$ -  | \$0   |   |  |  |
| 1980                              | System Supervisory Equipment                 | \$3,995,181         |               |                | 3,995,181     |                            |  | \$ (3,145,360)                                    |                                 | \$ 849,821  | \$77,459  |   |  |  |
| 1990                              | Other Tangible Property                      | \$0                 |               |                |               |                            |  | \$ -  |                                 | \$ -  | \$0   |   |  |  |
| 2005                              | Property Under Capital Leases                | \$0                 |               |                |               |                            |  | \$ -  |                                 | \$ -  | \$0   |   |  |  |
| 2010                              | Electric Plant Purchased or Sold             | \$0                 |               |                | -             |                            |  | \$ -  |                                 | \$ -  | \$0   |   |  |  |
| Total                             |  | \$97,592,014        |               | \$0            | \$97,592,014  | \$0                        | \$0  | \$ (65,890,623)                                   | \$0                             | \$31,701,391  | \$5,654,711   | \$0   | \$0  | \$0  |
| SUB TOTAL from 13                 |  | \$97,592,014        |               |                |               |                            |  |   |                                 |   |   |   |  |  |
| 13 Directly Allocated             |  | \$0                 |               |                |               |                            |  |   |                                 |   |   |   |  |  |
| Grand Total                       |  | \$696,038,598       |               | (\$0)          | \$696,038,598 | (\$26,797,661)             | \$4,131,768.54                                       | (\$358,349,147.84)                                | \$0                             | \$315,023,558   | \$27,371,137  | \$0   | \$0  | \$0  |

|  |                         |  |   |                      |            |                    |
|--|-------------------------|--|---|----------------------|------------|--------------------|
| 1995 Allocation<br>2005 Cost<br>Allocation | 1995 Allocation<br>2011 | 2105 Capital<br>Contribution<br>Accum Depr<br>2010 | 2105 Capital<br>Contribution<br>Accum Depr 2011 | 5705 Gross<br>Deprec | Adjustment | 5705 Net<br>Deprec |
|  |                         |  |   |                      |            |                    |
| 1905                                       |                         |  | \$0   | \$0                  |            | \$0                |
| 1906                                       |                         |  | \$0   | \$0                  |            | \$0                |
| 1908                                       |                         |  | (\$18,941,838)                                  | \$1,297,289          |            | \$1,297,289        |
| 1910                                       |                         |  | \$0   | \$0                  |            | \$0                |
| 1915                                       |                         |  | (\$3,917,982)                                   | \$244,099            |            | \$244,099          |
| 1920                                       |                         |  | (\$8,267,309)                                   | \$1,001,222          |            | \$1,001,222        |
| 1925                                       |                         |  | (\$9,338,007)                                   | \$2,275,458          |            | \$2,275,458        |
| 1930                                       |                         |  | (\$13,280,855)                                  |                      |            | \$0                |
| 1935                                       |                         |  | (\$578,312)                                     | \$46,034             |            | \$46,034           |
| 1940                                       |                         |  | (\$6,229,049)                                   | \$337,440            |            | \$337,440          |
| 1945                                       |                         |  | (\$1,096,425)                                   | \$106,076            |            | \$106,076          |
| 1950                                       |                         |  | (\$114,393)                                     | \$11,436             |            | \$11,436           |
| 1955                                       |                         |  | (\$752,335)                                     | \$206,665            |            | \$206,665          |
| 1960                                       |                         |  | (\$228,758)                                     | \$51,533             |            | \$51,533           |
| 1970                                       |                         |  | \$0   | \$0                  |            | \$0                |
| 1975                                       |                         |  | \$0   | \$0                  |            | \$0                |
| 1980                                       |                         |  | (\$3,145,360)                                   | \$77,459             |            | \$77,459           |
| 1990                                       |                         |  | \$0   | \$0                  |            | \$0                |
| 2005                                       |                         |  | \$0   | \$0                  |            | \$0                |
| 2010                                       |                         |  | \$0   | \$0                  |            | \$0                |
| (\$358,349,148)                            |                         |  |   | \$28,480,529         |            | \$27,371,137       |
|  |                         |  |   | \$28,782,602         |            | \$27,371,137       |
|  |                         |  |   | (\$1,063,358)        |            | \$0                |

**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 Proposed Net Fixed Assets

\$315,023,558

| RATE BASE AND DISTRIBUTION ASSETS |  | BALANCE SHEET ITEMS |               |                |          |                            |  |   |                                 |   | EXPENSE ITEMS   |   |  |  |  |
|-----------------------------------|--|---------------------|---------------|----------------|----------|----------------------------|--|---|---------------------------------|---|---|---|--|--|--|
| Account                           | Description  | 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<br>Amortization Expense - Property, Plant, and Equipment | 5710<br>Amortization of Limited Term Electric Plant | 5715<br>Amortization of Intangibles and Other Electric Plant | 5720<br>Amortization of Electric Plant Acquisition Adjustments |  |
| To be Prorated                    |  |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |
| 1995                              | Contributed Capital - 1995                             |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |
| 2105                              | Accumulated Depreciation - 2105                        |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |
| 2120                              | Accumulated Depreciation - 2120                        |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |
|                                   | Total  |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |
|                                   | Net Assets   |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |
|                                   |  |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |
| Amortization Expenses             |  |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |
| 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 |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |
|                                   | Total Amortization Expense                             |                     |               |                |          |                            |  |   |                                 |   |   |   |  |  |  |

1995 Allocation  
2005 Cost  
Allocation

1995 Allocation  
2011

2105 Capital  
Contribution  
Accum Depr  
2010

2105 Capital  
Contribution  
Accum Depr 2011

5705 Gross  
Deprec

Adjustment

5705 Net  
Deprec



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Horizon Utilities Corporation

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Sheet I5 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where  
Distribution Lines Exist

2545.28

Deemed Equity Component  
of Rate Base (%)

40%

| 1           | 2      | 3             | 6              | 7            | 8        | 9                           | 11                           |
|-------------|--------|---------------|----------------|--------------|----------|-----------------------------|------------------------------|
| Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered<br>Scattered Load | Back-<br>up/Standby<br>Power |
| 12.68       | 27.45  | 250.33        | 11151.32       | 1.97         | 2.89     | 9.59                        |                              |

Instructions  
Insert Current Monthly Service  
Charge



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Sheet I6 Customer Data Worksheet - Second Run

|            |               |
|------------|---------------|
| Total kWhs | 5,425,185,291 |
|------------|---------------|

|          |           |
|----------|-----------|
| Total kW | 8,213,499 |
|----------|-----------|

|  |             |
|--|-------------|
| Total Proposed Distribution Revenue (\$) | 103,225,970 |
|--|-------------|

|  | ID       | Total         | 1             | 2            | 3             | 6              | 7            | 8        | 9                        | 11                    |
|--|----------|---------------|---------------|--------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|
|  |          |               | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| <b>Billing Data</b>  |          |               |               |              |               |                |              |          |                          |                       |
| kWh from load forecasting model  | CEN      | 5,425,185,291 | 1,580,203,371 | 552,044,772  | 1,781,012,386 | 1,458,874,419  | 40,006,298   | 502,459  | 12,541,586               |                       |
| kW from load forecasting model   | CDEM     | 8,213,499     | -             | -            | 4,856,870     | 3,044,901      | 111,295      | 1,421    | -                        | 199,012               |
| kW, included in CDEM, from customers with line transformer allowance   |          | -             |               |              |               |                |              |          |                          |                       |
| 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   | CEN EWMP | 4,660,000,708 | 1,580,203,371 | 552,044,772  | 1,781,012,386 | 693,689,836    | 40,006,298   | 502,459  | 12,541,586               | -                     |
| kWh - weather normalized amount from load forecast   |          | 5,425,185,291 | 1,580,203,371 | 552,044,772  | 1,781,012,386 | 1,458,874,419  | 40,006,298   | 502,459  | 12,541,586               | -                     |
| Proposed Distribution Rev  | CREV     | \$103,225,970 | \$64,668,844  | \$12,191,419 | \$17,105,397  | \$5,784,169    | \$2,250,053  | \$35,338 | \$687,274                | \$503,477             |
| Bad Debt   | BDHA     | \$1,285,080   | \$743,990     | \$0          | \$515,761     | \$25,329       | \$0          | \$0      | \$0                      | \$0                   |
| Late Payment 3 Year Historical Average   | LPHA     | \$894,324     | \$645,686     | 112,162.95   | 94,782.75     | 35,166.53      | 109.06       | 80.04    | 6,336.44                 | \$0                   |
| Weighting Factor - Services  |          |               | 1.0           | 2.0          | 10.0          | 30.0           | 1.0          | 1.0      | 1.0                      | 1.0                   |
| Weighting Factor - Billings  |          |               | 1.0           | 2.0          | 7.0           | 15.0           | 1.0          | 0.1      | 1.0                      | 1.0                   |
| Number of Bills  | CNB      | 1,528,280     | 1,287,949     | 191,051      | 24,697        | 144            | 48           | 996      | 23,336                   | 60                    |
| Number of Connections (Unmetered)  | CCON     | 29,923        |               |              |               |                | 26,194       | 501      | 3,228                    |                       |

|  |      |             |            |            |            |           |           |        |         |        |
|--|------|-------------|------------|------------|------------|-----------|-----------|--------|---------|--------|
| Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections | CCA  | 234,881     | 214,658    | 17,931     | 2,279      | 12        |           |        |         |        |
| Bulk Customer Base   | CCB  | -           |            |            |            |           |           |        |         |        |
| Primary Customer Base  | CCP  | 234,881     | 214,658    | 17,931     | 2,279      | 12        |           |        |         |        |
| Line Transformer Customer Base   | CCLT | 234,048     | 214,464    | 17,579     | 2,004      | -         |           |        |         |        |
| Secondary Customer Base  | CCS  | 219,092     | 206,879    | 11,247     | 965        | -         |           |        |         |        |
| Weighted - Services  | CWCS | 268,949     | 206,879    | 22,495     | 9,653      | -         | 26,194    | 501    | 3,228   | -      |
| Weighted Meter -Capital  | CWMC | 42,997,040  | 32,899,629 | 4,262,941  | 5,414,470  | 360,000   | -         | -      | -       | 60,000 |
| Weighted Meter Reading   | CWMR | 2,130,231   | 1,287,949  | 446,924    | 372,956    | 15,814    | -         | -      | -       | 6,589  |
| Weighted Bills   | CWNB | 1,868,630   | 1,287,949  | 382,102    | 172,876    | 2,160     | 48        | 100    | 23,336  | 60     |
| Data Mismatch Analysis   |      |             |            |            |            |           |           |        |         |        |
| Revenue with 30 year weather normalized kWh  |      | 102,722,494 | 64,668,844 | 12,191,419 | 17,105,397 | 5,784,169 | 2,250,053 | 35,338 | 687,274 | -      |

### Bad Debt Data

|                    |           |           |   |         |        |   |   |   |   |
|--------------------|-----------|-----------|---|---------|--------|---|---|---|---|
| Year 1             | 1,399,459 | 604,637   |   | 718,835 | 75,987 |   |   |   |   |
| Year 2             | 1,659,996 | 1,201,821 |   | 458,175 |        |   |   |   |   |
| Year 3             | 795,784   | 425,512   |   | 370,272 |        |   |   |   |   |
| Three-year average | 1,285,080 | 743,990   | - | 515,761 | 25,329 | - | - | - | - |



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**Sheet I7.1 Meter Capital Worksheet - Second Run**

|   | Residential           |                              |                             | GS -SD                |                              |                             | GS-10-Regular         |                              |                             | Large Use -SMW        |                              |                             | Street Light          |                              |                             | Seweral               |                              |                             | Unmetered Scattered Load |                              |                             | Back-up/Standby Power |                              |                             | TOTAL                 |                              |                             |
|---|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------|--------------------------|------------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------|
|   | 1<br>Number of Meters | 2<br>Weighted Metering Costs | 3<br>Weighted Average Costs | 1<br>Number of Meters | 2<br>Weighted Metering Costs | 3<br>Weighted Average Costs | 1<br>Number of Meters | 2<br>Weighted Metering Costs | 3<br>Weighted Average Costs | 1<br>Number of Meters | 2<br>Weighted Metering Costs | 3<br>Weighted Average Costs | 1<br>Number of Meters | 2<br>Weighted Metering Costs | 3<br>Weighted Average Costs | 1<br>Number of Meters | 2<br>Weighted Metering Costs | 3<br>Weighted Average Costs | 1<br>Number of Meters    | 2<br>Weighted Metering Costs | 3<br>Weighted Average Costs | 1<br>Number of Meters | 2<br>Weighted Metering Costs | 3<br>Weighted Average Costs | 1<br>Number of Meters | 2<br>Weighted Metering Costs | 3<br>Weighted Average Costs |
| Allocation Percentage Weighted Factor     |                       |                              | 76.50%                      |                       |                              | 10%                         |                       |                              | 13%                         |                       |                              | 1%                          |                       |                              | 0%                          |                       |                              | 0%                          |                          |                              | 0%                          |                       |                              | 0%                          |                       |                              | 100%                        |
| Cost Relative to Residential Average Cost |                       |                              | 1.00                        |                       |                              | 1.55                        |                       |                              | 15.50                       |                       |                              | 65.25                       |                       | -                            | -                           |                       |                              | 65.25                       |                          |                              | 65.25                       |                       |                              | 65.25                       |                       |                              | 1.19                        |
| Total                                     | 214859                | 52899628.32                  | 153.265241                  | 17931                 | 4262941.293                  | 237.731169                  | 2279.266848           | 5414659.738                  | 2375.510485                 | 38                    | 360000                       | 10000                       | 0                     | 0                            | -                           | 0                     | 0                            | -                           | 0                        | 0                            | 0                           | 0                     | 30000                        | 10000                       | 234916.7311           | 42897039.55                  | 183.036650                  |
| Cost per Meter (installed)                |                       |                              |                             |                       |                              |                             |                       |                              |                             |                       |                              |                             |                       |                              |                             |                       |                              |                             |                          |                              |                             |                       |                              |                             |                       |                              |                             |
| 150                                       | 210,410               | 31561526.67                  |                             | 13,388                | 2008179.363                  |                             |                       |                              | 0                           |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 223,798                      | 33569706.03                 |
| 150                                       |                       | 0                            |                             |                       | 0                            |                             |                       |                              | 0                           |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       | 0                            |                             | 0                     | 0                            | 0                           |
| 1,060                                     |                       | 0                            |                             | 45                    | 47997.98874                  |                             |                       |                              | 0                           |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       | 0                            |                             | 45                    | 47997.98874                  | 0                           |
| 315                                       | 4,248                 | 1339101.8817                 |                             | 276                   | 87031.85039                  |                             |                       |                              | 0                           |                       |                              | 0                           |                       |                              |                             |                       |                              | 4,524                       |                          |                              |                             |                       |                              | 4,524                       |                       | 1425133.698                  |                             |
| 450                                       |                       | 0                            |                             | 3,893                 | 1750297.842                  |                             |                       |                              | 0                           |                       |                              | 0                           |                       |                              |                             |                       |                              | 3,893                       |                          |                              |                             |                       |                              | 3,893                       |                       | 1750297.842                  | 0                           |
| 300                                       |                       | 0                            |                             |                       | 0                            |                             |                       |                              | 0                           |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
| 600                                       |                       | 0                            |                             | 264                   | 158407.1774                  |                             | 768                   | 459558.0597                  |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 1,030                       |                          |                              |                             |                       |                              | 1,030                       |                       | 617965.2142                  |                             |
| 3,150                                     |                       | 0                            |                             | 67                    | 210326.8718                  |                             | 1,363                 | 4293722.248                  |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 1,420                       |                          |                              |                             |                       |                              | 1,420                       |                       | 4504559.218                  |                             |
| 4,400                                     |                       | 0                            |                             |                       | 0                            |                             | 150                   | 661189.4340                  |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 150                          | 661189.4345                 |
| 10,000                                    |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             | 36                    | 360000                       |                             |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       | 6                            | 60000                       | 42                    | 620000                       |                             |
| 40,000                                    |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       |                              | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              | 0                           |                       |                              |                             |                       |                              | 0                           |                          |                              |                             |                       |                              | 0                           |                       | 0                            | 0                           |
|   |                       | 0                            |                             |                       | 0                            |                             |                       |                              |                             |                       |                              |                             |                       |                              |                             |                       |                              |                             |                          |                              |                             |                       |                              |                             |                       |                              |                             |

### Meter Types

- Single Phase 200 Amp - Urban
- Single Phase 200 Amp - Rural
- Central Meter
- Network Meter (Costs to be updated)
- Three-phase - No demand
- Smart Meters
- Demand without IT (usually three-phase)
- Demand with IT
- Demand with IT and Interval Capability - Secondary
- Demand with IT and Interval Capability - Primary
- Demand with IT and Interval Capability - Special (WMP)
- Registered WM embedded in HONI
- LDC Specific 2
- LDC Specific 3



2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

## Sheet I7.2 Meter Reading Worksheet - Second Run

### Weighting Factors based on Contractor Pricing

| Description                                       |      | 1           |                 |                        | 2       |                 |                        | 3             |                 |                        | 6              |                 |                        | 7            |                 |                        | 8        |                 |                        | 9                        |                 |                        | 11                    |                 |                        |           |                 |                        |
|---|------|-------------|-----------------|------------------------|---------|-----------------|------------------------|---------------|-----------------|------------------------|----------------|-----------------|------------------------|--------------|-----------------|------------------------|----------|-----------------|------------------------|--------------------------|-----------------|------------------------|-----------------------|-----------------|------------------------|-----------|-----------------|------------------------|
|   |      | Residential |                 |                        | GS -50  |                 |                        | GS-50-Regular |                 |                        | Large Use >SMW |                 |                        | Street Light |                 |                        | Sentinel |                 |                        | Unmetered Scattered Load |                 |                        | Back-up/Standby Power |                 |                        | TOTAL     |                 |                        |
|   |      | 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 | Units                 | Weighted Factor | Weighted Average Costs | Units     | Weighted Factor | Weighted Average Costs |
| Allocation Percentage                             |      | 60.46%      |                 |                        | 20.98%  |                 |                        | 17.51%        |                 |                        | 0.74%          |                 |                        | 0.00%        |                 |                        | 0.00%    |                 |                        | 0.00%                    |                 |                        | 0.31%                 |                 |                        | 100.00%   |                 |                        |
| Weighted Factor                                   |      | 1.00        |                 |                        | 2.34    |                 |                        | 15.10         |                 |                        | 109.82         |                 |                        | 0.00         |                 |                        | 0.00     |                 |                        | 0.00                     |                 |                        | 109.82                |                 |                        | 238.08    |                 |                        |
| Cost Relative to Residential Average Cost         |      | 1.00        |                 |                        | 2.34    |                 |                        | 15.10         |                 |                        | 109.82         |                 |                        | 0.00         |                 |                        | 0.00     |                 |                        | 0.00                     |                 |                        | 109.82                |                 |                        | 238.08    |                 |                        |
| Total   |      | 1,287,949   | 1,287,949       | 1.00                   | 191,051 | 446,924         | 2.34                   | 24,897        | 372,956         | 15.10                  | 144            | 15,814          | 109.82                 | -            | -               | 0                      | -        | -               | 0                      | -                        | -               | 0                      | 60                    | 6,589           | 109.82                 | 1,503,900 | 2,130,231       | 238                    |
| Factor  |      | 1,287,949   | 1,287,949       |                        |         |                 |                        |               |                 |                        |                |                 |                        |              |                 |                        |          |                 |                        |                          |                 |                        |                       |                 |                        |           |                 |                        |
| Residential - Urban - Outside                     | 1.00 | 1,287,949   | 1,287,949       |                        | 0       |                 |                        | 0             |                 |                        | 0              |                 |                        | 0            |                 |                        | 0        |                 |                        | 0                        |                 |                        |                       |                 | 1,287,949              | 1,287,949 |                 |                        |
| Residential - Urban - Outside with other services | 1.00 | 0           |                 |                        | 0       |                 |                        | 0             |                 |                        | 0              |                 |                        | 0            |                 |                        | 0        |                 |                        | 0                        |                 |                        |                       |                 | -                      | -         |                 |                        |
| Residential - Urban - Inside                      | 2.00 | 0           |                 |                        | 0       |                 |                        | 0             |                 |                        | 0              |                 |                        | 0            |                 |                        | 0        |                 |                        | 0                        |                 |                        |                       |                 | -                      | -         |                 |                        |
| Residential - Urban - Inside with other services  | 1.00 | 0           |                 |                        | 0       |                 |                        | 0             |                 |                        | 0              |                 |                        | 0            |                 |                        | 0        |                 |                        | 0                        |                 |                        |                       |                 | -                      | -         |                 |                        |
| 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        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 2                                    |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 3                                    |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 4                                    |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 5                                    |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 6                                    |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 7                                    |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 8                                    |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 9                                    |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 10                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 11                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 12                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 13                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 14                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 15                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 16                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 17                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 18                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 19                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 20                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 21                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 22                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 23                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 24                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 25                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 26                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 27                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 28                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 29                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 30                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 31                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 32                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 33                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 34                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 35                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 36                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 37                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 38                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 39                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 40                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 41                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 42                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 43                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 44                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 45                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 46                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 47                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 48                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 49                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 50                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 51                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 52                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 53                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 54                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 55                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 56                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 57                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 58                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 59                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 60                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 61                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 62                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 63                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 64                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 65                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 66                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 67                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 68                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 69                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 70                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 71                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 72                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 73                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 74                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 75                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 76                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 77                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 78                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |
| LDC Specific 79                                   |      | 0           |                 |                        |         |                 |                        |               |                 |                        | 0              |                 |                        |              |                 |                        | 0        |                 |                        |                          |                 |                        |                       |                 | -                      | -         |                 |                        |

**This is an input sheet for demand allocators.**

|                  |       |
|------------------|-------|
| CP TEST RESULTS  | 12 CP |
| NCP TEST RESULTS | 4 NCP |

| Co-incident Peak | Indicator |
|------------------|-----------|
| 1 CP             | CP 1      |
| 4 CP             | CP 4      |
| 12 CP            | CP 12     |

| Non-co-incident Peak | Indicator |
|----------------------|-----------|
| 1 NCP                | NCP 1     |
| 4 NCP                | NCP 4     |
| 12 NCP               | NCP 12    |

| Customer Classes     |       | Total     | 1<br>Residential | 2<br>GS <50 | 3<br>GS>50-Regular | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>Unmetered<br>Scattered Load | 11<br>Back-<br>up/Standby<br>Power |
|----------------------|-------|-----------|------------------|-------------|--------------------|---------------------|-------------------|---------------|----------------------------------|------------------------------------|
|                      |       |           |                  |             |                    |                     |                   |               |                                  |                                    |
| CO-INCIDENT PEAK     |       |           |                  |             |                    |                     |                   |               |                                  |                                    |
| 1 CP                 |       |           |                  |             |                    |                     |                   |               |                                  |                                    |
| Transformation CP    | TCP1  | 947,016   | 362,237          | 97,865      | 295,099            | 188,520             | -                 | -             | 1,124                            | 2,171                              |
| Bulk Delivery CP     | BCP1  | -         |                  |             |                    |                     |                   |               |                                  |                                    |
| Total Sytem CP       | DCP1  | 947,016   | 362,237          | 97,865      | 295,099            | 188,520             | -                 | -             | 1,124                            | 2,171                              |
| 4 CP                 |       |           |                  |             |                    |                     |                   |               |                                  |                                    |
| Transformation CP    | TCP4  | 3,577,955 | 1,391,492        | 367,882     | 1,075,029          | 722,311             | 9,072             | 92            | 4,966                            | 7,112                              |
| Bulk Delivery CP     | BCP4  | -         |                  |             |                    |                     |                   |               |                                  |                                    |
| Total Sytem CP       | DCP4  | 3,577,955 | 1,391,492        | 367,882     | 1,075,029          | 722,311             | 9,072             | 92            | 4,966                            | 7,112                              |
| 12 CP                |       |           |                  |             |                    |                     |                   |               |                                  |                                    |
| Transformation CP    | TCP12 | 9,699,250 | 3,300,865        | 998,583     | 3,003,072          | 2,294,474           | 65,355            | 716           | 17,319                           | 18,867                             |
| Bulk Delivery CP     | BCP12 | -         |                  |             |                    |                     |                   |               |                                  |                                    |
| Total Sytem CP       | DCP12 | 9,699,250 | 3,300,865        | 998,583     | 3,003,072          | 2,294,474           | 65,355            | 716           | 17,319                           | 18,867                             |
| NON CO_INCIDENT PEAK |       |           |                  |             |                    |                     |                   |               |                                  |                                    |
| 1 NCP                |       |           |                  |             |                    |                     |                   |               |                                  |                                    |

|  |         |            |           |           |           |           |         |       |        |         |
|--|---------|------------|-----------|-----------|-----------|-----------|---------|-------|--------|---------|
| Classification NCP from Load Data Provider | DNCP1   | 1,073,165  | 382,265   | 129,213   | 311,517   | 221,457   | 9,805   | 183   | 2,142  | 16,584  |
| Primary NCP                                | PNCP1   | 1,073,165  | 382,265   | 129,213   | 311,517   | 221,457   | 9,805   | 183   | 2,142  | 16,584  |
| Line Transformer NCP                       | LTNCP1  | 794,681    | 381,919   | 126,676   | 273,932   |           | 9,805   | 183   | 2,142  | 24      |
| Secondary NCP                              | SNCP1   | 593,542    | 368,412   | 81,048    | 131,928   |           | 9,805   | 183   | 2,142  | 24      |
| <b>4 NCP</b>                               |         |            |           |           |           |           |         |       |        |         |
| Classification NCP from Load Data Provider | DNCP4   | 4,085,913  | 1,427,209 | 482,828   | 1,187,819 | 874,912   | 38,403  | 614   | 7,790  | 66,337  |
| Primary NCP                                | PNCP4   | 4,085,913  | 1,427,209 | 482,828   | 1,187,819 | 874,912   | 38,403  | 614   | 7,790  | 66,337  |
| Line Transformer NCP                       | LTNCP4  | 2,990,677  | 1,425,919 | 473,350   | 1,044,507 | -         | 38,403  | 614   | 7,790  | 95      |
| Secondary NCP                              | SNCP4   | 2,228,287  | 1,375,488 | 302,851   | 503,046   |           | 38,403  | 614   | 7,790  | 95      |
| <b>12 NCP</b>                              |         |            |           |           |           |           |         |       |        |         |
| Classification NCP from Load Data Provider | DNCP12  | 11,070,212 | 3,625,493 | 1,262,266 | 3,298,792 | 2,550,620 | 111,395 | 1,452 | 21,182 | 199,012 |
| Primary NCP                                | PNCP12  | 11,070,212 | 3,625,493 | 1,262,266 | 3,298,792 | 2,550,620 | 111,395 | 1,452 | 21,182 | 199,012 |
| Line Transformer NCP                       | LTNCP12 | 7,894,520  | 3,622,216 | 1,237,487 | 2,900,787 |           | 111,395 | 1,452 | 21,182 |         |
| Secondary NCP                              | SNCP12  | 5,816,938  | 3,494,109 | 791,749   | 1,397,051 |           | 111,395 | 1,452 | 21,182 |         |



2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

Sheet I9 Direct Allocation Worksheet - Second Run

| USoA<br>Account<br># | Accounts | Direct Allocation | Total Allocated<br>to Rate<br>Classifications? | 1<br>Residential | 2<br>GS <50 | 3<br>GS>50-Regular | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>etered Scattered | 11<br>Back-up/Standby Power |
|----------------------|----------|-------------------|--|------------------|-------------|--------------------|---------------------|-------------------|---------------|-----------------------|-----------------------------|
|----------------------|----------|-------------------|--|------------------|-------------|--------------------|---------------------|-------------------|---------------|-----------------------|-----------------------------|

**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 -<br>Normally Primary above 50 kV  | \$0 | Yes |  |  |  |  |  |  |  |  |
| 1820 | Distribution Station Equipment -<br>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 -<br>Customer Premises                  | \$0 | Yes |  |  |  |  |  |  |  |  |
| 1975 | Load Management Controls - Utility<br>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 | \$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 |     |     |     |     |     |     |     |     |
| 5050 | Underground Subtransmission Feeders - Operation                              | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5055 | Underground Distribution Transformers - Operation                            | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5065 | Meter Expense  | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5070 | Customer Premises - Operation Labour   | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5075 | Customer Premises - Materials and Expenses                                   | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5085 | Miscellaneous Distribution Expense   | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid                     | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid                        | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5096 | Other Rent   | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5105 | Maintenance Supervision and Engineering                                      | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations                | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5112 | Maintenance of Transformer Station Equipment                                 | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5114 | Maintenance of Distribution Station Equipment                                | \$0 | Yes |     |     |     |     |     |     |     |     |
| 5120 | Maintenance of Poles, Towers and Fixtures                                    | \$0 | Yes |     |     |     |     |     |     |     |     |

[illegible]

|  |               |           |             |        |               |                |              |          |                  |                       |
|--|---------------|-----------|-------------|--------|---------------|----------------|--------------|----------|------------------|-----------------------|
| Total Net Fixed Assets Excluding Gen Plant | \$598,446,584 | Allocated | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | etered Scattered | Back-up/Standby Power |
| Approved Total PILs                        | \$6,058,643   | \$0       | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0              | \$0                   |
| Approved Total Return on Debt              | \$12,553,453  | \$0       | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0              | \$0                   |
| Approved Total Return on Equity            | \$14,849,467  | \$0       | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0              | \$0                   |
|  |               |           |             |        |               |                |              |          |                  |                       |
|  |               | Total     | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0              | \$0                   |





2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

| Rate Base |  | 1                    | 2                    | 3                    | 6                    | 7                   | 8                 | 9                        | 11                    |
|-----------|--|----------------------|----------------------|----------------------|----------------------|---------------------|-------------------|--------------------------|-----------------------|
| Assets    | Total                                      | Residential          | GS <50               | GS>50-Regular        | Large Use >5MW       | Street Light        | Sentinel          | Unmetered Scattered Load | Back-up/Standby Power |
| crev      | Distribution Revenue (sale)                | \$64,668,844         | \$12,191,419         | \$17,105,397         | \$5,784,169          | \$2,250,053         | \$35,338          | \$687,274                | \$503,477             |
| mi        | Miscellaneous Revenue (mi)                 | \$3,440,777          | \$819,680            | \$806,658            | \$264,917            | \$86,184            | \$1,834           | \$44,499                 | \$17,420              |
|           | <b>Total Revenue</b>                       | <b>\$68,109,620</b>  | <b>\$13,011,099</b>  | <b>\$17,912,055</b>  | <b>\$6,049,087</b>   | <b>\$2,336,236</b>  | <b>\$37,173</b>   | <b>\$731,773</b>         | <b>\$520,896</b>      |
|           | <b>Expenses</b>                            |                      |                      |                      |                      |                     |                   |                          |                       |
| di        | Distribution Costs (di)                    | \$7,861,092          | \$1,767,789          | \$3,572,942          | \$1,971,020          | \$500,173           | \$9,530           | \$71,641                 | \$138,058             |
| cu        | Customer Related Costs (cu)                | \$11,055,451         | \$2,097,322          | \$1,875,755          | \$78,523             | \$163,880           | \$3,514           | \$109,935                | \$7,486               |
| ad        | General and Administration (ad)            | \$10,004,096         | \$2,044,083          | \$2,904,891          | \$1,098,827          | \$358,158           | \$7,027           | \$95,816                 | \$78,230              |
| dep       | Depreciation and Amortization (dep)        | \$14,739,958         | \$3,038,942          | \$5,730,777          | \$2,586,362          | \$932,523           | \$17,830          | \$129,027                | \$195,718             |
| INPUT     | PILs (INPUT)                               | \$3,291,418          | \$672,396            | \$1,257,608          | \$554,275            | \$208,187           | \$3,981           | \$28,788                 | \$41,991              |
| INT       | Interest                                   | \$6,819,787          | \$1,393,199          | \$2,605,751          | \$1,148,453          | \$431,362           | \$8,248           | \$59,648                 | \$87,006              |
|           | <b>Total Expenses</b>                      | <b>\$53,771,802</b>  | <b>\$11,013,732</b>  | <b>\$17,947,723</b>  | <b>\$7,437,460</b>   | <b>\$2,594,282</b>  | <b>\$50,130</b>   | <b>\$494,854</b>         | <b>\$548,489</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>\$0</b>            |
| NI        | Allocated Net Income (NI)                  | \$8,067,120          | \$1,648,013          | \$3,082,341          | \$1,358,503          | \$510,257           | \$9,756           | \$70,557                 | \$102,919             |
|           | <b>Revenue Requirement (includes NI)</b>   | <b>\$61,838,922</b>  | <b>\$12,661,745</b>  | <b>\$21,030,064</b>  | <b>\$8,795,964</b>   | <b>\$3,104,540</b>  | <b>\$59,886</b>   | <b>\$565,411</b>         | <b>\$651,408</b>      |
|           | Revenue Requirement Input equals Output    |                      |                      |                      |                      |                     |                   |                          |                       |
|           | <b>Rate Base Calculation</b>               |                      |                      |                      |                      |                     |                   |                          |                       |
|           | <b>Net Assets</b>                          |                      |                      |                      |                      |                     |                   |                          |                       |
| dp        | Distribution Plant - Gross                 | \$320,136,344        | \$66,567,176         | \$126,449,538        | \$57,716,512         | \$20,060,268        | \$383,497         | \$2,782,051              | \$4,351,198           |
| gp        | General Plant - Gross                      | \$52,967,896         | \$10,830,243         | \$20,272,754         | \$8,961,781          | \$3,352,289         | \$64,099          | \$463,483                | \$679,478             |
| accum dep | Accumulated Depreciation                   | (\$354,217,379)      | (\$187,581,393)      | (\$39,463,916)       | (\$75,715,802)       | (\$11,670,986)      | (\$223,086)       | (\$1,622,161)            | (\$2,650,767)         |
| co        | Capital Contribution                       | (\$26,797,661)       | (\$14,399,401)       | (\$2,971,983)        | (\$2,558,280)        | (\$917,112)         | (\$17,541)        | (\$126,614)              | (\$195,535)           |
|           | <b>Total Net Plant</b>                     | <b>\$315,023,558</b> | <b>\$171,123,437</b> | <b>\$34,961,521</b>  | <b>\$65,395,206</b>  | <b>\$10,824,459</b> | <b>\$206,967</b>  | <b>\$1,496,759</b>       | <b>\$2,184,375</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>\$0</b>            |
| COP       | Cost of Power (COP)                        | \$130,946,904        | \$45,746,361         | \$147,587,369        | \$65,351,341         | \$3,315,207         | \$41,637          | \$1,039,285              | \$0                   |
|           | OM&A Expenses                              | \$28,920,639         | \$5,909,195          | \$8,353,587          | \$3,148,371          | \$1,022,210         | \$20,072          | \$277,392                | \$223,773             |
|           | Directly Allocated Expenses                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                 | \$0               | \$0                      | \$0                   |
|           | <b>Subtotal</b>                            | <b>\$159,867,543</b> | <b>\$51,655,556</b>  | <b>\$155,940,956</b> | <b>\$68,499,711</b>  | <b>\$4,337,417</b>  | <b>\$61,709</b>   | <b>\$1,316,677</b>       | <b>\$223,773</b>      |
|           | Working Capital                            | \$22,381,456         | \$7,231,778          | \$21,831,734         | \$9,589,960          | \$607,238           | \$8,639           | \$184,335                | \$31,328              |
|           | <b>Total Rate Base</b>                     | <b>\$376,890,026</b> | <b>\$193,504,893</b> | <b>\$42,193,298</b>  | <b>\$87,226,940</b>  | <b>\$11,431,698</b> | <b>\$215,607</b>  | <b>\$1,681,093</b>       | <b>\$2,215,703</b>    |
|           | Rate Base Input equals Output              |                      |                      |                      |                      |                     |                   |                          |                       |
|           | Equity Component of Rate Base              | \$77,401,957         | \$16,877,319         | \$34,890,776         | \$15,368,317         | \$4,572,679         | \$86,243          | \$672,437                | \$886,281             |
|           | Net Income on Allocated Assets             | \$14,337,818         | \$1,997,367          | (\$35,668)           | (\$1,388,374)        | (\$258,046)         | (\$12,957)        | \$236,919                | (\$27,593)            |
|           | Net Income on Direct Allocation Assets     | \$0                  | \$0                  | \$0                  | \$0                  | \$0                 | \$0               | \$0                      | \$0                   |
|           | <b>Net Income</b>                          | <b>\$14,337,818</b>  | <b>\$1,997,367</b>   | <b>(\$35,668)</b>    | <b>(\$1,388,374)</b> | <b>(\$258,046)</b>  | <b>(\$12,957)</b> | <b>\$236,919</b>         | <b>(\$27,593)</b>     |
|           | <b>RATIOS ANALYSIS</b>                     |                      |                      |                      |                      |                     |                   |                          |                       |
|           | REVENUE TO EXPENSES %                      | 100.00%              | 110.14%              | 102.76%              | 85.17%               | 68.77%              | 75.25%            | 62.07%                   | 79.96%                |
|           | EXISTING REVENUE MINUS ALLOCATED COSTS     | \$0                  | \$6,270,698          | \$349,354            | (\$3,118,009)        | (\$2,746,877)       | (\$768,303)       | \$166,361                | (\$130,512)           |
|           | RETURN ON EQUITY COMPONENT OF RATE BASE    | 9.85%                | 18.52%               | 11.83%               | -0.10%               | -9.03%              | -5.64%            | 35.23%                   | -3.11%                |



# 2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

## 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             | 6              | 7            | 8        | 9                        | 11                    |
|--|-------------|---------|---------------|----------------|--------------|----------|--------------------------|-----------------------|
|  | Residential | GS <50  | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| Customer Unit Cost per month - Avoided Cost                        | \$2.91      | \$4.15  | \$37.83       | \$277.47       | \$0.52       | \$0.51   | \$0.40                   | \$0.00                |
| Customer Unit Cost per month - Directly Related                    | \$4.21      | \$6.05  | \$54.07       | \$478.31       | \$0.80       | \$0.79   | \$0.70                   | \$0.00                |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment | \$13.84     | \$21.08 | \$123.27      | \$734.68       | \$9.83       | \$9.89   | \$10.24                  | \$0.00                |
| Fixed Charge per approved 2006 EDR                                 | \$12.68     | \$27.45 | \$250.33      | \$11,151.32    | \$1.97       | \$2.89   | \$9.59                   | \$0.00                |

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

|  |                | 1              | 2             | 3              | 6              | 7             | 8          | 9                        | 11                    |
|--|----------------|----------------|---------------|----------------|----------------|---------------|------------|--------------------------|-----------------------|
|  | Total          | Residential    | GS <50        | GS>50-Regular  | Large Use >5MW | Street Light  | Sentinel   | Unmetered Scattered Load | Back-up/Standby Power |
| General Plant - Gross Assets                   | \$97,592,014   | \$52,967,886   | \$10,830,243  | \$20,272,754   | \$8,961,781    | \$3,352,289   | \$64,099   | \$463,483                | \$679,478             |
| General Plant - Accumulated Depreciation       | (\$65,890,623) | (\$35,762,014) | (\$7,312,191) | (\$13,687,436) | (\$6,050,673)  | (\$2,263,345) | (\$43,277) | (\$312,927)              | (\$458,759)           |
| General Plant - Net Fixed Assets               | \$31,701,391   | \$17,205,871   | \$3,518,052   | \$6,585,319    | \$2,911,108    | \$1,088,944   | \$20,822   | \$150,556                | \$220,719             |
| General Plant - Depreciation                   | \$5,654,711    | \$3,069,084    | \$627,530     | \$1,174,651    | \$519,267      | \$194,240     | \$3,714    | \$26,855                 | \$39,371              |
| Total Net Fixed Assets Excluding General Plant | \$283,322,167  | \$153,917,566  | \$31,443,469  | \$58,809,887   | \$25,919,726   | \$9,735,515   | \$186,146  | \$1,346,203              | \$1,963,656           |
| Total Administration and General Expense       | \$16,591,129   | \$10,004,096   | \$2,044,083   | \$2,904,891    | \$1,098,827    | \$358,158     | \$7,027    | \$95,816                 | \$78,230              |
| Total O&M                                      | \$31,034,110   | \$18,765,375   | \$3,834,224   | \$5,405,154    | \$2,033,165    | \$658,746     | \$12,940   | \$180,124                | \$144,381             |

### Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

| USoA Account # | Accounts  | Total          | 1<br>Residential | 2<br>GS <50   | 3<br>GS>50-Regular | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>Unmetered Scattered Load | 11<br>Back-up/Standby Power |
|----------------|---|----------------|------------------|---------------|--------------------|---------------------|-------------------|---------------|-------------------------------|-----------------------------|
| 1860           | <b>Distribution Plant</b>                                   |                |                  |               |                    |                     |                   |               |                               |                             |
|                | Meters  | \$40,118,898   | \$30,697,389     | \$3,977,588   | \$5,052,035        | \$335,902           | \$0               | \$0           | \$0                           | \$55,984                    |
|                | <b>Accumulated Amortization</b>                             |                |                  |               |                    |                     |                   |               |                               |                             |
|                | Accum. Amortization of Electric Utility Plant - Meters only | (\$20,355,551) | (\$15,575,260)   | (\$2,018,151) | (\$2,563,305)      | (\$170,430)         | \$0               | \$0           | \$0                           | (\$28,405)                  |
|                | Meter Net Fixed Assets                                      | \$19,763,346   | \$15,122,128     | \$1,959,437   | \$2,488,730        | \$165,472           | \$0               | \$0           | \$0                           | \$27,579                    |
|                | <b>Misc Revenue</b>   |                |                  |               |                    |                     |                   |               |                               |                             |
| 4082           | Retail Services Revenues                                    | \$0            | \$0              | \$0           | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4084           | Service Transaction Requests (STR) Revenues                 | \$0            | \$0              | \$0           | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4090           | Electric Services Incidental to Energy Sales                | \$0            | \$0              | \$0           | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4220           | Other Electric Revenues                                     | \$0            | \$0              | \$0           | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4225           | Late Payment Charges  | (\$850,000)    | (\$613,685)      | (\$106,604)   | (\$90,085)         | (\$33,424)          | (\$104)           | (\$76)        | (\$6,022)                     | \$0                         |
|                | Sub-total   | (\$850,000)    | (\$613,685)      | (\$106,604)   | (\$90,085)         | (\$33,424)          | (\$104)           | (\$76)        | (\$6,022)                     | \$0                         |

CWMC

CWNB

CWNB

CWNB

NFA

LPHA



# 2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

## 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                | 6                  | 7               | 8                | 9                        | 11                    |                 |
|---|--|--------------------|--------------------|------------------|--------------------|-----------------|------------------|--------------------------|-----------------------|-----------------|
|   |  | Residential        | GS <50             | GS>50-Regular    | Large Use >5MW     | Street Light    | Sentinel         | Unmetered Scattered Load | Back-up/Standby Power |                 |
| <b>Operation</b>                                |  |                    |                    |                  |                    |                 |                  |                          |                       |                 |
| 5065  | Meter Expense                              | \$4,898,965        | \$3,748,494        | \$485,708        | \$616,910          | \$41,017        | \$0              | \$0                      | \$6,836               | CWMC            |
| 5070  | Customer Premises - Operation Labour       | \$1,144,306        | \$927,611          | \$77,487         | \$9,850            | \$52            | \$113,193        | \$2,165                  | \$13,947              | CCA             |
| 5075  | Customer Premises - Materials and Expenses | \$510,539          | \$413,859          | \$34,571         | \$4,394            | \$23            | \$50,502         | \$966                    | \$6,223               | CCA             |
| <b>Sub-total</b>                                |  | <b>\$6,553,810</b> | <b>\$5,089,965</b> | <b>\$597,767</b> | <b>\$631,154</b>   | <b>\$41,092</b> | <b>\$163,695</b> | <b>\$3,131</b>           | <b>\$20,170</b>       | <b>\$6,836</b>  |
| <b>Maintenance</b>                              |  |                    |                    |                  |                    |                 |                  |                          |                       |                 |
| 5175  | Maintenance of Meters                      | \$300,194          | \$229,697          | \$29,763         | \$37,802           | \$2,513         | \$0              | \$0                      | \$419                 | 1860            |
| <b>Billing and Collection</b>                   |  |                    |                    |                  |                    |                 |                  |                          |                       |                 |
| 5310  | Meter Reading Expense                      | \$0                | \$0                | \$0              | \$0                | \$0             | \$0              | \$0                      | \$0                   | CWMC            |
| 5315  | Customer Billing                           | \$0                | \$0                | \$0              | \$0                | \$0             | \$0              | \$0                      | \$0                   | CWNB            |
| 5320  | Collecting                                 | \$107,211          | \$73,895           | \$21,923         | \$9,919            | \$124           | \$3              | \$6                      | \$1,339               | CWNB            |
| 5325  | Collecting- Cash Over and Short            | \$0                | \$0                | \$0              | \$0                | \$0             | \$0              | \$0                      | \$0                   | CWNB            |
| 5330  | Collection Charges                         | \$0                | \$0                | \$0              | \$0                | \$0             | \$0              | \$0                      | \$0                   | CWNB            |
| <b>Sub-total</b>                                |  | <b>\$107,211</b>   | <b>\$73,895</b>    | <b>\$21,923</b>  | <b>\$9,919</b>     | <b>\$124</b>    | <b>\$3</b>       | <b>\$6</b>               | <b>\$1,339</b>        | <b>\$3</b>      |
| <b>Total Operation, Maintenance and Billing</b> |  | <b>\$6,961,215</b> | <b>\$5,393,556</b> | <b>\$649,452</b> | <b>\$678,875</b>   | <b>\$43,730</b> | <b>\$163,698</b> | <b>\$3,137</b>           | <b>\$21,509</b>       | <b>\$7,259</b>  |
| <b>Amortization Expense - Meters</b>            |  | <b>\$1,442,693</b> | <b>\$1,103,891</b> | <b>\$143,036</b> | <b>\$181,673</b>   | <b>\$12,079</b> | <b>\$0</b>       | <b>\$0</b>               | <b>\$2,013</b>        |                 |
| <b>Allocated PILs</b>                           |  | <b>\$380,118</b>   | <b>\$290,862</b>   | <b>\$37,685</b>  | <b>\$47,860</b>    | <b>\$3,181</b>  | <b>\$0</b>       | <b>\$0</b>               | <b>\$530</b>          |                 |
| <b>Allocated Debt Return</b>                    |  | <b>\$787,602</b>   | <b>\$602,663</b>   | <b>\$78,083</b>  | <b>\$99,166</b>    | <b>\$6,591</b>  | <b>\$0</b>       | <b>\$0</b>               | <b>\$1,098</b>        |                 |
| <b>Allocated Equity Return</b>                  |  | <b>\$931,653</b>   | <b>\$712,889</b>   | <b>\$92,364</b>  | <b>\$117,304</b>   | <b>\$7,797</b>  | <b>\$0</b>       | <b>\$0</b>               | <b>\$1,299</b>        |                 |
| <b>Total</b>                                    |  | <b>\$9,653,281</b> | <b>\$7,490,175</b> | <b>\$894,015</b> | <b>\$1,034,794</b> | <b>\$39,955</b> | <b>\$163,594</b> | <b>\$3,061</b>           | <b>\$15,487</b>       | <b>\$12,200</b> |

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

| USoA Account #  | Accounts                                     | Total               | 1<br>Residential    | 2<br>GS <50        | 3<br>GS>50-Regular | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>Unmetered Scattered Load | 11<br>Back-up/Standby Power |      |
|---|--|---------------------|---------------------|--------------------|--------------------|---------------------|-------------------|---------------|-------------------------------|-----------------------------|------|
| <b>Distribution Plant</b>                                   |  |                     |                     |                    |                    |                     |                   |               |                               |                             |      |
| 1860  | Meters                                       | \$40,118,898        | \$30,697,389        | \$3,977,588        | \$5,052,035        | \$335,902           | \$0               | \$0           | \$0                           | \$55,984                    | CWMC |
| <b>Accumulated Amortization</b>                             |  |                     |                     |                    |                    |                     |                   |               |                               |                             |      |
| Accum. Amortization of Electric Utility Plant - Meters only |  | (\$20,355,551)      | (\$15,575,260)      | (\$2,018,151)      | (\$2,563,305)      | (\$170,430)         | \$0               | \$0           | \$0                           | (\$28,405)                  |      |
| <b>Meter Net Fixed Assets</b>                               |  | <b>\$19,763,346</b> | <b>\$15,122,128</b> | <b>\$1,959,437</b> | <b>\$2,488,730</b> | <b>\$165,472</b>    | <b>\$0</b>        | <b>\$0</b>    | <b>\$0</b>                    | <b>\$27,579</b>             |      |
| <b>Allocated General Plant Net Fixed Assets</b>             |  | <b>\$2,210,041</b>  | <b>\$1,690,446</b>  | <b>\$219,232</b>   | <b>\$278,679</b>   | <b>\$18,585</b>     | <b>\$0</b>        | <b>\$0</b>    | <b>\$0</b>                    | <b>\$3,100</b>              |      |
| <b>Meter Net Fixed Assets Including General Plant</b>       |  | <b>\$21,973,388</b> | <b>\$16,812,575</b> | <b>\$2,178,668</b> | <b>\$2,767,409</b> | <b>\$184,057</b>    | <b>\$0</b>        | <b>\$0</b>    | <b>\$0</b>                    | <b>\$30,679</b>             |      |
| <b>Misc Revenue</b>   |  |                     |                     |                    |                    |                     |                   |               |                               |                             |      |
| 4082  | Retail Services Revenues                     | \$0                 | \$0                 | \$0                | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         | CWNB |
| 4084  | Service Transaction Requests (STR) Revenues  | \$0                 | \$0                 | \$0                | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         | CWNB |
| 4090  | Electric Services Incidental to Energy Sales | \$0                 | \$0                 | \$0                | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         | CWNB |
| 4220  | Other Electric Revenues                      | \$0                 | \$0                 | \$0                | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         | NFA  |
| 4225  | Late Payment Charges                         | (\$850,000)         | (\$613,685)         | (\$106,604)        | (\$90,085)         | (\$33,424)          | (\$104)           | (\$76)        | (\$6,022)                     | \$0                         | LPHA |
| <b>Sub-total</b>  |  | <b>(\$850,000)</b>  | <b>(\$613,685)</b>  | <b>(\$106,604)</b> | <b>(\$90,085)</b>  | <b>(\$33,424)</b>   | <b>(\$104)</b>    | <b>(\$76)</b> | <b>(\$6,022)</b>              | <b>\$0</b>                  |      |



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

## Summary

### Scenario 3

[illegible]

#N/A  
BCP

PNCP  
SNCP

BCP

SNCP  
#N/A

50.



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

## Summary

|   |  | 1               | 2              | 3             | 6              | 7            | 8              | 9                        | 11                    |            |
|---|--|-----------------|----------------|---------------|----------------|--------------|----------------|--------------------------|-----------------------|------------|
|   |  | Residential     | GS <50         | GS>50-Regular | Large Use >5MW | Street Light | Sentinel       | Unmetered Scattered Load | Back-up/Standby Power |            |
| 1840-4  | Underground Conduit - Primary  | \$42,253,714    | \$34,252,228   | \$2,861,237   | \$363,698      | \$1,915      | \$4,179,681    | \$79,943                 | \$515,012             | PNC        |
| 1840-5  | Underground Conduit - Secondary  | \$862,321       | \$716,409      | \$38,949      | \$3,343        | \$0          | \$90,708       | \$1,735                  | \$11,177              | SNCP       |
| 1845  | Underground Conductors and Devices                                       | \$0             | \$0            | \$0           | \$0            | \$0          | \$0            | \$0                      | \$0                   | #N/A       |
| 1845-3  | Underground Conductors and Devices - Bulk Delivery                       | \$0             | \$0            | \$0           | \$0            | \$0          | \$0            | \$0                      | \$0                   | BCP        |
| 1845-4  | Underground Conductors and Devices - Primary                             | \$40,177,660    | \$32,569,311   | \$2,720,656   | \$345,828      | \$1,821      | \$3,974,321    | \$76,016                 | \$489,708             | PNC        |
| 1845-5  | Underground Conductors and Devices - Secondary                           | \$4,768,822     | \$3,961,900    | \$215,395     | \$18,486       | \$0          | \$501,636      | \$9,595                  | \$61,811              | SNCP       |
| 1850  | Line Transformers  | \$31,395,389    | \$25,507,357   | \$2,090,802   | \$238,380      | \$0          | \$3,115,390    | \$59,587                 | \$383,872             | LTNCP      |
| 1855  | Services   | \$25,001,956    | \$19,231,820   | \$2,091,139   | \$897,346      | \$0          | \$2,435,036    | \$46,574                 | \$300,040             | CWCS       |
| 1860  | Meters   | \$40,118,898    | \$30,697,389   | \$3,977,588   | \$5,052,035    | \$335,902    | \$0            | \$0                      | \$55,984              | CWMC       |
| Sub-total   |  | \$241,473,370   | \$193,414,465  | \$17,448,636  | \$7,324,953    | \$341,413    | \$20,035,916   | \$383,220                | \$2,468,784           | \$55,984   |
| Accumulated Amortization  |  |                 |                |               |                |              |                |                          |                       |            |
| Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters |  |                 |                |               |                |              |                |                          |                       |            |
|   |  | (\$124,665,298) | (\$99,576,746) | (\$9,024,852) | (\$3,905,469)  | (\$347,939)  | (\$10,313,007) | (\$197,222)              | (\$1,271,658)         | (\$28,405) |
| Customer Related Net Fixed Assets   |  | \$116,808,073   | \$93,837,719   | \$8,423,784   | \$3,419,483    | (\$6,526)    | \$9,722,909    | \$185,998                | \$1,197,126           | \$27,579   |
| Allocated General Plant Net Fixed Assets  |  | \$13,059,755    | \$10,489,769   | \$942,495     | \$382,901      | (\$733)      | \$1,087,534    | \$20,805                 | \$133,883             | \$3,100    |
| Customer Related NFA Including General Plant  |  | \$129,867,827   | \$104,327,488  | \$9,366,279   | \$3,802,385    | (\$7,259)    | \$10,810,443   | \$206,803                | \$1,331,010           | \$30,679   |
| Misc Revenue  |  |                 |                |               |                |              |                |                          |                       |            |
| 4082  | Retail Services Revenues   | \$0             | \$0            | \$0           | \$0            | \$0          | \$0            | \$0                      | \$0                   | CWNB       |
| 4084  | Service Transaction Requests (STR) Revenues                              | \$0             | \$0            | \$0           | \$0            | \$0          | \$0            | \$0                      | \$0                   | CWNB       |
| 4090  | Electric Services Incidental to Energy Sales                             | \$0             | \$0            | \$0           | \$0            | \$0          | \$0            | \$0                      | \$0                   | CWNB       |
| 4220  | Other Electric Revenues  | \$0             | \$0            | \$0           | \$0            | \$0          | \$0            | \$0                      | \$0                   | \$0        |
| 4225  | Late Payment Charges   | (\$850,000)     | (\$613,685)    | (\$106,604)   | (\$90,085)     | (\$33,424)   | (\$104)        | (\$76)                   | (\$6,022)             | \$0        |
| 4235  | Miscellaneous Service Revenues   | (\$2,128,462)   | (\$1,467,037)  | (\$435,233)   | (\$196,914)    | (\$2,460)    | (\$55)         | (\$113)                  | (\$26,581)            | (\$68)     |
| Sub-total   |  | (\$2,978,462)   | (\$2,080,722)  | (\$541,837)   | (\$286,999)    | (\$35,884)   | (\$158)        | (\$190)                  | (\$32,603)            | (\$68)     |
| Operating and Maintenance   |  |                 |                |               |                |              |                |                          |                       |            |
| 5005  | Operation Supervision and Engineering                                    | \$1,108,241     | \$893,312      | \$74,297      | \$13,903       | \$1,212      | \$109,871      | \$2,101                  | \$13,544              | \$0        |
| 5010  | Load Dispatching   | \$844,892       | \$681,036      | \$56,642      | \$10,600       | \$924        | \$83,763       | \$1,602                  | \$10,326              | \$0        |
| 5020  | Overhead Distribution Lines and Feeders - Operation Labour               | \$236,976       | \$193,589      | \$14,382      | \$1,690        | \$7          | \$23,904       | \$457                    | \$2,945               | \$0        |
| 5025  | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | \$196,837       | \$160,799      | \$11,946      | \$1,404        | \$6          | \$19,856       | \$380                    | \$2,447               | \$0        |
| 5035  | Overhead Distribution Transformers- Operation                            | \$0             | \$0            | \$0           | \$0            | \$0          | \$0            | \$0                      | \$0                   | \$0        |
| 5040  | Underground Distribution Lines and Feeders - Operation Labour            | \$109,228       | \$88,685       | \$7,239       | \$907          | \$5          | \$10,849       | \$207                    | \$1,337               | \$0        |
| 5045  | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$314,599       | \$255,430      | \$20,850      | \$2,613        | \$13         | \$31,246       | \$598                    | \$3,850               | \$0        |
| 5055  | Underground Distribution Transformers - Operation                        | \$7,279         | \$5,914        | \$485         | \$55           | \$0          | \$722          | \$14                     | \$89                  | \$0        |
| 5065  | Meter Expense  | \$4,898,965     | \$3,748,494    | \$485,708     | \$616,910      | \$41,017     | \$0            | \$0                      | \$0                   | \$6,836    |
| 5070  | Customer Premises - Operation Labour                                     | \$1,144,306     | \$927,611      | \$77,487      | \$9,850        | \$52         | \$113,193      | \$2,165                  | \$13,947              | \$0        |
| 5075  | Customer Premises - Materials and Expenses                               | \$510,539       | \$413,859      | \$34,571      | \$4,394        | \$23         | \$50,502       | \$966                    | \$6,223               | \$0        |
| 5085  | Miscellaneous Distribution Expense                                       | \$534,640       | \$430,954      | \$35,843      | \$6,707        | \$585        | \$53,004       | \$1,014                  | \$6,534               | \$0        |
| 5090  | Underground Distribution Lines and Feeders - Rental Paid                 | \$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        |
| 5096  | Other Rent   | \$0             | \$0            | \$0           | \$0            | \$0          | \$0            | \$0                      | \$0                   | \$0        |



2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

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

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

|   |  |             | 1            | 2            | 3             | 6              | 7            | 8           | 9                        | 11                    |             |  |
|---|--|-------------|--------------|--------------|---------------|----------------|--------------|-------------|--------------------------|-----------------------|-------------|--|
|   |  |             | Residential  | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel    | Unmetered Scattered Load | Back-up/Standby Power |             |  |
| 5105  | Maintenance Supervision and Engineering                | \$68,100    | \$54,892     | \$4,565      | \$854         | \$74           | \$6,751      | \$129       | \$832                    | \$0                   | 1815-1855   |  |
| 5120  | Maintenance of Poles, Towers and Fixtures              | \$115,726   | \$94,929     | \$6,587      | \$734         | \$3            | \$11,795     | \$226       | \$1,453                  | \$0                   | 1830        |  |
| 5125  | Maintenance of Overhead Conductors and Devices         | \$433,244   | \$352,383    | \$28,016     | \$3,452       | \$17           | \$43,224     | \$827       | \$5,326                  | \$0                   | 1835        |  |
| 5130  | Maintenance of Overhead Services                       | \$116,750   | \$89,806     | \$9,765      | \$4,190       | \$0            | \$11,371     | \$217       | \$1,401                  | \$0                   | 1855        |  |
| 5135  | Overhead Distribution Lines and Feeders - Right of Way | \$464,865   | \$379,755    | \$28,212     | \$3,316       | \$15           | \$46,892     | \$897       | \$5,778                  | \$0                   | 1830 & 1835 |  |
| 5145  | Maintenance of Underground Conduit                     | \$37,439    | \$30,364     | \$2,518      | \$319         | \$2            | \$3,708      | \$71        | \$457                    | \$0                   | 1840        |  |
| 5150  | Maintenance of Underground Conductors and Devices      | \$241,683   | \$196,433    | \$15,788     | \$1,959       | \$10           | \$24,068     | \$460       | \$2,966                  | \$0                   | 1845        |  |
| 5155  | Maintenance of Underground Services                    | \$41,216    | \$31,704     | \$3,447      | \$1,479       | \$0            | \$4,014      | \$77        | \$495                    | \$0                   | 1855        |  |
| 5160  | Maintenance of Line Transformers                       | \$51,440    | \$41,793     | \$3,426      | \$391         | \$0            | \$5,104      | \$98        | \$629                    | \$0                   | 1850        |  |
| 5175  | Maintenance of Meters                                  | \$300,194   | \$229,697    | \$29,763     | \$37,802      | \$2,513        | \$0          | \$0         | \$0                      | \$419                 | 1860        |  |
| Sub-total   |  |             | \$11,777,159 | \$9,301,438  | \$951,535     | \$723,530      | \$46,479     | \$653,838   | \$12,505                 | \$80,579              | \$7,255     |  |
| Billing and Collection                                  |  |             |              |              |               |                |              |             |                          |                       |             |  |
| 5305  | Supervision  | \$0         | \$0          | \$0          | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | CWNB        |  |
| 5310  | Meter Reading Expense                                  | \$0         | \$0          | \$0          | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | CWNR        |  |
| 5315  | Customer Billing                                       | \$0         | \$0          | \$0          | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | CWNB        |  |
| 5320  | Collecting   | \$107,211   | \$73,895     | \$21,923     | \$9,919       | \$124          | \$3          | \$6         | \$1,339                  | \$3                   | CWNB        |  |
| 5325  | Collecting- Cash Over and Short                        | \$0         | \$0          | \$0          | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | CWNB        |  |
| 5330  | Collection Charges                                     | \$0         | \$0          | \$0          | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | CWNB        |  |
| 5335  | Bad Debt Expense                                       | \$1,350,000 | \$781,575    | \$0          | \$541,816     | \$26,609       | \$0          | \$0         | \$0                      | \$0                   | BDHA        |  |
| 5340  | Miscellaneous Customer Accounts Expenses               | \$7,080,650 | \$4,880,320  | \$1,447,869  | \$655,064     | \$8,185        | \$182        | \$377       | \$88,426                 | \$227                 | CWNB        |  |
| Sub-total   |  |             | \$8,537,861  | \$5,735,790  | \$1,469,792   | \$1,206,798    | \$34,917     | \$185       | \$383                    | \$89,765              | \$231       |  |
| Sub Total Operating, Maintenance and Billing            |  |             | \$20,315,020 | \$15,037,228 | \$2,421,327   | \$1,930,328    | \$81,396     | \$654,023   | \$12,888                 | \$170,344             | \$7,486     |  |
| Amortization Expense - Customer Related                 |  |             | \$8,874,612  | \$7,098,050  | \$641,526     | \$272,878      | \$17,353     | \$737,751   | \$14,110                 | \$90,931              | \$2,013     |  |
| Amortization Expense - General Plant assigned to Meters |  |             | \$2,329,524  | \$1,871,105  | \$168,117     | \$68,300       | (\$131)      | \$193,988   | \$3,711                  | \$23,881              | \$553       |  |
| Admin and General                                       |  |             | \$10,846,078 | \$8,016,566  | \$1,290,847   | \$1,037,416    | \$43,991     | \$355,590   | \$6,999                  | \$90,613              | \$4,056     |  |
| Allocated PILs  |  |             | \$2,497,858  | \$2,006,653  | \$180,137     | \$73,123       | (\$140)      | \$207,918   | \$3,977                  | \$25,600              | \$590       |  |
| Allocated Debt Return                                   |  |             | \$5,175,538  | \$4,157,766  | \$373,241     | \$151,511      | (\$289)      | \$430,803   | \$8,241                  | \$53,042              | \$1,222     |  |
| Allocated Equity Return                                 |  |             | \$6,122,139  | \$4,918,218  | \$441,507     | \$179,222      | (\$342)      | \$509,597   | \$9,749                  | \$62,744              | \$1,445     |  |
| PLCC Adjustment for Line Transformer                    |  |             | \$1,261,106  | \$1,139,858  | \$93,439      | \$10,655       | \$0          | \$0         | \$0                      | \$17,155              | \$0         |  |
| PLCC Adjustment for Primary Costs                       |  |             | \$3,226,912  | \$2,910,235  | \$242,057     | \$30,688       | \$160        | \$0         | \$0                      | \$43,772              | \$0         |  |
| PLCC Adjustment for Secondary Costs                     |  |             | \$1,456,725  | \$1,313,682  | \$103,059     | \$12,880       | \$0          | \$0         | \$0                      | \$27,105              | \$0         |  |
| Total   |  |             | \$47,237,562 | \$35,661,089 | \$4,536,310   | \$3,371,555    | \$105,794    | \$3,089,510 | \$59,486                 | \$396,520             | \$17,297    |  |

Below: Grouping to avoid disclosure

**Scenario 1**

Accounts included in Avoided Costs Plus General Administration Allocation



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

## Summary

## Scenario 2

| Accounts                  | Total         | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
|---------------------------|---------------|---------------|--------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|
| <u>Distribution Plant</u> |               |               |              |               |                |              |          |                          |                       |
| CWMC                      | \$ 40,118,898 | \$ 30,697,389 | \$ 3,977,588 | \$ 5,052,035  | \$ 335,902     | \$ -         | \$ -     | \$ -                     | \$ 55,984             |

### Accumulated Amortization



# 2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

## 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              | 6              | 7            | 8        | 9                        | 11                    |
|--|-----------------|-----------------|----------------|----------------|----------------|--------------|----------|--------------------------|-----------------------|
|  |                 | Residential     | GS <50         | GS>50-Regular  | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| Accum. Amortization of Electric Utility Plant - Meters only    | \$ (20,355,551) | \$ (15,575,260) | \$ (2,018,151) | \$ (2,563,305) | \$ (170,430)   | \$ -         | \$ -     | \$ -                     | \$ (28,405)           |
| <b>Meter Net Fixed Assets</b>                                  | \$ 19,763,346   | \$ 15,122,128   | \$ 1,959,437   | \$ 2,488,730   | \$ 165,472     | \$ -         | \$ -     | \$ -                     | \$ 27,579             |
| <b>Allocated General Plant Net Fixed Assets</b>                | \$ 2,210,041    | \$ 1,690,446    | \$ 219,232     | \$ 278,679     | \$ 18,585      | \$ -         | \$ -     | \$ -                     | \$ 3,100              |
| <b>Meter Net Fixed Assets Including General Plant</b>          | \$ 21,973,388   | \$ 16,812,575   | \$ 2,178,668   | \$ 2,767,409   | \$ 184,057     | \$ -         | \$ -     | \$ -                     | \$ 30,679             |
| <b>Misc Revenue</b>  |                 |                 |                |                |                |              |          |                          |                       |
| CWNB   | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           | \$ -         | \$ -     | \$ -                     | \$ -                  |
| NFA  | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           | \$ -         | \$ -     | \$ -                     | \$ -                  |
| LPHA   | \$ (850,000)    | \$ (613,685)    | \$ (106,604)   | \$ (90,085)    | \$ (33,424)    | \$ (104)     | \$ (76)  | \$ (6,022)               | \$ -                  |
| <b>Sub-total</b>   | \$ (850,000)    | \$ (613,685)    | \$ (106,604)   | \$ (90,085)    | \$ (33,424)    | \$ (104)     | \$ (76)  | \$ (6,022)               | \$ -                  |
| <b>Operation</b>   |                 |                 |                |                |                |              |          |                          |                       |
| CWMC   | \$ 4,898,965    | \$ 3,748,494    | \$ 485,708     | \$ 616,910     | \$ 41,017      | \$ -         | \$ -     | \$ -                     | \$ 6,836              |
| CCA  | \$ 1,654,845    | \$ 1,341,471    | \$ 112,059     | \$ 14,244      | \$ 75          | \$ 163,695   | \$ 3,131 | \$ 20,170                | \$ -                  |
| <b>Sub-total</b>   | \$ 6,553,810    | \$ 5,089,965    | \$ 597,767     | \$ 631,154     | \$ 41,092      | \$ 163,695   | \$ 3,131 | \$ 20,170                | \$ 6,836              |
| <b>Maintenance</b>   |                 |                 |                |                |                |              |          |                          |                       |
| 1860   | \$ 300,194      | \$ 229,697      | \$ 29,763      | \$ 37,802      | \$ 2,513       | \$ -         | \$ -     | \$ -                     | \$ 419                |
| <b>Billing and Collection</b>                                  |                 |                 |                |                |                |              |          |                          |                       |
| CWMR   | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           | \$ -         | \$ -     | \$ -                     | \$ -                  |
| CWNB   | \$ 107,211      | \$ 73,895       | \$ 21,923      | \$ 9,919       | \$ 124         | \$ 3         | \$ 6     | \$ 1,339                 | \$ 3                  |
| <b>Sub-total</b>   | \$ 107,211      | \$ 73,895       | \$ 21,923      | \$ 9,919       | \$ 124         | \$ 3         | \$ 6     | \$ 1,339                 | \$ 3                  |
| <b>Total Operation, Maintenance and Billing</b>                | \$ 6,961,215    | \$ 5,393,556    | \$ 649,452     | \$ 678,875     | \$ 43,730      | \$ 163,698   | \$ 3,137 | \$ 21,509                | \$ 7,259              |
| <b>Amortization Expense - Meters</b>                           | \$ 1,442,693    | \$ 1,103,891    | \$ 143,036     | \$ 181,673     | \$ 12,079      | \$ -         | \$ -     | \$ -                     | \$ 2,013              |
| <b>Amortization Expense - General Plant assigned to Meters</b> | \$ 394,214      | \$ 301,532      | \$ 39,105      | \$ 49,709      | \$ 3,315       | \$ -         | \$ -     | \$ -                     | \$ 553                |
| <b>Admin and General</b>                                       | \$ 3,716,178    | \$ 2,875,384    | \$ 346,233     | \$ 364,848     | \$ 23,634      | \$ 89,002    | \$ 1,703 | \$ 11,442                | \$ 3,933              |
| <b>Allocated PILs</b>  | \$ 422,625      | \$ 323,376      | \$ 41,901      | \$ 53,220      | \$ 3,539       | \$ -         | \$ -     | \$ -                     | \$ 590                |
| <b>Allocated Debt Return</b>                                   | \$ 875,675      | \$ 670,032      | \$ 86,819      | \$ 110,271     | \$ 7,332       | \$ -         | \$ -     | \$ -                     | \$ 1,222              |
| <b>Allocated Equity Return</b>                                 | \$ 1,035,835    | \$ 792,580      | \$ 102,698     | \$ 130,439     | \$ 8,673       | \$ -         | \$ -     | \$ -                     | \$ 1,445              |
| <b>Total</b>   | \$ 13,998,436   | \$ 10,846,666   | \$ 1,302,640   | \$ 1,478,950   | \$ 68,877      | \$ 252,596   | \$ 4,764 | \$ 26,928                | \$ 17,015             |

## Scenario 3

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

| USoA Account # | Accounts                        | Total          | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light  | Sentinel   | Unmetered Scattered Load | Back-up/Standby Power |
|----------------|---------------------------------|----------------|---------------|--------------|---------------|----------------|---------------|------------|--------------------------|-----------------------|
|                | <b>Distribution Plant</b>       |                |               |              |               |                |               |            |                          |                       |
|                | CDMPP                           | \$ -           | \$ -          | \$ -         | \$ -          | \$ -           | \$ -          | \$ -       | \$ -                     | \$ -                  |
|                | Poles, Towers and Fixtures      | \$ -           | \$ -          | \$ -         | \$ -          | \$ -           | \$ -          | \$ -       | \$ -                     | \$ -                  |
|                | BCP                             | \$ -           | \$ -          | \$ -         | \$ -          | \$ -           | \$ -          | \$ -       | \$ -                     | \$ -                  |
|                | PNCP                            | \$ 121,595,757 | \$ 98,569,456 | \$ 8,233,934 | \$ 1,046,632  | \$ 5,510       | \$ 12,028,090 | \$ 230,057 | \$ 1,482,077             | \$ -                  |
|                | SNCP                            | \$ 23,361,371  | \$ 19,408,444 | \$ 1,055,172 | \$ 90,559     | \$ -           | \$ 2,457,399  | \$ 47,002  | \$ 302,796               | \$ -                  |
|                | Overhead Conductors and Devices | \$ -           | \$ -          | \$ -         | \$ -          | \$ -           | \$ -          | \$ -       | \$ -                     | \$ -                  |
|                | LTNCP                           | \$ 31,395,389  | \$ 25,507,357 | \$ 2,090,802 | \$ 238,380    | \$ -           | \$ 3,115,390  | \$ 59,587  | \$ 383,872               | \$ -                  |





# 2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

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

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

### Summary

Summary

|           |    | 1           | 2              | 3             | 6              | 7            | 8             | 9                        | 11                    |           |
|-----------|----|-------------|----------------|---------------|----------------|--------------|---------------|--------------------------|-----------------------|-----------|
|           |    | Residential | GS <50         | GS>50-Regular | Large Use >5MW | Street Light | Sentinel      | Unmetered Scattered Load | Back-up/Standby Power |           |
| CWCS      | \$ | 25,001,956  | \$ 19,231,820  | \$ 2,091,139  | \$ 897,346     | \$ -         | \$ 2,435,036  | \$ 46,574                | \$ 300,040            | \$ -      |
| CWMC      | \$ | 40,118,898  | \$ 30,697,389  | \$ 3,977,588  | \$ 5,052,035   | \$ 335,902   | \$ -          | \$ -                     | \$ -                  | \$ 55,984 |
| Sub-total | \$ | 241,473,370 | \$ 193,414,465 | \$ 17,448,636 | \$ 7,324,953   | \$ 341,413   | \$ 20,035,916 | \$ 383,220               | \$ 2,468,784          | \$ 55,984 |

### Accumulated Amortization

|   |           |                    |                       |                     |                     |                   |                      |                   |                     |                  |
|---|-----------|--------------------|-----------------------|---------------------|---------------------|-------------------|----------------------|-------------------|---------------------|------------------|
| Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters | \$        | (124,665,298)      | \$ (99,576,746)       | \$ (9,024,852)      | \$ (3,905,469)      | \$ (347,939)      | \$ (10,313,007)      | \$ (197,222)      | \$ (1,271,658)      | \$ (28,405)      |
| <b>Customer Related Net Fixed Assets</b>  | <b>\$</b> | <b>116,808,073</b> | <b>\$ 93,837,719</b>  | <b>\$ 8,423,784</b> | <b>\$ 3,419,483</b> | <b>\$ (6,526)</b> | <b>\$ 9,722,909</b>  | <b>\$ 185,998</b> | <b>\$ 1,197,126</b> | <b>\$ 27,579</b> |
| <b>Allocated General Plant Net Fixed Assets</b>                                       | <b>\$</b> | <b>13,059,755</b>  | <b>\$ 10,489,769</b>  | <b>\$ 942,495</b>   | <b>\$ 382,901</b>   | <b>\$ (733)</b>   | <b>\$ 1,087,534</b>  | <b>\$ 20,805</b>  | <b>\$ 133,883</b>   | <b>\$ 3,100</b>  |
| <b>Customer Related NFA Including General Plant</b>                                   | <b>\$</b> | <b>129,867,827</b> | <b>\$ 104,327,488</b> | <b>\$ 9,366,279</b> | <b>\$ 3,802,385</b> | <b>\$ (7,259)</b> | <b>\$ 10,810,443</b> | <b>\$ 206,803</b> | <b>\$ 1,331,010</b> | <b>\$ 30,679</b> |

### Misc Revenue

|                  |           |                    |                       |                     |                     |                    |                 |                 |                    |                |
|------------------|-----------|--------------------|-----------------------|---------------------|---------------------|--------------------|-----------------|-----------------|--------------------|----------------|
| CWNB             | \$        | (2,128,462)        | \$ (1,467,037)        | \$ (435,233)        | \$ (196,914)        | \$ (2,460)         | \$ (55)         | \$ (113)        | \$ (26,581)        | \$ (68)        |
| NFA              | \$        | -                  | \$ -                  | \$ -                | \$ -                | \$ -               | \$ -            | \$ -            | \$ -               | \$ -           |
| LPHA             | \$        | (850,000)          | \$ (613,685)          | \$ (106,604)        | \$ (90,085)         | \$ (33,424)        | \$ (104)        | \$ (76)         | \$ (6,022)         | \$ -           |
| <b>Sub-total</b> | <b>\$</b> | <b>(2,978,462)</b> | <b>\$ (2,080,722)</b> | <b>\$ (541,837)</b> | <b>\$ (286,999)</b> | <b>\$ (35,884)</b> | <b>\$ (158)</b> | <b>\$ (190)</b> | <b>\$ (32,603)</b> | <b>\$ (68)</b> |

### Operating and Maintenance

|                  |           |                   |                     |                   |                   |                  |                   |                  |                  |                 |
|------------------|-----------|-------------------|---------------------|-------------------|-------------------|------------------|-------------------|------------------|------------------|-----------------|
| 1815-1855        | \$        | 2,555,873         | \$ 2,060,194        | \$ 171,347        | \$ 32,065         | \$ 2,796         | \$ 253,390        | \$ 4,846         | \$ 31,236        | \$ -            |
| 1830 & 1835      | \$        | 898,677           | \$ 734,143          | \$ 54,540         | \$ 6,410          | \$ 28            | \$ 90,652         | \$ 1,734         | \$ 11,170        | \$ -            |
| 1850             | \$        | 58,719            | \$ 47,707           | \$ 3,910          | \$ 446            | \$ -             | \$ 5,827          | \$ 111           | \$ 718           | \$ -            |
| 1840 & 1845      | \$        | 423,827           | \$ 344,115          | \$ 28,089         | \$ 3,520          | \$ 18            | \$ 42,094         | \$ 805           | \$ 5,187         | \$ -            |
| CWMC             | \$        | 4,898,965         | \$ 3,748,494        | \$ 485,708        | \$ 616,910        | \$ 41,017        | \$ -              | \$ -             | \$ -             | \$ 6,836        |
| CCA              | \$        | 1,654,845         | \$ 1,341,471        | \$ 112,059        | \$ 14,244         | \$ 75            | \$ 163,695        | \$ 3,131         | \$ 20,170        | \$ -            |
| O&M              | \$        | -                 | \$ -                | \$ -              | \$ -              | \$ -             | \$ -              | \$ -             | \$ -             | \$ -            |
| 1830             | \$        | 115,726           | \$ 94,929           | \$ 6,587          | \$ 734            | \$ 3             | \$ 11,795         | \$ 226           | \$ 1,453         | \$ -            |
| 1835             | \$        | 433,244           | \$ 352,383          | \$ 28,016         | \$ 3,452          | \$ 17            | \$ 43,224         | \$ 827           | \$ 5,326         | \$ -            |
| 1855             | \$        | 157,966           | \$ 121,509          | \$ 13,212         | \$ 5,670          | \$ -             | \$ 15,385         | \$ 294           | \$ 1,896         | \$ -            |
| 1840             | \$        | 37,439            | \$ 30,364           | \$ 2,518          | \$ 319            | \$ 2             | \$ 3,708          | \$ 71            | \$ 457           | \$ -            |
| 1845             | \$        | 241,683           | \$ 196,433          | \$ 15,788         | \$ 1,959          | \$ 10            | \$ 24,068         | \$ 460           | \$ 2,966         | \$ -            |
| 1860             | \$        | 300,194           | \$ 229,697          | \$ 29,763         | \$ 37,802         | \$ 2,513         | \$ -              | \$ -             | \$ -             | \$ 419          |
| <b>Sub-total</b> | <b>\$</b> | <b>11,777,159</b> | <b>\$ 9,301,438</b> | <b>\$ 951,535</b> | <b>\$ 723,530</b> | <b>\$ 46,479</b> | <b>\$ 653,838</b> | <b>\$ 12,505</b> | <b>\$ 80,579</b> | <b>\$ 7,255</b> |

### Billing and Collection

|                  |           |                  |                     |                     |                     |                  |               |               |                  |               |
|------------------|-----------|------------------|---------------------|---------------------|---------------------|------------------|---------------|---------------|------------------|---------------|
| CWNB             | \$        | 7,187,861        | \$ 4,954,215        | \$ 1,469,792        | \$ 664,982          | \$ 8,309         | \$ 185        | \$ 383        | \$ 89,765        | \$ 231        |
| CWMR             | \$        | -                | \$ -                | \$ -                | \$ -                | \$ -             | \$ -          | \$ -          | \$ -             | \$ -          |
| BDHA             | \$        | 1,350,000        | \$ 781,575          | \$ -                | \$ 541,816          | \$ 26,609        | \$ -          | \$ -          | \$ -             | \$ -          |
| <b>Sub-total</b> | <b>\$</b> | <b>8,537,861</b> | <b>\$ 5,735,790</b> | <b>\$ 1,469,792</b> | <b>\$ 1,206,798</b> | <b>\$ 34,917</b> | <b>\$ 185</b> | <b>\$ 383</b> | <b>\$ 89,765</b> | <b>\$ 231</b> |

|   |           |                   |                      |                     |                     |                  |                   |                  |                   |                 |
|---|-----------|-------------------|----------------------|---------------------|---------------------|------------------|-------------------|------------------|-------------------|-----------------|
| <b>Sub Total Operating, Maintenance and Billing</b> | <b>\$</b> | <b>20,315,020</b> | <b>\$ 15,037,228</b> | <b>\$ 2,421,327</b> | <b>\$ 1,930,328</b> | <b>\$ 81,396</b> | <b>\$ 654,023</b> | <b>\$ 12,888</b> | <b>\$ 170,344</b> | <b>\$ 7,486</b> |
|---|-----------|-------------------|----------------------|---------------------|---------------------|------------------|-------------------|------------------|-------------------|-----------------|

|  |           |                   |                     |                     |                     |                  |                   |                  |                  |                 |
|--|-----------|-------------------|---------------------|---------------------|---------------------|------------------|-------------------|------------------|------------------|-----------------|
| <b>Amortization Expense - Customer Related</b>                 | <b>\$</b> | <b>8,874,612</b>  | <b>\$ 7,098,050</b> | <b>\$ 641,526</b>   | <b>\$ 272,878</b>   | <b>\$ 17,353</b> | <b>\$ 737,751</b> | <b>\$ 14,110</b> | <b>\$ 90,931</b> | <b>\$ 2,013</b> |
| <b>Amortization Expense - General Plant assigned to Meters</b> | <b>\$</b> | <b>2,329,524</b>  | <b>\$ 1,871,105</b> | <b>\$ 168,117</b>   | <b>\$ 68,300</b>    | <b>\$ (131)</b>  | <b>\$ 193,988</b> | <b>\$ 3,711</b>  | <b>\$ 23,881</b> | <b>\$ 553</b>   |
| <b>Admin and General</b>                                       | <b>\$</b> | <b>10,846,078</b> | <b>\$ 8,016,566</b> | <b>\$ 1,290,847</b> | <b>\$ 1,037,416</b> | <b>\$ 43,991</b> | <b>\$ 355,590</b> | <b>\$ 6,999</b>  | <b>\$ 90,613</b> | <b>\$ 4,056</b> |
| <b>Allocated PILs</b>  | <b>\$</b> | <b>2,497,858</b>  | <b>\$ 2,006,653</b> | <b>\$ 180,137</b>   | <b>\$ 73,123</b>    | <b>\$ (140)</b>  | <b>\$ 207,918</b> | <b>\$ 3,977</b>  | <b>\$ 25,600</b> | <b>\$ 590</b>   |
| <b>Allocated Debt Return</b>                                   | <b>\$</b> | <b>5,175,538</b>  | <b>\$ 4,157,766</b> | <b>\$ 373,241</b>   | <b>\$ 151,511</b>   | <b>\$ (289)</b>  | <b>\$ 430,803</b> | <b>\$ 8,241</b>  | <b>\$ 53,042</b> | <b>\$ 1,222</b> |
| <b>Allocated Equity Return</b>                                 | <b>\$</b> | <b>6,122,139</b>  | <b>\$ 4,918,218</b> | <b>\$ 441,507</b>   | <b>\$ 179,222</b>   | <b>\$ (342)</b>  | <b>\$ 509,597</b> | <b>\$ 9,749</b>  | <b>\$ 62,744</b> | <b>\$ 1,445</b> |
| <b>PLCC Adjustment for Line Transformer</b>                    | <b>\$</b> | <b>1,261,106</b>  | <b>\$ 1,139,858</b> | <b>\$ 93,439</b>    | <b>\$ 10,655</b>    | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ 17,155</b> | <b>\$ -</b>     |
| <b>PLCC Adjustment for Primary Costs</b>                       | <b>\$</b> | <b>3,226,912</b>  | <b>\$ 2,910,235</b> | <b>\$ 242,057</b>   | <b>\$ 30,688</b>    | <b>\$ 160</b>    | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ 43,772</b> | <b>\$ -</b>     |
| <b>PLCC Adjustment for Secondary Costs</b>                     | <b>\$</b> | <b>1,456,725</b>  | <b>\$ 1,313,682</b> | <b>\$ 103,059</b>   | <b>\$ 12,880</b>    | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ 27,105</b> | <b>\$ -</b>     |

|              |           |                   |                      |                     |                     |                   |                     |                  |                   |                  |
|--------------|-----------|-------------------|----------------------|---------------------|---------------------|-------------------|---------------------|------------------|-------------------|------------------|
| <b>Total</b> | <b>\$</b> | <b>47,237,562</b> | <b>\$ 35,661,089</b> | <b>\$ 4,536,310</b> | <b>\$ 3,371,555</b> | <b>\$ 105,794</b> | <b>\$ 3,089,510</b> | <b>\$ 59,486</b> | <b>\$ 396,520</b> | <b>\$ 17,297</b> |
|--------------|-----------|-------------------|----------------------|---------------------|---------------------|-------------------|---------------------|------------------|-------------------|------------------|



# 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

## Sheet O2.1 Line Transformer Worksheet - Second Run

Line Transformers Demand Unit Cost for PLCC  
Adjustment to Customer Related Cost

Allocation by rate classification

| Description   | Total                | 1<br>Residential     | 2<br>GS <50         | 3<br>GS>50-Regular   | 6<br>Large Use >5MW | 7<br>Street Light  | 8<br>Sentinel    | 9<br>Unmetered<br>Scattered Load | 10<br>Embedded<br>Distributor | 11<br>Back-up/Standby<br>Power |
|---|----------------------|----------------------|---------------------|----------------------|---------------------|--------------------|------------------|----------------------------------|-------------------------------|--------------------------------|
| Depreciation on Acct 1850 Line Transformers                   | \$2,639,294          | \$1,111,097          | \$456,868           | \$1,068,536          | \$0                 | \$0                | \$0              | \$2,694                          | \$0                           | \$97                           |
| Depreciation on General Plant Assigned to Line Transformers   | \$680,998            | \$286,447            | \$117,887           | \$275,943            | \$0                 | \$0                | \$0              | \$695                            | \$0                           | \$25                           |
| Acct 5035 - Overhead Distribution Transformers- Operation     | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0              | \$0                              | \$0                           | \$0                            |
| Acct 5055 - Underground Distribution Transformers - Operation | \$16,984             | \$7,150              | \$2,940             | \$6,876              | \$0                 | \$0                | \$0              | \$17                             | \$0                           | \$1                            |
| Acct 5160 - Maintenance of Line Transformers                  | \$120,028            | \$50,530             | \$20,777            | \$48,594             | \$0                 | \$0                | \$0              | \$123                            | \$0                           | \$4                            |
| Allocation of General Expenses                                | \$983,825            | \$414,173            | \$170,303           | \$398,308            | \$0                 | \$0                | \$0              | \$1,004                          | \$0                           | \$36                           |
| Admin and General Assigned to Line Transformers               | \$73,282             | \$30,750             | \$12,644            | \$29,811             | \$0                 | \$0                | \$0              | \$74                             | \$0                           | \$3                            |
| PILs on Line Transformers                                     | \$729,717            | \$307,198            | \$126,316           | \$295,431            | \$0                 | \$0                | \$0              | \$745                            | \$0                           | \$27                           |
| Debt Return on Line Transformers                              | \$1,511,967          | \$636,512            | \$261,725           | \$612,130            | \$0                 | \$0                | \$0              | \$1,544                          | \$0                           | \$56                           |
| Equity Return on Line Transformers                            | \$1,788,505          | \$752,930            | \$309,595           | \$724,088            | \$0                 | \$0                | \$0              | \$1,826                          | \$0                           | \$66                           |
| <b>Total</b>  | <b>\$8,544,600</b>   | <b>\$3,596,787</b>   | <b>\$1,479,055</b>  | <b>\$3,459,719</b>   | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>       | <b>\$8,723</b>                   | <b>\$0</b>                    | <b>\$316</b>                   |
| Line Transformer NCP  | 2,572,020            | 1,082,776            | 445,223             | 1,041,300            | 0                   | 0                  | 0                | 2,626                            | 0                             | 95                             |
| PLCC Amount   | 418,657              | 343,143              | 28,127              | 3,207                | 0                   | 38,403             | 614              | 5,164                            | 0                             | 0                              |
| Adjustment to Customer Related Cost for PLCC                  | <b>\$1,261,106</b>   | <b>\$1,139,858</b>   | <b>\$93,439</b>     | <b>\$10,655</b>      | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>       | <b>\$17,155</b>                  | <b>\$0</b>                    | <b>\$0</b>                     |
| General Plant - Gross Assets                                  | \$97,592,014         | \$52,967,886         | \$10,830,243        | \$20,272,754         | \$8,961,781         | \$3,352,289        | \$64,099         | \$463,483                        | \$0                           | \$679,478                      |
| General Plant - Accumulated Depreciation                      | (\$65,890,623)       | (\$35,762,014)       | (\$7,312,191)       | (\$13,687,436)       | (\$6,050,673)       | (\$2,263,345)      | (\$43,277)       | (\$312,927)                      | \$0                           | (\$458,759)                    |
| General Plant - Net Fixed Assets                              | \$31,701,391         | \$17,205,871         | \$3,518,052         | \$6,585,319          | \$2,911,108         | \$1,088,944        | \$20,822         | \$150,556                        | \$0                           | \$220,719                      |
| General Plant - Depreciation                                  | \$5,654,711          | \$3,069,084          | \$627,530           | \$1,174,651          | \$519,267           | \$194,240          | \$3,714          | \$26,855                         | \$0                           | \$39,371                       |
| <b>Total Net Fixed Assets Excluding General Plant</b>         | <b>\$283,322,167</b> | <b>\$153,917,566</b> | <b>\$31,443,469</b> | <b>\$58,809,887</b>  | <b>\$25,919,726</b> | <b>\$9,735,515</b> | <b>\$186,146</b> | <b>\$1,346,203</b>               | <b>\$0</b>                    | <b>\$1,963,656</b>             |
| <b>Total Administration and General Expense</b>               | <b>\$16,591,129</b>  | <b>\$10,004,096</b>  | <b>\$2,044,083</b>  | <b>\$2,904,891</b>   | <b>\$1,098,827</b>  | <b>\$358,158</b>   | <b>\$7,027</b>   | <b>\$95,816</b>                  | <b>\$0</b>                    | <b>\$78,230</b>                |
| <b>Total O&amp;M</b>  | <b>\$31,034,110</b>  | <b>\$18,765,375</b>  | <b>\$3,834,224</b>  | <b>\$5,405,154</b>   | <b>\$2,033,165</b>  | <b>\$658,746</b>   | <b>\$12,940</b>  | <b>\$180,124</b>                 | <b>\$0</b>                    | <b>\$144,381</b>               |
| <b>Line Transformer Rate Base</b>                             |                      |                      |                     |                      |                     |                    |                  |                                  |                               |                                |
| Acct 1850 - Line Transformers - Gross Assets                  | \$73,255,908         | \$30,839,472         | \$12,680,783        | \$29,658,160         | \$0                 | \$0                | \$0              | \$74,787                         | \$0                           | \$2,706                        |
| Line Transformers - Accumulated Depreciation                  | (\$39,131,921)       | (\$16,473,863)       | (\$6,773,834)       | (\$15,842,828)       | \$0                 | \$0                | \$0              | (\$39,950)                       | \$0                           | (\$1,445)                      |
| Line Transformers - Net Fixed Assets                          | \$34,123,987         | \$14,365,609         | \$5,906,948         | \$13,815,332         | \$0                 | \$0                | \$0              | \$34,837                         | \$0                           | \$1,260                        |
| General Plant Assigned to Line Transformers - NFA             | \$3,817,805          | \$1,605,878          | \$660,899           | \$1,546,991          | \$0                 | \$0                | \$0              | \$3,896                          | \$0                           | \$142                          |
| Line Transformer Net Fixed Assets Including General Plant     | <b>\$37,941,793</b>  | <b>\$15,971,487</b>  | <b>\$6,567,847</b>  | <b>\$15,362,323</b>  | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>       | <b>\$38,733</b>                  | <b>\$0</b>                    | <b>\$1,402</b>                 |
| <b>General Expenses</b>                                       |                      |                      |                     |                      |                     |                    |                  |                                  |                               |                                |
| Acct 5005 - Operation Supervision and Engineering             | \$2,058,163          | \$731,158            | \$283,917           | \$687,233            | \$329,088           | \$0                | \$0              | \$1,785                          | \$0                           | \$24,981                       |
| Acct 5010 - Load Dispatching                                  | \$1,569,085          | \$557,414            | \$216,450           | \$523,927            | \$250,887           | \$0                | \$0              | \$1,361                          | \$0                           | \$19,045                       |
| Acct 5085 - Miscellaneous Distribution Expense                | \$992,904            | \$352,727            | \$136,968           | \$331,537            | \$158,759           | \$0                | \$0              | \$861                            | \$0                           | \$12,052                       |
| Acct 5105 - Maintenance Supervision and Engineering           | \$126,471            | \$44,928             | \$17,446            | \$42,229             | \$20,222            | \$0                | \$0              | \$110                            | \$0                           | \$1,535                        |
| <b>Total</b>  | <b>\$4,746,622</b>   | <b>\$1,686,228</b>   | <b>\$654,781</b>    | <b>\$1,584,926</b>   | <b>\$758,956</b>    | <b>\$0</b>         | <b>\$0</b>       | <b>\$4,117</b>                   | <b>\$0</b>                    | <b>\$57,613</b>                |
| Acct 1850 - Line Transformers - Gross Assets                  | \$73,255,908         | \$30,839,472         | \$12,680,783        | \$29,658,160         | \$0                 | \$0                | \$0              | \$74,787                         | \$0                           | \$2,706                        |
| Acct 1815 - 1855  | <b>\$353,434,785</b> | <b>\$125,557,006</b> | <b>\$48,755,203</b> | <b>\$118,014,052</b> | <b>\$56,512,105</b> | <b>\$0</b>         | <b>\$0</b>       | <b>\$306,526</b>                 | <b>\$0</b>                    | <b>\$4,289,891</b>             |

**Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run**

**Primary Conductors and Poles Cost Pool Demand Unit Cost for PLCC  
Adjustment to Customer Related Cost**

### Allocation by Rate Classification

| Allocation by Rate Classification                            |                 |                |                |                |                |               |            |                          |                      |                       |
|--|-----------------|----------------|----------------|----------------|----------------|---------------|------------|--------------------------|----------------------|-----------------------|
|  |                 | 1              | 2              | 3              | 6              | 7             | 8          | 9                        | 10                   | 11                    |
| Description  | Total           | Residential    | GS <50         | GS>50-Regular  | Large Use >5MW | Street Light  | Sentinel   | Unmetered Scattered Load | Embedded Distributor | Back-up/Standby Power |
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures | \$1,060,535     | \$313,526      | \$131,380      | \$342,576      | \$253,103      | \$0           | \$0        | \$760                    | \$0                  | \$19,191              |
| Depreciation on Acct 1835-4 Primary Overhead Conductors      | \$1,639,862     | \$484,792      | \$203,148      | \$529,711      | \$391,362      | \$0           | \$0        | \$1,175                  | \$0                  | \$29,674              |
| Depreciation on Acct 1840-4 Primary Underground Conduit      | \$2,823,022     | \$834,569      | \$349,719      | \$911,897      | \$673,730      | \$0           | \$0        | \$2,022                  | \$0                  | \$51,084              |
| Depreciation on Acct 1845-4 Primary Underground Conductors   | \$2,728,742     | \$806,697      | \$338,039      | \$881,443      | \$651,230      | \$0           | \$0        | \$1,955                  | \$0                  | \$49,378              |
| Depreciation on General Plant Assigned to Primary C&P        | \$2,090,752     | \$616,927      | \$258,746      | \$675,236      | \$500,377      | \$0           | \$0        | \$1,495                  | \$0                  | \$37,971              |
| Primary C&P Operations and Maintenance                       | \$3,336,525     | \$1,027,961    | \$419,796      | \$1,074,230    | \$754,798      | \$0           | \$0        | \$2,497                  | \$0                  | \$57,243              |
| Allocation of General Expenses                               | \$3,032,767     | \$896,576      | \$375,702      | \$979,650      | \$723,787      | \$0           | \$0        | \$2,172                  | \$0                  | \$54,880              |
| Admin and General Assigned to Primary C&P                    | \$1,789,420     | \$548,021      | \$223,800      | \$577,323      | \$407,932      | \$0           | \$0        | \$1,328                  | \$0                  | \$31,016              |
| PILs on Primary C&P  | \$2,238,000     | \$661,619      | \$277,246      | \$722,923      | \$534,111      | \$0           | \$0        | \$1,603                  | \$0                  | \$40,498              |
| Debt Return on Primary C&P                                   | \$4,637,115     | \$1,370,869    | \$574,450      | \$1,497,889    | \$1,106,674    | \$0           | \$0        | \$3,321                  | \$0                  | \$83,912              |
| Equity Return on Primary C&P                                 | \$5,485,239     | \$1,621,599    | \$679,517      | \$1,771,851    | \$1,309,083    | \$0           | \$0        | \$3,929                  | \$0                  | \$99,259              |
| Total  | \$30,861,979    | \$9,183,157    | \$3,831,543    | \$9,964,729    | \$7,306,187    | \$0           | \$0        | \$22,257                 | \$0                  | \$554,107             |
| Primary NCP  | 3,665,923       | 1,083,756      | 454,138        | 1,184,173      | 874,893        | 0             | 0          | 2,626                    | 0                    | 66,337                |
| PLCC Amount  | 419,990         | 343,453        | 28,690         | 3,647          | 19             | 38,403        | 614        | 5,164                    | 0                    | 0                     |
| Adjustment to Customer Related Cost for PLCC                 | \$3,226,912     | \$2,910,235    | \$242,057      | \$30,688       | \$160          | \$0           | \$0        | \$43,772                 | \$0                  | \$0                   |
| General Plant - Gross Assets                                 | \$97,592,014    | \$52,967,886   | \$10,830,243   | \$20,272,754   | \$8,961,781    | \$3,352,289   | \$64,099   | \$463,483                | \$0                  | \$679,478             |
| General Plant - Accumulated Depreciation                     | (\$65,890,623)  | (\$35,762,014) | (\$7,312,191)  | (\$13,687,436) | (\$6,050,673)  | (\$2,263,345) | (\$43,277) | (\$312,927)              | \$0                  | (\$458,759)           |
| General Plant - Net Fixed Assets                             | \$31,701,391    | \$17,205,871   | \$3,518,052    | \$6,585,319    | \$2,911,108    | \$1,088,944   | \$20,822   | \$150,556                | \$0                  | \$220,719             |
| General Plant - Depreciation                                 | \$5,654,711     | \$3,069,084    | \$627,530      | \$1,174,651    | \$519,267      | \$194,240     | \$3,714    | \$26,855                 | \$0                  | \$39,371              |
| Total Net Fixed Assets Excluding General Plant               | \$283,322,167   | \$153,917,566  | \$31,443,469   | \$58,809,887   | \$25,919,726   | \$9,735,515   | \$186,146  | \$1,346,203              | \$0                  | \$1,963,656           |
| Total Administration and General Expense                     | \$16,591,129    | \$10,004,096   | \$2,044,083    | \$2,904,891    | \$1,098,827    | \$358,158     | \$7,027    | \$95,816                 | \$0                  | \$78,230              |
| Total O&M  | \$31,034,110    | \$18,765,375   | \$3,834,224    | \$5,405,154    | \$2,033,165    | \$658,746     | \$12,940   | \$180,124                | \$0                  | \$144,381             |
| Primary Conductors and Poles Gross Assets                    |                 |                |                |                |                |               |            |                          |                      |                       |
| Acct 1830-4 Primary Poles, Towers & Fixtures                 | \$28,242,804    | \$8,349,411    | \$3,498,747    | \$9,123,039    | \$6,740,305    | \$0           | \$0        | \$20,229                 | \$0                  | \$511,073             |
| Acct 1835-4 Primary Overhead Conductors                      | \$44,491,050    | \$13,152,875   | \$5,511,595    | \$14,371,576   | \$10,618,041   | \$0           | \$0        | \$31,868                 | \$0                  | \$805,096             |
| Acct 1840-4 Primary Underground Conduit                      | \$78,471,183    | \$23,198,410   | \$9,721,088    | \$25,347,896   | \$18,727,593   | \$0           | \$0        | \$56,207                 | \$0                  | \$1,419,989           |
| Acct 1845-4 Primary Underground Conductors                   | \$74,615,654    | \$22,058,601   | \$9,243,461    | \$24,102,477   | \$17,807,449   | \$0           | \$0        | \$53,445                 | \$0                  | \$1,350,221           |
| Subtotal   | \$225,820,691   | \$66,759,297   | \$27,974,891   | \$72,944,988   | \$53,893,388   | \$0           | \$0        | \$161,749                | \$0                  | \$4,086,378           |
| Primary Conductors and Poles Accumulated Depreciation        |                 |                |                |                |                |               |            |                          |                      |                       |
| Acct 1830-4 Primary Poles, Towers & Fixtures                 | (\$11,266,324)  | (\$3,330,660)  | (\$1,395,683)  | (\$3,639,267)  | (\$2,688,772)  | \$0           | \$0        | (\$8,070)                | \$0                  | (\$203,872)           |
| Acct 1835-4 Primary Overhead Conductors                      | (\$22,073,673)  | (\$6,525,633)  | (\$2,734,508)  | (\$7,130,276)  | (\$5,268,007)  | \$0           | \$0        | (\$15,811)               | \$0                  | (\$399,438)           |
| Acct 1840-4 Primary Underground Conduit                      | (\$47,812,210)  | (\$14,134,708) | (\$5,923,024)  | (\$15,444,382) | (\$11,410,655) | \$0           | \$0        | (\$34,246)               | \$0                  | (\$865,194)           |
| Acct 1845-4 Primary Underground Conductors                   | (\$40,012,219)  | (\$11,828,799) | (\$4,956,753)  | (\$12,924,816) | (\$9,549,143)  | \$0           | \$0        | (\$28,660)               | \$0                  | (\$724,048)           |
| Subtotal   | (\$121,164,426) | (\$35,819,800) | (\$15,009,969) | (\$39,138,741) | (\$28,916,577) | \$0           | \$0        | (\$86,786)               | \$0                  | (\$2,192,552)         |
| Primary Conductor & Pools - Net Fixed Assets                 | \$104,656,265   | \$30,939,498   | \$12,964,922   | \$33,806,247   | \$24,976,811   | \$0           | \$0        | \$74,962                 | \$0                  | \$1,893,826           |
| General Plant Assigned to Primary C&P - NFA                  | \$11,721,153    | \$3,458,611    | \$1,450,580    | \$3,785,501    | \$2,805,207    | \$0           | \$0        | \$8,384                  | \$0                  | \$212,870             |
| Primary C&P Net Fixed Assets Including General Plant         | \$116,377,419   | \$34,398,109   | \$14,415,502   | \$37,591,748   | \$27,782,018   | \$0           | \$0        | \$83,346                 | \$0                  | \$2,106,696           |
| 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                   |



**2011 Cost Allocation Study**  
Horizon Utilities Corporation

August 27, 2010

**Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run**

**Primary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost**

**Allocation by Rate Classification**

| Description  | Total                | 1<br>Residential     | 2<br>GS <50         | 3<br>GS>50-Regular   | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>Unmetered Scattered Load | 10<br>Embedded Distributor | 11<br>Back-up/Standby Power |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|-------------------|---------------|-------------------------------|----------------------------|-----------------------------|
| 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                   | \$25,966,033         | \$14,791,468         | \$4,033,996         | \$7,102,039          | \$0                 | \$0               | \$0           | \$37,185                      | \$0                        | \$1,345                     |
| Acct 1835-5 Secondary Overhead Conductors                        | \$6,961,535          | \$3,965,616          | \$1,081,521         | \$1,904,068          | \$0                 | \$0               | \$0           | \$9,969                       | \$0                        | \$361                       |
| Acct 1840-5 Secondary Underground Conduit                        | \$1,601,453          | \$912,262            | \$248,796           | \$438,018            | \$0                 | \$0               | \$0           | \$2,293                       | \$0                        | \$83                        |
| Acct 1845-5 Secondary Underground Conductors                     | \$8,856,383          | \$5,045,010          | \$1,375,898         | \$2,422,333          | \$0                 | \$0               | \$0           | \$12,683                      | \$0                        | \$459                       |
| <b>Subtotal</b>  | <b>\$43,385,403</b>  | <b>\$24,714,357</b>  | <b>\$6,740,211</b>  | <b>\$11,866,457</b>  | <b>\$0</b>          | <b>\$0</b>        | <b>\$0</b>    | <b>\$62,131</b>               | <b>\$0</b>                 | <b>\$2,248</b>              |
| <b>Operations and Maintenance</b>                                |                      |                      |                     |                      |                     |                   |               |                               |                            |                             |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour         | \$440,097            | \$167,687            | \$58,837            | \$135,371            | \$72,300            | \$0               | \$0           | \$413                         | \$0                        | \$5,489                     |
| Acct 5025 Overhead Distribution Lines & Feeders - Other          | \$365,554            | \$139,284            | \$48,871            | \$112,442            | \$60,054            | \$0               | \$0           | \$343                         | \$0                        | \$4,559                     |
| Acct 5040 Underground Distribution Lines & Feeders - Labour      | \$202,853            | \$63,524             | \$25,538            | \$64,884             | \$45,316            | \$0               | \$0           | \$155                         | \$0                        | \$3,437                     |
| Acct 5045 Underground Distribution Lines & Feeders - Other       | \$584,255            | \$182,961            | \$73,554            | \$186,878            | \$130,520           | \$0               | \$0           | \$445                         | \$0                        | \$9,898                     |
| 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                | \$214,920            | \$91,746             | \$29,865            | \$64,327             | \$26,723            | \$0               | \$0           | \$228                         | \$0                        | \$2,032                     |
| Acct 5125 Maintenance of Overhead Conductors & Devices           | \$804,596            | \$267,692            | \$103,101           | \$254,512            | \$166,041           | \$0               | \$0           | \$654                         | \$0                        | \$12,595                    |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Way   | \$863,321            | \$328,945            | \$115,417           | \$265,552            | \$141,829           | \$0               | \$0           | \$811                         | \$0                        | \$10,768                    |
| Acct 5145 Maintenance of Underground Conduit                     | \$69,529             | \$20,936             | \$8,657             | \$22,391             | \$16,262            | \$0               | \$0           | \$51                          | \$0                        | \$1,233                     |
| Acct 5150 Maintenance of Underground Conductors & Devices        | \$448,840            | \$145,740            | \$57,102            | \$142,627            | \$95,753            | \$0               | \$0           | \$356                         | \$0                        | \$7,263                     |
| <b>Total</b>   | <b>\$3,993,965</b>   | <b>\$1,408,514</b>   | <b>\$520,941</b>    | <b>\$1,248,983</b>   | <b>\$754,798</b>    | <b>\$0</b>        | <b>\$0</b>    | <b>\$3,456</b>                | <b>\$0</b>                 | <b>\$57,274</b>             |
| <b>General Expenses</b>  |                      |                      |                     |                      |                     |                   |               |                               |                            |                             |
| Acct 5005 - Operation Supervision and Engineering                | \$2,058,163          | \$731,158            | \$283,917           | \$687,233            | \$329,088           | \$0               | \$0           | \$1,785                       | \$0                        | \$24,981                    |
| Acct 5010 - Load Dispatching                                     | \$1,569,085          | \$557,414            | \$216,450           | \$523,927            | \$250,887           | \$0               | \$0           | \$1,361                       | \$0                        | \$19,045                    |
| Acct 5085 - Miscellaneous Distribution Expense                   | \$992,904            | \$352,727            | \$136,968           | \$331,537            | \$158,759           | \$0               | \$0           | \$861                         | \$0                        | \$12,052                    |
| Acct 5105 - Maintenance Supervision and Engineering              | \$126,471            | \$44,928             | \$17,446            | \$42,229             | \$20,222            | \$0               | \$0           | \$110                         | \$0                        | \$1,535                     |
| <b>Total</b>   | <b>\$4,746,622</b>   | <b>\$1,686,228</b>   | <b>\$654,781</b>    | <b>\$1,584,926</b>   | <b>\$758,956</b>    | <b>\$0</b>        | <b>\$0</b>    | <b>\$4,117</b>                | <b>\$0</b>                 | <b>\$57,613</b>             |
| <b>Primary Conductors and Poles Gross Assets</b>                 | <b>\$225,820,691</b> | <b>\$66,759,297</b>  | <b>\$27,974,891</b> | <b>\$72,944,988</b>  | <b>\$53,893,388</b> | <b>\$0</b>        | <b>\$0</b>    | <b>\$161,749</b>              | <b>\$0</b>                 | <b>\$4,086,378</b>          |
| <b>Acct 1815 - 1855</b>  | <b>\$353,434,785</b> | <b>\$125,557,006</b> | <b>\$48,755,203</b> | <b>\$118,014,052</b> | <b>\$56,512,105</b> | <b>\$0</b>        | <b>\$0</b>    | <b>\$306,526</b>              | <b>\$0</b>                 | <b>\$4,289,891</b>          |



# 2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

## Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - Second Run

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC  
Adjustment to Customer Related Cost

Allocation by Rate Classification

| Description  | Total                 | 1<br>Residential      | 2<br>GS <50          | 3<br>GS>50-Regular   | 6<br>Large Use >5MW | 7<br>Street Light  | 8<br>Sentinel    | 9<br>Unmetered<br>Scattered Load | 10<br>Embedded<br>Distributor |
|--|-----------------------|-----------------------|----------------------|----------------------|---------------------|--------------------|------------------|----------------------------------|-------------------------------|
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | \$975,041             | \$555,429             | \$151,479            | \$266,686            | \$0                 | \$0                | \$0              | \$1,396                          | \$0                           |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors      | \$394,754             | \$260,951             | \$46,103             | \$70,716             | \$0                 | \$14,534           | \$278            | \$2,158                          | \$0                           |
| Depreciation on Acct 1840-5 Secondary Underground Conduit      | \$88,635              | \$58,592              | \$10,352             | \$15,878             | \$0                 | \$3,263            | \$62             | \$485                            | \$0                           |
| Depreciation on Acct 1845-5 Secondary Underground Conductors   | \$498,282             | \$329,388             | \$58,195             | \$89,262             | \$0                 | \$18,345           | \$351            | \$2,724                          | \$0                           |
| Depreciation on General Plant Assigned to Secondary C&P        | \$475,821             | \$270,886             | \$73,943             | \$130,286            | \$0                 | \$0                | \$0              | \$681                            | \$0                           |
| Secondary C&P Operations and Maintenance                       | \$657,440             | \$380,552             | \$101,145            | \$174,752            | \$0                 | \$0                | \$0              | \$959                            | \$0                           |
| Allocation of General Expenses                                 | \$582,665             | \$331,913             | \$90,521             | \$159,366            | \$0                 | \$0                | \$0              | \$834                            | \$0                           |
| Admin and General Assigned to Primary C&P                      | \$351,244             | \$202,878             | \$53,922             | \$93,917             | \$0                 | \$0                | \$0              | \$510                            | \$0                           |
| PILs on Secondary C&P  | \$509,983             | \$290,510             | \$79,229             | \$139,487            | \$0                 | \$0                | \$0              | \$730                            | \$0                           |
| Debt Return on Secondary C&P                                   | \$1,056,680           | \$601,934             | \$164,162            | \$289,015            | \$0                 | \$0                | \$0              | \$1,513                          | \$0                           |
| Equity Return on Secondary C&P                                 | \$1,249,945           | \$712,027             | \$194,187            | \$341,876            | \$0                 | \$0                | \$0              | \$1,790                          | \$0                           |
| <b>Total</b>   | <b>\$6,840,490</b>    | <b>\$3,995,062</b>    | <b>\$1,023,238</b>   | <b>\$1,771,242</b>   | <b>\$0</b>          | <b>\$36,142</b>    | <b>\$691</b>     | <b>\$13,782</b>                  | <b>\$0</b>                    |
| Secondary NCP  | 1,833,559             | 1,044,481             | 284,856              | 501,502              | 0                   | 0                  | 0                | 2,626                            | 0                             |
| PLCC Amount  | 419,971               | 343,453               | 28,690               | 3,647                | 0                   | 38,403             | 614              | 5,164                            | 0                             |
| Adjustment to Customer Related Cost for PLCC                   | \$1,456,725           | \$1,313,682           | \$103,059            | \$12,880             | \$0                 | \$0                | \$0              | \$27,105                         | \$0                           |
| General Plant - Gross Assets                                   | \$97,592,014          | \$52,967,886          | \$10,830,243         | \$20,272,754         | \$8,961,781         | \$3,352,289        | \$64,099         | \$463,483                        | \$0                           |
| General Plant - Accumulated Depreciation                       | (\$65,890,623)        | (\$35,762,014)        | (\$7,312,191)        | (\$13,687,436)       | (\$6,050,673)       | (\$2,263,345)      | (\$43,277)       | (\$312,927)                      | \$0                           |
| General Plant - Net Fixed Assets                               | \$31,701,391          | \$17,205,871          | \$3,518,052          | \$6,585,319          | \$2,911,108         | \$1,088,944        | \$20,822         | \$150,556                        | \$0                           |
| General Plant - Depreciation                                   | \$5,654,711           | \$3,069,084           | \$627,530            | \$1,174,651          | \$519,267           | \$194,240          | \$3,714          | \$26,855                         | \$0                           |
| <b>Total Net Fixed Assets Excluding General Plant</b>          | <b>\$283,322,167</b>  | <b>\$153,917,566</b>  | <b>\$31,443,469</b>  | <b>\$58,809,887</b>  | <b>\$25,919,726</b> | <b>\$9,735,515</b> | <b>\$186,146</b> | <b>\$1,346,203</b>               | <b>\$0</b>                    |
| <b>Total Administration and General Expense</b>                | <b>\$16,591,129</b>   | <b>\$10,004,096</b>   | <b>\$2,044,083</b>   | <b>\$2,904,891</b>   | <b>\$1,098,827</b>  | <b>\$358,158</b>   | <b>\$7,027</b>   | <b>\$95,816</b>                  | <b>\$0</b>                    |
| <b>Total O&amp;M</b>   | <b>\$31,034,110</b>   | <b>\$18,765,375</b>   | <b>\$3,834,224</b>   | <b>\$5,405,154</b>   | <b>\$2,033,165</b>  | <b>\$658,746</b>   | <b>\$12,940</b>  | <b>\$180,124</b>                 | <b>\$0</b>                    |
| <b>Secondary Conductors and Poles Gross Plant</b>              |                       |                       |                      |                      |                     |                    |                  |                                  |                               |
| Acct 1830-5 Secondary Poles, Towers & Fixtures                 | \$25,966,033          | \$14,791,468          | \$4,033,996          | \$7,102,039          | \$0                 | \$0                | \$0              | \$37,185                         | \$0                           |
| Acct 1835-5 Secondary Overhead Conductors                      | \$6,961,535           | \$3,965,616           | \$1,081,521          | \$1,904,068          | \$0                 | \$0                | \$0              | \$9,969                          | \$0                           |
| Acct 1840-5 Secondary Underground Conduit                      | \$1,601,453           | \$912,262             | \$248,796            | \$438,018            | \$0                 | \$0                | \$0              | \$2,293                          | \$0                           |
| Acct 1845-5 Secondary Underground Conductors                   | \$8,856,383           | \$5,045,010           | \$1,375,898          | \$2,422,333          | \$0                 | \$0                | \$0              | \$12,683                         | \$0                           |
| <b>Subtotal</b>  | <b>\$43,385,403</b>   | <b>\$24,714,357</b>   | <b>\$6,740,211</b>   | <b>\$11,866,457</b>  | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>       | <b>\$62,131</b>                  | <b>\$0</b>                    |
| <b>Secondary Conductors and Poles Accumulated Depreciation</b> |                       |                       |                      |                      |                     |                    |                  |                                  |                               |
| Acct 1830-5 Secondary Poles, Towers & Fixtures                 | (\$10,358,098)        | (\$5,900,458)         | (\$1,609,199)        | (\$2,833,071)        | \$0                 | \$0                | \$0              | (\$14,834)                       | \$0                           |
| Acct 1835-5 Secondary Overhead Conductors                      | (\$3,453,878)         | (\$1,967,490)         | (\$536,583)          | (\$944,679)          | \$0                 | \$0                | \$0              | (\$4,946)                        | \$0                           |
| Acct 1840-5 Secondary Underground Conduit                      | (\$975,759)           | (\$555,838)           | (\$151,591)          | (\$266,883)          | \$0                 | \$0                | \$0              | (\$1,397)                        | \$0                           |
| Acct 1845-5 Secondary Underground Conductors                   | (\$4,749,185)         | (\$2,705,358)         | (\$737,817)          | (\$1,298,962)        | \$0                 | \$0                | \$0              | (\$6,801)                        | \$0                           |
| <b>Subtotal</b>  | <b>(\$19,536,920)</b> | <b>(\$11,129,144)</b> | <b>(\$3,035,190)</b> | <b>(\$5,343,595)</b> | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>       | <b>(\$27,978)</b>                | <b>\$0</b>                    |
| Secondary Conductor & Pools - Net Fixed Assets                 | \$23,848,483          | \$13,585,213          | \$3,705,020          | \$6,522,862          | \$0                 | \$0                | \$0              | \$34,153                         | \$0                           |
| General Plant Assigned to Secondary C&P - NFA                  | \$2,667,541           | \$1,518,640           | \$414,536            | \$730,407            | \$0                 | \$0                | \$0              | \$3,820                          | \$0                           |
| Secondary C&P Net Fixed Assets Including General Plant         | \$26,516,025          | \$15,103,853          | \$4,119,556          | \$7,253,269          | \$0                 | \$0                | \$0              | \$37,972                         | \$0                           |



**2011 Cost Allocation Study**  
Horizon Utilities Corporation

August 27, 2010

**Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - Second Run**

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC  
Adjustment to Customer Related Cost

Allocation by Rate Classification

| Description  | Total                | 1<br>Residential    | 2<br>GS <50         | 3<br>GS>50-Regular  | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>Unmetered<br>Scattered Load | 10<br>Embedded<br>Distributor |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|----------------------------------|-------------------------------|
| Acct 1830-3 Bulk Poles, Towers & Fixtures                        | \$0                  | \$0                 | \$0                 | \$0                 | \$0                 | \$0               | \$0           | \$0                              | \$0                           |
| Acct 1835-3 Bulk Overhead Conductors                             | \$0                  | \$0                 | \$0                 | \$0                 | \$0                 | \$0               | \$0           | \$0                              | \$0                           |
| Acct 1840-3 Bulk Underground Conduit                             | \$0                  | \$0                 | \$0                 | \$0                 | \$0                 | \$0               | \$0           | \$0                              | \$0                           |
| Acct 1845-3 Bulk Underground Conductors                          | \$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>                    |
| Acct 1830-4 Primary Poles, Towers & Fixtures                     | \$28,242,804         | \$8,349,411         | \$3,498,747         | \$9,123,039         | \$6,740,305         | \$0               | \$0           | \$20,229                         | \$0                           |
| Acct 1835-4 Primary Overhead Conductors                          | \$44,491,050         | \$13,152,875        | \$5,511,595         | \$14,371,576        | \$10,618,041        | \$0               | \$0           | \$31,868                         | \$0                           |
| Acct 1840-4 Primary Underground Conduit                          | \$78,471,183         | \$23,198,410        | \$9,721,088         | \$25,347,896        | \$18,727,593        | \$0               | \$0           | \$56,207                         | \$0                           |
| Acct 1845-4 Primary Underground Conductors                       | \$74,615,654         | \$22,058,601        | \$9,243,461         | \$24,102,477        | \$17,807,449        | \$0               | \$0           | \$53,445                         | \$0                           |
| <b>Subtotal</b>  | <b>\$225,820,691</b> | <b>\$66,759,297</b> | <b>\$27,974,891</b> | <b>\$72,944,988</b> | <b>\$53,893,388</b> | <b>\$0</b>        | <b>\$0</b>    | <b>\$161,749</b>                 | <b>\$0</b>                    |
| <b>Operations and Maintenance</b>                                |                      |                     |                     |                     |                     |                   |               |                                  |                               |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour         | \$440,097            | \$167,687           | \$58,837            | \$135,371           | \$72,300            | \$0               | \$0           | \$413                            | \$0                           |
| Acct 5025 Overhead Distribution Lines & Feeders - Other          | \$365,554            | \$139,284           | \$48,871            | \$112,442           | \$60,054            | \$0               | \$0           | \$343                            | \$0                           |
| Acct 5040 Underground Distribution Lines & Feeders - Labour      | \$202,853            | \$63,524            | \$25,538            | \$64,884            | \$45,316            | \$0               | \$0           | \$155                            | \$0                           |
| Acct 5045 Underground Distribution Lines & Feeders - Other       | \$584,255            | \$182,961           | \$73,554            | \$186,878           | \$130,520           | \$0               | \$0           | \$445                            | \$0                           |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid | \$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                           |
| Acct 5120 Maintenance of Poles, Towers & Fixtures                | \$214,920            | \$91,746            | \$29,865            | \$64,327            | \$26,723            | \$0               | \$0           | \$228                            | \$0                           |
| Acct 5125 Maintenance of Overhead Conductors & Devices           | \$804,596            | \$267,692           | \$103,101           | \$254,512           | \$166,041           | \$0               | \$0           | \$654                            | \$0                           |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Way   | \$863,321            | \$328,945           | \$115,417           | \$265,552           | \$141,829           | \$0               | \$0           | \$811                            | \$0                           |
| Acct 5145 Maintenance of Underground Conduit                     | \$69,529             | \$20,936            | \$8,657             | \$22,391            | \$16,262            | \$0               | \$0           | \$51                             | \$0                           |
| Acct 5150 Maintenance of Underground Conductors & Devices        | \$448,840            | \$145,740           | \$57,102            | \$142,627           | \$95,753            | \$0               | \$0           | \$356                            | \$0                           |
| <b>Total</b>   | <b>\$3,993,965</b>   | <b>\$1,408,514</b>  | <b>\$520,941</b>    | <b>\$1,248,983</b>  | <b>\$754,798</b>    | <b>\$0</b>        | <b>\$0</b>    | <b>\$3,456</b>                   | <b>\$0</b>                    |
| <b>General Expenses</b>  |                      |                     |                     |                     |                     |                   |               |                                  |                               |
| Acct 5005 - Operation Supervision and Engineering                | \$2,058,163          | \$731,158           | \$283,917           | \$687,233           | \$329,088           | \$0               | \$0           | \$1,785                          | \$0                           |
| Acct 5010 - Load Dispatching                                     | \$1,569,085          | \$557,414           | \$216,450           | \$523,927           | \$250,887           | \$0               | \$0           | \$1,361                          | \$0                           |
| Acct 5085 - Miscellaneous Distribution Expense                   | \$992,904            | \$352,727           | \$136,968           | \$331,537           | \$158,759           | \$0               | \$0           | \$861                            | \$0                           |
| Acct 5105 - Maintenance Supervision and Engineering              | \$126,471            | \$44,928            | \$17,446            | \$42,229            | \$20,222            | \$0               | \$0           | \$110                            | \$0                           |
| <b>Total</b>   | <b>\$4,746,622</b>   | <b>\$1,686,228</b>  | <b>\$654,781</b>    | <b>\$1,584,926</b>  | <b>\$758,956</b>    | <b>\$0</b>        | <b>\$0</b>    | <b>\$4,117</b>                   | <b>\$0</b>                    |
| Secondary Conductors and Poles Gross Assets                      | \$43,385,403         | \$24,714,357        | \$6,740,211         | \$11,866,457        | \$0                 | \$0               | \$0           | \$62,131                         | \$0                           |
| Acct 1815 - 1855   | \$353,434,785        | \$125,557,006       | \$48,755,203        | \$118,014,052       | \$56,512,105        | \$0               | \$0           | \$306,526                        | \$0                           |



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|                          |
|                          |
|                          |
| 11                       |
| Back-up/Standby<br>Power |
| \$0                      |
| \$0                      |
| \$0                      |
| \$0                      |
| \$0                      |
| \$0                      |
| \$511,073                |
| \$805,096                |
| \$1,419,989              |
| \$1,350,221              |
| \$4,086,378              |
| \$5,489                  |
| \$4,559                  |
| \$3,437                  |
| \$9,898                  |
| \$0                      |
| \$0                      |
| \$2,032                  |
| \$12,595                 |
| \$10,768                 |
| \$1,233                  |
| \$7,263                  |
| \$57,274                 |
| \$24,981                 |
| \$19,045                 |
| \$12,052                 |
| \$1,535                  |
| \$57,613                 |
| \$2,248                  |
| \$4,289,891              |





## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

### Sheet O3.1 Line Transformers Unit Cost Worksheet - Second Run

#### ALLOCATION BY RATE CLASSIFICATION

| Description   | Total                | 1<br>Residential     | 2<br>GS <50         | 3<br>GS>50-Regular  | 6<br>Large Use >5MW | 7<br>Street Light  | 8<br>Sentinel    | 9<br>Unmetered<br>Scattered Load | 11<br>Back-<br>up/Standby<br>Power |
|---|----------------------|----------------------|---------------------|---------------------|---------------------|--------------------|------------------|----------------------------------|------------------------------------|
| Depreciation on Acct 1850 Line Transformers                   | \$3,770,420          | \$2,030,087          | \$532,197           | \$1,077,125         | \$0                 | \$112,243          | \$2,147          | \$16,525                         | \$97                               |
| Depreciation on General Plant Assigned to Line Transformers   | \$972,649            | \$523,368            | \$137,325           | \$278,161           | \$0                 | \$28,954           | \$554            | \$4,262                          | \$25                               |
| Acct 5035 - Overhead Distribution Transformers- Operation     | \$0                  | \$0                  | \$0                 | \$0                 | \$0                 | \$0                | \$0              | \$0                              | \$0                                |
| Acct 5055 - Underground Distribution Transformers - Operation | \$24,263             | \$13,064             | \$3,425             | \$6,931             | \$0                 | \$722              | \$14             | \$106                            | \$1                                |
| Acct 5160 - Maintenance of Line Transformers                  | \$171,468            | \$92,323             | \$24,203            | \$48,985            | \$0                 | \$5,104            | \$98             | \$751                            | \$4                                |
| Allocation of General Expenses                                | \$1,374,578          | \$731,693            | \$195,854           | \$401,015           | \$0                 | \$39,388           | \$753            | \$5,839                          | \$36                               |
| Admin and General Assigned to Line Transformers               | \$104,650            | \$56,183             | \$14,729            | \$30,051            | \$0                 | \$3,168            | \$61             | \$456                            | \$3                                |
| PILs on Line Transformers                                     | \$1,042,453          | \$561,282            | \$147,143           | \$297,806           | \$0                 | \$31,033           | \$594            | \$4,569                          | \$27                               |
| Debt Return on Line Transformers                              | \$2,159,953          | \$1,162,972          | \$304,879           | \$617,050           | \$0                 | \$64,300           | \$1,230          | \$9,467                          | \$56                               |
| Equity Return on Line Transformers                            | \$2,555,007          | \$1,375,678          | \$360,641           | \$729,908           | \$0                 | \$76,061           | \$1,455          | \$11,198                         | \$66                               |
| Less: Transformer Ownership Allowance Credit                  | \$0                  | \$0                  | \$0                 | \$0                 | \$0                 | \$0                | \$0              | \$0                              | \$0                                |
| <b>Total</b>  | <b>\$12,175,441</b>  | <b>\$6,546,650</b>   | <b>\$1,720,393</b>  | <b>\$3,487,032</b>  | <b>\$0</b>          | <b>\$360,973</b>   | <b>\$6,904</b>   | <b>\$53,173</b>                  | <b>\$316</b>                       |
| Billed kW without Line Transformer Allowance                  |                      | 0                    | 0                   | 4,856,870           | 3,044,901           | 111,295            | 1,421            | 0                                | 199,012                            |
| Billed kWh without Line Transformer Allowance                 |                      | 1,580,203,371        | 552,044,772         | 1,781,012,386       | 1,458,874,419       | 40,006,298         | 502,459          | 12,541,586                       | 0                                  |
| Line Transformation Unit Cost (\$/kW)                         |                      | \$0.0000             | \$0.0000            | \$0.7180            | \$0.0000            | \$3.2434           | \$4.8590         | \$0.0000                         | \$0.0016                           |
| Line Transformation Unit Cost (\$/kWh)                        |                      | \$0.0041             | \$0.0031            | \$0.0020            | \$0.0000            | \$0.0090           | \$0.0137         | \$0.0042                         | \$0.0000                           |
| General Plant - Gross Assets                                  | \$97,592,014         | \$52,967,886         | \$10,830,243        | \$20,272,754        | \$8,961,781         | \$3,352,289        | \$64,099         | \$463,483                        | \$679,478                          |
| General Plant - Accumulated Depreciation                      | (\$65,890,623)       | (\$35,762,014)       | (\$7,312,191)       | (\$13,687,436)      | (\$6,050,673)       | (\$2,263,345)      | (\$43,277)       | (\$312,927)                      | (\$458,759)                        |
| General Plant - Net Fixed Assets                              | \$31,701,391         | \$17,205,871         | \$3,518,052         | \$6,585,319         | \$2,911,108         | \$1,088,944        | \$20,822         | \$150,556                        | \$220,719                          |
| General Plant - Depreciation                                  | \$5,654,711          | \$3,069,084          | \$627,530           | \$1,174,651         | \$519,267           | \$194,240          | \$3,714          | \$26,855                         | \$39,371                           |
| <b>Total Net Fixed Assets Excluding General Plant</b>         | <b>\$283,322,167</b> | <b>\$153,917,566</b> | <b>\$31,443,469</b> | <b>\$58,809,887</b> | <b>\$25,919,726</b> | <b>\$9,735,515</b> | <b>\$186,146</b> | <b>\$1,346,203</b>               | <b>\$1,963,656</b>                 |
| <b>Total Administration and General Expense</b>               | <b>\$16,591,129</b>  | <b>\$10,004,096</b>  | <b>\$2,044,083</b>  | <b>\$2,904,891</b>  | <b>\$1,098,827</b>  | <b>\$358,158</b>   | <b>\$7,027</b>   | <b>\$95,816</b>                  | <b>\$78,230</b>                    |
| <b>Total O&amp;M</b>  | <b>\$31,034,110</b>  | <b>\$18,765,375</b>  | <b>\$3,834,224</b>  | <b>\$5,405,154</b>  | <b>\$2,033,165</b>  | <b>\$658,746</b>   | <b>\$12,940</b>  | <b>\$180,124</b>                 | <b>\$144,381</b>                   |
| <b>Line Transformer Rate Base</b>                             |                      |                      |                     |                     |                     |                    |                  |                                  |                                    |
| Acct 1850 - Line Transformers - Gross Assets                  | \$104,651,297        | \$56,346,829         | \$14,771,585        | \$29,896,540        | \$0                 | \$3,115,390        | \$59,587         | \$458,659                        | \$2,706                            |
| Line Transformers - Accumulated Depreciation                  | (\$55,902,744)       | (\$30,099,411)       | (\$7,890,702)       | (\$15,970,167)      | \$0                 | (\$1,664,183)      | (\$31,830)       | (\$245,007)                      | (\$1,445)                          |
| Line Transformers - Net Fixed Assets                          | \$48,748,553         | \$26,247,418         | \$6,880,884         | \$13,926,374        | \$0                 | \$1,451,208        | \$27,757         | \$213,652                        | \$1,260                            |
| General Plant Assigned to Line Transformers - NFA             | \$5,452,856          | \$2,934,101          | \$769,868           | \$1,559,425         | \$0                 | \$162,322          | \$3,105          | \$23,894                         | \$142                              |
| Line Transformer Net Fixed Assets Including General Plant     | \$54,201,409         | \$29,181,520         | \$7,650,751         | \$15,485,799        | \$0                 | \$1,613,529        | \$30,862         | \$237,547                        | \$1,402                            |
| <b>General Expenses</b>                                       |                      |                      |                     |                     |                     |                    |                  |                                  |                                    |
| Acct 5005 - Operation Supervision and Engineering             | \$3,166,404          | \$1,624,470          | \$358,214           | \$701,137           | \$330,300           | \$109,871          | \$2,101          | \$15,329                         | \$24,981                           |
| Acct 5010 - Load Dispatching                                  | \$2,413,977          | \$1,238,450          | \$273,092           | \$534,527           | \$251,812           | \$83,763           | \$1,602          | \$11,687                         | \$19,045                           |
| Acct 5085 - Miscellaneous Distribution Expense                | \$1,527,544          | \$783,681            | \$172,810           | \$338,244           | \$159,344           | \$53,004           | \$1,014          | \$7,395                          | \$12,052                           |
| Acct 5105 - Maintenance Supervision and Engineering           | \$194,570            | \$99,821             | \$22,012            | \$43,084            | \$20,296            | \$6,751            | \$129            | \$942                            | \$1,535                            |
| <b>Total</b>  | <b>\$7,302,495</b>   | <b>\$3,746,422</b>   | <b>\$826,128</b>    | <b>\$1,616,991</b>  | <b>\$761,752</b>    | <b>\$253,390</b>   | <b>\$4,846</b>   | <b>\$35,353</b>                  | <b>\$57,613</b>                    |
| Acct 1850 - Line Transformers - Gross Assets                  | \$104,651,297        | \$56,346,829         | \$14,771,585        | \$29,896,540        | \$0                 | \$3,115,390        | \$59,587         | \$458,659                        | \$2,706                            |
| Acct 1815 - 1855  | \$555,591,116        | \$288,507,641        | \$62,307,845        | \$120,550,209       | \$56,733,241        | \$20,041,829       | \$383,295        | \$2,777,165                      | \$4,289,891                        |



2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

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

ALLOCATION BY RATE CLASSIFICATION

| Description   | Total                | 1<br>Residential     | 2<br>GS <50         | 3<br>GS>50-Regular  | 6<br>Large Use >5MW | 7<br>Street Light  | 8<br>Sentinel    | 9<br>Unmetered<br>Scattered Load | 11<br>Back-<br>up/Standby<br>Power |
|---|----------------------|----------------------|---------------------|---------------------|---------------------|--------------------|------------------|----------------------------------|------------------------------------|
| Depreciation on Acct 1820-2 Distribution Station Equipment        | \$258,145            | \$76,315             | \$31,979            | \$83,386            | \$61,608            | \$0                | \$0              | \$185                            | \$4,671                            |
| Depreciation on Acct 1825-2 Storage Battery Equipment             | \$0                  | \$0                  | \$0                 | \$0                 | \$0                 | \$0                | \$0              | \$0                              | \$0                                |
| Depreciation on Acct 1805-2 Land Station <50 kV                   | \$0                  | \$0                  | \$0                 | \$0                 | \$0                 | \$0                | \$0              | \$0                              | \$0                                |
| Depreciation on Acct 1806-2 Land Rights Station <50 kV            | \$3,338              | \$1,136              | \$344               | \$1,033             | \$790               | \$22               | \$0              | \$6                              | \$6                                |
| Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV        | \$75,750             | \$25,779             | \$7,799             | \$23,454            | \$17,920            | \$510              | \$6              | \$135                            | \$147                              |
| Depreciation on Acct 1810-2 Leasehold Improvements <50 kV         | \$0                  | \$0                  | \$0                 | \$0                 | \$0                 | \$0                | \$0              | \$0                              | \$0                                |
| Depreciation on General Plant Assigned to Substation Transformers | (\$157,609)          | (\$45,620)           | (\$19,920)          | (\$51,167)          | (\$37,761)          | \$134              | \$1              | (\$92)                           | (\$3,184)                          |
| Acct 5012 - Station Buildings and Fixtures Expense                | \$540,097            | \$183,807            | \$55,605            | \$167,224           | \$127,766           | \$3,639            | \$40             | \$964                            | \$1,051                            |
| Acct 5016 - Distributon Station Equipment - Labour                | \$246,809            | \$72,964             | \$30,575            | \$79,725            | \$58,902            | \$0                | \$0              | \$177                            | \$4,466                            |
| Acct 5017 - Distributon Station Equipment - Other                 | \$280,740            | \$82,995             | \$34,778            | \$90,685            | \$67,000            | \$0                | \$0              | \$201                            | \$5,080                            |
| Acct 5114 - Maintenance of Distribution Station Equipment         | \$612,987            | \$181,217            | \$75,937            | \$198,008           | \$146,293           | \$0                | \$0              | \$439                            | \$11,092                           |
| Allocation of General Expenses                                    | \$0                  | \$0                  | \$0                 | \$0                 | \$0                 | \$0                | \$0              | \$0                              | \$0                                |
| Admin and General Assigned to SubstationTransformers              | \$611,802            | \$179,754            | \$75,324            | \$197,999           | \$147,108           | \$0                | \$0              | \$435                            | \$11,183                           |
| PILs on SubstationTransformers                                    | (\$168,707)          | (\$48,925)           | (\$21,344)          | (\$54,781)          | (\$40,307)          | \$143              | \$2              | (\$98)                           | (\$3,396)                          |
| Debt Return on Substation Transformers                            | (\$349,559)          | (\$101,373)          | (\$44,225)          | (\$113,505)         | (\$83,516)          | \$297              | \$3              | (\$203)                          | (\$7,036)                          |
| Equity Return on Substation Transformers                          | (\$413,493)          | (\$119,914)          | (\$52,313)          | (\$134,265)         | (\$98,791)          | \$351              | \$4              | (\$241)                          | (\$8,323)                          |
| <b>Total</b>  | <b>\$1,540,300</b>   | <b>\$488,134</b>     | <b>\$174,540</b>    | <b>\$487,797</b>    | <b>\$367,011</b>    | <b>\$5,096</b>     | <b>\$56</b>      | <b>\$1,909</b>                   | <b>\$15,758</b>                    |
| Billed kW without Substation Transformer Allowance                |                      | 0                    | 0                   | 4,856,870           | 3,044,901           | 111,295            | 1,421            | 0                                | 199,012                            |
| Billed kWh without Substation Transformer Allowance               |                      | 1,580,203,371        | 552,044,772         | 1,781,012,386       | 1,458,874,419       | 40,006,298         | 502,459          | 12,541,586                       | 0                                  |
| Substation Transformation Unit Cost (\$/kW)                       |                      | \$0.0000             | \$0.0000            | \$0.1004            | \$0.1205            | \$0.0458           | \$0.0393         | \$0.0000                         | \$0.0792                           |
| Substation Transformation Unit Cost (\$/kWh)                      |                      | \$0.0003             | \$0.0003            | \$0.0003            | \$0.0003            | \$0.0001           | \$0.0001         | \$0.0002                         | \$0.0000                           |
| General Plant - Gross Assets                                      | \$97,592,014         | \$52,967,886         | \$10,830,243        | \$20,272,754        | \$8,961,781         | \$3,352,289        | \$64,099         | \$463,483                        | \$679,478                          |
| General Plant - Accumulated Depreciation                          | (\$65,890,623)       | (\$35,762,014)       | (\$7,312,191)       | (\$13,687,436)      | (\$6,050,673)       | (\$2,263,345)      | (\$43,277)       | (\$312,927)                      | (\$458,759)                        |
| General Plant - Net Fixed Assets                                  | \$31,701,391         | \$17,205,871         | \$3,518,052         | \$6,585,319         | \$2,911,108         | \$1,088,944        | \$20,822         | \$150,556                        | \$220,719                          |
| General Plant - Depreciation                                      | \$5,654,711          | \$3,069,084          | \$627,530           | \$1,174,651         | \$519,267           | \$194,240          | \$3,714          | \$26,855                         | \$39,371                           |
| <b>Total Net Fixed Assets Excluding General Plant</b>             | <b>\$283,322,167</b> | <b>\$153,917,566</b> | <b>\$31,443,469</b> | <b>\$58,809,887</b> | <b>\$25,919,726</b> | <b>\$9,735,515</b> | <b>\$186,146</b> | <b>\$1,346,203</b>               | <b>\$1,963,656</b>                 |
| <b>Total Administration and General Expense</b>                   | <b>\$16,591,129</b>  | <b>\$10,004,096</b>  | <b>\$2,044,083</b>  | <b>\$2,904,891</b>  | <b>\$1,098,827</b>  | <b>\$358,158</b>   | <b>\$7,027</b>   | <b>\$95,816</b>                  | <b>\$78,230</b>                    |
| <b>Total O&amp;M</b>  | <b>\$31,034,110</b>  | <b>\$18,765,375</b>  | <b>\$3,834,224</b>  | <b>\$5,405,154</b>  | <b>\$2,033,165</b>  | <b>\$658,746</b>   | <b>\$12,940</b>  | <b>\$180,124</b>                 | <b>\$144,381</b>                   |
| Substation Transformer Rate Base Gross Plant                      |                      |                      |                     |                     |                     |                    |                  |                                  |                                    |
| Acct 1820-2 Distribution Station Equipment                        | \$0                  | \$0                  | \$0                 | \$0                 | \$0                 | \$0                | \$0              | \$0                              | \$0                                |
| Acct 1825-2 Storage Battery Equipment                             | \$0                  | \$0                  | \$0                 | \$0                 | \$0                 | \$0                | \$0              | \$0                              | \$0                                |
| Acct 1805-2 Land Station <50 kV                                   | \$414,741            | \$141,145            | \$42,700            | \$128,412           | \$98,112            | \$2,795            | \$31             | \$741                            | \$807                              |
| Acct 1806-2 Land Rights Station <50 kV                            | \$162,636            | \$55,349             | \$16,744            | \$50,355            | \$38,474            | \$1,096            | \$12             | \$290                            | \$316                              |
| Acct 1808-2 Buildings and Fixtures < 50 KV                        | \$2,138,307          | \$727,712            | \$220,149           | \$662,061           | \$505,842           | \$14,408           | \$158            | \$3,818                          | \$4,159                            |
| Acct 1810-2 Leasehold Improvements <50 kV                         | \$20,886             | \$7,108              | \$2,150             | \$6,467             | \$4,941             | \$141              | \$2              | \$37                             | \$41                               |
| <b>Subtotal</b>   | <b>\$2,736,571</b>   | <b>\$931,314</b>     | <b>\$281,743</b>    | <b>\$847,294</b>    | <b>\$647,369</b>    | <b>\$18,440</b>    | <b>\$202</b>     | <b>\$4,886</b>                   | <b>\$5,323</b>                     |



**2011 Cost Allocation Study**  
Horizon Utilities Corporation

August 27, 2010

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

**ALLOCATION BY RATE CLASSIFICATION**

**Description**

**Substation Transformers - Accumulated Depreciation**

|  |                |               |               |               |               |            |         |           |             |
|--|----------------|---------------|---------------|---------------|---------------|------------|---------|-----------|-------------|
| Acct 1820-2 Distribution Station Equipment             | (\$8,882,617)  | (\$2,625,965) | (\$1,100,387) | (\$2,869,278) | (\$2,119,887) | \$0        | \$0     | (\$6,362) | (\$160,737) |
| Acct 1825-2 Storage Battery Equipment                  | \$0            | \$0           | \$0           | \$0           | \$0           | \$0        | \$0     | \$0       | \$0         |
| Acct 1805-2 Land Station <50 kV                        | \$0            | \$0           | \$0           | \$0           | \$0           | \$0        | \$0     | \$0       | \$0         |
| Acct 1806-2 Land Rights Station <50 kV                 | (\$73,818)     | (\$25,122)    | (\$7,600)     | (\$22,856)    | (\$17,463)    | (\$497)    | (\$5)   | (\$132)   | (\$144)     |
| Acct 1808-2 Buildings and Fixtures < 50 KV             | (\$1,648,532)  | (\$561,031)   | (\$169,724)   | (\$510,417)   | (\$389,980)   | (\$11,108) | (\$122) | (\$2,944) | (\$3,207)   |
| Acct 1810-2 Leasehold Improvements <50 kV              | (\$20,886)     | (\$7,108)     | (\$2,150)     | (\$6,467)     | (\$4,941)     | (\$141)    | (\$2)   | (\$37)    | (\$41)      |
| Subtotal   | (\$10,625,853) | (\$3,219,226) | (\$1,279,862) | (\$3,409,017) | (\$2,532,270) | (\$11,746) | (\$129) | (\$9,475) | (\$164,128) |
| Substation Transformers - Net Fixed Assets             | (\$7,889,282)  | (\$2,287,912) | (\$998,119)   | (\$2,561,723) | (\$1,884,902) | \$6,693    | \$73    | (\$4,589) | (\$158,805) |
| General Plant Assigned to SubstationTransformers - NFA | (\$883,588)    | (\$255,757)   | (\$111,675)   | (\$286,852)   | (\$211,698)   | \$749      | \$8     | (\$513)   | (\$17,850)  |
| Substation Transformer NFA Including General Plant     | (\$8,772,870)  | (\$2,543,669) | (\$1,109,794) | (\$2,848,575) | (\$2,096,600) | \$7,442    | \$81    | (\$5,102) | (\$176,655) |

**General Expenses**

|   |                      |                      |                     |                      |                     |                     |                  |                    |                    |
|---|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|------------------|--------------------|--------------------|
| Acct 5005 - Operation Supervision and Engineering   | \$3,166,404          | \$1,624,470          | \$358,214           | \$701,137            | \$330,300           | \$109,871           | \$2,101          | \$15,329           | \$24,981           |
| Acct 5010 - Load Dispatching                        | \$2,413,977          | \$1,238,450          | \$273,092           | \$534,527            | \$251,812           | \$83,763            | \$1,602          | \$11,687           | \$19,045           |
| Acct 5085 - Miscellaneous Distribution Expense      | \$1,527,544          | \$783,681            | \$172,810           | \$338,244            | \$159,344           | \$53,004            | \$1,014          | \$7,395            | \$12,052           |
| Acct 5105 - Maintenance Supervision and Engineering | \$194,570            | \$99,821             | \$22,012            | \$43,084             | \$20,296            | \$6,751             | \$129            | \$942              | \$1,535            |
| <b>Total</b>  | <b>\$7,302,495</b>   | <b>\$3,746,422</b>   | <b>\$826,128</b>    | <b>\$1,616,991</b>   | <b>\$761,752</b>    | <b>\$253,390</b>    | <b>\$4,846</b>   | <b>\$35,353</b>    | <b>\$57,613</b>    |
| Acct 1820-2 Distribution Station Equipment          | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                 | \$0              | \$0                | \$0                |
| Acct 1825-2 Storage Battery Equipment               | \$0                  | \$0                  | \$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>       | <b>\$0</b>         | <b>\$0</b>         |
| <b>Acct 1815 - 1855</b>                             | <b>\$555,591,116</b> | <b>\$288,507,641</b> | <b>\$62,307,845</b> | <b>\$120,550,209</b> | <b>\$56,733,241</b> | <b>\$20,041,829</b> | <b>\$383,295</b> | <b>\$2,777,165</b> | <b>\$4,289,891</b> |



# 2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

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

### ALLOCATION BY RATE CLASSIFICATION

| Description   | Total                  | 1<br>Residential      | 2<br>GS <50           | 3<br>GS>50-Regular    | 6<br>Large Use >5MW   | 7<br>Street Light    | 8<br>Sentinel      | 9<br>Unmetered<br>Scattered Load | 11<br>Back-up/Standby<br>Power |
|---|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|--------------------|----------------------------------|--------------------------------|
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures    | \$1,631,592            | \$776,443             | \$170,050             | \$347,491             | \$253,129             | \$56,488             | \$1,080            | \$7,720                          | \$19,191                       |
| Depreciation on Acct 1835-4 Primary Overhead Conductors         | \$2,522,865            | \$1,200,582           | \$262,941             | \$537,312             | \$391,402             | \$87,345             | \$1,671            | \$11,937                         | \$29,674                       |
| Depreciation on Acct 1840-4 Primary Underground Conduit         | \$4,343,111            | \$2,066,802           | \$452,653             | \$924,982             | \$673,799             | \$150,365            | \$2,876            | \$20,550                         | \$51,084                       |
| Depreciation on Acct 1845-4 Primary Underground Conductors      | \$4,198,065            | \$1,997,778           | \$437,535             | \$894,090             | \$651,296             | \$145,343            | \$2,780            | \$19,863                         | \$49,378                       |
| Depreciation on General Plant Assigned to Primary C&P           | \$3,214,584            | \$1,527,814           | \$334,904             | \$684,924             | \$500,428             | \$111,218            | \$2,127            | \$15,198                         | \$37,971                       |
| Primary C&P Operations and Maintenance                          | \$5,143,613            | \$2,495,013           | \$540,182             | \$1,089,339           | \$754,875             | \$178,976            | \$3,423            | \$24,562                         | \$57,243                       |
| Allocation of General Expenses                                  | \$4,573,929            | \$2,146,880           | \$480,086             | \$992,481             | \$723,696             | \$152,072            | \$2,909            | \$20,926                         | \$54,880                       |
| Admin and General Assigned to Primary C&P                       | \$2,754,773            | \$1,330,128           | \$287,979             | \$585,443             | \$407,973             | \$97,308             | \$1,859            | \$13,065                         | \$31,016                       |
| PILs on Primary C&P   | \$3,443,077            | \$1,638,494           | \$358,848             | \$733,295             | \$534,166             | \$119,205            | \$2,280            | \$16,291                         | \$40,498                       |
| Debt Return on Primary C&P                                      | \$7,134,023            | \$3,394,943           | \$743,530             | \$1,519,381           | \$1,106,787           | \$246,991            | \$4,724            | \$33,755                         | \$83,912                       |
| Equity Return on Primary C&P                                    | \$8,438,829            | \$4,015,875           | \$879,521             | \$1,797,274           | \$1,309,217           | \$292,165            | \$5,588            | \$39,929                         | \$99,259                       |
| <b>Total</b>  | <b>\$47,398,459</b>    | <b>\$22,590,752</b>   | <b>\$4,948,228</b>    | <b>\$10,106,013</b>   | <b>\$7,306,768</b>    | <b>\$1,637,477</b>   | <b>\$31,317</b>    | <b>\$223,796</b>                 | <b>\$554,107</b>               |
| <b>General Plant - Gross Assets</b>                             | <b>\$97,592,014</b>    | <b>\$52,967,886</b>   | <b>\$10,830,243</b>   | <b>\$20,272,754</b>   | <b>\$8,961,781</b>    | <b>\$3,352,289</b>   | <b>\$64,099</b>    | <b>\$463,483</b>                 | <b>\$679,478</b>               |
| <b>General Plant - Accumulated Depreciation</b>                 | <b>(\$65,890,623)</b>  | <b>(\$35,762,014)</b> | <b>(\$7,312,191)</b>  | <b>(\$13,687,436)</b> | <b>(\$6,050,673)</b>  | <b>(\$2,263,345)</b> | <b>(\$43,277)</b>  | <b>(\$312,927)</b>               | <b>(\$458,759)</b>             |
| <b>General Plant - Net Fixed Assets</b>                         | <b>\$31,701,391</b>    | <b>\$17,205,871</b>   | <b>\$3,518,052</b>    | <b>\$6,585,319</b>    | <b>\$2,911,108</b>    | <b>\$1,088,944</b>   | <b>\$20,822</b>    | <b>\$150,556</b>                 | <b>\$220,719</b>               |
| <b>General Plant - Depreciation</b>                             | <b>\$5,654,711</b>     | <b>\$3,069,084</b>    | <b>\$627,530</b>      | <b>\$1,174,651</b>    | <b>\$519,267</b>      | <b>\$194,240</b>     | <b>\$3,714</b>     | <b>\$26,855</b>                  | <b>\$39,371</b>                |
| <b>Total Net Fixed Assets Excluding General Plant</b>           | <b>\$283,322,167</b>   | <b>\$153,917,566</b>  | <b>\$31,443,469</b>   | <b>\$58,809,887</b>   | <b>\$25,919,726</b>   | <b>\$9,735,515</b>   | <b>\$186,146</b>   | <b>\$1,346,203</b>               | <b>\$1,963,656</b>             |
| <b>Total Administration and General Expense</b>                 | <b>\$16,591,129</b>    | <b>\$10,004,096</b>   | <b>\$2,044,083</b>    | <b>\$2,904,891</b>    | <b>\$1,098,827</b>    | <b>\$358,158</b>     | <b>\$7,027</b>     | <b>\$95,816</b>                  | <b>\$78,230</b>                |
| <b>Total O&amp;M</b>  | <b>\$31,034,110</b>    | <b>\$18,765,375</b>   | <b>\$3,834,224</b>    | <b>\$5,405,154</b>    | <b>\$2,033,165</b>    | <b>\$658,746</b>     | <b>\$12,940</b>    | <b>\$180,124</b>                 | <b>\$144,381</b>               |
| <b>Primary Conductors and Poles Gross Assets</b>                |                        |                       |                       |                       |                       |                      |                    |                                  |                                |
| Acct 1830-4 Primary Poles, Towers & Fixtures                    | \$43,450,468           | \$20,677,235          | \$4,528,543           | \$9,253,939           | \$6,740,994           | \$1,504,322          | \$28,773           | \$205,589                        | \$511,073                      |
| Acct 1835-4 Primary Overhead Conductors                         | \$68,447,770           | \$32,572,967          | \$7,133,840           | \$14,577,782          | \$10,619,127          | \$2,369,767          | \$45,326           | \$323,865                        | \$805,096                      |
| Acct 1840-4 Primary Underground Conduit                         | \$120,724,897          | \$57,450,638          | \$12,582,325          | \$25,711,594          | \$18,729,508          | \$4,179,681          | \$79,943           | \$571,218                        | \$1,419,989                    |
| Acct 1845-4 Primary Underground Conductors                      | \$114,793,313          | \$54,627,913          | \$11,964,117          | \$24,448,305          | \$17,809,270          | \$3,974,321          | \$76,016           | \$543,153                        | \$1,350,221                    |
| <b>Subtotal</b>   | <b>\$347,416,448</b>   | <b>\$165,328,753</b>  | <b>\$36,208,825</b>   | <b>\$73,991,620</b>   | <b>\$53,898,899</b>   | <b>\$12,028,090</b>  | <b>\$230,057</b>   | <b>\$1,643,825</b>               | <b>\$4,086,378</b>             |
| <b>Primary Conductors and Poles Accumulated Depreciation</b>    |                        |                       |                       |                       |                       |                      |                    |                                  |                                |
| Acct 1830-4 Primary Poles, Towers & Fixtures                    | (\$17,332,806)         | (\$8,248,346)         | (\$1,806,479)         | (\$3,691,484)         | (\$2,689,047)         | (\$600,088)          | (\$11,478)         | (\$82,011)                       | (\$203,872)                    |
| Acct 1835-4 Primary Overhead Conductors                         | (\$33,959,496)         | (\$16,160,666)        | (\$3,539,365)         | (\$7,232,583)         | (\$5,268,546)         | (\$1,175,730)        | (\$22,488)         | (\$160,682)                      | (\$399,438)                    |
| Acct 1840-4 Primary Underground Conduit                         | (\$73,557,246)         | (\$35,004,468)        | (\$7,666,366)         | (\$15,665,982)        | (\$11,411,822)        | (\$2,546,665)        | (\$48,709)         | (\$348,041)                      | (\$865,194)                    |
| Acct 1845-4 Primary Underground Conductors                      | (\$61,557,260)         | (\$29,293,907)        | (\$6,415,690)         | (\$13,110,264)        | (\$9,550,119)         | (\$2,131,207)        | (\$40,763)         | (\$291,262)                      | (\$724,048)                    |
| <b>Subtotal</b>   | <b>(\$186,406,808)</b> | <b>(\$88,707,387)</b> | <b>(\$19,427,899)</b> | <b>(\$39,700,313)</b> | <b>(\$28,919,534)</b> | <b>(\$6,453,690)</b> | <b>(\$123,438)</b> | <b>(\$881,997)</b>               | <b>(\$2,192,552)</b>           |
| <b>Primary Conductor &amp; Pools - Net Fixed Assets</b>         | <b>\$161,009,639</b>   | <b>\$76,621,366</b>   | <b>\$16,780,926</b>   | <b>\$34,291,307</b>   | <b>\$24,979,365</b>   | <b>\$5,574,401</b>   | <b>\$106,620</b>   | <b>\$761,828</b>                 | <b>\$1,893,826</b>             |
| <b>General Plant Assigned to Primary C&amp;P - NFA</b>          | <b>\$18,021,570</b>    | <b>\$8,565,217</b>    | <b>\$1,877,534</b>    | <b>\$3,839,817</b>    | <b>\$2,805,494</b>    | <b>\$623,512</b>     | <b>\$11,926</b>    | <b>\$85,201</b>                  | <b>\$212,870</b>               |
| <b>Primary C&amp;P Net Fixed Assets Including General Plant</b> | <b>\$179,031,209</b>   | <b>\$85,186,583</b>   | <b>\$18,658,460</b>   | <b>\$38,131,124</b>   | <b>\$27,784,859</b>   | <b>\$6,197,913</b>   | <b>\$118,546</b>   | <b>\$847,029</b>                 | <b>\$2,106,696</b>             |
| <b>Acct 1830-3 Bulk Poles, Towers &amp; Fixtures</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 1835-3 Bulk Overhead Conductors</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 1840-3 Bulk Underground Conduit</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 1845-3 Bulk Underground Conductors</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>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>Acct 1830-5 Secondary Poles, Towers &amp; Fixtures</b>       | <b>\$39,947,743</b>    | <b>\$26,407,363</b>   | <b>\$4,665,513</b>    | <b>\$7,156,238</b>    | <b>\$0</b>            | <b>\$1,470,746</b>   | <b>\$28,130</b>    | <b>\$218,408</b>                 | <b>\$1,345</b>                 |
| <b>Acct 1835-5 Secondary Overhead Conductors</b>                | <b>\$10,710,053</b>    | <b>\$7,079,856</b>    | <b>\$1,250,831</b>    | <b>\$1,918,599</b>    | <b>\$0</b>            | <b>\$394,309</b>     | <b>\$7,542</b>     | <b>\$58,555</b>                  | <b>\$361</b>                   |
| <b>Acct 1840-5 Secondary Underground Conduit</b>                | <b>\$2,463,773</b>     | <b>\$1,628,672</b>    | <b>\$287,745</b>      | <b>\$441,360</b>      | <b>\$0</b>            | <b>\$90,708</b>      | <b>\$1,735</b>     | <b>\$13,470</b>                  | <b>\$83</b>                    |

|  |                      |                      |                     |                      |                     |                     |                  |                    |                    |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|------------------|--------------------|--------------------|
| Acct 1845-5 Secondary Underground Conductors                     | \$13,625,205         | \$9,006,910          | \$1,591,293         | \$2,440,819          | \$0                 | \$501,636           | \$9,595          | \$74,494           | \$459              |
| <b>Subtotal</b>  | <b>\$66,746,774</b>  | <b>\$44,122,800</b>  | <b>\$7,795,383</b>  | <b>\$11,957,016</b>  | <b>\$0</b>          | <b>\$2,457,399</b>  | <b>\$47,002</b>  | <b>\$364,927</b>   | <b>\$2,248</b>     |
| <b>Operations and Maintenance</b>                                |                      |                      |                     |                      |                     |                     |                  |                    |                    |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour         | \$677,073            | \$361,276            | \$73,218            | \$137,061            | \$72,308            | \$23,904            | \$457            | \$3,359            | \$5,489            |
| Acct 5025 Overhead Distribution Lines & Feeders - Other          | \$562,390            | \$300,083            | \$60,817            | \$113,846            | \$60,060            | \$19,856            | \$380            | \$2,790            | \$4,559            |
| Acct 5040 Underground Distribution Lines & Feeders - Labour      | \$312,081            | \$152,208            | \$32,777            | \$65,791             | \$45,321            | \$10,849            | \$207            | \$1,491            | \$3,437            |
| Acct 5045 Underground Distribution Lines & Feeders - Other       | \$898,854            | \$438,390            | \$94,404            | \$189,490            | \$130,533           | \$31,246            | \$598            | \$4,295            | \$9,898            |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid | \$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                |
| Acct 5120 Maintenance of Poles, Towers & Fixtures                | \$330,646            | \$186,675            | \$36,451            | \$65,061             | \$26,726            | \$11,795            | \$226            | \$1,681            | \$2,032            |
| Acct 5125 Maintenance of Overhead Conductors & Devices           | \$1,237,840          | \$620,076            | \$131,116           | \$257,964            | \$166,058           | \$43,224            | \$827            | \$5,980            | \$12,595           |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Way   | \$1,328,186          | \$708,700            | \$143,629           | \$268,867            | \$141,843           | \$46,892            | \$897            | \$6,589            | \$10,768           |
| Acct 5145 Maintenance of Underground Conduit                     | \$106,968            | \$51,300             | \$11,175            | \$22,709             | \$16,263            | \$3,708             | \$71             | \$508              | \$1,233            |
| Acct 5150 Maintenance of Underground Conductors & Devices        | \$690,523            | \$342,173            | \$72,889            | \$144,586            | \$95,763            | \$24,068            | \$460            | \$3,321            | \$7,263            |
| <b>Total</b>   | <b>\$6,144,562</b>   | <b>\$3,160,880</b>   | <b>\$656,477</b>    | <b>\$1,265,376</b>   | <b>\$754,875</b>    | <b>\$215,542</b>    | <b>\$4,123</b>   | <b>\$30,014</b>    | <b>\$57,274</b>    |
| <b>General Expenses</b>  |                      |                      |                     |                      |                     |                     |                  |                    |                    |
| Acct 5005 - Operation Supervision and Engineering                | \$3,166,404          | \$1,624,470          | \$358,214           | \$701,137            | \$330,300           | \$109,871           | \$2,101          | \$15,329           | \$24,981           |
| Acct 5010 - Load Dispatching                                     | \$2,413,977          | \$1,238,450          | \$273,092           | \$534,527            | \$251,812           | \$83,763            | \$1,602          | \$11,687           | \$19,045           |
| Acct 5085 - Miscellaneous Distribution Expense                   | \$1,527,544          | \$783,681            | \$172,810           | \$338,244            | \$159,344           | \$53,004            | \$1,014          | \$7,395            | \$12,052           |
| Acct 5105 - Maintenance Supervision and Engineering              | \$194,570            | \$99,821             | \$22,012            | \$43,084             | \$20,296            | \$6,751             | \$129            | \$942              | \$1,535            |
| <b>Total</b>   | <b>\$7,302,495</b>   | <b>\$3,746,422</b>   | <b>\$826,128</b>    | <b>\$1,616,991</b>   | <b>\$761,752</b>    | <b>\$253,390</b>    | <b>\$4,846</b>   | <b>\$35,353</b>    | <b>\$57,613</b>    |
| <b>Primary Conductors and Poles Gross Assets</b>                 | <b>\$347,416,448</b> | <b>\$165,328,753</b> | <b>\$36,208,825</b> | <b>\$73,991,620</b>  | <b>\$53,898,899</b> | <b>\$12,028,090</b> | <b>\$230,057</b> | <b>\$1,643,825</b> | <b>\$4,086,378</b> |
| <b>Acct 1815 - 1855</b>  | <b>\$555,591,116</b> | <b>\$288,507,641</b> | <b>\$62,307,845</b> | <b>\$120,550,209</b> | <b>\$56,733,241</b> | <b>\$20,041,829</b> | <b>\$383,295</b> | <b>\$2,777,165</b> | <b>\$4,289,891</b> |

| <u>Grouping of Operation and Maintenance</u> | Total               | Residential         | GS <50            | GS>50-Regular       | Large Use >5MW    | Street Light      | Sentinel        | Unmetered Scattered Load | Back-up/Standby Power |
|--|---------------------|---------------------|-------------------|---------------------|-------------------|-------------------|-----------------|--------------------------|-----------------------|
| 1830   | \$ 330,646          | \$ 186,675          | \$ 36,451         | \$ 65,061           | \$ 26,726         | \$ 11,795         | \$ 226          | \$ 1,681                 | \$ 2,032              |
| 1835   | \$ 1,237,840        | \$ 620,076          | \$ 131,116        | \$ 257,964          | \$ 166,058        | \$ 43,224         | \$ 827          | \$ 5,980                 | \$ 12,595             |
| 1840   | \$ 106,968          | \$ 51,300           | \$ 11,175         | \$ 22,709           | \$ 16,263         | \$ 3,708          | \$ 71           | \$ 508                   | \$ 1,233              |
| 1845   | \$ 690,523          | \$ 342,173          | \$ 72,889         | \$ 144,586          | \$ 95,763         | \$ 24,068         | \$ 460          | \$ 3,321                 | \$ 7,263              |
| 1830 & 1835                                  | \$ 2,567,649        | \$ 1,370,058        | \$ 277,664        | \$ 519,775          | \$ 274,211        | \$ 90,652         | \$ 1,734        | \$ 12,738                | \$ 20,816             |
| 1840 & 1845                                  | \$ 1,210,935        | \$ 590,599          | \$ 127,181        | \$ 255,281          | \$ 175,854        | \$ 42,094         | \$ 805          | \$ 5,787                 | \$ 13,335             |
| <b>Total</b>                                 | <b>\$ 6,144,562</b> | <b>\$ 3,160,880</b> | <b>\$ 656,477</b> | <b>\$ 1,265,376</b> | <b>\$ 754,875</b> | <b>\$ 215,542</b> | <b>\$ 4,123</b> | <b>\$ 30,014</b>         | <b>\$ 57,274</b>      |



August 27, 2010

**Sheet O3.4 Secondary Cost Pool Worksheet - Second Run**

### Description

| Description  |                | 1              | 2             | 3              | 6              | 7             | 8          | 9                        | 11                    |
|--|----------------|----------------|---------------|----------------|----------------|---------------|------------|--------------------------|-----------------------|
|  | Total          | Residential    | GS <50        | GS>50-Regular  | Large Use >5MW | Street Light  | Sentinel   | Unmetered Scattered Load | Back-up/Standby Power |
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | \$1,500,062    | \$991,613      | \$175,193     | \$268,721      | \$0            | \$55,227      | \$1,056    | \$8,201                  | \$51                  |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors      | \$394,754      | \$260,951      | \$46,103      | \$70,716       | \$0            | \$14,534      | \$278      | \$2,158                  | \$13                  |
| Depreciation on Acct 1840-5 Secondary Underground Conduit      | \$88,635       | \$58,592       | \$10,352      | \$15,878       | \$0            | \$3,263       | \$62       | \$485                    | \$3                   |
| Depreciation on Acct 1845-5 Secondary Underground Conductors   | \$498,282      | \$329,388      | \$58,195      | \$89,262       | \$0            | \$18,345      | \$351      | \$2,724                  | \$17                  |
| Depreciation on General Plant Assigned to Secondary C&P        | \$731,907      | \$483,616      | \$85,518      | \$131,280      | \$0            | \$26,951      | \$515      | \$4,002                  | \$25                  |
| Secondary C&P Operations and Maintenance                       | \$1,000,949    | \$665,867      | \$116,295     | \$176,037      | \$0            | \$36,566      | \$699      | \$5,453                  | \$31                  |
| Allocation of General Expenses                                 | \$873,038      | \$572,957      | \$103,358     | \$160,385      | \$0            | \$31,069      | \$594      | \$4,645                  | \$30                  |
| Admin and General Assigned to Primary C&P                      | \$534,768      | \$354,984      | \$61,999      | \$94,607       | \$0            | \$19,881      | \$380      | \$2,901                  | \$17                  |
| PILs on Secondary C&P  | \$784,589      | \$518,651      | \$91,632      | \$140,551      | \$0            | \$28,886      | \$552      | \$4,290                  | \$26                  |
| Debt Return on Secondary C&P                                   | \$1,625,661    | \$1,074,640    | \$189,862     | \$291,221      | \$0            | \$59,852      | \$1,145    | \$8,888                  | \$55                  |
| Equity Return on Secondary C&P                                 | \$1,922,993    | \$1,271,190    | \$224,587     | \$344,485      | \$0            | \$70,798      | \$1,354    | \$10,514                 | \$65                  |
| Total  | \$9,955,639    | \$6,582,449    | \$1,163,094   | \$1,783,144    | \$0            | \$365,371     | \$6,988    | \$54,260                 | \$333                 |
| General Plant - Gross Assets                                   | \$97,592,014   | \$52,967,886   | \$10,830,243  | \$20,272,754   | \$8,961,781    | \$3,352,289   | \$64,099   | \$463,483                | \$679,478             |
| General Plant - Accumulated Depreciation                       | (\$65,890,623) | (\$35,762,014) | (\$7,312,191) | (\$13,687,436) | (\$6,050,673)  | (\$2,263,345) | (\$43,277) | (\$312,927)              | (\$458,759)           |
| General Plant - Net Fixed Assets                               | \$31,701,391   | \$17,205,871   | \$3,518,052   | \$6,585,319    | \$2,911,108    | \$1,088,944   | \$20,822   | \$150,556                | \$220,719             |
| General Plant - Depreciation                                   | \$5,654,711    | \$3,069,084    | \$627,530     | \$1,174,651    | \$519,267      | \$194,240     | \$3,714    | \$26,855                 | \$39,371              |
| Total Net Fixed Assets Excluding General Plant                 | \$283,322,167  | \$153,917,566  | \$31,443,469  | \$58,809,887   | \$25,919,726   | \$9,735,515   | \$186,146  | \$1,346,203              | \$1,963,656           |
| Total Administration and General Expense                       | \$16,591,129   | \$10,004,096   | \$2,044,083   | \$2,904,891    | \$1,098,827    | \$358,158     | \$7,027    | \$95,816                 | \$78,230              |
| Total O&M  | \$31,034,110   | \$18,765,375   | \$3,834,224   | \$5,405,154    | \$2,033,165    | \$658,746     | \$12,940   | \$180,124                | \$144,381             |
| Secondary Conductors and Poles Gross Plant                     |                |                |               |                |                |               |            |                          |                       |
| Acct 1830-5 Secondary Poles, Towers & Fixtures                 | \$39,947,743   | \$26,407,363   | \$4,665,513   | \$7,156,238    | \$0            | \$1,470,746   | \$28,130   | \$218,408                | \$1,345               |
| Acct 1835-5 Secondary Overhead Conductors                      | \$10,710,053   | \$7,079,856    | \$1,250,831   | \$1,918,599    | \$0            | \$394,309     | \$7,542    | \$58,555                 | \$361                 |
| Acct 1840-5 Secondary Underground Conduit                      | \$2,463,773    | \$1,628,672    | \$287,745     | \$441,360      | \$0            | \$90,708      | \$1,735    | \$13,470                 | \$83                  |
| Acct 1845-5 Secondary Underground Conductors                   | \$13,625,205   | \$9,006,910    | \$1,591,293   | \$2,440,819    | \$0            | \$501,636     | \$9,595    | \$74,494                 | \$459                 |
| Subtotal   | \$66,746,774   | \$44,122,800   | \$7,795,383   | \$11,957,016   | \$0            | \$2,457,399   | \$47,002   | \$364,927                | \$2,248               |
| Secondary Conductors and Poles Accumulated Depreciation        |                |                |               |                |                |               |            |                          |                       |
| Acct 1830-5 Secondary Poles, Towers & Fixtures                 | (\$15,935,536) | (\$10,534,149) | (\$1,861,118) | (\$2,854,692)  | \$0            | (\$586,695)   | (\$11,222) | (\$87,125)               | (\$537)               |
| Acct 1835-5 Secondary Overhead Conductors                      | (\$5,313,658)  | (\$3,512,581)  | (\$620,584)   | (\$951,889)    | \$0            | (\$195,632)   | (\$3,742)  | (\$29,052)               | (\$179)               |
| Acct 1840-5 Secondary Underground Conduit                      | (\$1,501,168)  | (\$992,344)    | (\$175,322)   | (\$268,919)    | \$0            | (\$55,268)    | (\$1,057)  | (\$8,207)                | (\$51)                |
| Acct 1845-5 Secondary Underground Conductors                   | (\$7,306,438)  | (\$4,829,904)  | (\$853,322)   | (\$1,308,875)  | \$0            | (\$268,999)   | (\$5,145)  | (\$39,947)               | (\$246)               |
| Subtotal   | (\$30,056,800) | (\$19,868,978) | (\$3,510,346) | (\$5,384,375)  | \$0            | (\$1,106,594) | (\$21,165) | (\$164,330)              | (\$1,012)             |
| Secondary Conductor & Pools - Net Fixed Assets                 | \$36,689,974   | \$24,253,823   | \$4,285,037   | \$6,572,641    | \$0            | \$1,350,806   | \$25,836   | \$200,596                | \$1,236               |
| General Plant Assigned to Secondary C&P - NFA                  | \$4,103,211    | \$2,711,244    | \$479,431     | \$735,981      | \$0            | \$151,091     | \$2,890    | \$22,434                 | \$139                 |
| Secondary C&P Net Fixed Assets Including General Plant         | \$40,793,185   | \$26,965,067   | \$4,764,468   | \$7,308,622    | \$0            | \$1,501,897   | \$28,726   | \$223,030                | \$1,375               |
| Acct 1830-3 Bulk Poles, Towers & Fixtures                      | \$0            | \$0            | \$0           | \$0            | \$0            | \$0           | \$0        | \$0                      | \$0                   |
| Acct 1835-3 Bulk Overhead Conductors                           | \$0            | \$0            | \$0           | \$0            | \$0            | \$0           | \$0        | \$0                      | \$0                   |
| Acct 1840-3 Bulk Underground Conduit                           | \$0            | \$0            | \$0           | \$0            | \$0            | \$0           | \$0        | \$0                      | \$0                   |
| Acct 1845-3 Bulk Underground Conductors                        | \$0            | \$0            | \$0           | \$0            | \$0            | \$0           | \$0        | \$0                      | \$0                   |
| Subtotal   | \$0            | \$0            | \$0           | \$0            | \$0            | \$0           | \$0        | \$0                      | \$0                   |



## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

### Sheet O3.4 Secondary Cost Pool Worksheet - Second Run

#### ALLOCATION BY RATE CLASSIFICATION

| Description  | Total                | 1                    | 2                   | 3                    | 6                   | 7                   | 8                | 9                        | 11                    |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|------------------|--------------------------|-----------------------|
|  |                      | Residential          | GS <50              | GS>50-Regular        | Large Use >5MW      | Street Light        | Sentinel         | Unmetered Scattered Load | Back-up/Standby Power |
| Acct 1830-4 Primary Poles, Towers & Fixtures                     | \$43,450,468         | \$20,677,235         | \$4,528,543         | \$9,253,939          | \$6,740,994         | \$1,504,322         | \$28,773         | \$205,589                | \$511,073             |
| Acct 1835-4 Primary Overhead Conductors                          | \$68,447,770         | \$32,572,967         | \$7,133,840         | \$14,577,782         | \$10,619,127        | \$2,369,767         | \$45,326         | \$323,865                | \$805,096             |
| Acct 1840-4 Primary Underground Conduit                          | \$120,724,897        | \$57,450,638         | \$12,582,325        | \$25,711,594         | \$18,729,508        | \$4,179,681         | \$79,943         | \$571,218                | \$1,419,989           |
| Acct 1845-4 Primary Underground Conductors                       | \$114,793,313        | \$54,627,913         | \$11,964,117        | \$24,448,305         | \$17,809,270        | \$3,974,321         | \$76,016         | \$543,153                | \$1,350,221           |
| <b>Subtotal</b>  | <b>\$347,416,448</b> | <b>\$165,328,753</b> | <b>\$36,208,825</b> | <b>\$73,991,620</b>  | <b>\$53,898,899</b> | <b>\$12,028,090</b> | <b>\$230,057</b> | <b>\$1,643,825</b>       | <b>\$4,086,378</b>    |
| <b>Operations and Maintenance</b>                                |                      |                      |                     |                      |                     |                     |                  |                          |                       |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour         | \$677,073            | \$361,276            | \$73,218            | \$137,061            | \$72,308            | \$23,904            | \$457            | \$3,359                  | \$5,489               |
| Acct 5025 Overhead Distribution Lines & Feeders - Other          | \$562,390            | \$300,083            | \$60,817            | \$113,846            | \$60,060            | \$19,856            | \$380            | \$2,790                  | \$4,559               |
| Acct 5040 Underground Distribution Lines & Feeders - Labour      | \$312,081            | \$152,208            | \$32,777            | \$65,791             | \$45,321            | \$10,849            | \$207            | \$1,491                  | \$3,437               |
| Acct 5045 Underground Distribution Lines & Feeders - Other       | \$898,854            | \$438,390            | \$94,404            | \$189,490            | \$130,533           | \$31,246            | \$598            | \$4,295                  | \$9,898               |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid | \$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                   |
| Acct 5120 Maintenance of Poles, Towers & Fixtures                | \$330,646            | \$186,675            | \$36,451            | \$65,061             | \$26,726            | \$11,795            | \$226            | \$1,681                  | \$2,032               |
| Acct 5125 Maintenance of Overhead Conductors & Devices           | \$1,237,840          | \$620,076            | \$131,116           | \$257,964            | \$166,058           | \$43,224            | \$827            | \$5,980                  | \$12,595              |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Way   | \$1,328,186          | \$708,700            | \$143,629           | \$268,867            | \$141,843           | \$46,892            | \$897            | \$6,589                  | \$10,768              |
| Acct 5145 Maintenance of Underground Conduit                     | \$106,968            | \$51,300             | \$11,175            | \$22,709             | \$16,263            | \$3,708             | \$71             | \$508                    | \$1,233               |
| Acct 5150 Maintenance of Underground Conductors & Devices        | \$690,523            | \$342,173            | \$72,889            | \$144,586            | \$95,763            | \$24,068            | \$460            | \$3,321                  | \$7,263               |
| <b>Total</b>   | <b>\$6,144,562</b>   | <b>\$3,160,880</b>   | <b>\$656,477</b>    | <b>\$1,265,376</b>   | <b>\$754,875</b>    | <b>\$215,542</b>    | <b>\$4,123</b>   | <b>\$30,014</b>          | <b>\$57,274</b>       |
| <b>General Expenses</b>  |                      |                      |                     |                      |                     |                     |                  |                          |                       |
| Acct 5005 - Operation Supervision and Engineering                | \$3,166,404          | \$1,624,470          | \$358,214           | \$701,137            | \$330,300           | \$109,871           | \$2,101          | \$15,329                 | \$24,981              |
| Acct 5010 - Load Dispatching                                     | \$2,413,977          | \$1,238,450          | \$273,092           | \$534,527            | \$251,812           | \$83,763            | \$1,602          | \$11,687                 | \$19,045              |
| Acct 5085 - Miscellaneous Distribution Expense                   | \$1,527,544          | \$783,681            | \$172,810           | \$338,244            | \$159,344           | \$53,004            | \$1,014          | \$7,395                  | \$12,052              |
| Acct 5105 - Maintenance Supervision and Engineering              | \$194,570            | \$99,821             | \$22,012            | \$43,084             | \$20,296            | \$6,751             | \$129            | \$942                    | \$1,535               |
| <b>Total</b>   | <b>\$7,302,495</b>   | <b>\$3,746,422</b>   | <b>\$826,128</b>    | <b>\$1,616,991</b>   | <b>\$761,752</b>    | <b>\$253,390</b>    | <b>\$4,846</b>   | <b>\$35,353</b>          | <b>\$57,613</b>       |
| <b>Secondary Conductors and Poles Gross Assets</b>               | <b>\$66,746,774</b>  | <b>\$44,122,800</b>  | <b>\$7,795,383</b>  | <b>\$11,957,016</b>  | <b>\$0</b>          | <b>\$2,457,399</b>  | <b>\$47,002</b>  | <b>\$364,927</b>         | <b>\$2,248</b>        |
| <b>Acct 1815 - 1855</b>  | <b>\$555,591,116</b> | <b>\$288,507,641</b> | <b>\$62,307,845</b> | <b>\$120,550,209</b> | <b>\$56,733,241</b> | <b>\$20,041,829</b> | <b>\$383,295</b> | <b>\$2,777,165</b>       | <b>\$4,289,891</b>    |

| Grouping of Operation and Maintenance | Total               | Residential         | GS <50            | GS>50-Regular       | Large Use >5MW    | Street Light      | Sentinel        | Unmetered Scattered Load | Back-up/Standby Power |
|---------------------------------------|---------------------|---------------------|-------------------|---------------------|-------------------|-------------------|-----------------|--------------------------|-----------------------|
| 1830                                  | \$ 330,646          | \$ 186,675          | \$ 36,451         | \$ 65,061           | \$ 26,726         | \$ 11,795         | \$ 226          | \$ 1,681                 | \$ 2,032              |
| 1835                                  | \$ 1,237,840        | \$ 620,076          | \$ 131,116        | \$ 257,964          | \$ 166,058        | \$ 43,224         | \$ 827          | \$ 5,980                 | \$ 12,595             |
| 1840                                  | \$ 106,968          | \$ 51,300           | \$ 11,175         | \$ 22,709           | \$ 16,263         | \$ 3,708          | \$ 71           | \$ 508                   | \$ 1,233              |
| 1845                                  | \$ 690,523          | \$ 342,173          | \$ 72,889         | \$ 144,586          | \$ 95,763         | \$ 24,068         | \$ 460          | \$ 3,321                 | \$ 7,263              |
| 1830 & 1835                           | \$ 2,567,649        | \$ 1,370,058        | \$ 277,664        | \$ 519,775          | \$ 274,211        | \$ 90,652         | \$ 1,734        | \$ 12,738                | \$ 20,816             |
| 1840 & 1845                           | \$ 1,210,935        | \$ 590,599          | \$ 127,181        | \$ 255,281          | \$ 175,854        | \$ 42,094         | \$ 805          | \$ 5,787                 | \$ 13,335             |
| <b>Total</b>                          | <b>\$ 6,144,562</b> | <b>\$ 3,160,880</b> | <b>\$ 656,477</b> | <b>\$ 1,265,376</b> | <b>\$ 754,875</b> | <b>\$ 215,542</b> | <b>\$ 4,123</b> | <b>\$ 30,014</b>         | <b>\$ 57,274</b>      |



## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

### Sheet O3.5 USL Metering Credit Worksheet - Second Run

#### ALLOCATION BY RATE CLASSIFICATION

| <b>Description</b>                                    | <b>GS &lt;50</b>       |
|---|------------------------|
| Depreciation on Acct 1860 Metering                    | \$143,036              |
| Depreciation on General Plant Assigned to Metering    | \$39,105               |
| Acct 5065 - Meter expense                             | \$485,708              |
| Acct 5070 & 5075 - Customer Premises                  | \$112,059              |
| Acct 5175 - Meter Maintenance                         | \$29,763               |
| Acct 5310 - Meter Reading                             | \$0                    |
| Admin and General Assigned to Metering                | \$334,546              |
| PILs on Metering                                      | \$41,901               |
| Debt Return on Metering                               | \$86,819               |
| Equity Return on Metering                             | \$102,698              |
| <b>Total</b>  | <b>\$1,375,634</b>     |
| <br>Number of Customers                               | <br>17,931             |
| <br>Metering Unit Cost (\$/Customer/Month)            | <br><b>\$6.39</b>      |
| <br>General Plant - Gross Assets                      | <br>\$10,830,243       |
| General Plant - Accumulated Depreciation              | (\$7,312,191)          |
| General Plant - Net Fixed Assets                      | \$3,518,052            |
| <br>General Plant - Depreciation                      | <br>\$627,530          |
| <b>Total Net Fixed Assets Excluding General Plant</b> | <b>\$31,443,469</b>    |
| <br><b>Total Administration and General Expense</b>   | <br><b>\$2,044,083</b> |
| <br><b>Total O&amp;M</b>                              | <br><b>\$3,834,224</b> |
| <br>Metering Rate Base                                |                        |
| Acct 1860 - Metering - Gross Assets                   | \$3,977,588            |
| Metering - Accumulated Depreciation                   | (\$2,018,151)          |
| Metering - Net Fixed Assets                           | \$1,959,437            |
| General Plant Assigned to Metering - NFA              | \$219,232              |
| Metering Net Fixed Assets Including General Plant     | \$2,178,668            |





## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

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

#### ALLOCATION BY RATE CLASSIFICATION

| USoA Account # | Accounts   | O1 Grouping | Total         | 1<br>Residential | 2<br>GS <50  | 3<br>GS>50-Regular | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>Unmetered Scattered Load | 11<br>Back-up/Standby Power |
|----------------|--|-------------|---------------|------------------|--------------|--------------------|---------------------|-------------------|---------------|-------------------------------|-----------------------------|
| 1565           | Conservation and Demand Management Expenditures and Recoveries                   | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1608           | Franchises and Consents  | gp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1805           | Land   | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1805-1         | Land Station >50 kV  | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1805-2         | Land Station <50 kV  | dp          | \$414,741     | \$141,145        | \$42,700     | \$128,412          | \$98,112            | \$2,795           | \$31          | \$741                         | \$807                       |
| 1806           | Land Rights  | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1806-1         | Land Rights Station >50 kV   | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1806-2         | Land Rights Station <50 kV   | dp          | \$162,636     | \$55,349         | \$16,744     | \$50,355           | \$38,474            | \$1,096           | \$12          | \$290                         | \$316                       |
| 1808           | Buildings and Fixtures   | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1808-1         | Buildings and Fixtures > 50 kV   | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1808-2         | Buildings and Fixtures < 50 kV   | dp          | \$2,138,307   | \$727,712        | \$220,149    | \$662,061          | \$505,842           | \$14,408          | \$158         | \$3,818                       | \$4,159                     |
| 1810           | Leasehold Improvements   | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1810-1         | Leasehold Improvements >50 kV  | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1810-2         | Leasehold Improvements <50 kV  | dp          | \$20,886      | \$7,108          | \$2,150      | \$6,467            | \$4,941             | \$141             | \$2           | \$37                          | \$41                        |
| 1815           | Transformer Station Equipment - Normally Primary above 50 kV                     | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1820           | Distribution Station Equipment - Normally Primary below 50 kV                    | dp          | \$0           | \$0              | \$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           | \$0                           | \$0                         |
| 1820-2         | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | dp          | \$10,972,782  | \$3,243,880      | \$1,359,319  | \$3,544,447        | \$2,618,717         | \$0               | \$0           | \$7,859                       | \$198,560                   |
|                | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | dp          | \$801,858     | \$233,559        | \$81,594     | \$263,239          | \$215,626           | \$5,913           | \$74          | \$1,854                       | \$0                         |
| 1825           | Storage Battery Equipment  | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1825-1         | Storage Battery Equipment > 50 kV  | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1825-2         | Storage Battery Equipment <50 kV   | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1830           | Poles, Towers and Fixtures   | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1830-3         | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1830-4         | Poles, Towers and Fixtures - Primary   | dp          | \$43,450,468  | \$20,677,235     | \$4,528,543  | \$9,253,939        | \$6,740,994         | \$1,504,322       | \$28,773      | \$205,589                     | \$511,073                   |
| 1830-5         | Poles, Towers and Fixtures - Secondary   | dp          | \$39,947,743  | \$26,407,363     | \$4,665,513  | \$7,156,238        | \$0                 | \$1,470,746       | \$28,130      | \$218,408                     | \$1,345                     |
| 1835           | Overhead Conductors and Devices  | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1835-3         | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1835-4         | Overhead Conductors and Devices - Primary  | dp          | \$68,447,770  | \$32,572,967     | \$7,133,840  | \$14,577,782       | \$10,619,127        | \$2,369,767       | \$45,326      | \$323,865                     | \$805,096                   |
| 1835-5         | Overhead Conductors and Devices - Secondary                                      | dp          | \$10,710,053  | \$7,079,856      | \$1,250,831  | \$1,918,599        | \$0                 | \$394,309         | \$7,542       | \$58,555                      | \$361                       |
| 1840           | Underground Conduit  | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1840-3         | Underground Conduit - Bulk Delivery  | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1840-4         | Underground Conduit - Primary  | dp          | \$120,724,897 | \$57,450,638     | \$12,582,325 | \$25,711,594       | \$18,729,508        | \$4,179,681       | \$79,943      | \$571,218                     | \$1,419,989                 |
| 1840-5         | Underground Conduit - Secondary  | dp          | \$2,463,773   | \$1,628,672      | \$287,745    | \$441,360          | \$0                 | \$90,708          | \$1,735       | \$13,470                      | \$83                        |
| 1845           | Underground Conductors and Devices   | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1845-3         | Underground Conductors and Devices - Bulk Delivery                               | dp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1845-4         | Underground Conductors and Devices - Primary                                     | dp          | \$114,793,313 | \$54,627,913     | \$11,964,117 | \$24,448,305       | \$17,809,270        | \$3,974,321       | \$76,016      | \$543,153                     | \$1,350,221                 |
| 1845-5         | Underground Conductors and Devices - Secondary                                   | dp          | \$13,625,205  | \$9,006,910      | \$1,591,293  | \$2,440,819        | \$0                 | \$501,636         | \$9,595       | \$74,494                      | \$459                       |
| 1850           | Line Transformers  | dp          | \$104,651,297 | \$56,346,829     | \$14,771,585 | \$29,896,540       | \$0                 | \$3,115,390       | \$59,587      | \$458,659                     | \$2,706                     |
| 1855           | Services   | dp          | \$25,001,956  | \$19,231,820     | \$2,091,139  | \$897,346          | \$0                 | \$2,435,036       | \$46,574      | \$300,040                     | \$0                         |
| 1860           | Meters   | dp          | \$40,118,898  | \$30,697,389     | \$3,977,588  | \$5,052,035        | \$335,902           | \$0               | \$0           | \$0                           | \$55,984                    |
| 1905           | Land   | gp          | \$1,067,629   | \$579,454        | \$118,480    | \$221,778          | \$98,039            | \$36,673          | \$701         | \$5,070                       | \$7,433                     |
| 1906           | Land Rights  | gp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1908           | Buildings and Fixtures   | gp          | \$29,252,042  | \$15,876,492     | \$3,246,236  | \$6,076,516        | \$2,686,187         | \$1,004,809       | \$19,213      | \$138,923                     | \$203,666                   |
| 1910           | Leasehold Improvements   | gp          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 1915           | Office Furniture and Equipment   | gp          | \$5,562,317   | \$3,018,937      | \$617,276    | \$1,155,458        | \$510,782           | \$191,066         | \$3,653       | \$26,416                      | \$38,727                    |

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

### ALLOCATION BY RATE CLASSIFICATION

[illegible]



## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

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

#### ALLOCATION BY RATE CLASSIFICATION

| USoA Account # | Accounts   | O1 Grouping | Total         | 1<br>Residential | 2<br>GS <50  | 3<br>GS>50-Regular | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>Unmetered Scattered Load | 11<br>Back-up/Standby Power |
|----------------|--|-------------|---------------|------------------|--------------|--------------------|---------------------|-------------------|---------------|-------------------------------|-----------------------------|
| 4360           | Loss on Disposition of Utility and Other Property                        | mi          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4365           | Gains from Disposition of Allowances for Emission                        | mi          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4370           | Losses from Disposition of Allowances for Emission                       | mi          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4390           | Miscellaneous Non-Operating Income                                       | mi          | (\$1,308,935) | (\$711,092)      | (\$145,267)  | (\$271,699)        | (\$119,748)         | (\$44,978)        | (\$860)       | (\$6,219)                     | (\$9,072)                   |
| 4395           | Rate-Payer Benefit Including Interest                                    | mi          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4398           | Foreign Exchange Gains and Losses, Including Amortization                | mi          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4405           | Interest and Dividend Income   | mi          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4415           | Equity in Earnings of Subsidiary Companies                               | mi          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4705           | Power Purchased  | cop         | \$323,433,127 | \$109,675,974    | \$38,315,352 | \$123,613,373      | \$48,146,403        | \$2,776,687       | \$34,874      | \$870,464                     | \$0                         |
| 4708           | Charges-WMS  | cop         | \$11,651,851  | \$3,951,135      | \$1,380,331  | \$4,453,238        | \$1,734,500         | \$100,032         | \$1,256       | \$31,359                      | \$0                         |
| 4710           | Cost of Power Adjustments  | cop         | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4712           | Charges-One-Time   | cop         | \$251,010     | \$85,117         | \$29,736     | \$95,934           | \$37,365            | \$2,155           | \$27          | \$676                         | \$0                         |
| 4714           | Charges-NW   | cop         | \$30,093,022  | \$8,765,248      | \$3,062,143  | \$9,879,118        | \$8,092,247         | \$221,911         | \$2,787       | \$69,567                      | \$0                         |
| 4715           | System Control and Load Dispatching                                      | cop         | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 4716           | Charges-CN   | cop         | \$25,686,131  | \$7,481,645      | \$2,613,716  | \$8,432,397        | \$6,907,200         | \$189,414         | \$2,379       | \$59,380                      | \$0                         |
| 4730           | Rural Rate Assistance Expense  | cop         | \$2,912,963   | \$987,784        | \$345,083    | \$1,113,310        | \$433,625           | \$25,008          | \$314         | \$7,840                       | \$0                         |
| 5005           | Operation Supervision and Engineering                                    | di          | \$3,166,404   | \$1,624,470      | \$358,214    | \$701,137          | \$330,300           | \$109,871         | \$2,101       | \$15,329                      | \$24,981                    |
| 5010           | Load Dispatching   | di          | \$2,413,977   | \$1,238,450      | \$273,092    | \$534,527          | \$251,812           | \$83,763          | \$1,602       | \$11,687                      | \$19,045                    |
| 5012           | Station Buildings and Fixtures Expense                                   | di          | \$540,097     | \$183,807        | \$55,605     | \$167,224          | \$127,766           | \$3,639           | \$40          | \$964                         | \$1,051                     |
| 5014           | Transformer Station Equipment - Operation Labour                         | di          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 5015           | Transformer Station Equipment - Operation Supplies and Expenses          | di          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 5016           | Distribution Station Equipment - Operation Labour                        | di          | \$246,809     | \$72,964         | \$30,575     | \$79,725           | \$58,902            | \$0               | \$0           | \$177                         | \$4,466                     |
| 5017           | Distribution Station Equipment - Operation Supplies and Expenses         | di          | \$280,740     | \$82,995         | \$34,778     | \$90,685           | \$67,000            | \$0               | \$0           | \$201                         | \$5,080                     |
| 5020           | Overhead Distribution Lines and Feeders - Operation Labour               | di          | \$677,073     | \$361,276        | \$73,218     | \$137,061          | \$72,308            | \$23,904          | \$457         | \$3,359                       | \$5,489                     |
| 5025           | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | di          | \$562,390     | \$300,083        | \$60,817     | \$113,846          | \$60,060            | \$19,856          | \$380         | \$2,790                       | \$4,559                     |
| 5030           | Overhead Subtransmission Feeders - Operation                             | di          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 5035           | Overhead Distribution Transformers - Operation                           | di          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 5040           | Underground Distribution Lines and Feeders - Operation Labour            | di          | \$312,081     | \$152,208        | \$32,777     | \$65,791           | \$45,321            | \$10,849          | \$207         | \$1,491                       | \$3,437                     |
| 5045           | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | di          | \$898,854     | \$438,390        | \$94,404     | \$189,490          | \$130,533           | \$31,246          | \$598         | \$4,295                       | \$9,898                     |
| 5050           | Underground Subtransmission Feeders - Operation                          | di          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 5055           | Underground Distribution Transformers - Operation                        | di          | \$24,263      | \$13,064         | \$3,425      | \$6,931            | \$0                 | \$722             | \$14          | \$106                         | \$1                         |
| 5065           | Meter Expense  | cu          | \$4,898,965   | \$3,748,494      | \$485,708    | \$616,910          | \$41,017            | \$0               | \$0           | \$0                           | \$6,836                     |
| 5070           | Customer Premises - Operation Labour                                     | cu          | \$1,144,306   | \$927,611        | \$77,487     | \$9,850            | \$52                | \$113,193         | \$2,165       | \$13,947                      | \$0                         |
| 5075           | Customer Premises - Materials and Expenses                               | cu          | \$510,539     | \$413,859        | \$34,571     | \$4,394            | \$23                | \$50,502          | \$966         | \$6,223                       | \$0                         |
| 5085           | Miscellaneous Distribution Expense                                       | di          | \$1,527,544   | \$783,681        | \$172,810    | \$338,244          | \$159,344           | \$53,004          | \$1,014       | \$7,395                       | \$12,052                    |
| 5090           | Underground Distribution Lines and Feeders - Rental Paid                 | di          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 5095           | Overhead Distribution Lines and Feeders - Rental Paid                    | di          | \$0           | \$0              | \$0          | \$0                | \$0                 | \$0               | \$0           | \$0                           | \$0                         |
| 5096           | Other Rent   | di          | \$250,000     | \$151,167        | \$30,887     | \$43,542           | \$16,378            | \$5,307           | \$104         | \$1,451                       | \$1,163                     |
| 5105           | Maintenance Supervision and Engineering                                  | di          | \$194,570     | \$99,821         | \$22,012     | \$43,084           | \$20,296            | \$6,751           | \$129         | \$942                         | \$1,535                     |



August 27, 2010

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

### ALLOCATION BY RATE CLASSIFICATION

[illegible]



August 27, 2010

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

### ALLOCATION BY RATE CLASSIFICATION

|                |  |             |               | 1             | 2           | 3             | 6              | 7            | 8        | 9                        | 11                    |
|----------------|--|-------------|---------------|---------------|-------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|
| USoA Account # | Accounts   | O1 Grouping | Total         | Residential   | GS <50      | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| 5330           | Collection Charges   | cu          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5335           | Bad Debt Expense   | cu          | \$1,350,000   | \$781,575     | \$0         | \$541,816     | \$26,609       | \$0          | \$0      | \$0                      | \$0                   |
| 5340           | Miscellaneous Customer Accounts Expenses                     | cu          | \$7,080,650   | \$4,880,320   | \$1,447,869 | \$655,064     | \$8,185        | \$182        | \$377    | \$88,426                 | \$227                 |
| 5405           | Supervision  | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5410           | Community Relations - Sundry                                 | ad          | \$60,000      | \$36,280      | \$7,413     | \$10,450      | \$3,931        | \$1,274      | \$25     | \$348                    | \$279                 |
| 5415           | Energy Conservation  | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5420           | Community Safety Program                                     | ad          | \$35,000      | \$18,996      | \$3,884     | \$7,271       | \$3,214        | \$1,202      | \$23     | \$166                    | \$244                 |
| 5425           | Miscellaneous Customer Service and Informational Expenses    | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5505           | Supervision  | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5510           | Demonstrating and Selling Expense                            | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5515           | Advertising Expense  | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5520           | Miscellaneous Sales Expense                                  | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5605           | Executive Salaries and Expenses                              | ad          | \$1,926,964   | \$1,165,176   | \$238,074   | \$335,616     | \$126,243      | \$40,903     | \$803    | \$11,184                 | \$8,965               |
| 5610           | Management Salaries and Expenses                             | ad          | \$2,712,632   | \$1,640,245   | \$335,142   | \$472,454     | \$177,715      | \$57,580     | \$1,131  | \$15,744                 | \$12,620              |
| 5615           | General Administrative Salaries and Expenses                 | ad          | \$2,877,333   | \$1,739,835   | \$355,491   | \$501,140     | \$188,505      | \$61,076     | \$1,200  | \$16,700                 | \$13,386              |
| 5620           | Office Supplies and Expenses                                 | ad          | \$2,677,332   | \$1,618,900   | \$330,781   | \$466,306     | \$175,402      | \$56,830     | \$1,116  | \$15,539                 | \$12,456              |
| 5625           | Administrative Expense Transferred Credit                    | ad          | (\$1,680,292) | (\$1,016,021) | (\$207,598) | (\$292,653)   | (\$110,082)    | (\$35,667)   | (\$701)  | (\$9,753)                | (\$7,817)             |
| 5630           | Outside Services Employed                                    | ad          | \$3,015,009   | \$1,823,084   | \$372,500   | \$525,119     | \$197,525      | \$63,998     | \$1,257  | \$17,499                 | \$14,027              |
| 5635           | Property Insurance   | ad          | \$83,000      | \$45,048      | \$9,211     | \$17,242      | \$7,622        | \$2,851      | \$55     | \$394                    | \$578                 |
| 5640           | Injuries and Damages   | ad          | \$491,000     | \$296,893     | \$60,662    | \$85,517      | \$32,167       | \$10,422     | \$205    | \$2,850                  | \$2,284               |
| 5645           | Employee Pensions and Benefits                               | ad          | \$1,005,944   | \$608,264     | \$124,283   | \$175,203     | \$65,903       | \$21,353     | \$419    | \$5,839                  | \$4,680               |
| 5650           | Franchise Requirements                                       | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5655           | Regulatory Expenses  | ad          | \$710,600     | \$429,678     | \$87,794    | \$123,764     | \$46,554       | \$15,084     | \$296    | \$4,124                  | \$3,306               |
| 5660           | General Advertising Expenses                                 | ad          | \$347,100     | \$209,881     | \$42,884    | \$60,454      | \$22,740       | \$7,368      | \$145    | \$2,015                  | \$1,615               |
| 5665           | Miscellaneous General Expenses                               | ad          | \$766,818     | \$463,671     | \$94,739    | \$133,555     | \$50,237       | \$16,277     | \$320    | \$4,451                  | \$3,567               |
| 5670           | Rent   | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5675           | Maintenance of General Plant                                 | ad          | \$1,224,890   | \$740,653     | \$151,334   | \$213,337     | \$80,247       | \$26,000     | \$511    | \$7,109                  | \$5,699               |
| 5680           | Electrical Safety Authority Fees                             | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5685           | Independent Market Operator Fees and Penalties               | cop         | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5705           | Amortization Expense - Property, Plant, and Equipment        | dep         | \$27,371,137  | \$14,739,958  | \$3,038,942 | \$5,730,777   | \$2,586,362    | \$932,523    | \$17,830 | \$129,027                | \$195,718             |
| 5710           | Amortization of Limited Term Electric Plant                  | dep         | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5715           | Amortization of Intangibles and Other Electric Plant         | dep         | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5720           | Amortization of Electric Plant Acquisition Adjustments       | dep         | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5730           | Amortization of Unrecovered Plant and Regulatory Study Costs | dep         | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5735           | Amortization of Deferred Development Costs                   | dep         | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 5740           | Amortization of Deferred Charges                             | dep         | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |
| 6005           | Interest on Long Term Debt                                   | INT         | \$12,553,453  | \$6,819,787   | \$1,393,199 | \$2,605,751   | \$1,148,453    | \$431,362    | \$8,248  | \$59,648                 | \$87,006              |
| 6105           | Taxes Other Than Income Taxes                                | ad          | \$337,800     | \$183,513     | \$37,489    | \$70,118      | \$30,904       | \$11,607     | \$222    | \$1,605                  | \$2,341               |
| 6110           | Income Taxes   | Input       | \$6,058,643   | \$3,291,418   | \$672,396   | \$1,257,608   | \$554,275      | \$208,187    | \$3,981  | \$28,788                 | \$41,991              |
| 6205           | Donations  | ad          | \$0           | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |

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

### ALLOCATION BY RATE CLASSIFICATION

|                |                  |             |               | 1             | 2            | 3             | 6              | 7            | 8         | 9                        | 11                    |
|----------------|------------------|-------------|---------------|---------------|--------------|---------------|----------------|--------------|-----------|--------------------------|-----------------------|
| USoA Account # | Accounts         | O1 Grouping | Total         | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel  | Unmetered Scattered Load | Back-up/Standby Power |
| 6210           | Life Insurance   | ad          | \$0           | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   |
| 6215           | Penalties        | ad          | \$0           | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   |
| 6225           | Other Deductions | ad          | \$0           | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   |
|                |                  |             | \$679,352,728 | \$279,665,404 | \$77,062,501 | \$209,935,902 | \$94,212,045   | \$13,887,454 | \$251,805 | \$2,228,568              | \$2,109,048           |



# 2011 Cost Allocation Study

Horizon Utilities Corporation

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

### ALLOCATION BY RATE CLASSIFICATION

|                |          |             |       | 1           | 2      | 3             | 6              | 7            | 8        | 9                        | 11                    |
|----------------|----------|-------------|-------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|
| USoA Account # | Accounts | O1 Grouping | Total | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |

| Grouping by Allocator | Total           | Residential     | GS <50         | GS>50-Regular  | Large Use >5MW | Street Light   | Sentinel    | Unmetered Scattered Load | Back-up/Standby Power |
|-----------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|-------------|--------------------------|-----------------------|
| 1808                  | \$ 700,955      | \$ 238,550      | \$ 72,167      | \$ 217,029     | \$ 165,819     | \$ 4,723       | \$ 52       | \$ 1,252                 | \$ 1,363              |
| 1815                  | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           | \$ -           | \$ -        | \$ -                     | \$ -                  |
| 1820                  | \$ 1,140,536    | \$ 337,176      | \$ 141,291     | \$ 368,418     | \$ 272,195     | \$ -           | \$ -        | \$ 817                   | \$ 20,639             |
| 1830                  | \$ 330,646      | \$ 186,675      | \$ 36,451      | \$ 65,061      | \$ 26,726      | \$ 11,795      | \$ 226      | \$ 1,681                 | \$ 2,032              |
| 1835                  | \$ 1,237,840    | \$ 620,076      | \$ 131,116     | \$ 257,964     | \$ 166,058     | \$ 43,224      | \$ 827      | \$ 5,980                 | \$ 12,595             |
| 1840                  | \$ 106,968      | \$ 51,300       | \$ 11,175      | \$ 22,709      | \$ 16,263      | \$ 3,708       | \$ 71       | \$ 508                   | \$ 1,233              |
| 1845                  | \$ 690,523      | \$ 342,173      | \$ 72,889      | \$ 144,586     | \$ 95,763      | \$ 24,068      | \$ 460      | \$ 3,321                 | \$ 7,263              |
| 1850                  | \$ 195,731      | \$ 105,386      | \$ 27,628      | \$ 55,916      | \$ -           | \$ 5,827       | \$ 111      | \$ 858                   | \$ 5                  |
| 1855                  | \$ 157,966      | \$ 121,509      | \$ 13,212      | \$ 5,670       | \$ -           | \$ 15,385      | \$ 294      | \$ 1,896                 | \$ -                  |
| 1860                  | \$ 300,194      | \$ 229,697      | \$ 29,763      | \$ 37,802      | \$ 2,513       | \$ -           | \$ -        | \$ -                     | \$ 419                |
| 1815-1855             | \$ 7,302,495    | \$ 3,746,422    | \$ 826,128     | \$ 1,616,991   | \$ 761,752     | \$ 253,390     | \$ 4,846    | \$ 35,353                | \$ 57,613             |
| 1830 & 1835           | \$ 2,567,649    | \$ 1,370,058    | \$ 277,664     | \$ 519,775     | \$ 274,211     | \$ 90,652      | \$ 1,734    | \$ 12,738                | \$ 20,816             |
| 1840 & 1845           | \$ 1,210,935    | \$ 590,599      | \$ 127,181     | \$ 255,281     | \$ 175,854     | \$ 42,094      | \$ 805      | \$ 5,787                 | \$ 13,335             |
| BCP                   | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           | \$ -           | \$ -        | \$ -                     | \$ -                  |
| BDHA                  | \$ 1,350,000    | \$ 781,575      | \$ -           | \$ 541,816     | \$ 26,609      | \$ -           | \$ -        | \$ -                     | \$ -                  |
| Break Out             | -\$ 353,643,903 | -\$ 187,240,835 | -\$ 39,396,956 | -\$ 75,596,310 | -\$ 35,261,097 | -\$ 11,655,575 | -\$ 222,798 | -\$ 1,619,748            | -\$ 2,650,584         |
| CCA                   | \$ 1,654,845    | \$ 1,341,471    | \$ 112,059     | \$ 14,244      | \$ 75          | \$ 163,695     | \$ 3,131    | \$ 20,170                | \$ -                  |
| CDMPP                 | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           | \$ -           | \$ -        | \$ -                     | \$ -                  |
| CEN                   | \$ 56,581,011   | \$ 16,480,452   | \$ 5,757,453   | \$ 18,574,754  | \$ 15,215,073  | \$ 417,239     | \$ 5,240    | \$ 130,800               | \$ -                  |
| CEN EWMP              | \$ 338,248,951  | \$ 114,700,011  | \$ 40,070,501  | \$ 129,275,854 | \$ 50,351,893  | \$ 2,903,881   | \$ 36,471   | \$ 910,339               | \$ -                  |
| CREV                  | -\$ 103,225,970 | -\$ 64,668,844  | -\$ 12,191,419 | -\$ 17,105,397 | -\$ 5,784,169  | -\$ 2,250,053  | -\$ 35,338  | -\$ 687,274              | -\$ 503,477           |
| CWCS                  | \$ 25,001,956   | \$ 19,231,820   | \$ 2,091,139   | \$ 897,346     | \$ -           | \$ 2,435,036   | \$ 46,574   | \$ 300,040               | \$ -                  |
| CWMC                  | \$ 45,017,863   | \$ 34,445,882   | \$ 4,463,296   | \$ 5,668,945   | \$ 376,920     | \$ -           | \$ -        | \$ -                     | \$ 62,820             |
| CWMR                  | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           | \$ -           | \$ -        | \$ -                     | \$ -                  |
| CWNB                  | \$ 5,059,399    | \$ 3,487,178    | \$ 1,034,559   | \$ 468,068     | \$ 5,848       | \$ 130         | \$ 270      | \$ 63,184                | \$ 162                |
| DCP                   | \$ 2,736,571    | \$ 931,314      | \$ 281,743     | \$ 847,294     | \$ 647,369     | \$ 18,440      | \$ 202      | \$ 4,886                 | \$ 5,323              |
| LPHA                  | -\$ 850,000     | -\$ 613,685     | -\$ 106,604    | -\$ 90,085     | -\$ 33,424     | -\$ 104        | -\$ 76      | -\$ 6,022                | \$ -                  |
| LTNCP                 | \$ 104,651,297  | \$ 56,346,829   | \$ 14,771,585  | \$ 29,896,540  | \$ -           | \$ 3,115,390   | \$ 59,587   | \$ 458,659               | \$ 2,706              |
| NFA                   | \$ 1,596,922    | \$ 867,544      | \$ 177,229     | \$ 331,477     | \$ 146,094     | \$ 54,873      | \$ 1,049    | \$ 7,588                 | \$ 11,068             |
| NFA ECC               | \$ 97,710,014   | \$ 53,031,930   | \$ 10,843,338  | \$ 20,297,266  | \$ 8,972,617   | \$ 3,356,343   | \$ 64,176   | \$ 464,043               | \$ 680,300            |
| O&M                   | \$ 16,385,329   | \$ 9,907,706    | \$ 2,024,386   | \$ 2,853,803   | \$ 1,073,466   | \$ 347,803     | \$ 6,832    | \$ 95,102                | \$ 76,230             |



# 2011 Cost Allocation Study

Horizon Utilities Corporation

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

### ALLOCATION BY RATE CLASSIFICATION

| USoA<br>Account # | Accounts | O1 Grouping |             |                  |               |                    |                     |                   |               |                                  |                                    |
|-------------------|----------|-------------|-------------|------------------|---------------|--------------------|---------------------|-------------------|---------------|----------------------------------|------------------------------------|
|                   |          |             | Total       | 1<br>Residential | 2<br>GS <50   | 3<br>GS>50-Regular | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>Unmetered<br>Scattered Load | 11<br>Back-<br>up/Standby<br>Power |
|                   | PNCP     | \$          | 358,389,230 | \$ 168,572,633   | \$ 37,568,144 | \$ 77,536,067      | \$ 56,517,615       | \$ 12,028,090     | \$ 230,057    | \$ 1,651,685                     | \$ 4,284,938                       |
|                   | SNCP     | \$          | 66,746,774  | \$ 44,122,800    | \$ 7,795,383  | \$ 11,957,016      | \$ -                | \$ 2,457,399      | \$ 47,002     | \$ 364,927                       | \$ 2,248                           |
|                   | TCP      | \$          | -           | \$ -             | \$ -          | \$ -               | \$ -                | \$ -              | \$ -          | \$ -                             | \$ -                               |
|                   | Total    | \$          | 679,352,728 | \$ 279,665,404   | \$ 77,062,501 | \$ 209,935,902     | \$ 94,212,045       | \$ 13,887,454     | \$ 251,805    | \$ 2,228,568                     | \$ 2,109,048                       |





## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

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

#### ALLOCATION BY RATE CLASSIFICATION

| USoA Account #                               | Accounts | O1 Grouping | Total           | 1<br>Residential | 2<br>GS <50      | 3<br>GS>50-Regular | 6<br>Large Use >5MW | 7<br>Street Light | 8<br>Sentinel | 9<br>Unmetered Scattered Load | 11<br>Back-up/Standby Power |
|--|----------|-------------|-----------------|------------------|------------------|--------------------|---------------------|-------------------|---------------|-------------------------------|-----------------------------|
| Distribution Revenue                         |          |             | (\$108,707,939) | (\$68,109,620)   | (\$13,011,099)   | (\$17,912,055)     | (\$6,049,087)       | (\$2,336,236)     | (\$37,173)    | (\$731,773)                   | (\$520,896)                 |
| Distribution Costs                           |          |             | \$93,858,472    | \$53,771,802     | \$11,013,732     | \$17,947,723       | \$7,437,460         | \$2,594,282       | \$50,130      | \$494,854                     | \$548,489                   |
| Miscellaneous Revenue                        |          |             | (\$14,849,467)  | (\$8,067,120)    | (\$1,648,013)    | (\$3,082,341)      | (\$1,358,503)       | (\$510,257)       | (\$9,756)     | (\$70,557)                    | (\$102,919)                 |
|  |          |             | \$108,707,939   | \$61,838,922     | \$12,661,745     | \$21,030,064       | \$8,795,964         | \$3,104,540       | \$59,886      | \$565,411                     | \$651,408                   |
|  |          |             | -100.000%       | -110.140%        | -102.759%        | -85.174%           | -68.771%            | -75.252%          | -62.073%      | -129.423%                     | -79.965%                    |
|  |          |             |                 | 56.89%           | 11.65%           | 19.35%             | 8.09%               | 2.86%             | 0.06%         | 0.52%                         | 0.60%                       |
| Distribution Revenue at 2008 Test Year Rates |          |             | \$95,286,492    | \$59,658,873     | \$11,434,379     | \$15,960,487       | \$6,003,049         | \$952,865         | \$38,115      | \$809,935                     | \$428,789                   |
|  |          |             |                 | 62.61%           |                  |                    |                     |                   |               |                               |                             |
| Test Year Revenue at Cost Allocation Ratios  |          |             | \$95,286,492 \$ | 53,187,299.33 \$ | 12,363,141.06 \$ | 18,599,117.26 \$   | 6,514,331.53 \$     | 3,003,397.22 \$   | 46,853.76 \$  | 921,308.27 \$                 | 651,043.73 \$               |
|  |          |             |                 | 112.17%          | 92.49%           | 85.81%             | 92.15%              | 31.73%            | 81.35%        | 87.91%                        | 65.86%                      |

## Sheet O5 Details of Allocators by Class and Account Worksheet - Second Run

## Uniform System of Accounts - Detail Accounts

[illegible]



## Sheet O5 Details of Allocators

**Allocation - Customer  
Related**

### Allocation of Miscellaneous Revenue

|                |  | 1            | 2           | 3             | 6              | 7            | 8        | 9                        | 11                    | 1                | 2           | 3      | 6             | 7              | 8            | 9        |                          |
|----------------|--|--------------|-------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|------------------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|
| USoA Account # | Accounts   | Residential  | GS <50      | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - Customer | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load |
| 1565           | Conservation and Demand Management Expenditures and Recoveries                   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1608           | Franchises and Consents  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1805           | Land   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1805-1         | Land Station >50 kV  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1805-2         | Land Station <50 kV  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1806           | Land Rights  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1806-1         | Land Rights Station >50 kV   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1806-2         | Land Rights Station <50 kV   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1808           | Buildings and Fixtures   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1808-1         | Buildings and Fixtures > 50 kV   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1808-2         | Buildings and Fixtures < 50 KV   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1810           | Leasehold Improvements   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1810-1         | Leasehold Improvements >50 kV  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1810-2         | Leasehold Improvements <50 kV  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$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                   | \$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                   | \$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                   | \$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                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1820-3         | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$233,559    | \$81,594    | \$263,239     | \$215,626      | \$5,913      | \$74     | \$1,854                  | \$0                   | \$801,858        | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1825           | Storage Battery Equipment  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1825-1         | Storage Battery Equipment > 50 kV  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1825-2         | Storage Battery Equipment <50 kV   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1830           | Poles, Towers and Fixtures   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$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                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1830-4         | Poles, Towers and Fixtures - Primary   | \$12,327,824 | \$1,029,797 | \$130,900     | \$689          | \$1,504,322  | \$28,773 | \$185,359                | \$0                   | \$15,207,664     | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1830-5         | Poles, Towers and Fixtures - Secondary   | \$11,615,895 | \$631,517   | \$54,199      | \$0            | \$1,470,746  | \$28,130 | \$181,222                | \$0                   | \$13,981,710     | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1835           | Overhead Conductors and Devices  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$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              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1835-4         | Overhead Conductors and Devices - Primary  | \$19,420,092 | \$1,622,245 | \$206,207     | \$1,086        | \$2,369,767  | \$45,326 | \$291,998                | \$0                   | \$23,956,719     | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1835-5         | Overhead Conductors and Devices - Secondary                                      | \$3,114,240  | \$169,311   | \$14,531      | \$0            | \$394,309    | \$7,542  | \$48,586                 | \$0                   | \$3,748,519      | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1840           | Underground Conduit  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1840-3         | Underground Conduit - Bulk Delivery  | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1840-4         | Underground Conduit - Primary  | \$34,252,228 | \$2,861,237 | \$363,698     | \$1,915        | \$4,179,681  | \$79,943 | \$515,012                | \$0                   | \$42,253,714     | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1840-5         | Underground Conduit - Secondary  | \$716,409    | \$38,949    | \$3,343       | \$0            | \$90,708     | \$1,735  | \$11,177                 | \$0                   | \$862,321        | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 1845           | Underground Conductors and Devices   | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$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              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |



## Sheet O5 Details of Allocators:

### Allocation of General Plant and Administration

[illegible]

## Sheet O5 Details of Allocators by Class and Account Worksheet - Second Run

## Uniform System of Accounts - Detail Accounts

|                |  | Allocation - Demand Related |  |                |              |              |               |               |               |               |                |              |          |                          |                       |                |
|----------------|--|-----------------------------|--|----------------|--------------|--------------|---------------|---------------|---------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|----------------|
|                |  | Categorization              |  |                |              |              |               | 1             | 2             | 3             | 6              | 7            | 8        | 9                        | 11                    |                |
| USoA Account # | Accounts                                       | Reclassified Balance        | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB    | Demand       | Customer     | Total         | Residential   | GS <50        | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - Demand |
| 1845-4         | Underground Conductors and Devices - Primary   | \$0                         | \$114,793,313  | \$114,793,313  | \$74,615,654 | \$40,177,660 | \$114,793,313 | \$22,058,601  | \$9,243,461   | \$24,102,477  | \$17,807,449   | \$0          | \$0      | \$53,445                 | \$1,350,221           | \$74,615,654   |
| 1845-5         | Underground Conductors and Devices - Secondary | \$0                         | \$13,625,205   | \$13,625,205   | \$8,856,383  | \$4,768,822  | \$13,625,205  | \$5,045,010   | \$1,375,898   | \$2,422,333   | \$0            | \$0          | \$0      | \$12,683                 | \$459                 | \$8,856,383    |
| 1850           | Line Transformers                              | \$104,651,297               | \$0  | \$104,651,297  | \$73,255,908 | \$31,395,389 | \$104,651,297 | \$30,839,472  | \$12,680,783  | \$29,658,160  | \$0            | \$0          | \$0      | \$74,787                 | \$2,706               | \$73,255,908   |
| 1855           | Services                                       | \$25,001,956                | \$0  | \$25,001,956   | \$0          | \$25,001,956 | \$25,001,956  | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1860           | Meters   | \$40,118,898                | \$0  | \$40,118,898   | \$0          | \$40,118,898 | \$40,118,898  | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1905           | Land   | \$1,067,629                 | \$0  | \$1,067,629    | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1906           | Land Rights                                    | \$0                         | \$0  | \$0            | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1908           | Buildings and Fixtures                         | \$29,252,042                | \$0  | \$29,252,042   | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1910           | Leasehold Improvements                         | \$0                         | \$0  | \$0            | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1915           | Office Furniture and Equipment                 | \$5,562,317                 | \$0  | \$5,562,317    | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1920           | Computer Equipment - Hardware                  | \$11,028,478                | \$0  | \$11,028,478   | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1925           | Computer Software                              | \$13,864,884                | \$0  | \$13,864,884   | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1930           | Transportation Equipment                       | \$19,333,881                | \$0  | \$19,333,881   | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1935           | Stores Equipment                               | \$892,540                   | \$0  | \$892,540      | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1940           | Tools, Shop and Garage Equipment               | \$8,109,512                 | \$0  | \$8,109,512    | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1945           | Measurement and Testing Equipment              | \$1,654,421                 | \$0  | \$1,654,421    | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1950           | Power Operated Equipment                       | \$144,035                   | \$0  | \$144,035      | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1955           | Communication Equipment                        | \$2,171,763                 | \$0  | \$2,171,763    | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1960           | Miscellaneous Equipment                        | \$515,330                   | \$0  | \$515,330      | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1970           | Load Management Controls - Customer Premises   | \$0                         | \$0  | \$0            | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1975           | Load Management Controls - Utility Premises    | \$0                         | \$0  | \$0            | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1980           | System Supervisory Equipment                   | \$3,995,181                 | \$0  | \$3,995,181    | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1990           | Other Tangible Property                        | \$0                         | \$0  | \$0            | \$0          | \$0          | \$0           | \$0           | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 1995           | Contributions and Grants - Credit              | (\$26,797,661)              |  | (\$26,797,661) |              |              | \$0           | (\$5,577,401) | (\$2,176,207) | (\$5,282,838) | (\$2,543,039)  | \$0          | \$0      | (\$13,610)               | (\$193,038)           | (\$15,786,133) |

| Uniform System of Accounts - Detail Accounts |  | Allocation - Customer Related |               |               |                |               |             |                          |                       |                  | Allocation of Miscellaneous Revenue |                |                |                |               |            |                          |
|--|--|-------------------------------|---------------|---------------|----------------|---------------|-------------|--------------------------|-----------------------|------------------|-------------------------------------|----------------|----------------|----------------|---------------|------------|--------------------------|
| USoA Account #                               | Accounts   | 1                             | 2             | 3             | 6              | 7             | 8           | 9                        | 11                    | Total - Customer | 1                                   | 2              | 3              | 6              | 7             | 8          | 9                        |
|  |  | Residential                   | GS <50        | GS>50-Regular | Large Use >5MW | Street Light  | Sentinel    | Unmetered Scattered Load | Back-up/Standby Power |                  | Residential                         | GS <50         | GS>50-Regular  | Large Use >5MW | Street Light  | Sentinel   | Unmetered Scattered Load |
| 1845-4                                       | Underground Conductors and Devices - Primary                                 | \$32,569,311                  | \$2,720,656   | \$345,828     | \$1,821        | \$3,974,321   | \$76,016    | \$489,708                | \$0                   | \$40,177,660     | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1845-5                                       | Underground Conductors and Devices - Secondary                               | \$3,961,900                   | \$215,395     | \$18,486      | \$0            | \$501,636     | \$9,595     | \$61,811                 | \$0                   | \$4,768,822      | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1850   | Line Transformers  | \$25,507,357                  | \$2,090,802   | \$238,380     | \$0            | \$3,115,390   | \$59,587    | \$383,872                | \$0                   | \$31,395,389     | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1855   | Services   | \$19,231,820                  | \$2,091,139   | \$897,346     | \$0            | \$2,435,036   | \$46,574    | \$300,040                |                       | \$25,001,956     | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1860   | Meters   | \$30,697,389                  | \$3,977,588   | \$5,052,035   | \$335,902      | \$0           | \$0         | \$0                      | \$55,984              | \$40,118,898     | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1905   | Land   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1906   | Land Rights  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1908   | Buildings and Fixtures   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1910   | Leasehold Improvements   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1915   | Office Furniture and Equipment   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1920   | Computer Equipment - Hardware  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1925   | Computer Software  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1930   | Transportation Equipment   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1935   | Stores Equipment   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1940   | Tools, Shop and Garage Equipment   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1945   | Measurement and Testing Equipment  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1950   | Power Operated Equipment   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1955   | Communication Equipment  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1960   | Miscellaneous Equipment  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1970   | Load Management Controls - Customer Premises                                 | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1975   | Load Management Controls - Utility Premises                                  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1980   | System Supervisory Equipment   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1990   | Other Tangible Property  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 1995   | Contributions and Grants - Credit  | (\$8,821,999)                 | (\$795,775)   | (\$328,357)   | (\$15,241)     | (\$917,112)   | (\$17,541)  | (\$113,005)              | (\$2,497)             | (\$11,011,527)   |                                     |                |                |                |               |            |                          |
| 2005   | Property Under Capital Leases  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 2010   | Electric Plant Purchased or Sold   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 2105   | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | (\$90,754,747)                | (\$8,229,076) | (\$3,577,113) | (\$332,698)    | (\$9,395,894) | (\$179,681) | (\$1,158,654)            | (\$25,908)            | (\$113,653,770)  |                                     |                |                |                |               |            |                          |
| 2120   | Accumulated Amortization of Electric Utility Plant - Intangibles             | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              |                                     |                |                |                |               |            |                          |
| 3046   | Balance Transferred From Income  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | (\$8,067,120)                       | (\$1,648,013)  | (\$3,082,341)  | (\$1,358,503)  | (\$510,257)   | (\$9,756)  | (\$70,557)               |
| 4080   | Distribution Services Revenue  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | (\$64,668,844)                      | (\$12,191,419) | (\$17,105,397) | (\$5,784,169)  | (\$2,250,053) | (\$35,338) | (\$687,274)              |
| 4082   | Retail Services Revenues   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 4084   | Service Transaction Requests (STR) Revenues                                  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 4090   | Electric Services Incidental to Energy Sales                                 | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 4205   | Interdepartmental Rents  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 4210   | Rent from Electric Property  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | (\$648,963)                         | (\$132,575)    | (\$247,960)    | (\$109,285)    | (\$41,048)    | (\$785)    | (\$5,676)                |
| 4215   | Other Utility Operating Income   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 4220   | Other Electric Revenues  | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | \$0                                 | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 4225   | Late Payment Charges   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | (\$613,685)                         | (\$106,604)    | (\$90,085)     | (\$33,424)     | (\$104)       | (\$76)     | (\$6,022)                |
| 4235   | Miscellaneous Service Revenues   | \$0                           | \$0           | \$0           | \$0            | \$0           | \$0         | \$0                      | \$0                   | \$0              | (\$1,467,037)                       | (\$435,233)    | (\$196,914)    | (\$2,460)      | (\$55)        | (\$113)    | (\$26,581)               |



## Sheet O5 Details of Allocators:

### Allocation of General Plant and Administration

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Horizon Utilities Corporation

August 27, 2010

## Sheet O5 Details of Allocators by Class and Account Worksheet - Second Run

## Uniform System of Accounts - Detail Accounts

| Allocation - Demand Related |   |                      |  |               |             |             |             |             |           |               |                |              |          |                          |                       |                |
|-----------------------------|---|----------------------|--|---------------|-------------|-------------|-------------|-------------|-----------|---------------|----------------|--------------|----------|--------------------------|-----------------------|----------------|
| Categorization              |   |                      |  |               |             |             |             | 1           | 2         | 3             | 6              | 7            | 8        | 9                        | 11                    |                |
| USoA Account #              | Accounts  | Reclassified Balance | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB   | Demand      | Customer    | Total       | Residential | GS <50    | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - Demand |
| 4240                        | Provision for Rate Refunds                                | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           |                |              |          |                          |                       | \$0            |
| 4245                        | Government Assistance Directly Credited to Income         | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4305                        | Regulatory Debits   | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           |                |              |          |                          |                       | \$0            |
| 4310                        | Regulatory Credits  | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           |                |              |          |                          |                       | \$0            |
| 4315                        | Revenues from Electric Plant Leased to Others             | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4320                        | Expenses of Electric Plant Leased to Others               | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4325                        | Revenues from Merchandise, Jobbing, Etc.                  | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4330                        | Costs and Expenses of Merchandising, Jobbing, Etc.        | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4335                        | Profits and Losses from Financial Instrument Hedges       | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4340                        | Profits and Losses from Financial Instrument Investments  | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4345                        | Gains from Disposition of Future Use Utility Plant        | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4350                        | Losses from Disposition of Future Use Utility Plant       | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4355                        | Gain on Disposition of Utility and Other Property         | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4360                        | Loss on Disposition of Utility and Other Property         | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4365                        | Gains from Disposition of Allowances for Emission         | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4370                        | Losses from Disposition of Allowances for Emission        | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4390                        | Miscellaneous Non-Operating Income                        | (\$1,308,935)        |  | (\$1,308,935) | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4395                        | Rate-Payer Benefit Including Interest                     | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4398                        | Foreign Exchange Gains and Losses, Including Amortization | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4405                        | Interest and Dividend Income                              | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4415                        | Equity in Earnings of Subsidiary Companies                | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4705                        | Power Purchased   | \$323,433,127        |  | \$323,433,127 | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4708                        | Charges-WMS   | \$11,651,851         |  | \$11,651,851  | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4710                        | Cost of Power Adjustments                                 | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4712                        | Charges-One-Time  | \$251,010            |  | \$251,010     | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4714                        | Charges-NW  | \$30,093,022         |  | \$30,093,022  | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4715                        | System Control and Load Dispatching                       | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4716                        | Charges-CN  | \$25,686,131         |  | \$25,686,131  | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 4730                        | Rural Rate Assistance Expense                             | \$2,912,963          |  | \$2,912,963   | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5005                        | Operation Supervision and Engineering                     | \$3,166,404          |  | \$3,166,404   | \$2,058,163 | \$1,108,241 | \$3,166,404 | \$731,158   | \$283,917 | \$687,233     | \$329,088      | \$0          | \$0      | \$1,785                  | \$24,981              | \$2,058,163    |
| 5010                        | Load Dispatching  | \$2,413,977          |  | \$2,413,977   | \$1,569,085 | \$844,892   | \$2,413,977 | \$557,414   | \$216,450 | \$523,927     | \$250,887      | \$0          | \$0      | \$1,361                  | \$19,045              | \$1,569,085    |
| 5012                        | Station Buildings and Fixtures Expense                    | \$540,097            |  | \$540,097     | \$540,097   | \$0         | \$540,097   | \$183,807   | \$540,605 | \$167,224     | \$127,766      | \$3,639      | \$40     | \$964                    | \$1,051               | \$540,097      |
| 5014                        | Transformer Station Equipment - Operation Labour          | \$0                  |  | \$0           | \$0         | \$0         | \$0         | \$0         | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |





## Sheet O5 Details of Allocators

**Allocation - Customer  
Related**

### Allocation of Miscellaneous Revenue

|                |   | 1           | 2        | 3             | 6              | 7            | 8        | 9                        | 11                    | 1                | 2           | 3           | 6             | 7              | 8            | 9          |                          |           |
|----------------|---|-------------|----------|---------------|----------------|--------------|----------|--------------------------|-----------------------|------------------|-------------|-------------|---------------|----------------|--------------|------------|--------------------------|-----------|
| USoA Account # | Accounts  | Residential | GS <50   | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - Customer | Residential | GS <50      | GS>50-Regular | Large Use >5MW | Street Light | Sentinel   | Unmetered Scattered Load |           |
| 4240           | Provision for Rate Refunds  | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4245           | Government Assistance Directly Credited to Income   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4305           | Regulatory Debits   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4310           | Regulatory Credits  | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4315           | Revenues from Electric Plant Leased to Others<br>Expenses of Electric Plant Leased to Others<br>Revenues from Merchandise, Jobbing, Etc.<br>Costs and Expenses of Merchandising, Jobbing, Etc.<br>Profits and Losses from Financial Instrument Hedges<br>Profits and Losses from Financial Instrument Investments<br>Gains from Disposition of Future Use Utility Plant<br>Losses from Disposition of Future Use Utility Plant<br>Gain on Disposition of Utility and Other Property<br>Loss on Disposition of Utility and Other Property<br>Gains from Disposition of Allowances for Emission<br>Losses from Disposition of Allowances for Emission<br>Miscellaneous Non-Operating Income<br>Rate-Payer Benefit Including Interest<br>Foreign Exchange Gains and Losses, Including Amortization<br>Interest and Dividend Income<br>Equity in Earnings of Subsidiary Companies | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4320           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4325           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4330           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4335           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4340           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4345           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4350           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4355           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4360           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4365           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4370           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4390           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | (\$711,092) | (\$145,267)   | (\$271,699)    | (\$119,748)  | (\$44,978) | (\$860)                  | (\$6,219) |
| 4395           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      | \$0       |
| 4398           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      | \$0       |
| 4405           |   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      | \$0       |
| 4415           | \$0   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4705           | Power Purchased   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4708           | Charges-WMS   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4710           | Cost of Power Adjustments   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4712           | Charges-One-Time  | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4714           | Charges-NW  | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4715           | System Control and Load Dispatching   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4716           | Charges-CN  | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 4730           | Rural Rate Assistance Expense   | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 5005           | Operation Supervision and Engineering   | \$893,312   | \$74,297 | \$13,903      | \$1,212        | \$109,871    | \$2,101  | \$13,544                 | \$0                   | \$1,108,241      | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |
| 5010           | Load Dispatching  | \$681,036   | \$56,642 | \$10,600      | \$924          | \$83,763     | \$1,602  | \$10,326                 | \$0                   | \$844,892        | \$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          | \$0        | \$0                      |           |
| 5014           | Transformer Station Equipment - Operation Labour  | \$0         | \$0      | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0         | \$0           | \$0            | \$0          | \$0        | \$0                      |           |



## Sheet O5 Details of Allocators

### Allocation of General Plant and Administration

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Sheet O5 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 |           |             |             | Allocation - Demand Related |           |                 |                  |                |            |                            |                          | Total - Demand |
|----------------|--|----------------------|--|----------------|-----------|-------------|-------------|-----------------------------|-----------|-----------------|------------------|----------------|------------|----------------------------|--------------------------|----------------|
|                |  |                      |  | Adjusted TB    | Demand    | Customer    | Total       | 1 Residential               | 2 GS <50  | 3 GS>50-Regular | 6 Large Use >5MW | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | 11 Back-up/Standby Power |                |
| 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                        | \$246,809            |  | \$246,809      | \$246,809 | \$0         | \$246,809   | \$72,964                    | \$30,575  | \$79,725        | \$58,902         | \$0            | \$0        | \$177                      | \$4,466                  | \$246,809      |
| 5017           | Distribution Station Equipment - Operation Supplies and Expenses         | \$280,740            |  | \$280,740      | \$280,740 | \$0         | \$280,740   | \$82,995                    | \$34,778  | \$90,685        | \$67,000         | \$0            | \$0        | \$201                      | \$5,080                  | \$280,740      |
| 5020           | Overhead Distribution Lines and Feeders - Operation Labour               | \$677,073            |  | \$677,073      | \$440,097 | \$236,976   | \$677,073   | \$167,687                   | \$58,837  | \$135,371       | \$72,300         | \$0            | \$0        | \$413                      | \$5,489                  | \$440,097      |
| 5025           | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | \$562,390            |  | \$562,390      | \$365,554 | \$196,837   | \$562,390   | \$139,284                   | \$48,871  | \$112,442       | \$60,054         | \$0            | \$0        | \$343                      | \$4,559                  | \$365,554      |
| 5030           | Overhead Subtransmission Feeders - Operation                             | \$0                  |  | \$0            | \$0       | \$0         | \$0         | \$0                         | \$0       | \$0             | \$0              | \$0            | \$0        | \$0                        | \$0                      | \$0            |
| 5035           | Overhead Distribution Transformers- Operation                            | \$0                  |  | \$0            | \$0       | \$0         | \$0         | \$0                         | \$0       | \$0             | \$0              | \$0            | \$0        | \$0                        | \$0                      | \$0            |
| 5040           | Underground Distribution Lines and Feeders - Operation Labour            | \$312,081            |  | \$312,081      | \$202,853 | \$109,228   | \$312,081   | \$63,524                    | \$25,538  | \$64,884        | \$45,316         | \$0            | \$0        | \$155                      | \$3,437                  | \$202,853      |
| 5045           | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$898,854            |  | \$898,854      | \$584,255 | \$314,599   | \$898,854   | \$182,961                   | \$73,554  | \$186,878       | \$130,520        | \$0            | \$0        | \$445                      | \$9,898                  | \$584,255      |
| 5050           | Underground Subtransmission Feeders - Operation                          | \$0                  |  | \$0            | \$0       | \$0         | \$0         | \$0                         | \$0       | \$0             | \$0              | \$0            | \$0        | \$0                        | \$0                      | \$0            |
| 5055           | Underground Distribution Transformers - Operation                        | \$24,263             |  | \$24,263       | \$16,984  | \$7,279     | \$24,263    | \$7,150                     | \$2,940   | \$6,876         | \$0              | \$0            | \$0        | \$17                       | \$1                      | \$16,984       |
| 5065           | Meter Expense  | \$4,898,965          |  | \$4,898,965    | \$0       | \$4,898,965 | \$4,898,965 | \$0                         | \$0       | \$0             | \$0              | \$0            | \$0        | \$0                        | \$0                      | \$0            |
| 5070           | Customer Premises - Operation Labour                                     | \$1,144,306          |  | \$1,144,306    | \$0       | \$1,144,306 | \$1,144,306 | \$0                         | \$0       | \$0             | \$0              | \$0            | \$0        | \$0                        | \$0                      | \$0            |
| 5075           | Customer Premises - Materials and Expenses                               | \$510,539            |  | \$510,539      | \$0       | \$510,539   | \$510,539   | \$0                         | \$0       | \$0             | \$0              | \$0            | \$0        | \$0                        | \$0                      | \$0            |
| 5085           | Miscellaneous Distribution Expense                                       | \$1,527,544          |  | \$1,527,544    | \$992,904 | \$534,640   | \$1,527,544 | \$352,727                   | \$136,968 | \$331,537       | \$158,759        | \$0            | \$0        | \$861                      | \$12,052                 | \$992,904      |
| 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   | \$250,000            |  | \$250,000      | \$0       | \$0         | \$0         | \$0                         | \$0       | \$0             | \$0              | \$0            | \$0        | \$0                        | \$0                      | \$0            |
| 5105           | Maintenance Supervision and Engineering                                  | \$194,570            |  | \$194,570      | \$126,471 | \$68,100    | \$194,570   | \$44,928                    | \$17,446  | \$42,229        | \$20,222         | \$0            | \$0        | \$110                      | \$1,535                  | \$126,471      |
| 5110           | Maintenance of Buildings and Fixtures - Distribution Stations            | \$160,858            |  | \$160,858      | \$160,858 | \$0         | \$160,858   | \$54,744                    | \$16,561  | \$49,805        | \$38,053         | \$1,084        | \$12       | \$287                      | \$313                    | \$160,858      |
| 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                            | \$612,987            |  | \$612,987      | \$612,987 | \$0         | \$612,987   | \$181,217                   | \$75,937  | \$198,008       | \$146,293        | \$0            | \$0        | \$439                      | \$11,092                 | \$612,987      |
| 5120           | Maintenance of Poles, Towers and Fixtures                                | \$330,646            |  | \$330,646      | \$214,920 | \$115,726   | \$330,646   | \$91,746                    | \$29,865  | \$64,327        | \$26,723         | \$0            | \$0        | \$228                      | \$2,032                  | \$214,920      |
| 5125           | Maintenance of Overhead Conductors and Devices                           | \$1,237,840          |  | \$1,237,840    | \$804,596 | \$433,244   | \$1,237,840 | \$267,692                   | \$103,101 | \$254,512       | \$166,041        | \$0            | \$0        | \$654                      | \$12,595                 | \$804,596      |
| 5130           | Maintenance of Overhead Services   | \$116,750            |  | \$116,750      | \$0       | \$116,750   | \$116,750   | \$0                         | \$0       | \$0             | \$0              | \$0            | \$0        | \$0                        | \$0                      | \$0            |
| 5135           | Overhead Distribution Lines and Feeders - Right of Way                   | \$1,328,186          |  | \$1,328,186    | \$863,321 | \$464,865   | \$1,328,186 | \$328,945                   | \$115,417 | \$265,552       | \$141,829        | \$0            | \$0        | \$811                      | \$10,768                 | \$863,321      |
| 5145           | Maintenance of Underground Conduit                                       | \$106,968            |  | \$106,968      | \$69,529  | \$37,439    | \$106,968   | \$20,936                    | \$8,657   | \$22,391        | \$16,262         | \$0            | \$0        | \$51                       | \$1,233                  | \$69,529       |

| Uniform System of Accounts - Detail Accounts |  |                               |           |               |                |              |          |                          |                       |                  |                                     |        |               |                |              |          |                          |
|--|--|-------------------------------|-----------|---------------|----------------|--------------|----------|--------------------------|-----------------------|------------------|-------------------------------------|--------|---------------|----------------|--------------|----------|--------------------------|
|  |  | Allocation - Customer Related |           |               |                |              |          |                          |                       |                  | Allocation of Miscellaneous Revenue |        |               |                |              |          |                          |
|  |  | 1                             | 2         | 3             | 6              | 7            | 8        | 9                        | 11                    |                  | 1                                   | 2      | 3             | 6              | 7            | 8        | 9                        |
| USoA Account #                               | Accounts   | Residential                   | GS <50    | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - Customer | Residential                         | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load |
| 5015   | Transformer Station Equipment - Operation Supplies and Expenses          | \$0                           | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5016   | Distribution Station Equipment - Operation Labour                        | \$0                           | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5017   | Distribution Station Equipment - Operation Supplies and Expenses         | \$0                           | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5020   | Overhead Distribution Lines and Feeders - Operation Labour               | \$193,589                     | \$14,382  | \$1,690       | \$7            | \$23,904     | \$457    | \$2,945                  | \$0                   | \$236,976        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5025   | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | \$160,799                     | \$11,946  | \$1,404       | \$6            | \$19,856     | \$380    | \$2,447                  | \$0                   | \$196,837        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5030   | Overhead Subtransmission Feeders - Operation                             | \$0                           | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5035   | Overhead Distribution Transformers- Operation                            | \$0                           | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5040   | Underground Distribution Lines and Feeders - Operation Labour            | \$88,685                      | \$7,239   | \$907         | \$5            | \$10,849     | \$207    | \$1,337                  | \$0                   | \$109,228        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5045   | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$255,430                     | \$20,850  | \$2,613       | \$13           | \$31,246     | \$598    | \$3,850                  | \$0                   | \$314,599        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5050   | Underground Subtransmission Feeders - Operation                          | \$0                           | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5055   | Underground Distribution Transformers - Operation                        | \$5,914                       | \$485     | \$55          | \$0            | \$722        | \$14     | \$89                     | \$0                   | \$7,279          | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5065   | Meter Expense  | \$3,748,494                   | \$485,708 | \$616,910     | \$41,017       | \$0          | \$0      | \$0                      | \$6,836               | \$4,898,965      | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5070   | Customer Premises - Operation Labour                                     | \$927,611                     | \$77,487  | \$9,850       | \$52           | \$113,193    | \$2,165  | \$13,947                 | \$0                   | \$1,144,306      | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5075   | Customer Premises - Materials and Expenses                               | \$413,859                     | \$34,571  | \$4,394       | \$23           | \$50,502     | \$966    | \$6,223                  | \$0                   | \$510,539        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5085   | Miscellaneous Distribution Expense                                       | \$430,954                     | \$35,843  | \$6,707       | \$585          | \$53,004     | \$1,014  | \$6,534                  | \$0                   | \$534,640        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5090   | Underground Distribution Lines and Feeders - Rental Paid                 | \$0                           | \$0       | \$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          | \$0      | \$0                      |
| 5096   | Other Rent   | \$0                           | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5105   | Maintenance Supervision and Engineering                                  | \$54,892                      | \$4,565   | \$854         | \$74           | \$6,751      | \$129    | \$832                    | \$0                   | \$68,100         | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5110   | Maintenance of Buildings and Fixtures - Distribution Stations            | \$0                           | \$0       | \$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          | \$0      | \$0                      |
| 5114   | Maintenance of Distribution Station Equipment                            | \$0                           | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5120   | Maintenance of Poles, Towers and Fixtures                                | \$94,929                      | \$6,587   | \$734         | \$3            | \$11,795     | \$226    | \$1,453                  | \$0                   | \$115,726        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5125   | Maintenance of Overhead Conductors and Devices                           | \$352,383                     | \$28,016  | \$3,452       | \$17           | \$43,224     | \$827    | \$5,326                  | \$0                   | \$433,244        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5130   | Maintenance of Overhead Services   | \$89,806                      | \$9,765   | \$4,190       | \$0            | \$11,371     | \$217    | \$1,401                  | \$0                   | \$116,750        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5135   | Overhead Distribution Lines and Feeders - Right of Way                   | \$379,755                     | \$28,212  | \$3,316       | \$15           | \$46,892     | \$897    | \$5,778                  | \$0                   | \$464,865        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5145   | Maintenance of Underground Conduit                                       | \$30,364                      | \$2,518   | \$319         | \$2            | \$3,708      | \$71     | \$457                    | \$0                   | \$37,439         | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |



## Sheet O5 Details of Allocators:

### Allocation of General Plant and Administration

[illegible]

## Sheet O5 Details of Allocators by Class and Account Worksheet - Second Run

## Uniform System of Accounts - Detail Accounts

| Allocation - Demand Related |   |                      |  |               |           |             |             |             |             |               |                |              |          |                          |                       |                |
|-----------------------------|---|----------------------|--|---------------|-----------|-------------|-------------|-------------|-------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|----------------|
| Categorization              |   |                      |  |               |           |             |             | 1           | 2           | 3             | 6              | 7            | 8        | 9                        | 11                    |                |
| USoA Account #              | Accounts  | Reclassified Balance | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB   | Demand    | Customer    | Total       | Residential | GS <50      | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - Demand |
| 5150                        | Maintenance of Underground Conductors and Devices         | \$690,523            |  | \$690,523     | \$448,840 | \$241,683   | \$690,523   | \$145,740   | \$57,102    | \$142,627     | \$95,753       | \$0          | \$0      | \$356                    | \$7,263               | \$448,840      |
| 5155                        | Maintenance of Underground Services                       | \$41,216             |  | \$41,216      | \$0       | \$41,216    | \$41,216    | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5160                        | Maintenance of Line Transformers                          | \$171,468            |  | \$171,468     | \$120,028 | \$51,440    | \$171,468   | \$50,530    | \$20,777    | \$48,594      | \$0            | \$0          | \$0      | \$123                    | \$4                   | \$120,028      |
| 5175                        | Maintenance of Meters                                     | \$300,194            |  | \$300,194     | \$0       | \$300,194   | \$300,194   | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5305                        | Supervision   | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5310                        | Meter Reading Expense                                     | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5315                        | Customer Billing  | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5320                        | Collecting  | \$107,211            |  | \$107,211     | \$0       | \$107,211   | \$107,211   | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 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  | \$1,350,000          |  | \$1,350,000   | \$0       | \$1,350,000 | \$1,350,000 | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5340                        | Miscellaneous Customer Accounts Expenses                  | \$7,080,650          |  | \$7,080,650   | \$0       | \$7,080,650 | \$7,080,650 | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5405                        | Supervision   | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5410                        | Community Relations - Sundry                              | \$60,000             |  | \$60,000      | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5415                        | Energy Conservation                                       | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5420                        | Community Safety Program                                  | \$35,000             |  | \$35,000      | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5425                        | Miscellaneous Customer Service and Informational Expenses | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5505                        | Supervision   | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5510                        | Demonstrating and Selling Expense                         | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5515                        | Advertising Expense                                       | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5520                        | Miscellaneous Sales Expense                               | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5605                        | Executive Salaries and Expenses                           | \$1,926,964          |  | \$1,926,964   | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5610                        | Management Salaries and Expenses                          | \$2,712,632          |  | \$2,712,632   | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5615                        | General Administrative Salaries and Expenses              | \$2,877,333          |  | \$2,877,333   | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5620                        | Office Supplies and Expenses                              | \$2,677,332          |  | \$2,677,332   | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5625                        | Administrative Expense Transferred Credit                 | (\$1,680,292)        |  | (\$1,680,292) | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5630                        | Outside Services Employed                                 | \$3,015,009          |  | \$3,015,009   | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5635                        | Property Insurance  | \$83,000             |  | \$83,000      | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5640                        | Injuries and Damages                                      | \$491,000            |  | \$491,000     | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5645                        | Employee Pensions and Benefits                            | \$1,005,944          |  | \$1,005,944   | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5650                        | Franchise Requirements                                    | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5655                        | Regulatory Expenses                                       | \$710,600            |  | \$710,600     | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5660                        | General Advertising Expenses                              | \$347,100            |  | \$347,100     | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5665                        | Miscellaneous General Expenses                            | \$766,818            |  | \$766,818     | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5670                        | Rent  | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5675                        | Maintenance of General Plant                              | \$1,224,890          |  | \$1,224,890   | \$0       | \$0         | \$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          | \$0      | \$0                      | \$0                   | \$0            |
| 5685                        | Independent Market Operator Fees and Penalties            | \$0                  |  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5705                        | Amortization Expense - Property, Plant, and Equipment     | \$27,371,137         | \$0  | \$27,371,137  | \$0       | \$0         | \$0         | \$4,572,824 | \$1,769,886 | \$4,283,248   | \$2,049,742    | \$533        | \$6      | \$11,241                 | \$154,335             | \$12,841,814   |
| 5710                        | Amortization of Limited Term Electric Plant               | \$0                  | \$0  | \$0           | \$0       | \$0         | \$0         | \$0         | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |

| Uniform System of Accounts - Detail Accounts |   |                               |             |               |                |              |          |                          |                       |                  |                                     |        |               |                |              |          |                          |
|--|---|-------------------------------|-------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|------------------|-------------------------------------|--------|---------------|----------------|--------------|----------|--------------------------|
|  |   | Allocation - Customer Related |             |               |                |              |          |                          |                       |                  | Allocation of Miscellaneous Revenue |        |               |                |              |          |                          |
|  |   | 1                             | 2           | 3             | 6              | 7            | 8        | 9                        | 11                    |                  | 1                                   | 2      | 3             | 6              | 7            | 8        | 9                        |
| USoA Account #                               | Accounts  | Residential                   | GS <50      | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - Customer | Residential                         | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load |
| 5150   | Maintenance of Underground Conductors and Devices         | \$196,433                     | \$15,788    | \$1,959       | \$10           | \$24,068     | \$460    | \$2,966                  | \$0                   | \$241,683        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5155   | Maintenance of Underground Services                       | \$31,704                      | \$3,447     | \$1,479       | \$0            | \$4,014      | \$77     | \$495                    | \$0                   | \$41,216         | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5160   | Maintenance of Line Transformers                          | \$41,793                      | \$3,426     | \$391         | \$0            | \$5,104      | \$98     | \$629                    | \$0                   | \$51,440         | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5175   | Maintenance of Meters                                     | \$229,697                     | \$29,763    | \$37,802      | \$2,513        | \$0          | \$0      | \$0                      | \$419                 | \$300,194        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5305   | Supervision   | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5310   | Meter Reading Expense                                     | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5315   | Customer Billing  | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5320   | Collecting  | \$73,895                      | \$21,923    | \$9,919       | \$124          | \$3          | \$6      | \$1,339                  | \$3                   | \$107,211        | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5325   | Collecting- Cash Over and Short                           | \$0                           | \$0         | \$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          | \$0      | \$0                      |
| 5335   | Bad Debt Expense  | \$781,575                     | \$0         | \$541,816     | \$26,609       | \$0          | \$0      | \$0                      | \$0                   | \$1,350,000      | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5340   | Miscellaneous Customer Accounts Expenses                  | \$4,880,320                   | \$1,447,869 | \$655,064     | \$8,185        | \$182        | \$377    | \$88,426                 | \$227                 | \$7,080,650      | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5405   | Supervision   | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5410   | Community Relations - Sundry                              | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5415   | Energy Conservation                                       | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5420   | Community Safety Program                                  | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5425   | Miscellaneous Customer Service and Informational Expenses | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5505   | Supervision   | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5510   | Demonstrating and Selling Expense                         | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5515   | Advertising Expense                                       | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5520   | Miscellaneous Sales Expense                               | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5605   | Executive Salaries and Expenses                           | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5610   | Management Salaries and Expenses                          | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5615   | General Administrative Salaries and Expenses              | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$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                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5625   | Administrative Expense Transferred Credit                 | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5630   | Outside Services Employed                                 | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5635   | Property Insurance  | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5640   | Injuries and Damages                                      | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$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                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5650   | Franchise Requirements                                    | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5655   | Regulatory Expenses                                       | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5660   | General Advertising Expenses                              | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5665   | Miscellaneous General Expenses                            | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5670   | Rent  | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$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                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5680   | Electrical Safety Authority Fees                          | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$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                                 | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      |
| 5705   | Amortization Expense - Property, Plant, and Equipment     | \$7,098,050                   | \$641,526   | \$272,878     | \$17,353       | \$737,751    | \$14,110 | \$90,931                 | \$2,013               | \$8,874,612      |                                     |        |               |                |              |          |                          |
| 5710   | Amortization of Limited Term Electric Plant               | \$0                           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0              |                                     |        |               |                |              |          |                          |



## Sheet O5 Details of Allocators:

### Allocation of General Plant and Administration

|                |   | 11                    |             | 1             | 2           | 3             | 6              | 7            | 8        | 9                        | 11                    |               |
|----------------|---|-----------------------|-------------|---------------|-------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|---------------|
| USoA Account # | Accounts  | Back-up/Standby Power | Total - Mis | Residential   | GS <50      | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - A&G   |
| 5150           | Maintenance of Underground Conductors and Devices         | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5155           | Maintenance of Underground Services                       | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5160           | Maintenance of Line Transformers                          | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5175           | Maintenance of Meters                                     | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5305           | Supervision   | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5310           | Meter Reading Expense                                     | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5315           | Customer Billing  | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5320           | Collecting  | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5325           | Collecting- Cash Over and Short                           | \$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           |
| 5335           | Bad Debt Expense  | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5340           | Miscellaneous Customer Accounts Expenses                  | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5405           | Supervision   | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5410           | Community Relations - Sundry                              | \$0                   | \$0         | \$36,280      | \$7,413     | \$10,450      | \$3,931        | \$1,274      | \$25     | \$348                    | \$279                 | \$60,000      |
| 5415           | Energy Conservation                                       | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5420           | Community Safety Program                                  | \$0                   | \$0         | \$18,996      | \$3,884     | \$7,271       | \$3,214        | \$1,202      | \$23     | \$166                    | \$244                 | \$35,000      |
| 5425           | Miscellaneous Customer Service and Informational Expenses | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5505           | Supervision   | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5510           | Demonstrating and Selling Expense                         | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5515           | Advertising Expense                                       | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5520           | Miscellaneous Sales Expense                               | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5605           | Executive Salaries and Expenses                           | \$0                   | \$0         | \$1,165,176   | \$238,074   | \$335,616     | \$126,243      | \$40,903     | \$803    | \$11,184                 | \$8,965               | \$1,926,964   |
| 5610           | Management Salaries and Expenses                          | \$0                   | \$0         | \$1,640,245   | \$335,142   | \$472,454     | \$177,715      | \$57,580     | \$1,131  | \$15,744                 | \$12,620              | \$2,712,632   |
| 5615           | General Administrative Salaries and Expenses              | \$0                   | \$0         | \$1,739,835   | \$355,491   | \$501,140     | \$188,505      | \$61,076     | \$1,200  | \$16,700                 | \$13,386              | \$2,877,333   |
| 5620           | Office Supplies and Expenses                              | \$0                   | \$0         | \$1,618,900   | \$330,781   | \$466,306     | \$175,402      | \$56,830     | \$1,116  | \$15,539                 | \$12,456              | \$2,677,332   |
| 5625           | Administrative Expense Transferred Credit                 | \$0                   | \$0         | (\$1,016,021) | (\$207,598) | (\$292,653)   | (\$110,082)    | (\$35,667)   | (\$701)  | (\$9,753)                | (\$7,817)             | (\$1,680,292) |
| 5630           | Outside Services Employed                                 | \$0                   | \$0         | \$1,823,084   | \$372,500   | \$525,119     | \$197,525      | \$63,998     | \$1,257  | \$17,499                 | \$14,027              | \$3,015,009   |
| 5635           | Property Insurance  | \$0                   | \$0         | \$45,048      | \$9,211     | \$17,242      | \$7,622        | \$2,851      | \$55     | \$394                    | \$578                 | \$83,000      |
| 5640           | Injuries and Damages                                      | \$0                   | \$0         | \$296,893     | \$60,662    | \$85,517      | \$32,167       | \$10,422     | \$205    | \$2,850                  | \$2,284               | \$491,000     |
| 5645           | Employee Pensions and Benefits                            | \$0                   | \$0         | \$608,264     | \$124,283   | \$175,203     | \$65,903       | \$21,353     | \$419    | \$5,839                  | \$4,680               | \$1,005,944   |
| 5650           | Franchise Requirements                                    | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5655           | Regulatory Expenses                                       | \$0                   | \$0         | \$429,678     | \$87,794    | \$123,764     | \$46,554       | \$15,084     | \$296    | \$4,124                  | \$3,306               | \$710,600     |
| 5660           | General Advertising Expenses                              | \$0                   | \$0         | \$209,881     | \$42,884    | \$60,454      | \$22,740       | \$7,368      | \$145    | \$2,015                  | \$1,615               | \$347,100     |
| 5665           | Miscellaneous General Expenses                            | \$0                   | \$0         | \$463,671     | \$94,739    | \$133,555     | \$50,237       | \$16,277     | \$320    | \$4,451                  | \$3,567               | \$766,818     |
| 5670           | Rent  | \$0                   | \$0         | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5675           | Maintenance of General Plant                              | \$0                   | \$0         | \$740,653     | \$151,334   | \$213,337     | \$80,247       | \$26,000     | \$511    | \$7,109                  | \$5,699               | \$1,224,890   |
| 5680           | Electrical Safety Authority Fees                          | \$0                   | \$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                   | \$0           |
| 5705           | Amortization Expense - Property, Plant, and Equipment     |                       |             | \$3,069,084   | \$627,530   | \$1,174,651   | \$519,267      | \$194,240    | \$3,714  | \$26,855                 | \$39,371              | \$5,654,711   |
| 5710           | Amortization of Limited Term Electric Plant               |                       |             | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |



## Sheet O5 Details of Allocators by Class and Account Worksheet - Second Run

|                       |  | Allocation - Demand Related |  |               |               |               |               |              |              |               |                |              |          |                          |                       |                |
|-----------------------|--|-----------------------------|--|---------------|---------------|---------------|---------------|--------------|--------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|----------------|
|                       |  | Categorization              |  |               |               |               |               | 1            | 2            | 3             | 6              | 7            | 8        | 9                        | 11                    |                |
| USoA Account #        | Accounts   | Reclassified Balance        | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB   | Demand        | Customer      | Total         | Residential  | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - Demand |
| 5715                  | Amortization of Intangibles and Other Electric Plant         | \$0                         | \$0  | \$0           |               |               | \$0           | \$0          | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5720                  | Amortization of Electric Plant Acquisition Adjustments       | \$0                         | \$0  | \$0           |               |               | \$0           | \$0          | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 5730                  | Amortization of Unrecovered Plant and Regulatory Study Costs | \$0                         |  | \$0           |               |               |               |              |              |               |                |              |          |                          |                       |                |
| 5735                  | Amortization of Deferred Development Costs                   | \$0                         |  | \$0           |               |               |               |              |              |               |                |              |          |                          |                       |                |
| 5740                  | Amortization of Deferred Charges                             | \$0                         |  | \$0           |               |               |               |              |              |               |                |              |          |                          |                       |                |
| 6005                  | Interest on Long Term Debt                                   | \$12,553,453                |  | \$12,553,453  |               |               |               | \$0          | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 6105                  | Taxes Other Than Income Taxes                                | \$337,800                   |  | \$337,800     | \$0           | \$0           | \$0           | \$0          | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 6110                  | Income Taxes   | \$6,058,643                 |  | \$6,058,643   |               |               | \$0           | \$0          | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 6205                  | Donations  | \$0                         |  | \$0           | \$0           | \$0           | \$0           | \$0          | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 6210                  | Life Insurance   | \$0                         |  | \$0           | \$0           | \$0           | \$0           | \$0          | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 6215                  | Penalties  | \$0                         |  | \$0           | \$0           | \$0           | \$0           | \$0          | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
| 6225                  | Other Deductions   | \$0                         |  | \$0           | \$0           | \$0           | \$0           | \$0          | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            |
|                       |  | \$679,352,728               | (\$0)  | \$679,352,728 | \$366,890,445 | \$262,590,249 | \$629,480,694 | \$68,147,260 | \$26,120,873 | \$62,885,238  | \$29,712,137   | \$11,949     | \$131    | \$168,245                | \$2,227,306           | \$189,273,140  |
| O5 Summary O4 Summary |  |                             |  |               |               |               |               |              |              |               |                |              |          |                          |                       |                |
|                       |  |                             |  | \$177,617,305 | \$115,790,686 | \$679,352,728 | \$679,352,728 |              |              |               |                |              |          |                          |                       |                |
|                       |  |                             |  | \$0           |               | \$679,352,728 |               |              |              |               |                |              |          |                          |                       |                |
|                       |  |                             |  | \$0           |               | \$679,352,728 |               |              |              |               |                |              |          |                          |                       |                |



## Sheet O5 Details of Allocators

**Allocation - Customer  
Related**

### Allocation of Miscellaneous Revenue

|                |  | 1             | 2            | 3             | 6              | 7            | 8         | 9                        | 11                    |                  | 1              | 2              | 3              | 6              | 7             | 8          | 9                        |
|----------------|--|---------------|--------------|---------------|----------------|--------------|-----------|--------------------------|-----------------------|------------------|----------------|----------------|----------------|----------------|---------------|------------|--------------------------|
| USoA Account # | Accounts   | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel  | Unmetered Scattered Load | Back-up/Standby Power | Total - Customer | Residential    | GS <50         | GS>50-Regular  | Large Use >5MW | Street Light  | Sentinel   | Unmetered Scattered Load |
| 5715           | Amortization of Intangibles and Other Electric Plant         | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   | \$0              |                |                |                |                |               |            |                          |
| 5720           | Amortization of Electric Plant Acquisition Adjustments       | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   | \$0              |                |                |                |                |               |            |                          |
| 5730           | Amortization of Unrecovered Plant and Regulatory Study Costs |               |              |               |                |              |           |                          |                       |                  | \$0            | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 5735           | Amortization of Deferred Development Costs                   |               |              |               |                |              |           |                          |                       |                  | \$0            | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 5740           | Amortization of Deferred Charges                             |               |              |               |                |              |           |                          |                       |                  | \$0            | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 6005           | Interest on Long Term Debt                                   | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$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            | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 6110           | Income Taxes   | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   | \$0              | \$0            | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 6205           | Donations  | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   | \$0              | \$0            | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 6210           | Life Insurance   | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   | \$0              | \$0            | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 6215           | Penalties  | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   | \$0              | \$0            | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
| 6225           | Other Deductions   | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0                      | \$0                   | \$0              | \$0            | \$0            | \$0            | \$0            | \$0           | \$0        | \$0                      |
|                |  | \$116,206,556 | \$11,568,232 | \$5,885,929   | \$307,849      | \$11,120,596 | \$213,071 | \$1,460,254              | \$37,078              | \$146,799,563    | (\$76,176,740) | (\$14,659,112) | (\$20,994,396) | (\$7,407,590)  | (\$2,846,494) | (\$46,929) | (\$802,330)              |

[illegible]

Uniform System of Accounts - Detail Accounts

| Allocation of General Plant and Administration |  |                       |                 |               |              |               |                |              |          |                          |                       |               |
|--|--|-----------------------|-----------------|---------------|--------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|---------------|
|  |  | 11                    |                 | 1             | 2            | 3             | 6              | 7            | 8        | 9                        | 11                    |               |
| USoA Account #                                 | Accounts   | Back-up/Standby Power | Total - Mis     | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - A&G   |
| 5715   | Amortization of Intangibles and Other Electric Plant         |                       |                 | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 5720   | Amortization of Electric Plant Acquisition Adjustments       |                       |                 | \$0           | \$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      | \$0                      | \$0                   | \$0           |
| 5735   | Amortization of Deferred Development Costs                   | \$0                   | \$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                   | \$0           |
| 6005   | Interest on Long Term Debt                                   | \$0                   | \$0             | \$6,819,787   | \$1,393,199  | \$2,605,751   | \$1,148,453    | \$431,362    | \$8,248  | \$59,648                 | \$87,006              | \$12,553,453  |
| 6105   | Taxes Other Than Income Taxes                                | \$0                   | \$0             | \$183,513     | \$37,489     | \$70,118      | \$30,904       | \$11,607     | \$222    | \$1,605                  | \$2,341               | \$337,800     |
| 6110   | Income Taxes   | \$0                   | \$0             | \$3,291,418   | \$672,396    | \$1,257,608   | \$554,275      | \$208,187    | \$3,981  | \$28,788                 | \$41,991              | \$6,058,643   |
| 6205   | Donations  | \$0                   | \$0             | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 6210   | Life Insurance   | \$0                   | \$0             | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 6215   | Penalties  | \$0                   | \$0             | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
| 6225   | Other Deductions   | \$0                   | \$0             | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0           |
|  |  | (\$623,815)           | (\$123,557,406) | \$171,488,329 | \$54,032,508 | \$162,159,131 | \$71,599,649   | \$5,601,403  | \$85,533 | \$1,402,399              | \$468,479             | \$466,837,431 |

| Grouping by Allocator |              |   |                   |                    |            |                     |                |                          |                      |                       |                 |    |
|-----------------------|--------------|---|-------------------|--------------------|------------|---------------------|----------------|--------------------------|----------------------|-----------------------|-----------------|----|
|                       | Rate class 2 |   | GS <50            | GS>50-Regular      | GS> 50-TOU | GS >50-Intermediate | Sentinel       | Unmetered Scattered Load | Embedded Distributor | Back-up/Standby Power | Rate class 2    |    |
| 1808                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1815                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1820                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1830                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1835                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1840                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1845                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1850                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1855                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1860                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1815-1855             | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1830 & 1835           | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| 1840 & 1845           | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| BCP                   | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| BDHA                  | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| Break Out             | \$           | - | \$ (6,684,661.55) | \$ (12,512,784.62) | \$         | -                   | \$ (39,563.05) | \$ (286,071.65)          | \$                   | -                     | \$ (419,388.88) | \$ |
| CCA                   | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| CDMPP                 | \$           | - | \$                | -                  | \$         | -                   | \$             | -                        | \$                   | -                     | \$              | -  |
| CEN                   | \$           | - | \$ 5,675,859.56   | \$ 18,311,515.10   | \$         | -                   | \$ 5,166.05    | \$ 128,946.57            | \$                   | -                     | \$              | -  |
| CEN EWMP              | \$           | - | \$ 40,070,501.43  | \$ 129,275,854.02  | \$         | -                   | \$ 36,471.32   | \$ 910,338.57            | \$                   | -                     | \$              | -  |

Uniform System of Accounts - Detail Accounts

| Allocation - Demand Related |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
|-----------------------------|----------|----------------------|--|-------------------|-------------------|------------------|------------------|------------------|--------|---------------|----------------|---------------|----------|--------------------------|-----------------------|-----------------|
| Categorization              |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| 12                          |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| 1                           |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| 2                           |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| 3                           |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| 6                           |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| 7                           |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| 8                           |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| 9                           |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| 11                          |          |                      |  |                   |                   |                  |                  |                  |        |               |                |               |          |                          |                       |                 |
| USoA Account #              | Accounts | Reclassified Balance | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB       | Demand            | Customer         | Total            | Residential      | GS <50 | GS>50-Regular | Large Use >5MW | Street Light  | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - Demand  |
|                             | CREV     | \$ (103,225,970.28)  | \$ -   | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ -            |
|                             | CWCS     | \$ 25,001,955.66     | \$ -   | \$ 25,001,955.66  | \$ 25,001,955.66  | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ 2,091,139.13 |
|                             | CWMC     | \$ 45,017,862.77     | \$ -   | \$ 45,017,862.77  | \$ 45,017,862.77  | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ 4,463,295.80 |
|                             | CWMR     | \$ -                 | \$ -   | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ -            |
|                             | CWNB     | \$ 5,059,399.00      | \$ -   | \$ 7,187,861.00   | \$ 7,187,861.00   | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ 1,469,792.23 |
|                             | DCP      | \$ 2,736,570.71      | \$ 2,736,570.71  | \$ -              | \$ 2,736,570.71   | \$ 931,314.25    | \$ 281,742.58    | \$ 847,294.34    | \$ -   | \$ -          | \$ 201.92      | \$ 4,886.39   | \$ -     | \$ 5,323.18              | \$ -                  | \$ -            |
|                             | LPHA     | \$ (850,000.00)      | \$ -   | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ -            |
|                             | LTNCP    | \$ 104,651,297.31    | \$ 73,255,908.12   | \$ 31,395,389.19  | \$ 104,651,297.31 | \$ 30,839,472.12 | \$ 12,680,782.90 | \$ 29,658,159.96 | \$ -   | \$ -          | \$ -           | \$ 74,787.35  | \$ -     | \$ 2,705.78              | \$ -                  | \$ 2,090,802.39 |
|                             | NFA      | \$ 1,596,922.30      | \$ -   | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ -            |
|                             | NFA ECC  | \$ 97,710,013.51     | \$ -   | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ -            |
|                             | O&M      | \$ 16,385,328.84     | \$ -   | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ -            |
|                             | PNCP     | \$ 358,389,229.83    | \$ 236,793,473.16  | \$ 121,595,756.67 | \$ 358,389,229.83 | \$ 70,003,177.53 | \$ 29,334,209.94 | \$ 76,489,434.91 | \$ -   | \$ -          | \$ -           | \$ 169,607.99 | \$ -     | \$ 4,284,937.68          | \$ -                  | \$ 8,233,934.29 |
|                             | SNCP     | \$ 66,746,774.47     | \$ 43,385,403.41   | \$ 23,361,371.07  | \$ 66,746,774.47  | \$ 24,714,356.76 | \$ 6,740,210.57  | \$ 11,866,457.17 | \$ -   | \$ -          | \$ -           | \$ 62,131.03  | \$ -     | \$ 2,247.88              | \$ -                  | \$ 1,055,172.00 |
|                             | TCP      | \$ -                 | \$ -   | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | \$ -            |
|                             | Total    | \$ 679,352,728       | \$ 366,890,445   | \$ 262,590,249    | \$ 629,480,694    | \$ 68,147,260    | \$ 26,120,873    | \$ 62,885,238    | \$ -   | \$ -          | \$ 131         | \$ 168,245    | \$ -     | \$ 2,227,306             | \$ -                  | \$ 11,568,232   |

Uniform System of Accounts - Detail Accounts

| USoA<br>Account # | Accounts | Allocation - Customer<br>Related |        |               |                |                 |          |                             |                          |                    | Allocation of<br>Miscellaneous Revenue |        |               |                |                 |            |                             |
|-------------------|----------|----------------------------------|--------|---------------|----------------|-----------------|----------|-----------------------------|--------------------------|--------------------|--|--------|---------------|----------------|-----------------|------------|-----------------------------|
|                   |          | 1                                | 2      | 3             | 6              | 7               | 8        | 9                           | 11                       | Total - Customer   | 1                                      | 2      | 3             | 6              | 7               | 8          | 9                           |
|                   |          | Residential                      | GS <50 | GS>50-Regular | Large Use >5MW | Street Light    | Sentinel | Unmetered<br>Scattered Load | Back-up/Standby<br>Power |                    | Residential                            | GS <50 | GS>50-Regular | Large Use >5MW | Street Light    | Sentinel   | Unmetered<br>Scattered Load |
|                   | CREV     | \$ -                             | \$ -   | \$ -          | \$ -           | \$ -            | \$ -     | \$ -                        | \$ -                     | \$ (12,191,419.09) | \$ (17,105,396.90)                     | \$ -   | \$ -          | \$ (35,338.34) | \$ (687,273.83) | \$ -       | \$ (503,476.56)             |
|                   | CWCS     | \$ 897,346.38                    | \$ -   | \$ -          | \$ 46,574.14   | \$ 300,040.14   | \$ -     | \$ -                        | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | CWMC     | \$ 5,668,945.08                  | \$ -   | \$ -          | \$ -           | \$ -            | \$ -     | \$ 62,819.95                | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | CWMR     | \$ -                             | \$ -   | \$ -          | \$ -           | \$ -            | \$ -     | \$ -                        | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | CWNB     | \$ 664,982.20                    | \$ -   | \$ -          | \$ 383.09      | \$ 89,764.72    | \$ -     | \$ 230.80                   | \$ -                     | \$ (435,233.36)    | \$ (196,913.85)                        | \$ -   | \$ -          | \$ (113.44)    | \$ (26,581.04)  | \$ -       | \$ (68.34)                  |
|                   | DCP      | \$ -                             | \$ -   | \$ -          | \$ -           | \$ -            | \$ -     | \$ -                        | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | LPHA     | \$ -                             | \$ -   | \$ -          | \$ -           | \$ -            | \$ -     | \$ -                        | \$ -                     | \$ (106,603.99)    | \$ (90,085.17)                         | \$ -   | \$ -          | \$ (76.07)     | \$ (6,022.39)   | \$ -       | \$ -                        |
|                   | LTNCP    | \$ 238,380.48                    | \$ -   | \$ -          | \$ 59,587.06   | \$ 383,872.01   | \$ -     | \$ -                        | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | NFA      | \$ -                             | \$ -   | \$ -          | \$ -           | \$ -            | \$ -     | \$ -                        | \$ -                     | \$ (1,925,856.00)  | \$ (3,601,999.99)                      | \$ -   | \$ -          | \$ (11,401.10) | \$ (82,452.51)  | \$ -       | \$ (120,270.38)             |
|                   | NFA ECC  | \$ -                             | \$ -   | \$ -          | \$ -           | \$ -            | \$ -     | \$ -                        | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | O&M      | \$ -                             | \$ -   | \$ -          | \$ -           | \$ -            | \$ -     | \$ -                        | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | PNCP     | \$ 1,046,632.03                  | \$ -   | \$ -          | \$ 230,057.40  | \$ 1,482,076.65 | \$ -     | \$ -                        | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | SNCP     | \$ 90,558.75                     | \$ -   | \$ -          | \$ 47,001.88   | \$ 302,795.68   | \$ -     | \$ -                        | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | TCP      | \$ -                             | \$ -   | \$ -          | \$ -           | \$ -            | \$ -     | \$ -                        | \$ -                     | \$ -               | \$ -                                   | \$ -   | \$ -          | \$ -           | \$ -            | \$ -       | \$ -                        |
|                   | Total    | \$ 5,885,929                     | \$ -   | \$ -          | \$ 213,071     | \$ 1,460,254    | \$ -     | \$ 37,078                   | \$ -                     | \$ -               | \$ 14,659,112                          | \$ -   | \$ 20,994,396 | \$ -           | \$ 46,929       | \$ 802,330 | \$ -                        |

Uniform System of Accounts - Detail Accounts

| Allocation of General Plant and Administration |          |                       |                  |                  |        |               |                |               |          |                          |                       |             |
|--|----------|-----------------------|------------------|------------------|--------|---------------|----------------|---------------|----------|--------------------------|-----------------------|-------------|
|  |          | 11                    | 1                |                  | 2      | 3             | 6              | 7             | 8        | 9                        | 11                    |             |
| USoA Account #                                 | Accounts | Back-up/Standby Power | Total - Mis      | Residential      | GS <50 | GS>50-Regular | Large Use >5MW | Street Light  | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total - A&G |
|  | CREV     | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | CWCS     | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | CWMC     | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | CWMR     | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | CWNB     | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | DCP      | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | LPHA     | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | LTNCP    | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | NFA      | \$ -                  | \$ 2,103,084.55  | \$ 3,933,477.13  | \$ -   | \$ -          | \$ 12,450.30   | \$ 90,040.27  | \$ -     | \$ 131,338.37            | \$ -                  | -           |
|  | NFA ECC  | \$ -                  | \$ 10,843,338.32 | \$ 20,297,266.48 | \$ -   | \$ -          | \$ 64,176.11   | \$ 464,043.19 | \$ -     | \$ 680,300.04            | \$ -                  | -           |
|  | O&M      | \$ -                  | \$ 2,024,386.09  | \$ 2,853,802.87  | \$ -   | \$ -          | \$ 6,832.07    | \$ 95,101.72  | \$ -     | \$ 76,229.89             | \$ -                  | -           |
|  | PNCP     | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | SNCP     | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
|  | TCP      | \$ -                  | \$ -             | \$ -             | \$ -   | \$ -          | \$ -           | \$ -          | \$ -     | \$ -                     | \$ -                  | -           |
| Total  |          | \$ -                  | \$ 54,032,508    | \$ 162,159,131   | \$ -   | \$ -          | \$ 85,533      | \$ 1,402,399  | \$ -     | \$ 468,479               | \$ -                  | -           |

**Details:**  
Output Sheet Details How Various Composite Allocators are Derived

*Demand Allocators can be found in columns C to AG*  
*Customer Allocators can be found in columns AJ to BN*

| Demand Allocators   |               |              |               |                |              |          |                          |                       |                |              | Customer Allocators |               |                |              |             |                          |                       |       |               |  |
|---|---------------|--------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|----------------|--------------|---------------------|---------------|----------------|--------------|-------------|--------------------------|-----------------------|-------|---------------|--|
|   | 1             | 2            | 3             | 6              | 7            | 8        | 9                        | 11                    |                |              | 1                   | 2             | 3              | 6            | 7           | 8                        | 9                     | 11    |               |  |
| Demand Total  | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Customer Total | Residential  | GS <50              | GS>50-Regular | Large Use >5MW | Street Light | Sentinel    | Unmetered Scattered Load | Back-up/Standby Power | Total |               |  |
| Composite allocators  |               |              |               |                |              |          |                          |                       |                |              |                     |               |                |              |             |                          |                       |       |               |  |
| Rate Base   |               |              |               |                |              |          |                          |                       |                |              |                     |               |                |              |             |                          |                       |       |               |  |
| 1565 Conservation and Demand Management   | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1805-1 Land Station >50 kV  |               | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1805-2 Land Station <50 kV  |               | \$141,145    | \$42,700      | \$128,412      | \$98,112     | \$2,795  | \$31                     | \$741                 | \$807          | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1805 Total  | \$414,741     | \$141,145    | \$42,700      | \$128,412      | \$98,112     | \$2,795  | \$31                     | \$741                 | \$807          | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$414,741     |  |
| 1806-1 Land Rights Station >50 kV   |               | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1806-2 Land Rights Station <50 kV   |               | \$55,349     | \$16,744      | \$50,355       | \$38,474     | \$1,096  | \$12                     | \$290                 | \$316          | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1806 Total  | \$162,636     | \$55,349     | \$16,744      | \$50,355       | \$38,474     | \$1,096  | \$12                     | \$290                 | \$316          | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$162,636     |  |
| 1808-1 Buildings and Fixtures > 50 kV   |               | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1808-2 Buildings and Fixtures < 50 kV   |               | \$727,712    | \$220,149     | \$662,061      | \$505,842    | \$14,408 | \$158                    | \$3,818               | \$4,159        | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1808 Total  | \$2,138,307   | \$727,712    | \$220,149     | \$662,061      | \$505,842    | \$14,408 | \$158                    | \$3,818               | \$4,159        | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$2,138,307   |  |
| 1810-1 Leasehold Improvements >50 kV  |               | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1810-2 Leasehold Improvements <50 kV  |               | \$7,108      | \$2,150       | \$6,467        | \$4,941      | \$141    | \$2                      | \$37                  | \$41           | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1810 Total  | \$20,886      | \$7,108      | \$2,150       | \$6,467        | \$4,941      | \$141    | \$2                      | \$37                  | \$41           | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$20,886      |  |
| 1815 Transformer Station Equipment - Normally Primary above 50 kV                       | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$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                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1820-2 Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | \$10,972,782  | \$3,243,880  | \$1,359,319   | \$3,544,447    | \$2,618,717  | \$0      | \$0                      | \$7,859               | \$198,560      | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$10,972,782  |  |
| 1820-3 Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$801,858    | \$233,559           | \$81,594      | \$263,239      | \$215,626    | \$5,913     | \$74                     | \$1,854               | \$0   | \$801,858     |  |
| 1820 Total  | \$10,972,782  | \$3,243,880  | \$1,359,319   | \$3,544,447    | \$2,618,717  | \$0      | \$0                      | \$7,859               | \$198,560      | \$801,858    | \$233,559           | \$81,594      | \$263,239      | \$215,626    | \$5,913     | \$74                     | \$1,854               | \$0   | \$11,774,640  |  |
| 1815 & 1820 Total   | \$10,972,782  | \$3,243,880  | \$1,359,319   | \$3,544,447    | \$2,618,717  | \$0      | \$0                      | \$7,859               | \$198,560      | \$801,858    | \$233,559           | \$81,594      | \$263,239      | \$215,626    | \$5,913     | \$74                     | \$1,854               | \$0   | \$11,774,640  |  |
| 1825-1 Storage Battery Equipment > 50 kV  |               | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1825-2 Storage Battery Equipment <50 kV   |               | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1825 Total  | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$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            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1830-4 Poles, Towers and Fixtures - Primary   |               | \$8,349,411  | \$3,498,747   | \$9,123,039    | \$6,740,305  | \$0      | \$0                      | \$20,229              | \$511,073      | \$15,207,664 | \$12,327,824        | \$1,029,797   | \$130,900      | \$689        | \$1,504,322 | \$28,773                 | \$185,359             | \$0   | \$15,207,664  |  |
| 1830-5 Poles, Towers and Fixtures - Secondary   |               | \$14,791,468 | \$4,033,996   | \$7,102,039    | \$0          | \$0      | \$0                      | \$37,185              | \$1,345        | \$13,981,710 | \$11,615,895        | \$631,517     | \$54,199       | \$0          | \$1,470,746 | \$28,130                 | \$181,222             | \$0   | \$13,981,710  |  |
| 1830 Total  | \$54,208,837  | \$23,140,879 | \$7,532,742   | \$16,225,078   | \$6,740,305  | \$0      | \$0                      | \$57,415              | \$512,418      | \$29,189,374 | \$23,943,719        | \$1,661,314   | \$185,099      | \$689        | \$2,975,068 | \$56,903                 | \$366,582             | \$0   | \$83,398,210  |  |
| 1835-3 Overhead Conductors and Devices - Subtransmission Bulk Delivery                  |               | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1835-4 Overhead Conductors and Devices - Primary  |               | \$13,152,875 | \$5,511,595   | \$14,371,576   | \$10,618,041 | \$0      | \$0                      | \$31,868              | \$805,096      | \$23,956,719 | \$19,420,092        | \$1,622,245   | \$206,207      | \$1,086      | \$2,369,767 | \$45,326                 | \$291,998             | \$0   | \$23,956,719  |  |
| 1835-5 Overhead Conductors and Devices - Secondary                                      |               | \$3,965,616  | \$1,081,521   | \$1,904,068    | \$0          | \$0      | \$0                      | \$9,969               | \$361          | \$3,748,519  | \$3,114,240         | \$169,311     | \$14,531       | \$0          | \$394,309   | \$7,542                  | \$48,586              | \$0   | \$3,748,519   |  |
| 1835 Total  | \$51,452,585  | \$17,118,491 | \$6,593,116   | \$16,275,643   | \$10,618,041 | \$0      | \$0                      | \$41,837              | \$805,456      | \$27,705,238 | \$22,534,332        | \$1,791,555   | \$220,738      | \$1,086      | \$2,764,076 | \$52,868                 | \$340,584             | \$0   | \$79,157,823  |  |
| 1830 & 1835 Total   | \$105,661,422 | \$40,259,370 | \$14,125,858  | \$32,500,721   | \$17,358,347 | \$0      | \$0                      | \$99,252              | \$1,317,874    | \$56,894,612 | \$46,478,051        | \$3,452,869   | \$405,836      | \$1,775      | \$5,739,144 | \$109,771                | \$707,166             | \$0   | \$162,556,034 |  |
| 1840-3 Underground Conduit - Bulk Delivery  |               | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0          | \$0                 | \$0           | \$0            | \$0          | \$0         | \$0                      | \$0                   | \$0   | \$0           |  |
| 1840-4 Underground Conduit - Primary  |               | \$23,198,410 | \$9,721,088   | \$25,347,896   | \$18,727,593 | \$0      | \$0                      | \$56,207              | \$1,419,989    | \$42,253,714 | \$34,252,228        | \$2,861,237   | \$363,698      | \$1,915      | \$4,179,681 | \$79,943                 | \$515,012             | \$0   | \$42,253,714  |  |

2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

## Sheet O6 Composite Allocator Detail Worksheet - Second Run

**Details:**  
Output Sheet Details How Various Composite Allocators are  
Derived

**Demand Allocators can be found in columns C to AG**  
**Customer Allocators can be found in columns AJ to BN**

|             |  | Demand Allocators |                 |                |                |                |                |             |                          |                       | Customer Allocators |               |              |               |                |              |           |             |                          |                       |  |
|-------------|--|-------------------|-----------------|----------------|----------------|----------------|----------------|-------------|--------------------------|-----------------------|---------------------|---------------|--------------|---------------|----------------|--------------|-----------|-------------|--------------------------|-----------------------|--|
|             |  | 1                 |                 | 2              |                | 3              |                | 6           |                          | 7                     |                     | 8             |              | 9             |                | 11           |           | Total       |                          |                       |  |
|             |  | Demand Total      | Residential     | GS <50         | GS>50-Regular  | Large Use >5MW | Street Light   | Sentinel    | Unmetered Scattered Load | Back-up/Standby Power | Customer Total      | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel  |             | Unmetered Scattered Load | Back-up/Standby Power |  |
| 1840-5      | Underground Conduit - Secondary                  |                   | \$912,262       | \$248,796      | \$438,018      | \$0            | \$0            | \$0         | \$2,293                  | \$83                  | \$862,321           | \$716,409     | \$38,949     | \$3,343       | \$0            | \$90,708     | \$1,735   | \$11,177    | \$0                      | \$862,321             |  |
| 1840        | Total  | \$80,072,636      | \$24,110,673    | \$9,969,884    | \$25,785,914   | \$18,727,593   | \$0            | \$0         | \$58,500                 | \$1,420,072           | \$43,116,035        | \$34,968,637  | \$2,900,186  | \$367,040     | \$1,915        | \$4,270,389  | \$81,678  | \$526,189   | \$0                      | \$123,888,670         |  |
| 1845-3      | Underground Conductors and Devices Bulk Delivery |                   | \$0             | \$0            | \$0            | \$0            | \$0            | \$0         | \$0                      | \$0                   | \$0                 | \$0           | \$0          | \$0           | \$0            | \$0          | \$0       | \$0         | \$0                      | \$0                   |  |
| 1845-4      | Underground Conductors and Devices Primary       |                   | \$22,058,601    | \$9,243,461    | \$24,102,477   | \$17,807,449   | \$0            | \$0         | \$53,445                 | \$1,350,221           | \$40,177,660        | \$32,569,311  | \$2,720,656  | \$345,828     | \$1,821        | \$3,974,321  | \$76,016  | \$489,708   | \$0                      | \$40,177,660          |  |
| 1845-5      | Underground Conductors and Devices Secondary     |                   | \$5,045,010     | \$1,375,898    | \$2,422,333    | \$0            | \$0            | \$0         | \$12,683                 | \$459                 | \$4,768,822         | \$3,961,900   | \$215,395    | \$18,486      | \$0            | \$501,636    | \$9,595   | \$61,811    | \$0                      | \$4,768,822           |  |
| 1845        | Total  | \$83,472,037      | \$27,103,612    | \$10,619,359   | \$26,524,810   | \$17,807,449   | \$0            | \$0         | \$66,128                 | \$1,350,679           | \$44,946,481        | \$36,531,211  | \$2,936,051  | \$364,314     | \$1,821        | \$4,475,956  | \$85,610  | \$551,518   | \$0                      | \$128,418,518         |  |
| 1840 & 1845 | Total  | \$163,544,672     | \$51,214,285    | \$20,589,243   | \$52,310,724   | \$36,535,042   | \$0            | \$0         | \$124,628                | \$2,770,751           | \$88,062,516        | \$71,499,848  | \$5,836,237  | \$731,354     | \$3,736        | \$8,746,346  | \$167,289 | \$1,077,707 | \$0                      | \$251,607,188         |  |
| 1850        | Line Transformers                                | \$73,255,908      | \$30,839,472    | \$12,680,783   | \$29,658,160   | \$0            | \$0            | \$0         | \$74,787                 | \$2,706               | \$31,395,389        | \$25,507,357  | \$2,090,802  | \$238,380     | \$0            | \$3,115,390  | \$59,587  | \$383,872   | \$0                      | \$104,651,297         |  |
| 1815- 1850  | Total  | \$353,434,785     | \$125,557,006   | \$48,755,203   | \$118,014,052  | \$56,512,105   | \$0            | \$0         | \$306,526                | \$4,289,891           | \$177,154,375       | \$143,718,815 | \$11,461,503 | \$1,638,810   | \$221,136      | \$17,606,793 | \$336,721 | \$2,170,598 | \$0                      | \$530,589,160         |  |
| 1855        | Services   | \$0               | \$0             | \$0            | \$0            | \$0            | \$0            | \$0         | \$0                      | \$0                   | \$25,001,956        | \$19,231,820  | \$2,091,139  | \$897,346     | \$0            | \$2,435,036  | \$46,574  | \$300,040   | \$0                      | \$25,001,956          |  |
| 1815- 1855  | Total  | \$353,434,785     | \$125,557,006   | \$48,755,203   | \$118,014,052  | \$56,512,105   | \$0            | \$0         | \$306,526                | \$4,289,891           | \$202,156,331       | \$162,950,635 | \$13,552,642 | \$2,536,156   | \$221,136      | \$20,041,829 | \$383,295 | \$2,470,638 | \$0                      | \$555,991,116         |  |
| 1860        | Meters   | \$0               | \$0             | \$0            | \$0            | \$0            | \$0            | \$0         | \$0                      | \$0                   | \$40,118,898        | \$30,697,389  | \$3,977,588  | \$5,052,035   | \$335,902      | \$0          | \$0       | \$0         | \$55,984                 | \$40,118,898          |  |
| 1815-1860   | Total  | \$353,434,785     | \$125,557,006   | \$48,755,203   | \$118,014,052  | \$56,512,105   | \$0            | \$0         | \$306,526                | \$4,289,891           | \$242,275,229       | \$193,648,024 | \$17,530,230 | \$7,588,192   | \$557,038      | \$20,041,829 | \$383,295 | \$2,470,638 | \$55,984                 | \$595,710,013         |  |
| 1565-1860   | Total  | \$356,171,355     | \$126,488,321   | \$49,036,946   | \$118,861,346  | \$57,159,474   | \$18,440       | \$202       | \$311,413                | \$4,295,215           | \$242,275,229       | \$193,648,024 | \$17,530,230 | \$7,588,192   | \$557,038      | \$20,041,829 | \$383,295 | \$2,470,638 | \$55,984                 | \$598,446,584         |  |
| NFA         | Total Demand And Customer                        | \$598,446,584     | \$320,136,344   | \$66,567,176   | \$126,449,538  | \$57,716,512   | \$20,060,268   | \$383,497   | \$2,782,051              | \$4,351,198           |                     |               |              |               |                |              |           |             |                          |                       |  |
|             | Accum Depreciation - NFA                         | (\$315,124,417)   | (\$166,218,779) | (\$35,123,707) | (\$67,639,651) | (\$31,796,786) | (\$10,324,753) | (\$197,351) | (\$1,435,848)            | (\$2,387,543)         |                     |               |              |               |                |              |           |             |                          |                       |  |
|             | Accum Depreciation - NFA ECC                     | (\$288,326,756)   | (\$151,819,378) | (\$32,151,724) | (\$62,028,456) | (\$29,238,506) | (\$9,407,641)  | (\$179,809) | (\$1,309,234)            | (\$2,192,008)         |                     |               |              |               |                |              |           |             |                          |                       |  |
|             | Net Fixed Assets                                 | \$283,322,167     | \$153,917,566   | \$31,443,469   | \$58,809,887   | \$25,919,726   | \$9,735,515    | \$186,146   | \$1,346,203              | \$1,963,656           |                     |               |              |               |                |              |           |             |                          |                       |  |
|             | Net Fixed Assets Excluding Capital Contribution  | \$310,119,828     | \$168,316,966   | \$34,415,451   | \$64,421,082   | \$28,478,006   | \$10,652,628   | \$203,687   | \$1,472,817              | \$2,159,190           |                     |               |              |               |                |              |           |             |                          |                       |  |

### Operating and Maintenance

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

[illegible]





2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

## Sheet O6 Composite Allocator Detail Worksheet - Second Run

**Details:**  
Output Sheet Details How Various Composite Allocators are Derived

**Demand Allocators can be found in columns C to AG**  
**Customer Allocators can be found in columns AJ to BN**

|          |  | Demand Allocators |               |              |               |                |              |          |                          |                       | Customer Allocators |              |             |               |                |              |          |                          |                       |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
|----------|--|-------------------|---------------|--------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|---------------------|--------------|-------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|---|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|--|---|--|---|--|----|--|-------|
|          |  | 1                 |               | 2            |               | 3              |              | 6        |                          | 7                     |                     | 8            |             | 9             |                | 11           |          | Customer Total           |                       | 1 |             | 2      |               | 3              |              | 6        |                          | 7                     |  | 8 |  | 9 |  | 11 |  | Total |
|          |  | Demand Total      | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |                     | Residential  | GS <50      | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |   | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |  |   |  |   |  |    |  |       |
| 5040     | Underground Distribution Lines and Feeders - Operation Labour            | \$202,853         | \$63,524      | \$25,538     | \$64,884      | \$45,316       | \$0          | \$0      | \$155                    | \$3,437               | \$96,831            | \$88,685     | \$7,239     | \$907         | \$5            | \$10,849     | \$207    | \$1,337                  | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5045     | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$584,255         | \$182,961     | \$73,554     | \$186,878     | \$130,520      | \$0          | \$0      | \$445                    | \$9,898               | \$278,892           | \$255,430    | \$20,850    | \$2,613       | \$13           | \$31,246     | \$598    | \$3,850                  | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5050     | Underground Subtransmission Feeders - Operation                          | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5055     | Underground Distribution Transformers - Operation                        | \$16,984          | \$7,150       | \$2,940      | \$6,876       | \$0            | \$0          | \$0      | \$17                     | \$1                   | \$6,454             | \$5,914      | \$485       | \$55          | \$0            | \$722        | \$14     | \$89                     | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5065     | Meter Expense  | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$4,851,111         | \$3,748,494  | \$485,708   | \$616,910     | \$41,017       | \$0          | \$0      | \$0                      | \$6,836               |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5070     | Customer Premises - Operation Labour                                     | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$1,014,948         | \$927,611    | \$77,487    | \$9,850       | \$52           | \$113,193    | \$2,165  | \$13,947                 | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5075     | Customer Premises - Materials and Expenses                               | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$452,825           | \$413,859    | \$34,571    | \$4,394       | \$23           | \$50,502     | \$966    | \$6,223                  | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5085     | Miscellaneous Distribution Expense                                       | \$992,904         | \$352,727     | \$136,968    | \$331,537     | \$158,759      | \$0          | \$0      | \$861                    | \$12,052              | \$473,503           | \$430,954    | \$35,843    | \$6,707       | \$585          | \$53,004     | \$1,014  | \$6,534                  | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5090     | Underground Distribution Lines and Feeders - Rental Paid                 | \$0               | \$0           | \$0          | \$0           | \$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            | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5096     | Other Rent   | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5105     | Maintenance Supervision and Engineering                                  | \$126,471         | \$44,928      | \$17,446     | \$42,229      | \$20,222       | \$0          | \$0      | \$110                    | \$1,535               | \$60,312            | \$54,892     | \$4,565     | \$854         | \$74           | \$6,751      | \$129    | \$832                    | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5110     | Maintenance of Buildings and Fixtures - Distribution Stations            | \$160,858         | \$54,744      | \$16,561     | \$49,805      | \$38,053       | \$1,084      | \$12     | \$287                    | \$313                 | \$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            | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5114     | Maintenance of Distribution Station Equipment                            | \$612,987         | \$181,217     | \$75,937     | \$198,008     | \$146,293      | \$0          | \$0      | \$439                    | \$11,092              | \$0                 | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5120     | Maintenance of Poles, Towers and Fixtures                                | \$214,920         | \$91,746      | \$29,865     | \$64,327      | \$26,723       | \$0          | \$0      | \$228                    | \$2,032               | \$102,249           | \$94,929     | \$6,587     | \$734         | \$3            | \$11,795     | \$226    | \$1,453                  | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5125     | Maintenance of Overhead Conductors and Devices                           | \$804,596         | \$267,692     | \$103,101    | \$254,512     | \$166,041      | \$0          | \$0      | \$654                    | \$12,595              | \$383,851           | \$352,383    | \$28,016    | \$3,452       | \$17           | \$43,224     | \$827    | \$5,326                  | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5130     | Maintenance of Overhead Services   | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$103,761           | \$89,806     | \$9,765     | \$4,190       | \$0            | \$11,371     | \$217    | \$1,401                  | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5135     | Overhead Distribution Lines and Feeders - Right of Way                   | \$863,321         | \$328,945     | \$115,417    | \$265,552     | \$141,829      | \$0          | \$0      | \$811                    | \$10,768              | \$411,283           | \$379,755    | \$28,212    | \$3,316       | \$15           | \$46,892     | \$897    | \$5,778                  | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5145     | Maintenance of Underground Conduit                                       | \$69,529          | \$20,936      | \$8,657      | \$22,391      | \$16,262       | \$0          | \$0      | \$51                     | \$1,233               | \$33,201            | \$30,364     | \$2,518     | \$319         | \$2            | \$3,708      | \$71     | \$457                    | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5150     | Maintenance of Underground Conductors and Devices                        | \$448,840         | \$145,740     | \$57,102     | \$142,627     | \$95,753       | \$0          | \$0      | \$356                    | \$7,263               | \$214,180           | \$196,433    | \$15,788    | \$1,959       | \$10           | \$24,068     | \$460    | \$2,966                  | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5155     | Maintenance of Underground Services                                      | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$36,630            | \$31,704     | \$3,447     | \$1,479       | \$0            | \$4,014      | \$77     | \$495                    | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5160     | Maintenance of Line Transformers   | \$120,028         | \$50,530      | \$20,777     | \$48,594      | \$0            | \$0          | \$0      | \$123                    | \$4                   | \$45,609            | \$41,793     | \$3,426     | \$391         | \$0            | \$5,104      | \$98     | \$629                    | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5175     | Maintenance of Meters  | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$297,262           | \$229,697    | \$29,763    | \$37,802      | \$2,513        | \$0          | \$0      | \$0                      | \$419                 |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5305     | Supervision  | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5310     | Meter Reading Expense  | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5315     | Customer Billing   | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 | \$0          | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5320     | Collecting   | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$105,736           | \$73,895     | \$21,923    | \$9,919       | \$124          | \$3          | \$6      | \$1,339                  | \$3                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5325     | Collecting- Cash Over and Short  | \$0               | \$0           | \$0          | \$0           | \$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            | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5335     | Bad Debt Expense   | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$1,323,391         | \$781,575    | \$0         | \$541,816     | \$26,609       | \$0          | \$0      | \$0                      | \$0                   |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 5340     | Miscellaneous Customer Accounts Expenses                                 | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$6,983,253         | \$4,880,320  | \$1,447,869 | \$655,064     | \$8,185        | \$182        | \$377    | \$88,426                 | \$227                 |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| O&M DC   | Total  | \$10,719,090      | \$3,728,148   | \$1,412,897  | \$3,474,826   | \$1,951,769    | \$4,723      | \$52     | \$9,781                  | \$136,895             | \$19,388,883        | \$15,037,228 | \$2,421,327 | \$1,930,328   | \$81,396       | \$654,023    | \$12,888 | \$170,344                | \$7,486               |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| O&M      | Total Demand and Customer  | \$31,034,110      | \$18,765,375  | \$3,834,224  | \$5,405,154   | \$2,033,165    | \$658,746    | \$12,940 | \$180,124                | \$144,381             |                     |              |             |               |                |              |          |                          |                       |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| Accounts |  |                   |               |              |               |                |              |          |                          |                       |                     |              |             |               |                |              |          |                          |                       |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 4705     | Power Purchased  | \$323,433,127     | \$109,675,974 | \$38,315,352 | \$123,613,373 | \$48,146,403   | \$2,776,687  | \$34,874 | \$870,464                | \$0                   | \$323,433,127       |              |             |               |                |              |          |                          |                       |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 4708     | Charges-WMS  | \$11,651,851      | \$3,951,135   | \$1,380,331  | \$4,453,238   | \$1,734,500    | \$100,032    | \$1,256  | \$31,359                 | \$0                   | \$11,651,851        |              |             |               |                |              |          |                          |                       |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 4710     | Cost of Power Adjustments  | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |              |             |               |                |              |          |                          |                       |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |
| 4712     | Charges-One-Time   | \$251,010         | \$85,117      | \$29,736     | \$95,934      | \$37,365       | \$2,155      | \$27     | \$676                    | \$0                   | \$251,010           |              |             |               |                |              |          |                          |                       |   |             |        |               |                |              |          |                          |                       |  |   |  |   |  |    |  |       |

2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

## Sheet O6 Composite Allocator Detail Worksheet - Second Run

**Details:**  
Output Sheet Details How Various Composite Allocators are  
Derived

**Demand Allocators can be found in columns C to AG**  
**Customer Allocators can be found in columns AJ to BN**

|                   |  | Demand Allocators |               |              |               |                |              |          |                          |                       | Customer Allocators |             |        |               |                |              |          |                          |                       |  |  |       |
|-------------------|--|-------------------|---------------|--------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|---------------------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|--|--|-------|
|                   |  |                   |               |              |               |                |              |          |                          |                       |                     |             |        |               |                |              |          |                          |                       |  |  | Total |
|                   |  |                   | 1             | 2            | 3             | 6              | 7            | 8        | 9                        | 11                    | Customer Total      | 1           | 2      | 3             | 6              | 7            | 8        | 9                        | 11                    |  |  |       |
|                   |  | Demand Total      | Residential   | GS <50       | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |                     | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |  |  |       |
| 4714              | Charges-NW   | \$30,093,022      | \$8,765,248   | \$3,062,143  | \$9,879,118   | \$8,092,247    | \$221,911    | \$2,787  | \$69,567                 | \$0                   | \$30,093,022        |             |        |               |                |              |          |                          |                       |  |  |       |
| 4716              | Charges-CN   | \$25,686,131      | \$7,481,645   | \$2,613,716  | \$8,432,397   | \$6,907,200    | \$189,414    | \$2,379  | \$59,380                 | \$0                   | \$25,686,131        |             |        |               |                |              |          |                          |                       |  |  |       |
| 4730              | Rural Rate Assistance Expense  | \$2,912,963       | \$987,784     | \$345,083    | \$1,113,310   | \$433,625      | \$25,008     | \$314    | \$7,840                  | \$0                   | \$2,912,963         |             |        |               |                |              |          |                          |                       |  |  |       |
| 5685              | Independent Market Operator Fees and Penalties                           | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |  |  |       |
| COP Cost of Power |  | \$394,028,104     | \$130,946,904 | \$45,746,361 | \$147,587,369 | \$65,351,341   | \$3,315,207  | \$41,637 | \$1,039,285              | \$0                   | \$394,028,104       |             |        |               |                |              |          |                          |                       |  |  |       |
| Accounts          |  |                   |               |              |               |                |              |          |                          |                       |                     |             |        |               |                |              |          |                          |                       |  |  |       |
| 5005              | Operation Supervision and Engineering                                    | \$3,166,404       | \$1,624,470   | \$358,214    | \$701,137     | \$330,300      | \$109,871    | \$2,101  | \$15,329                 | \$24,981              | \$3,166,404         |             |        |               |                |              |          |                          |                       |  |  |       |
| 5010              | Load Dispatching   | \$2,413,977       | \$1,238,450   | \$273,092    | \$534,527     | \$251,812      | \$83,763     | \$1,602  | \$11,687                 | \$19,045              | \$2,413,977         |             |        |               |                |              |          |                          |                       |  |  |       |
| 5012              | Station Buildings and Fixtures Expense                                   | \$540,097         | \$183,807     | \$55,605     | \$167,224     | \$127,766      | \$3,639      | \$40     | \$964                    | \$1,051               | \$540,097           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5014              | Transformer Station Equipment - Operation Labour                         | \$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                 |             |        |               |                |              |          |                          |                       |  |  |       |
| 5016              | Distribution Station Equipment - Operation Labour                        | \$246,809         | \$72,964      | \$30,575     | \$79,725      | \$58,902       | \$0          | \$0      | \$177                    | \$4,466               | \$246,809           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5017              | Distribution Station Equipment - Operation Supplies and Expenses         | \$280,740         | \$82,995      | \$34,778     | \$90,685      | \$67,000       | \$0          | \$0      | \$201                    | \$5,080               | \$280,740           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5020              | Overhead Distribution Lines and Feeders - Operation Labour               | \$677,073         | \$361,276     | \$73,218     | \$137,061     | \$72,308       | \$23,904     | \$457    | \$3,359                  | \$5,489               | \$677,073           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5025              | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | \$562,390         | \$300,083     | \$60,817     | \$113,846     | \$60,060       | \$19,856     | \$380    | \$2,790                  | \$4,559               | \$562,390           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5030              | Overhead Subtransmission Feeders - Operation                             | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |  |  |       |
| 5035              | Overhead Distribution Transformers- Operation                            | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |  |  |       |
| 5040              | Underground Distribution Lines and Feeders - Operation Labour            | \$312,081         | \$152,208     | \$32,777     | \$65,791      | \$45,321       | \$10,849     | \$207    | \$1,491                  | \$3,437               | \$312,081           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5045              | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$898,854         | \$438,390     | \$94,404     | \$189,490     | \$130,533      | \$31,246     | \$598    | \$4,295                  | \$9,898               | \$898,854           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5050              | Underground Subtransmission Feeders - Operation                          | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |  |  |       |
| 5055              | Underground Distribution Transformers - Operation                        | \$24,263          | \$13,064      | \$3,425      | \$6,931       | \$0            | \$722        | \$14     | \$106                    | \$1                   | \$24,263            |             |        |               |                |              |          |                          |                       |  |  |       |
| 5065              | Meter Expense  | \$4,898,965       | \$3,748,494   | \$485,708    | \$616,910     | \$41,017       | \$0          | \$0      | \$0                      | \$6,836               | \$4,898,965         |             |        |               |                |              |          |                          |                       |  |  |       |
| 5070              | Customer Premises - Operation Labour                                     | \$1,144,306       | \$927,611     | \$77,487     | \$9,850       | \$52           | \$113,193    | \$2,165  | \$13,947                 | \$0                   | \$1,144,306         |             |        |               |                |              |          |                          |                       |  |  |       |
| 5075              | Customer Premises - Materials and Expenses                               | \$510,539         | \$413,859     | \$34,571     | \$4,394       | \$23           | \$50,502     | \$966    | \$6,223                  | \$0                   | \$510,539           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5085              | Miscellaneous Distribution Expense                                       | \$1,527,544       | \$783,681     | \$172,810    | \$338,244     | \$159,344      | \$53,004     | \$1,014  | \$7,395                  | \$12,052              | \$1,527,544         |             |        |               |                |              |          |                          |                       |  |  |       |
| 5090              | Underground Distribution Lines and Feeders - Rental Paid                 | \$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                 |             |        |               |                |              |          |                          |                       |  |  |       |
| 5096              | Other Rent   | \$250,000         | \$151,167     | \$30,887     | \$43,542      | \$16,378       | \$5,307      | \$104    | \$1,451                  | \$1,163               | \$250,000           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5105              | Maintenance Supervision and Engineering                                  | \$194,570         | \$99,821      | \$22,012     | \$43,084      | \$20,296       | \$6,751      | \$129    | \$942                    | \$1,535               | \$194,570           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5110              | Maintenance of Buildings and Fixtures - Distribution Stations            | \$160,858         | \$54,744      | \$16,561     | \$49,805      | \$38,053       | \$1,084      | \$12     | \$287                    | \$313                 | \$160,858           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5112              | Maintenance of Transformer Station Equipment                             | \$0               | \$0           | \$0          | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |  |  |       |
| 5114              | Maintenance of Distribution Station Equipment                            | \$612,987         | \$181,217     | \$75,937     | \$198,008     | \$146,293      | \$0          | \$0      | \$439                    | \$11,092              | \$612,987           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5120              | Maintenance of Poles, Towers and Fixtures                                | \$330,646         | \$186,675     | \$36,451     | \$65,061      | \$26,726       | \$11,795     | \$226    | \$1,681                  | \$2,032               | \$330,646           |             |        |               |                |              |          |                          |                       |  |  |       |
| 5125              | Maintenance of Overhead Conductors and Devices                           | \$1,237,840       | \$620,076     | \$131,116    | \$257,964     | \$166,058      | \$43,224     | \$827    | \$5,980                  | \$12,595              | \$1,237,840         |             |        |               |                |              |          |                          |                       |  |  |       |

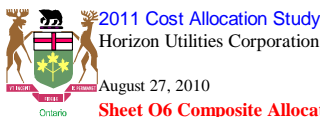
**Details:**  
Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG  
Customer Allocators can be found in columns AJ to BN

|               |   | Demand Allocators |               |             |               |                |              |          |                          |                       | Customer Allocators |             |        |               |                |              |          |                          |                       |       |
|---------------|---|-------------------|---------------|-------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|---------------------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|-------|
|               |   |                   | 1             | 2           | 3             | 6              | 7            | 8        | 9                        | 11                    |                     | 1           | 2      | 3             | 6              | 7            | 8        | 9                        | 11                    |       |
|               |   | Demand Total      | Residential   | GS <50      | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Customer Total      | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total |
| 5130          | Maintenance of Overhead Services                          | \$116,750         | \$89,806      | \$9,765     | \$4,190       | \$0            | \$11,371     | \$217    | \$1,401                  | \$0                   | \$116,750           |             |        |               |                |              |          |                          |                       |       |
| 5135          | Overhead Distribution Lines and Feeders - Right of Way    | \$1,328,186       | \$708,700     | \$143,629   | \$268,867     | \$141,843      | \$46,892     | \$897    | \$6,589                  | \$10,768              | \$1,328,186         |             |        |               |                |              |          |                          |                       |       |
| 5145          | Maintenance of Underground Conduit                        | \$106,968         | \$51,300      | \$11,175    | \$22,709      | \$16,263       | \$3,708      | \$71     | \$508                    | \$1,233               | \$106,968           |             |        |               |                |              |          |                          |                       |       |
| 5150          | Maintenance of Underground Conductors and Devices         | \$690,523         | \$342,173     | \$72,889    | \$144,586     | \$95,763       | \$24,068     | \$460    | \$3,321                  | \$7,263               | \$690,523           |             |        |               |                |              |          |                          |                       |       |
| 5155          | Maintenance of Underground Services                       | \$41,216          | \$31,704      | \$3,447     | \$1,479       | \$0            | \$4,014      | \$77     | \$495                    | \$0                   | \$41,216            |             |        |               |                |              |          |                          |                       |       |
| 5160          | Maintenance of Line Transformers                          | \$171,468         | \$92,323      | \$24,203    | \$48,985      | \$0            | \$5,104      | \$98     | \$751                    | \$4                   | \$171,468           |             |        |               |                |              |          |                          |                       |       |
| 5175          | Maintenance of Meters                                     | \$300,194         | \$229,697     | \$29,763    | \$37,802      | \$2,513        | \$0          | \$0      | \$0                      | \$419                 | \$300,194           |             |        |               |                |              |          |                          |                       |       |
| 5305          | Supervision   | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5310          | Meter Reading Expense                                     | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5315          | Customer Billing  | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5320          | Collecting  | \$107,211         | \$73,895      | \$21,923    | \$9,919       | \$124          | \$3          | \$6      | \$1,339                  | \$3                   | \$107,211           |             |        |               |                |              |          |                          |                       |       |
| 5325          | Collecting- Cash Over and Short                           | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5330          | Collection Charges  | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5335          | Bad Debt Expense  | \$1,350,000       | \$781,575     | \$0         | \$541,816     | \$26,609       | \$0          | \$0      | \$0                      | \$0                   | \$1,350,000         |             |        |               |                |              |          |                          |                       |       |
| 5340          | Miscellaneous Customer Accounts Expenses                  | \$7,080,650       | \$4,880,320   | \$1,447,869 | \$655,064     | \$8,185        | \$182        | \$377    | \$88,426                 | \$227                 | \$7,080,650         |             |        |               |                |              |          |                          |                       |       |
| 5405          | Supervision   | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5410          | Community Relations - Sundry                              | \$60,000          | \$36,280      | \$7,413     | \$10,450      | \$3,931        | \$1,274      | \$25     | \$348                    | \$279                 | \$60,000            |             |        |               |                |              |          |                          |                       |       |
| 5415          | Energy Conservation                                       | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5420          | Community Safety Program                                  | \$35,000          | \$18,996      | \$3,884     | \$7,271       | \$3,214        | \$1,202      | \$23     | \$166                    | \$244                 | \$35,000            |             |        |               |                |              |          |                          |                       |       |
| 5425          | Miscellaneous Customer Service and Informational Expenses | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5505          | Supervision   | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5510          | Demonstrating and Selling Expense                         | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5515          | Advertising Expense                                       | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5520          | Miscellaneous Sales Expense                               | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5605          | Executive Salaries and Expenses                           | \$1,926,964       | \$1,165,176   | \$238,074   | \$335,616     | \$126,243      | \$40,903     | \$803    | \$11,184                 | \$8,965               | \$1,926,964         |             |        |               |                |              |          |                          |                       |       |
| 5610          | Management Salaries and Expenses                          | \$2,712,632       | \$1,640,245   | \$335,142   | \$472,454     | \$177,715      | \$57,580     | \$1,131  | \$15,744                 | \$12,620              | \$2,712,632         |             |        |               |                |              |          |                          |                       |       |
| 5615          | General Administrative Salaries and Expenses              | \$2,877,333       | \$1,739,835   | \$355,491   | \$501,140     | \$188,505      | \$61,076     | \$1,200  | \$16,700                 | \$13,386              | \$2,877,333         |             |        |               |                |              |          |                          |                       |       |
| 5620          | Office Supplies and Expenses                              | \$2,677,332       | \$1,618,900   | \$330,781   | \$466,306     | \$175,402      | \$56,830     | \$1,116  | \$15,539                 | \$12,456              | \$2,677,332         |             |        |               |                |              |          |                          |                       |       |
| 5625          | Administrative Expense Transferred Credit                 | (\$1,680,292)     | (\$1,016,021) | (\$207,598) | (\$292,653)   | (\$110,082)    | (\$35,667)   | (\$701)  | (\$9,753)                | (\$7,817)             | (\$1,680,292)       |             |        |               |                |              |          |                          |                       |       |
| 5630          | Outside Services Employed                                 | \$3,015,009       | \$1,823,084   | \$372,500   | \$525,119     | \$197,525      | \$63,998     | \$1,257  | \$17,499                 | \$14,027              | \$3,015,009         |             |        |               |                |              |          |                          |                       |       |
| 5635          | Property Insurance  | \$83,000          | \$45,048      | \$9,211     | \$17,242      | \$7,622        | \$2,851      | \$55     | \$394                    | \$578                 | \$83,000            |             |        |               |                |              |          |                          |                       |       |
| 5640          | Injuries and Damages                                      | \$491,000         | \$296,893     | \$60,662    | \$85,517      | \$32,167       | \$10,422     | \$205    | \$2,850                  | \$2,284               | \$491,000           |             |        |               |                |              |          |                          |                       |       |
| 5645          | Employee Pensions and Benefits                            | \$1,005,944       | \$608,264     | \$124,283   | \$175,203     | \$65,903       | \$21,353     | \$419    | \$5,839                  | \$4,680               | \$1,005,944         |             |        |               |                |              |          |                          |                       |       |
| 5650          | Franchise Requirements                                    | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5655          | Regulatory Expenses                                       | \$710,600         | \$429,678     | \$87,794    | \$123,764     | \$46,554       | \$296        | \$15,084 | \$4,124                  | \$3,306               | \$710,600           |             |        |               |                |              |          |                          |                       |       |
| 5660          | General Advertising Expenses                              | \$347,100         | \$209,891     | \$42,864    | \$60,454      | \$22,740       | \$7,368      | \$145    | \$2,015                  | \$1,615               | \$347,100           |             |        |               |                |              |          |                          |                       |       |
| 5665          | Miscellaneous General Expenses                            | \$766,818         | \$463,671     | \$94,739    | \$133,555     | \$50,237       | \$16,277     | \$320    | \$4,451                  | \$3,567               | \$766,818           |             |        |               |                |              |          |                          |                       |       |
| 5670          | Rent  | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 5675          | Maintenance of General Plant                              | \$1,224,890       | \$740,653     | \$151,334   | \$213,337     | \$80,247       | \$26,000     | \$511    | \$7,109                  | \$5,699               | \$1,224,890         |             |        |               |                |              |          |                          |                       |       |
| 5680          | Electrical Safety Authority Fees                          | \$0               | \$0           | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0                 |             |        |               |                |              |          |                          |                       |       |
| 6105          | Taxes Other Than Income Taxes                             | \$337,800         | \$183,513     | \$37,489    | \$70,118      | \$30,904       | \$11,607     | \$222    | \$1,605                  | \$2,341               | \$337,800           |             |        |               |                |              |          |                          |                       |       |
| 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                 |             |        |               |                |              |          |                          |                       |       |
| OM&A Expenses |   | \$47,875,239      | \$28,920,639  | \$5,909,195 | \$8,353,587   | \$3,148,371    | \$1,022,210  | \$20,072 | \$277,392                | \$223,773             | \$47,875,239        |             |        |               |                |              |          |                          |                       |       |

Demand Allocators

Customer Allocators



## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

## Sheet O6 Composite Allocator Detail Worksheet - Second Run

**Details:**  
Output Sheet Details How Various Composite Allocators are  
Derived

**Demand Allocators** can be found in columns C to AG  
**Customer Allocators** can be found in columns AJ to BN

[illegible][illegible]



## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

**Sheet O6 Composite Allocator Detail Worksheet - Second Run**

**Details:**  
Output Sheet Details How Various Composite Allocators are Derived

**Demand Allocators can be found in columns C to AG**  
**Customer Allocators can be found in columns AJ to BN**

[illegible]



2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

Sheet O7 Amortization Output Worksheet - Second Run

Categorization and Allocation of Contributed Capital  
Contributed Capital - 1995

|             |  |                     |                |                |                | Demand Allocation |               |               |                |              |          |                          |                       |                |               | Customer Allocation |               |                |  |
|-------------|--|---------------------|----------------|----------------|----------------|-------------------|---------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|----------------|---------------|---------------------|---------------|----------------|--|
|             |  |                     |                |                |                | 1                 | 2             | 3             | 6              | 7            | 8        | 9                        | 11                    | Sub -total     |               |                     |               |                |  |
| Account     | Description  | Contributed Capital | Demand         | Customer       | Total          | Residential       | GS <50        | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Total          | Residential   | GS <50              | GS>50-Regular | Large Use >5MW |  |
| 1565        | Conservation and Demand Management   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1805        | Land   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1805-1      | Land Station >50 kV  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1805-2      | Land Station <50 kV  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1806        | Land Rights  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1806-1      | Land Rights Station >50 kV   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1806-2      | Land Rights Station <50 kV   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1808        | Buildings and Fixtures   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1808-1      | Buildings and Fixtures > 50 kV   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1808-2      | Buildings and Fixtures < 50 KV   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1810        | Leasehold Improvements   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1810-1      | Leasehold Improvements >50 kV (Wholesale)  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1810-2      | Leasehold Improvements <50 kV (Other)  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1825        | Storage Battery Equipment  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1825-1      | Storage Battery Equipment > 50 kV  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1825-2      | Storage Battery Equipment <50 kV   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1830        | Poles, Towers and Fixtures   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$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            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1830-4      | Poles, Towers and Fixtures - Primary   | (\$1,618,062)       | (\$1,051,740)  | (\$566,322)    | (\$1,618,062)  | (\$310,926)       | (\$130,291)   | (\$339,735)   | (\$251,004)    | \$0          | \$0      | (\$753)                  | (\$19,032)            | (\$1,051,740)  | (\$459,079)   | (\$38,349)          | (\$4,875)     | (\$26)         |  |
| 1830-5      | Poles, Towers and Fixtures - Secondary   | (\$1,487,623)       | (\$966,955)    | (\$520,668)    | (\$1,487,623)  | (\$550,823)       | (\$150,223)   | (\$264,474)   | \$0            | \$0          | \$0      | (\$1,385)                | (\$50)                | (\$966,955)    | (\$432,567)   | (\$23,517)          | (\$2,018)     | \$0            |  |
| 1835        | Overhead Conductors and Devices  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$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          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1835-4      | Overhead Conductors and Devices - Primary  | (\$3,494,873)       | (\$2,271,667)  | (\$1,223,206)  | (\$3,494,873)  | (\$671,572)       | (\$281,416)   | (\$733,798)   | (\$542,146)    | \$0          | \$0      | (\$1,627)                | (\$41,107)            | (\$2,271,667)  | (\$991,570)   | (\$82,830)          | (\$10,529)    | (\$55)         |  |
| 1835-5      | Overhead Conductors and Devices - Secondary                                      | (\$546,844)         | (\$355,449)    | (\$191,396)    | (\$546,844)    | (\$202,480)       | (\$55,221)    | (\$97,220)    | \$0            | \$0          | \$0      | (\$509)                  | (\$18)                | (\$355,449)    | (\$159,010)   | (\$8,645)           | (\$742)       | \$0            |  |
| 1840        | Underground Conduit  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1840-3      | Underground Conduit - Bulk Delivery  | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1840-4      | Underground Conduit - Primary  | (\$6,163,853)       | (\$4,006,505)  | (\$2,157,349)  | (\$6,163,853)  | (\$1,184,442)     | (\$496,330)   | (\$1,294,188) | (\$956,175)    | \$0          | \$0      | (\$2,870)                | (\$72,500)            | (\$4,006,505)  | (\$1,748,817) | (\$146,086)         | (\$18,569)    | (\$98)         |  |
| 1840-5      | Underground Conduit - Secondary  | (\$125,793)         | (\$81,765)     | (\$44,028)     | (\$125,793)    | (\$46,577)        | (\$12,703)    | (\$22,364)    | \$0            | \$0          | \$0      | (\$117)                  | (\$4)                 | (\$81,765)     | (\$36,578)    | (\$1,989)           | (\$171)       | \$0            |  |
| 1845        | Underground Conductors and Devices   | \$0                 | \$0            | \$0            | \$0            | \$0               | \$0           | \$0           | \$0            | \$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          | \$0      | \$0                      | \$0                   | \$0            | \$0           | \$0                 | \$0           | \$0            |  |
| 1845-4      | Underground Conductors and Devices - Primary                                     | (\$5,116,568)       | (\$3,325,769)  | (\$1,790,799)  | (\$5,116,568)  | (\$983,196)       | (\$412,000)   | (\$1,074,296) | (\$793,714)    | \$0          | \$0      | (\$2,382)                | (\$60,182)            | (\$3,325,769)  | (\$1,451,679) | (\$121,265)         | (\$15,414)    | (\$81)         |  |
| 1845-5      | Underground Conductors and Devices - Secondary                                   | (\$607,303)         | (\$394,747)    | (\$212,556)    | (\$607,303)    | (\$224,866)       | (\$61,327)    | (\$107,968)   | \$0            | \$0          | \$0      | (\$565)                  | (\$20)                | (\$394,747)    | (\$176,590)   | (\$9,601)           | (\$824)       | \$0            |  |
| 1850        | Line Transformers  | (\$4,759,337)       | (\$3,331,536)  | (\$1,427,801)  | (\$4,759,337)  | (\$1,402,519)     | (\$576,697)   | (\$1,348,795) | \$0            | \$0          | \$0      | (\$3,401)                | (\$123)               | (\$3,331,536)  | (\$1,160,025) | (\$95,086)          | (\$10,841)    | \$0            |  |
| 1855        | Services   | (\$1,088,104)       | \$0            | (\$1,088,104)  | (\$1,088,104)  | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | (\$836,983)   | (\$91,008)          | (\$39,053)    | \$0            |  |
| 1860        | Meters   | (\$1,789,301)       | \$0            | (\$1,789,301)  | (\$1,789,301)  | \$0               | \$0           | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0            | (\$1,369,102) | (\$177,400)         | (\$225,321)   | (\$14,981)     |  |
| Sub - Total |  | (\$26,797,661)      | (\$15,786,133) | (\$11,011,527) | (\$26,797,661) | (\$5,577,401)     | (\$2,176,207) | (\$5,282,838) | (\$2,543,039)  | \$0          | \$0      | (\$13,610)               | (\$193,038)           | (\$15,786,133) | (\$8,821,999) | (\$795,775)         | (\$328,357)   | (\$15,241)     |  |



August 27, 2010

## Sheet O7 Amortization

### Categorization and Allocation of Contributions Contributed Capital - 1995

|             |  |              |            |                          |                       |               | A & G Allocation |        |               |                |              |          |                          |                       |            |  |
|-------------|--|--------------|------------|--------------------------|-----------------------|---------------|------------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|------------|--|
|             |  | 7            | 8          | 9                        | 11                    | Sub -total    | 1                | 2      | 3             | 6              | 7            | 8        | 9                        | 11                    | Sub -total |  |
| Account     | Description  | Street Light | Sentinel   | Unmetered Scattered Load | Back-up/Standby Power | Sub -total    | Residential      | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total |  |
| 1565        | Conservation and Demand Management   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1805        | Land   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1805-1      | Land Station >50 kV  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1805-2      | Land Station <50 kV  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1806        | Land Rights  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1806-1      | Land Rights Station >50 kV   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1806-2      | Land Rights Station <50 kV   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1808        | Buildings and Fixtures   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1808-1      | Buildings and Fixtures > 50 kV   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1808-2      | Buildings and Fixtures < 50 kV   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1810        | Leasehold Improvements   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1810-1      | Leasehold Improvements >50 kV (Wholesale)  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1810-2      | Leasehold Improvements <50 kV (Other)  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1815        | Transformer Station Equipment - Normally Primary above 50 kV                     | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1820        | Distribution Station Equipment - Normally Primary below 50 kV                    | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1820-1      | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1820-2      | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1820-3      | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1825        | Storage Battery Equipment  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1825-1      | Storage Battery Equipment > 50 kV  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1825-2      | Storage Battery Equipment <50 kV   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1830        | Poles, Towers and Fixtures   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1830-3      | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1830-4      | Poles, Towers and Fixtures - Primary   | (\$56,020)   | (\$1,071)  | (\$6,903)                | \$0                   | (\$566,322)   |                  |        |               |                |              |          |                          |                       |            |  |
| 1830-5      | Poles, Towers and Fixtures - Secondary   | (\$54,769)   | (\$1,048)  | (\$6,749)                | \$0                   | (\$520,668)   |                  |        |               |                |              |          |                          |                       |            |  |
| 1835        | Overhead Conductors and Devices  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1835-3      | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1835-4      | Overhead Conductors and Devices - Primary  | (\$120,998)  | (\$2,314)  | (\$14,909)               | \$0                   | (\$1,223,206) |                  |        |               |                |              |          |                          |                       |            |  |
| 1835-5      | Overhead Conductors and Devices - Secondary                                      | (\$20,133)   | (\$385)    | (\$2,481)                | \$0                   | (\$191,396)   |                  |        |               |                |              |          |                          |                       |            |  |
| 1840        | Underground Conduit  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1840-3      | Underground Conduit - Bulk Delivery  | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1840-4      | Underground Conduit - Primary  | (\$213,402)  | (\$4,082)  | (\$26,295)               | \$0                   | (\$2,157,349) |                  |        |               |                |              |          |                          |                       |            |  |
| 1840-5      | Underground Conduit - Secondary  | (\$4,631)    | (\$89)     | (\$571)                  | \$0                   | (\$44,028)    |                  |        |               |                |              |          |                          |                       |            |  |
| 1845        | Underground Conductors and Devices   | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1845-3      | Underground Conductors and Devices - Bulk Delivery                               | \$0          | \$0        | \$0                      | \$0                   | \$0           |                  |        |               |                |              |          |                          |                       |            |  |
| 1845-4      | Underground Conductors and Devices - Primary                                     | (\$177,143)  | (\$3,388)  | (\$21,827)               | \$0                   | (\$1,790,799) |                  |        |               |                |              |          |                          |                       |            |  |
| 1845-5      | Underground Conductors and Devices - Secondary                                   | (\$22,359)   | (\$428)    | (\$2,755)                | \$0                   | (\$212,556)   |                  |        |               |                |              |          |                          |                       |            |  |
| 1850        | Line Transformers  | (\$141,682)  | (\$2,710)  | (\$17,458)               | \$0                   | (\$1,427,801) |                  |        |               |                |              |          |                          |                       |            |  |
| 1855        | Services   | (\$105,975)  | (\$2,027)  | (\$13,058)               | \$0                   | (\$1,088,104) |                  |        |               |                |              |          |                          |                       |            |  |
| 1860        | Meters   | \$0          | \$0        | \$0                      | (\$2,497)             | (\$1,789,301) |                  |        |               |                |              |          |                          |                       |            |  |
| Sub - Total |  | (\$917,112)  | (\$17,541) | (\$113,005)              | (\$2,497)             | (\$1,011,527) |                  |        |               |                |              |          |                          |                       |            |  |

| General Plant |  |                |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
|---------------|--|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|-----|-----|------------|-------------|----------------|---------------|-------------|-------------|------------|
| 1905          | Land   | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1906          | Land Rights                                  | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1908          | Buildings and Fixtures                       | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1910          | Leasehold Improvements                       | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1915          | Office Furniture and Equipment               | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1920          | Computer Equipment - Hardware                | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1925          | Computer Software                            | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1930          | Transportation Equipment                     | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1935          | Stores Equipment                             | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1940          | Tools, Shop and Garage Equipment             | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1945          | Measurement and Testing Equipment            | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1950          | Power Operated Equipment                     | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1955          | Communication Equipment                      | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1960          | Miscellaneous Equipment                      | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1970          | Load Management Controls - Customer Premises | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1975          | Load Management Controls - Utility Premises  | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1980          | System Supervisory Equipment                 | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 1990          | Other Tangible Property                      | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 2005          | Property Under Capital Leases                | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| 2010          | Electric Plant Purchased or Sold             | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
|               | Sub - Total                                  | \$0            |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
|               |  |                |                |                |                |               |               |               |               |     |     |            |             |                |               |             |             |            |
| TOTAL - 1995  |  | (\$26,797,661) | (\$15,786,133) | (\$11,011,527) | (\$26,797,661) | (\$5,577,401) | (\$2,176,207) | (\$5,282,838) | (\$2,543,039) | \$0 | \$0 | (\$13,610) | (\$193,038) | (\$15,786,133) | (\$8,821,999) | (\$795,775) | (\$328,357) | (\$15,241) |



General Plant

|              |  |             |            |             |           |                |     |     |     |     |     |
|--------------|--|-------------|------------|-------------|-----------|----------------|-----|-----|-----|-----|-----|
| 1905         | Land   | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1906         | Land Rights                                  | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1908         | Buildings and Fixtures                       | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1910         | Leasehold Improvements                       | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1915         | Office Furniture and Equipment               | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1920         | Computer Equipment - Hardware                | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1925         | Computer Software                            | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1930         | Transportation Equipment                     | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1935         | Stores Equipment                             | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1940         | Tools, Shop and Garage Equipment             | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1945         | Measurement and Testing Equipment            | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1950         | Power Operated Equipment                     | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1955         | Communication Equipment                      | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1960         | Miscellaneous Equipment                      | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1970         | Load Management Controls - Customer Premises | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1975         | Load Management Controls - Utility Premises  | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1980         | System Supervisory Equipment                 | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1990         | Other Tangible Property                      | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2005         | Property Under Capital Leases                | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2010         | Electric Plant Purchased or Sold             | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sub - Total  |  | \$0         | \$0        | \$0         | \$0       | \$0            | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL - 1995 |  | (\$917,112) | (\$17,541) | (\$113,005) | (\$2,497) | (\$11,011,527) | \$0 | \$0 | \$0 | \$0 | \$0 |

### Accumulated Depreciation - 2105 Capital Contribution

|               |  |                          |             |             |             | Demand Allocation |           |               |                |              |          |                          |                       |             |             | Customer Allocation |               |                |  |
|---------------|--|--------------------------|-------------|-------------|-------------|-------------------|-----------|---------------|----------------|--------------|----------|--------------------------|-----------------------|-------------|-------------|---------------------|---------------|----------------|--|
|               |  |                          |             |             |             | 1                 | 2         | 3             | 6              | 7            | 8        | 9                        | 11                    | Sub-total   | 1           | 2                   | 3             | 6              |  |
| Account       | Description  | Accumulated Depreciation | Demand      | Customer    | Total       | Residential       | GS <50    | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub-total   | Residential | GS <50              | GS>50-Regular | Large Use >5MW |  |
| 1565          | Conservation and Demand Management   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1805          | Land   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1805-1        | Land Station >50 kV  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1805-2        | Land Station <50 kV  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1806          | Land Rights  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1806-1        | Land Rights Station >50 kV   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1806-2        | Land Rights Station <50 kV   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1808          | Buildings and Fixtures   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1808-1        | Buildings and Fixtures > 50 kV   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1808-2        | Buildings and Fixtures < 50 KV   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1810          | Leasehold Improvements   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1810-1        | Leasehold Improvements >50 kV  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1810-2        | Leasehold Improvements <50 kV  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1825          | Storage Battery Equipment  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1825-1        | Storage Battery Equipment > 50 kV  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1825-2        | Storage Battery Equipment <50 kV   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1830          | Poles, Towers and Fixtures   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$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            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1830-4        | Poles, Towers and Fixtures - Primary   | \$249,479                | \$162,161   | \$87,318    | \$249,479   | \$47,940          | \$20,089  | \$52,382      | \$38,701       | \$0          | \$0      | \$116                    | \$2,934               | \$162,161   | \$70,783    | \$5,913             | \$752         | \$4            |  |
| 1830-5        | Poles, Towers and Fixtures - Secondary   | \$229,368                | \$149,089   | \$80,279    | \$229,368   | \$84,928          | \$23,162  | \$40,778      | \$0            | \$0          | \$0      | \$214                    | \$8                   | \$149,089   | \$66,695    | \$3,626             | \$311         | \$0            |  |
| 1835          | Overhead Conductors and Devices  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$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          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1835-4        | Overhead Conductors and Devices - Primary  | \$538,853                | \$350,255   | \$188,599   | \$538,853   | \$103,546         | \$43,390  | \$113,140     | \$83,590       | \$0          | \$0      | \$251                    | \$6,338               | \$350,255   | \$152,884   | \$12,771            | \$1,623       | \$9            |  |
| 1835-5        | Overhead Conductors and Devices - Secondary                                      | \$84,315                 | \$54,804    | \$29,510    | \$84,315    | \$31,219          | \$8,514   | \$14,990      | \$0            | \$0          | \$0      | \$78                     | \$3                   | \$54,804    | \$24,517    | \$1,333             | \$114         | \$0            |  |
| 1840          | Underground Conduit  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1840-3        | Underground Conduit - Bulk Delivery  | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1840-4        | Underground Conduit - Primary  | \$950,367                | \$617,739   | \$332,628   | \$950,367   | \$182,622         | \$76,526  | \$199,543     | \$147,427      | \$0          | \$0      | \$442                    | \$11,178              | \$617,739   | \$269,639   | \$22,524            | \$2,863       | \$15           |  |
| 1840-5        | Underground Conduit - Secondary  | \$19,395                 | \$12,607    | \$6,788     | \$19,395    | \$7,181           | \$1,959   | \$3,448       | \$0            | \$0          | \$0      | \$18                     | \$1                   | \$12,607    | \$5,640     | \$307               | \$26          | \$0            |  |
| 1845          | Underground Conductors and Devices   | \$0                      | \$0         | \$0         | \$0         | \$0               | \$0       | \$0           | \$0            | \$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          | \$0      | \$0                      | \$0                   | \$0         | \$0         | \$0                 | \$0           | \$0            |  |
| 1845-4        | Underground Conductors and Devices - Primary                                     | \$788,893                | \$512,780   | \$276,112   | \$788,893   | \$151,593         | \$63,524  | \$165,639     | \$122,378      | \$0          | \$0      | \$367                    | \$9,279               | \$512,780   | \$223,826   | \$18,697            | \$2,377       | \$13           |  |
| 1845-5        | Underground Conductors and Devices - Secondary                                   | \$93,636                 | \$60,864    | \$32,773    | \$93,636    | \$34,671          | \$9,456   | \$16,647      | \$0            | \$0          | \$0      | \$87                     | \$3                   | \$60,864    | \$27,227    | \$1,480             | \$127         | \$0            |  |
| 1850          | Line Transformers  | \$733,813                | \$513,669   | \$220,144   | \$733,813   | \$216,246         | \$88,917  | \$207,963     | \$0            | \$0          | \$0      | \$524                    | \$19                  | \$513,669   | \$178,857   | \$14,661            | \$1,672       | \$0            |  |
| 1855          | Services   | \$167,768                | \$0         | \$167,768   | \$167,768   | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$129,049   | \$14,032            | \$6,021       | \$0            |  |
| 1860          | Meters   | \$275,881                | \$0         | \$275,881   | \$275,881   | \$0               | \$0       | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$211,094   | \$27,352            | \$34,741      | \$2,310        |  |
| Sub - Total   |  | \$4,131,769              | \$2,433,968 | \$1,697,801 | \$4,131,769 | \$859,946         | \$335,536 | \$814,529     | \$392,096      | \$0          | \$0      | \$2,098                  | \$29,763              | \$2,433,968 | \$1,360,210 | \$122,696           | \$50,627      | \$2,350        |  |
| General Plant |  |                          |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1905          | Land   | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1906          | Land Rights  | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1908          | Buildings and Fixtures   | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1910          | Leasehold Improvements   | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1915          | Office Furniture and Equipment   | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1920          | Computer Equipment - Hardware  | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1925          | Computer Software  | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1930          | Transportation Equipment   | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1935          | Stores Equipment   | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1940          | Tools, Shop and Garage Equipment   | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1945          | Measurement and Testing Equipment  | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1950          | Power Operated Equipment   | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1955          | Communication Equipment  | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1960          | Miscellaneous Equipment  | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1970          | Load Management Controls - Customer Premises                                     | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1975          | Load Management Controls - Utility Premises                                      | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1980          | System Supervisory Equipment   | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |
| 1990          | Other Tangible Property  | \$0                      |             |             |             |                   |           |               |                |              |          |                          |                       |             |             |                     |               |                |  |

Accumulated Depreciation - 2105 Capital C

|               |  |              |          |                          |                       |             | A & G Allocation |        |               |                |              |          |                          |                       |            |            |
|---------------|--|--------------|----------|--------------------------|-----------------------|-------------|------------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|------------|------------|
|               |  | 7            | 8        | 9                        | 11                    | Sub -total  | 1                |        | 2             | 3              | 6            | 7        | 8                        | 9                     | 11         | Sub -total |
| Account       | Description  | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total  | Residential      | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total |            |
| 1565          | Conservation and Demand Management   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1805          | Land   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1805-1        | Land Station >50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1805-2        | Land Station <50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1806          | Land Rights  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1806-1        | Land Rights Station >50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1806-2        | Land Rights Station <50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1808          | Buildings and Fixtures   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1808-1        | Buildings and Fixtures > 50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1808-2        | Buildings and Fixtures < 50 KV   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1810          | Leasehold Improvements   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1810-1        | Leasehold Improvements >50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1810-2        | Leasehold Improvements <50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1815          | Transformer Station Equipment - Normally Primary above 50 kV                     | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1820          | Distribution Station Equipment - Normally Primary below 50 kV                    | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1820-1        | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1820-2        | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1820-3        | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1825          | Storage Battery Equipment  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1825-1        | Storage Battery Equipment > 50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1825-2        | Storage Battery Equipment <50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1830          | Poles, Towers and Fixtures   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1830-3        | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1830-4        | Poles, Towers and Fixtures - Primary   | \$8,637      | \$165    | \$1,064                  | \$0                   | \$87,318    |                  |        |               |                |              |          |                          |                       |            |            |
| 1830-5        | Poles, Towers and Fixtures - Secondary   | \$8,445      | \$162    | \$1,041                  | \$0                   | \$80,279    |                  |        |               |                |              |          |                          |                       |            |            |
| 1835          | Overhead Conductors and Devices  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1835-3        | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1835-4        | Overhead Conductors and Devices - Primary  | \$18,656     | \$357    | \$2,299                  | \$0                   | \$188,599   |                  |        |               |                |              |          |                          |                       |            |            |
| 1835-5        | Overhead Conductors and Devices - Secondary                                      | \$3,104      | \$59     | \$382                    | \$0                   | \$29,510    |                  |        |               |                |              |          |                          |                       |            |            |
| 1840          | Underground Conduit  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1840-3        | Underground Conduit - Bulk Delivery  | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1840-4        | Underground Conduit - Primary  | \$32,903     | \$629    | \$4,054                  | \$0                   | \$332,628   |                  |        |               |                |              |          |                          |                       |            |            |
| 1840-5        | Underground Conduit - Secondary  | \$714        | \$14     | \$88                     | \$0                   | \$6,788     |                  |        |               |                |              |          |                          |                       |            |            |
| 1845          | Underground Conductors and Devices   | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1845-3        | Underground Conductors and Devices - Bulk Delivery                               | \$0          | \$0      | \$0                      | \$0                   | \$0         |                  |        |               |                |              |          |                          |                       |            |            |
| 1845-4        | Underground Conductors and Devices - Primary                                     | \$27,313     | \$522    | \$3,365                  | \$0                   | \$276,112   |                  |        |               |                |              |          |                          |                       |            |            |
| 1845-5        | Underground Conductors and Devices - Secondary                                   | \$3,447      | \$66     | \$425                    | \$0                   | \$32,773    |                  |        |               |                |              |          |                          |                       |            |            |
| 1850          | Line Transformers  | \$21,845     | \$418    | \$2,692                  | \$0                   | \$220,144   |                  |        |               |                |              |          |                          |                       |            |            |
| 1855          | Services   | \$16,340     | \$313    | \$2,013                  | \$0                   | \$167,768   |                  |        |               |                |              |          |                          |                       |            |            |
| 1860          | Meters   | \$0          | \$0      | \$0                      | \$385                 | \$275,881   |                  |        |               |                |              |          |                          |                       |            |            |
| Sub - Total   |  | \$141,404    | \$2,705  | \$17,424                 | \$385                 | \$1,697,801 |                  |        |               |                |              |          |                          |                       |            |            |
| General Plant |  |              |          |                          |                       |             |                  |        |               |                |              |          |                          |                       |            |            |
| 1905          | Land   |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1906          | Land Rights  |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1908          | Buildings and Fixtures   |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1910          | Leasehold Improvements   |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1915          | Office Furniture and Equipment   |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1920          | Computer Equipment - Hardware  |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1925          | Computer Software  |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1930          | Transportation Equipment   |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1935          | Stores Equipment   |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1940          | Tools, Shop and Garage Equipment   |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1945          | Measurement and Testing Equipment  |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1950          | Power Operated Equipment   |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1955          | Communication Equipment  |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1960          | Miscellaneous Equipment  |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1970          | Load Management Controls - Customer Premises                                     |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1975          | Load Management Controls - Utility Premises                                      |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1980          | System Supervisory Equipment   |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |
| 1990          | Other Tangible Property  |              |          |                          |                       |             | \$0              | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |

|             |                                  |     |
|-------------|----------------------------------|-----|
| 2005        | Property Under Capital Leases    | \$0 |
| 2010        | Electric Plant Purchased or Sold | \$0 |
| Sub - Total |                                  | \$0 |

|                 |             |             |             |             |           |           |           |           |     |     |         |          |             |             |           |          |         |
|-----------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----|-----|---------|----------|-------------|-------------|-----------|----------|---------|
| TOTAL - 2105 CC | \$4,131,769 | \$2,433,968 | \$1,697,801 | \$4,131,769 | \$859,946 | \$335,536 | \$814,529 | \$392,096 | \$0 | \$0 | \$2,098 | \$29,763 | \$2,433,968 | \$1,360,210 | \$122,696 | \$50,627 | \$2,350 |
|-----------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----|-----|---------|----------|-------------|-------------|-----------|----------|---------|

Accumulated Depreciation - 2105 Fixed Assets Only

|             |  |                          |                 |                 |                 | Demand Allocation |                |                |                |              |            |                          |                       |                 |                | Customer Allocation |               |                |  |
|-------------|--|--------------------------|-----------------|-----------------|-----------------|-------------------|----------------|----------------|----------------|--------------|------------|--------------------------|-----------------------|-----------------|----------------|---------------------|---------------|----------------|--|
|             |  |                          |                 |                 |                 | 1                 | 2              | 3              | 6              | 7            | 8          | 9                        | 11                    | Sub -total      |                |                     |               |                |  |
| Account     | Description  | Accumulated Depreciation | Demand          | Customer        | Total           | Residential       | GS <50         | GS>50-Regular  | Large Use >5MW | Street Light | Sentinel   | Unmetered Scattered Load | Back-up/Standby Power | Sub -total      | Residential    | GS <50              | GS>50-Regular | Large Use >5MW |  |
| 1565        | Conservation and Demand Management   | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1805        | Land   | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1805-1      | Land Station >50 kV  | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1805-2      | Land Station <50 kV  | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1806        | Land Rights  | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1806-1      | Land Rights Station >50 kV   | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1806-2      | Land Rights Station <50 kV   | (\$73,818)               | (\$73,818)      | \$0             | (\$73,818)      | (\$25,122)        | (\$7,600)      | (\$22,856)     | (\$17,463)     | (\$497)      | (\$5)      | (\$132)                  | (\$144)               | (\$73,818)      | \$0            | \$0                 | \$0           | \$0            |  |
| 1808        | Buildings and Fixtures   | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1808-1      | Buildings and Fixtures > 50 kV   | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1808-2      | Buildings and Fixtures < 50 kV   | (\$1,648,532)            | (\$1,648,532)   | \$0             | (\$1,648,532)   | (\$561,031)       | (\$169,724)    | (\$510,417)    | (\$389,980)    | (\$11,108)   | (\$122)    | (\$2,944)                | (\$3,207)             | (\$1,648,532)   | \$0            | \$0                 | \$0           | \$0            |  |
| 1810        | Leasehold Improvements   | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1810-1      | Leasehold Improvements >50 kV  | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1810-2      | Leasehold Improvements <50 kV  | (\$20,886)               | (\$20,886)      | \$0             | (\$20,886)      | (\$7,108)         | (\$2,150)      | (\$6,467)      | (\$4,941)      | (\$141)      | (\$2)      | (\$37)                   | (\$41)                | (\$20,886)      | \$0            | \$0                 | \$0           | \$0            |  |
| 1815        | Transformer Station Equipment - Normally Primary above 50 kV                     | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$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            | \$0          | \$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            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1820-2      | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | (\$8,882,617)            | (\$8,882,617)   | \$0             | (\$8,882,617)   | (\$2,625,965)     | (\$1,100,387)  | (\$2,869,278)  | (\$2,119,887)  | \$0          | \$0        | (\$6,362)                | (\$160,737)           | (\$8,882,617)   | \$0            | \$0                 | \$0           | \$0            |  |
| 1820-3      | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | (\$649,115)              | \$0             | (\$649,115)     | (\$649,115)     | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | (\$189,069)    | (\$66,051)          | (\$213,095)   | (\$174,552)    |  |
| 1825        | Storage Battery Equipment  | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1825-1      | Storage Battery Equipment > 50 kV  | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1825-2      | Storage Battery Equipment <50 kV   | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1830        | Poles, Towers and Fixtures   | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$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            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1830-4      | Poles, Towers and Fixtures - Primary   | (\$15,964,223)           | (\$10,376,745)  | (\$5,587,478)   | (\$15,964,223)  | (\$3,067,674)     | (\$1,285,481)  | (\$3,351,914)  | (\$2,476,469)  | \$0          | \$0        | (\$7,433)                | (\$187,774)           | (\$10,376,745)  | (\$4,529,391)  | (\$378,360)         | (\$48,094)    | (\$253)        |  |
| 1830-5      | Poles, Towers and Fixtures - Secondary   | (\$14,677,280)           | (\$9,540,232)   | (\$5,137,048)   | (\$14,677,280)  | (\$5,434,563)     | (\$1,482,138)  | (\$2,609,374)  | \$0            | \$0          | (\$13,662) | (\$494)                  | (\$9,540,232)         | (\$4,267,819)   | (\$232,027)    | (\$19,913)          | \$0           | \$0            |  |
| 1835        | Overhead Conductors and Devices  | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$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          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1835-4      | Overhead Conductors and Devices - Primary  | (\$31,003,476)           | (\$20,152,260)  | (\$10,851,217)  | (\$31,003,476)  | (\$5,957,606)     | (\$2,496,482)  | (\$6,509,618)  | (\$4,809,451)  | \$0          | \$0        | (\$14,434)               | (\$364,669)           | (\$20,152,260)  | (\$8,796,348)  | (\$734,797)         | (\$93,402)    | (\$492)        |  |
| 1835-5      | Overhead Conductors and Devices - Secondary                                      | (\$4,851,128)            | (\$3,153,233)   | (\$1,697,895)   | (\$4,851,128)   | (\$1,796,229)     | (\$489,876)    | (\$862,449)    | \$0            | \$0          | \$0        | (\$4,516)                | (\$163)               | (\$3,153,233)   | (\$1,410,598)  | (\$76,689)          | (\$6,582)     | \$0            |  |
| 1840        | Underground Conduit  | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1840-3      | Underground Conduit - Bulk Delivery  | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1840-4      | Underground Conduit - Primary  | (\$68,343,760)           | (\$44,423,444)  | (\$23,920,316)  | (\$68,343,760)  | (\$13,132,888)    | (\$5,503,220)  | (\$14,349,737) | (\$10,601,907) | \$0          | \$0        | (\$31,819)               | (\$803,872)           | (\$44,423,444)  | (\$19,390,582) | (\$1,619,779)       | (\$205,893)   | (\$1,084)      |  |
| 1840-5      | Underground Conduit - Secondary  | (\$1,394,771)            | (\$906,601)     | (\$488,170)     | (\$1,394,771)   | (\$516,442)       | (\$140,846)    | (\$247,967)    | \$0            | \$0          | \$0        | (\$1,298)                | (\$47)                | (\$906,601)     | (\$405,568)    | (\$22,049)          | (\$1,892)     | \$0            |  |
| 1845        | Underground Conductors and Devices   | \$0                      | \$0             | \$0             | \$0             | \$0               | \$0            | \$0            | \$0            | \$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          | \$0        | \$0                      | \$0                   | \$0             | \$0            | \$0                 | \$0           | \$0            |  |
| 1845-4      | Underground Conductors and Devices - Primary                                     | (\$57,229,584)           | (\$37,199,230)  | (\$20,030,355)  | (\$57,229,584)  | (\$10,997,196)    | (\$4,608,277)  | (\$12,016,159) | (\$8,877,807)  | \$0          | \$0        | (\$26,645)               | (\$673,145)           | (\$37,199,230)  | (\$16,237,254) | (\$1,356,368)       | (\$172,411)   | (\$908)        |  |
| 1845-5      | Underground Conductors and Devices - Secondary                                   | (\$6,792,772)            | (\$4,415,302)   | (\$2,377,470)   | (\$6,792,772)   | (\$2,515,163)     | (\$685,946)    | (\$1,207,641)  | \$0            | \$0          | \$0        | (\$6,323)                | (\$229)               | (\$4,415,302)   | (\$1,975,184)  | (\$107,384)         | (\$9,216)     | \$0            |  |
| 1850        | Line Transformers  | (\$51,877,220)           | (\$36,314,054)  | (\$15,563,166)  | (\$51,877,220)  | (\$15,287,590)    | (\$6,286,055)  | (\$14,701,995) | \$0            | \$0          | \$0        | (\$37,073)               | (\$1,341)             | (\$36,314,054)  | (\$12,644,380) | (\$1,036,442)       | (\$118,169)   | \$0            |  |
| 1855        | Services   | (\$10,207,209)           | \$0             | (\$10,207,209)  | (\$10,207,209)  | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | (\$7,851,514)  | (\$853,721)         | (\$366,347)   | \$0            |  |
| 1860        | Meters   | (\$18,842,132)           | \$0             | (\$18,842,132)  | (\$18,842,132)  | \$0               | \$0            | \$0            | \$0            | \$0          | \$0        | \$0                      | \$0                   | \$0             | (\$14,417,252) | (\$1,868,103)       | (\$2,372,725) | (\$157,759)    |  |
| Sub - Total |  | (\$292,458,525)          | (\$177,106,954) | (\$115,351,571) | (\$292,458,525) | (\$61,924,577)    | (\$24,258,184) | (\$59,265,872) | (\$29,297,904) | (\$11,746)   | (\$129)    | (\$152,678)              | (\$2,195,863)         | (\$177,106,954) | (\$92,114,957) | (\$8,351,772)       | (\$3,627,740) | (\$335,048)    |  |

General Plant

|      |                                   |                |
|------|-----------------------------------|----------------|
| 1905 | Land                              | \$0            |
| 1906 | Land Rights                       | \$0            |
| 1908 | Buildings and Fixtures            | (\$18,941,838) |
| 1910 | Leasehold Improvements            | \$0            |
| 1915 | Office Furniture and Equipment    | (\$3,917,982)  |
| 1920 | Computer Equipment - Hardware     | (\$8,267,309)  |
| 1925 | Computer Software                 | (\$9,338,007)  |
| 1930 | Transportation Equipment          | (\$13,280,855) |
| 1935 | Stores Equipment                  | (\$578,312)    |
| 1940 | Tools, Shop and Garage Equipment  | (\$6,229,049)  |
| 1945 | Measurement and Testing Equipment | (\$1,096,425)  |
| 1950 | Power Operated Equipment          | (\$114,393)    |
| 1955 | Communication Equipment           | (\$752,335)    |
| 1960 | Miscellaneous Equipment           | (\$228,758)    |



|                 |                                     |                 |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
|-----------------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|------------|---------|-------------|---------------|-----------------|----------------|---------------|---------------|-------------|
|                 | Load Management Controls - Customer | \$0             |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
| 1970            | Premises                            |                 |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
|                 | Load Management Controls - Utility  | \$0             |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
| 1975            | Premises                            |                 |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
| 1980            | System Supervisory Equipment        | (\$3,145,360)   |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
| 1990            | Other Tangible Property             | \$0             |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
| 2005            | Property Under Capital Leases       | \$0             |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
| 2010            | Electric Plant Purchased or Sold    | \$0             |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
|                 | Sub - Total                         | (\$65,890,623)  |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
| <hr/>           |                                     |                 |                 |                 |                 |                |                |                |                |            |         |             |               |                 |                |               |               |             |
| TOTAL - 2105 FA |                                     | (\$358,349,148) | (\$177,106,954) | (\$115,351,571) | (\$292,458,525) | (\$61,924,577) | (\$24,258,184) | (\$59,265,872) | (\$29,297,904) | (\$11,746) | (\$129) | (\$152,678) | (\$2,195,863) | (\$177,106,954) | (\$92,114,957) | (\$8,351,772) | (\$3,627,740) | (\$335,048) |

|                 |  |                |               |                |               |                 |                |               |                |                |               |            |             |             |                |
|-----------------|--|----------------|---------------|----------------|---------------|-----------------|----------------|---------------|----------------|----------------|---------------|------------|-------------|-------------|----------------|
| 1970            | Load Management Controls - Customer Premises | \$0            | \$0           | \$0            | \$0           | \$0             | \$0            | \$0           | \$0            | \$0            |               |            |             |             |                |
| 1975            | Load Management Controls - Utility Premises  | \$0            | \$0           | \$0            | \$0           | \$0             | \$0            | \$0           | \$0            | \$0            |               |            |             |             |                |
| 1980            | System Supervisory Equipment                 | (\$1,707,138)  | (\$349,055)   | (\$653,385)    | (\$288,835)   | (\$108,043)     | (\$2,066)      | (\$14,938)    | (\$21,899)     | (\$3,145,360)  |               |            |             |             |                |
| 1990            | Other Tangible Property                      | \$0            | \$0           | \$0            | \$0           | \$0             | \$0            | \$0           | \$0            | \$0            |               |            |             |             |                |
| 2005            | Property Under Capital Leases                | \$0            | \$0           | \$0            | \$0           | \$0             | \$0            | \$0           | \$0            | \$0            |               |            |             |             |                |
| 2010            | Electric Plant Purchased or Sold             | \$0            | \$0           | \$0            | \$0           | \$0             | \$0            | \$0           | \$0            | \$0            |               |            |             |             |                |
| Sub - Total     |  | (\$35,762,014) | (\$7,312,191) | (\$13,687,436) | (\$6,050,673) | (\$2,263,345)   | (\$43,277)     | (\$312,927)   | (\$458,759)    | (\$65,890,623) |               |            |             |             |                |
| TOTAL - 2105 FA |  | (\$9,537,298)  | (\$182,385)   | (\$1,176,077)  | (\$26,293)    | (\$115,351,571) | (\$35,762,014) | (\$7,312,191) | (\$13,687,436) | (\$6,050,673)  | (\$2,263,345) | (\$43,277) | (\$312,927) | (\$458,759) | (\$65,890,623) |

**Accumulated Depreciation - 2120**

[illegible]



**Accumulated Depreciation - 2120**

[illegible]

[illegible]

[illegible]

Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705

|             |  |              |              |              |             | Demand Allocation |             |               |                |              |          |                          | Customer Allocation   |             |              |             |               |                |
|-------------|--|--------------|--------------|--------------|-------------|-------------------|-------------|---------------|----------------|--------------|----------|--------------------------|-----------------------|-------------|--------------|-------------|---------------|----------------|
|             |  |              |              |              |             | 1                 | 2           | 3             | 6              | 7            | 8        | 9                        | 11                    | Sub -total  |              |             |               |                |
| Account     | Description  | Depreciation | Demand       | Customer     | Total       | Residential       | GS <50      | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total  | Residential  | GS <50      | GS>50-Regular | Large Use >5MW |
| 1565        | Conservation and Demand Management   | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1805        | Land   | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1805-1      | Land Station >50 kV  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1805-2      | Land Station <50 kV  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1806        | Land Rights  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1806-1      | Land Rights Station >50 kV   | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1806-2      | Land Rights Station <50 kV   | \$3,338      | \$3,338      | \$0          | \$3,338     | \$1,136           | \$344       | \$1,033       | \$790          | \$22         | \$0      | \$6                      | \$6                   | \$3,338     | \$0          | \$0         | \$0           | \$0            |
| 1808        | Buildings and Fixtures   | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1808-1      | Buildings and Fixtures > 50 kV   | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1808-2      | Buildings and Fixtures < 50 KV   | \$75,750     | \$75,750     | \$0          | \$75,750    | \$25,779          | \$7,799     | \$23,454      | \$17,920       | \$510        | \$6      | \$135                    | \$147                 | \$75,750    | \$0          | \$0         | \$0           | \$0            |
| 1810        | Leasehold Improvements   | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1810-1      | Leasehold Improvements >50 kV  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1810-2      | Leasehold Improvements <50 kV  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1820-2      | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | \$258,145    | \$258,145    | \$0          | \$258,145   | \$76,315          | \$31,979    | \$83,386      | \$61,608       | \$0          | \$0      | \$185                    | \$4,671               | \$258,145   | \$0          | \$0         | \$0           | \$0            |
| 1820-3      | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$18,864     | \$0          | \$18,864     | \$18,864    | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$5,495      | \$1,920     | \$6,193       | \$5,073        |
| 1825        | Storage Battery Equipment  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1825-1      | Storage Battery Equipment > 50 kV  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1825-2      | Storage Battery Equipment <50 kV   | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1830        | Poles, Towers and Fixtures   | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$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            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1830-4      | Poles, Towers and Fixtures - Primary   | \$1,631,592  | \$1,060,535  | \$571,057    | \$1,631,592 | \$313,526         | \$131,380   | \$342,576     | \$253,103      | \$0          | \$0      | \$760                    | \$19,191              | \$1,060,535 | \$462,917    | \$38,670    | \$4,915       | \$26           |
| 1830-5      | Poles, Towers and Fixtures - Secondary   | \$1,500,062  | \$975,041    | \$525,022    | \$1,500,062 | \$555,429         | \$151,479   | \$266,686     | \$0            | \$0          | \$0      | \$1,396                  | \$51                  | \$975,041   | \$436,184    | \$23,714    | \$2,035       | \$0            |
| 1835        | Overhead Conductors and Devices  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$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          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1835-4      | Overhead Conductors and Devices - Primary  | \$2,522,865  | \$1,639,862  | \$883,003    | \$2,522,865 | \$484,792         | \$203,148   | \$529,711     | \$391,362      | \$0          | \$0      | \$1,175                  | \$29,674              | \$1,639,862 | \$715,791    | \$59,793    | \$7,600       | \$40           |
| 1835-5      | Overhead Conductors and Devices - Secondary                                      | \$394,754    | \$256,590    | \$138,164    | \$394,754   | \$146,166         | \$39,863    | \$70,181      | \$0            | \$0          | \$0      | \$367                    | \$13                  | \$256,590   | \$114,785    | \$6,240     | \$536         | \$0            |
| 1840        | Underground Conduit  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1840-3      | Underground Conduit - Bulk Delivery  | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1840-4      | Underground Conduit - Primary  | \$4,343,111  | \$2,823,022  | \$1,520,089  | \$4,343,111 | \$834,569         | \$349,719   | \$911,897     | \$673,730      | \$0          | \$0      | \$2,022                  | \$51,084              | \$2,823,022 | \$1,232,233  | \$102,934   | \$13,084      | \$69           |
| 1840-5      | Underground Conduit - Secondary  | \$88,635     | \$57,613     | \$31,022     | \$88,635    | \$32,819          | \$8,951     | \$15,758      | \$0            | \$0          | \$0      | \$83                     | \$3                   | \$57,613    | \$25,773     | \$1,401     | \$120         | \$0            |
| 1845        | Underground Conductors and Devices   | \$0          | \$0          | \$0          | \$0         | \$0               | \$0         | \$0           | \$0            | \$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          | \$0      | \$0                      | \$0                   | \$0         | \$0          | \$0         | \$0           | \$0            |
| 1845-4      | Underground Conductors and Devices - Primary                                     | \$4,198,065  | \$2,728,742  | \$1,469,323  | \$4,198,065 | \$806,697         | \$338,039   | \$881,443     | \$651,230      | \$0          | \$0      | \$1,955                  | \$49,378              | \$2,728,742 | \$1,191,080  | \$99,496    | \$12,647      | \$67           |
| 1845-5      | Underground Conductors and Devices - Secondary                                   | \$498,282    | \$323,884    | \$174,399    | \$498,282   | \$184,499         | \$50,317    | \$88,586      | \$0            | \$0          | \$0      | \$464                    | \$17                  | \$323,884   | \$144,889    | \$7,877     | \$676         | \$0            |
| 1850        | Line Transformers  | \$3,770,420  | \$2,639,294  | \$1,131,126  | \$3,770,420 | \$1,111,097       | \$456,868   | \$1,068,536   | \$0            | \$0          | \$0      | \$2,694                  | \$97                  | \$2,639,294 | \$918,989    | \$75,328    | \$8,588       | \$0            |
| 1855        | Services   | \$969,851    | \$0          | \$969,851    | \$969,851   | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$746,022    | \$81,117    | \$34,809      | \$0            |
| 1860        | Meters   | \$1,442,693  | \$0          | \$1,442,693  | \$1,442,693 | \$0               | \$0         | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0         | \$1,103,891  | \$143,036   | \$181,673     | \$12,079       |
| Sub - Total |  |              | \$21,716,426 | \$12,841,814 | \$8,874,612 | \$21,716,426      | \$4,572,824 | \$1,769,886   | \$4,283,248    | \$2,049,742  | \$533    | \$6                      | \$11,241              | \$154,335   | \$12,841,814 | \$7,098,050 | \$641,526     | \$272,878      |



General Plant

|              |  |              |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
|--------------|--|--------------|--------------|-------------|--------------|-------------|-------------|-------------|-------------|-------|-----|----------|-----------|--------------|-------------|-----------|-----------|----------|-----|
| 1905         | Land   | \$0          |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1906         | Land Rights                                  | \$0          |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1908         | Buildings and Fixtures                       | \$1,297,289  |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1910         | Leasehold Improvements                       | \$0          |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1915         | Office Furniture and Equipment               | \$244,099    |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1920         | Computer Equipment - Hardware                | \$1,001,222  |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1925         | Computer Software                            | \$2,275,458  |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1930         | Transportation Equipment                     | \$0          |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1935         | Stores Equipment                             | \$46,034     |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1940         | Tools, Shop and Garage Equipment             | \$337,440    |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1945         | Measurement and Testing Equipment            | \$106,076    |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1950         | Power Operated Equipment                     | \$11,436     |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1955         | Communication Equipment                      | \$206,665    |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1960         | Miscellaneous Equipment                      | \$51,533     |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1970         | Load Management Controls - Customer Premises | \$0          |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1975         | Load Management Controls - Utility Premises  | \$0          |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1980         | System Supervisory Equipment                 | \$77,459     |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 1990         | Other Tangible Property                      | \$0          |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 2005         | Property Under Capital Leases                | \$0          |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| 2010         | Electric Plant Purchased or Sold             | \$0          |              |             |              |             |             |             |             |       |     |          |           |              |             |           |           |          |     |
| Sub - Total  |  | \$5,654,711  | \$0          | \$0         | \$0          | \$0         | \$0         | \$0         | \$0         | \$0   | \$0 | \$0      | \$0       | \$0          | \$0         | \$0       | \$0       | \$0      | \$0 |
| TOTAL - 5705 |  | \$27,371,137 | \$12,841,814 | \$8,874,612 | \$21,716,426 | \$4,572,824 | \$1,769,886 | \$4,283,248 | \$2,049,742 | \$533 | \$6 | \$11,241 | \$154,335 | \$12,841,814 | \$7,098,050 | \$641,526 | \$272,878 | \$17,353 |     |

General Plant

|              |  |           |          |          |             |             |             |           |             |           |           |          |             |          |             |
|--------------|--|-----------|----------|----------|-------------|-------------|-------------|-----------|-------------|-----------|-----------|----------|-------------|----------|-------------|
| 1905         | Land   |           |          |          | \$0         | \$0         | \$0         | \$0       | \$0         | \$0       | \$0       | \$0      | \$0         | \$0      |             |
| 1906         | Land Rights                                  |           |          |          | \$0         | \$0         | \$0         | \$0       | \$0         | \$0       | \$0       | \$0      | \$0         | \$0      |             |
| 1908         | Buildings and Fixtures                       |           |          |          | \$704,101   | \$143,966   | \$269,485   | \$119,129 | \$44,562    | \$852     | \$6,161   | \$9,032  | \$1,297,289 |          |             |
| 1910         | Leasehold Improvements                       |           |          |          | \$0         | \$0         | \$0         | \$0       | \$0         | \$0       | \$0       | \$0      | \$0         | \$0      |             |
| 1915         | Office Furniture and Equipment               |           |          |          | \$132,484   | \$27,089    | \$50,707    | \$22,415  | \$8,385     | \$160     | \$1,159   | \$1,700  | \$244,099   |          |             |
| 1920         | Computer Equipment - Hardware                |           |          |          | \$543,411   | \$111,110   | \$207,984   | \$91,941  | \$34,392    | \$658     | \$4,755   | \$6,971  | \$1,001,222 |          |             |
| 1925         | Computer Software                            |           |          |          | \$1,235,000 | \$252,518   | \$472,680   | \$208,953 | \$78,162    | \$1,495   | \$10,807  | \$15,843 | \$2,275,458 |          |             |
| 1930         | Transportation Equipment                     |           |          |          | \$0         | \$0         | \$0         | \$0       | \$0         | \$0       | \$0       | \$0      | \$0         | \$0      |             |
| 1935         | Stores Equipment                             |           |          |          | \$24,985    | \$5,109     | \$9,563     | \$4,227   | \$1,581     | \$30      | \$219     | \$321    | \$46,034    |          |             |
| 1940         | Tools, Shop and Garage Equipment             |           |          |          | \$183,145   | \$37,447    | \$70,096    | \$30,987  | \$11,591    | \$222     | \$1,603   | \$2,349  | \$337,440   |          |             |
| 1945         | Measurement and Testing Equipment            |           |          |          | \$57,573    | \$11,772    | \$22,035    | \$9,741   | \$3,644     | \$70      | \$504     | \$739    | \$106,076   |          |             |
| 1950         | Power Operated Equipment                     |           |          |          | \$6,207     | \$1,269     | \$2,376     | \$1,050   | \$393       | \$8       | \$54      | \$80     | \$11,436    |          |             |
| 1955         | Communication Equipment                      |           |          |          | \$112,167   | \$22,935    | \$42,930    | \$18,978  | \$7,099     | \$136     | \$981     | \$1,439  | \$206,665   |          |             |
| 1960         | Miscellaneous Equipment                      |           |          |          | \$27,969    | \$5,719     | \$10,705    | \$4,732   | \$1,770     | \$34      | \$245     | \$359    | \$51,533    |          |             |
| 1970         | Load Management Controls - Customer Premises |           |          |          | \$0         | \$0         | \$0         | \$0       | \$0         | \$0       | \$0       | \$0      | \$0         | \$0      |             |
| 1975         | Load Management Controls - Utility Premises  |           |          |          | \$0         | \$0         | \$0         | \$0       | \$0         | \$0       | \$0       | \$0      | \$0         | \$0      |             |
| 1980         | System Supervisory Equipment                 |           |          |          | \$42,041    | \$8,596     | \$16,091    | \$7,113   | \$2,661     | \$51      | \$368     | \$539    | \$77,459    |          |             |
| 1990         | Other Tangible Property                      |           |          |          | \$0         | \$0         | \$0         | \$0       | \$0         | \$0       | \$0       | \$0      | \$0         | \$0      |             |
| 2005         | Property Under Capital Leases                |           |          |          | \$0         | \$0         | \$0         | \$0       | \$0         | \$0       | \$0       | \$0      | \$0         | \$0      |             |
| 2010         | Electric Plant Purchased or Sold             |           |          |          | \$0         | \$0         | \$0         | \$0       | \$0         | \$0       | \$0       | \$0      | \$0         | \$0      |             |
| Sub - Total  |  | \$0       | \$0      | \$0      | \$0         | \$0         | \$3,069,084 | \$627,530 | \$1,174,651 | \$519,267 | \$194,240 | \$3,714  | \$26,855    | \$39,371 | \$5,654,711 |
| TOTAL - 5705 |  | \$737,751 | \$14,110 | \$90,931 | \$2,013     | \$8,874,612 | \$3,069,084 | \$627,530 | \$1,174,651 | \$519,267 | \$194,240 | \$3,714  | \$26,855    | \$39,371 | \$5,654,711 |





Categorization and Allocation of Amortiza

|             |  |              |          |                          |                       | A & G Allocation |             |        |               |                |              |          |                          |                       |            |            |
|-------------|--|--------------|----------|--------------------------|-----------------------|------------------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|------------|------------|
|             |  | 7            | 8        | 9                        | 11                    | Sub -total       | 1           |        | 2             | 3              | 6            | 7        | 8                        | 9                     | 11         | Sub -total |
| Account     | Description  | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total       | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total |            |
| 1565        | Conservation and Demand Management   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1805        | Land   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1805-1      | Land Station >50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1805-2      | Land Station <50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1806        | Land Rights  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1806-1      | Land Rights Station >50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1806-2      | Land Rights Station <50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1808        | Buildings and Fixtures   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1808-1      | Buildings and Fixtures > 50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1808-2      | Buildings and Fixtures < 50 KV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1810        | Leasehold Improvements   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1810-1      | Leasehold Improvements >50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1810-2      | Leasehold Improvements <50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1815        | Transformer Station Equipment - Normally Primary above 50 kV                     | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820        | Distribution Station Equipment - Normally Primary below 50 kV                    | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820-1      | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820-2      | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820-3      | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1825        | Storage Battery Equipment  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1825-1      | Storage Battery Equipment > 50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1825-2      | Storage Battery Equipment <50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830        | Poles, Towers and Fixtures   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830-3      | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830-4      | Poles, Towers and Fixtures - Primary   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830-5      | Poles, Towers and Fixtures - Secondary   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835        | Overhead Conductors and Devices  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835-3      | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835-4      | Overhead Conductors and Devices - Primary  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835-5      | Overhead Conductors and Devices - Secondary                                      | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840        | Underground Conduit  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840-3      | Underground Conduit - Bulk Delivery  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840-4      | Underground Conduit - Primary  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840-5      | Underground Conduit - Secondary  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845        | Underground Conductors and Devices   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845-3      | Underground Conductors and Devices - Bulk Delivery                               | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845-4      | Underground Conductors and Devices - Primary                                     | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845-5      | Underground Conductors and Devices - Secondary                                   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1850        | Line Transformers  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1855        | Services   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1860        | Meters   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| Sub - Total |  | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |

[illegible]

[illegible]



Categorization and Allocation of Accumul:

|             |  |              |          |                          |                       | A & G Allocation |             |        |               |                |              |          |                          |                       |            |            |
|-------------|--|--------------|----------|--------------------------|-----------------------|------------------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|------------|------------|
|             |  | 7            | 8        | 9                        | 11                    | Sub -total       | 1           |        | 2             | 3              | 6            | 7        | 8                        | 9                     | 11         | Sub -total |
| Account     | Description  | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total       | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total |            |
| 1565        | Conservation and Demand Management   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1805        | Land   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1805-1      | Land Station >50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1805-2      | Land Station <50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1806        | Land Rights  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1806-1      | Land Rights Station >50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1806-2      | Land Rights Station <50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1808        | Buildings and Fixtures   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1808-1      | Buildings and Fixtures > 50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1808-2      | Buildings and Fixtures < 50 KV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1810        | Leasehold Improvements   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1810-1      | Leasehold Improvements >50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1810-2      | Leasehold Improvements <50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1815        | Transformer Station Equipment - Normally Primary above 50 kV                     | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820        | Distribution Station Equipment - Normally Primary below 50 kV                    | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820-1      | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820-2      | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820-3      | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1825        | Storage Battery Equipment  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1825-1      | Storage Battery Equipment > 50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1825-2      | Storage Battery Equipment <50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830        | Poles, Towers and Fixtures   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830-3      | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830-4      | Poles, Towers and Fixtures - Primary   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830-5      | Poles, Towers and Fixtures - Secondary   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835        | Overhead Conductors and Devices  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835-3      | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835-4      | Overhead Conductors and Devices - Primary  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835-5      | Overhead Conductors and Devices - Secondary                                      | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840        | Underground Conduit  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840-3      | Underground Conduit - Bulk Delivery  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840-4      | Underground Conduit - Primary  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840-5      | Underground Conduit - Secondary  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845        | Underground Conductors and Devices   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845-3      | Underground Conductors and Devices - Bulk Delivery                               | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845-4      | Underground Conductors and Devices - Primary                                     | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845-5      | Underground Conductors and Devices - Secondary                                   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1850        | Line Transformers  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1855        | Services   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1860        | Meters   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| Sub - Total |  | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |

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**Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720**

|             |  |              |        | Demand Allocation |       |             |        |               |                |              |          |                          |                       |           | Customer Allocation |        |               |                |  |
|-------------|--|--------------|--------|-------------------|-------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|-----------|---------------------|--------|---------------|----------------|--|
|             |  |              |        |                   |       |             | 1      | 2             | 3              | 6            | 7        | 8                        | 9                     | 11        | Sub-total           |        |               |                |  |
| Account     | Description  | Depreciation | Demand | Customer          | Total | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub-total | Residential         | GS <50 | GS>50-Regular | Large Use >5MW |  |
| 1565        | Conservation and Demand Management   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1805        | Land   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1805-1      | Land Station >50 kV  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1805-2      | Land Station <50 kV  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1806        | Land Rights  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1806-1      | Land Rights Station >50 kV   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1806-2      | Land Rights Station <50 kV   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1808        | Buildings and Fixtures   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1808-1      | Buildings and Fixtures > 50 kV   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1808-2      | Buildings and Fixtures < 50 KV   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1810        | Leasehold Improvements   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1810-1      | Leasehold Improvements >50 kV  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1810-2      | Leasehold Improvements <50 kV  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$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            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1825        | Storage Battery Equipment  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1825-1      | Storage Battery Equipment > 50 kV  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1825-2      | Storage Battery Equipment <50 kV   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1830        | Poles, Towers and Fixtures   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$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            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1830-4      | Poles, Towers and Fixtures - Primary   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1830-5      | Poles, Towers and Fixtures - Secondary   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1835        | Overhead Conductors and Devices  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$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          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1835-4      | Overhead Conductors and Devices - Primary  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1835-5      | Overhead Conductors and Devices - Secondary                                      | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1840        | Underground Conduit  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1840-3      | Underground Conduit - Bulk Delivery  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1840-4      | Underground Conduit - Primary  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1840-5      | Underground Conduit - Secondary  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1845        | Underground Conductors and Devices   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$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          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1845-4      | Underground Conductors and Devices - Primary                                     | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1845-5      | Underground Conductors and Devices - Secondary                                   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1850        | Line Transformers  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1855        | Services   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| 1860        | Meters   | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |
| Sub - Total |  | \$0          | \$0    | \$0               | \$0   | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0       | \$0                 | \$0    | \$0           | \$0            |  |



Categorization and Allocation of Accum./

|             |  |              |          |                          |                       | A & G Allocation |             |        |               |                |              |          |                          |                       |            |            |
|-------------|--|--------------|----------|--------------------------|-----------------------|------------------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|------------|------------|
|             |  | 7            | 8        | 9                        | 11                    | Sub -total       | 1           |        | 2             | 3              | 6            | 7        | 8                        | 9                     | 11         | Sub -total |
| Account     | Description  | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total       | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub -total |            |
| 1565        | Conservation and Demand Management   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1805        | Land   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1805-1      | Land Station >50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1805-2      | Land Station <50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1806        | Land Rights  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1806-1      | Land Rights Station >50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1806-2      | Land Rights Station <50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1808        | Buildings and Fixtures   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1808-1      | Buildings and Fixtures > 50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1808-2      | Buildings and Fixtures < 50 KV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1810        | Leasehold Improvements   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1810-1      | Leasehold Improvements >50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1810-2      | Leasehold Improvements <50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1815        | Transformer Station Equipment - Normally Primary above 50 kV                     | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820        | Distribution Station Equipment - Normally Primary below 50 kV                    | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820-1      | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820-2      | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1820-3      | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1825        | Storage Battery Equipment  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1825-1      | Storage Battery Equipment > 50 kV  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1825-2      | Storage Battery Equipment <50 kV   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830        | Poles, Towers and Fixtures   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830-3      | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830-4      | Poles, Towers and Fixtures - Primary   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1830-5      | Poles, Towers and Fixtures - Secondary   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835        | Overhead Conductors and Devices  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835-3      | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835-4      | Overhead Conductors and Devices - Primary  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1835-5      | Overhead Conductors and Devices - Secondary                                      | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840        | Underground Conduit  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840-3      | Underground Conduit - Bulk Delivery  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840-4      | Underground Conduit - Primary  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1840-5      | Underground Conduit - Secondary  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845        | Underground Conductors and Devices   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845-3      | Underground Conductors and Devices - Bulk Delivery                               | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845-4      | Underground Conductors and Devices - Primary                                     | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1845-5      | Underground Conductors and Devices - Secondary                                   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1850        | Line Transformers  | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1855        | Services   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| 1860        | Meters   | \$0          | \$0      | \$0                      | \$0                   | \$0              |             |        |               |                |              |          |                          |                       |            |            |
| Sub - Total |  | \$0          | \$0      | \$0                      | \$0                   | \$0              | \$0         | \$0    | \$0           | \$0            | \$0          | \$0      | \$0                      | \$0                   | \$0        |            |

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|               |   |      |        |          |       | Demand Allocation |        |               |                |              |          |                          |                       |           |             | Customer Allocation |               |                |   |   |  |  |
|---------------|---|------|--------|----------|-------|-------------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|-----------|-------------|---------------------|---------------|----------------|---|---|--|--|
|               |   |      |        |          |       | 1                 | 2      | 3             | 6              | 7            | 8        | 9                        | 11                    | Sub-total | 1           |                     |               | 2              | 3 | 6 |  |  |
| Account       | Description   |      | Demand | Customer | Total | Residential       | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub-total | Residential | GS <50              | GS>50-Regular | Large Use >5MW |   |   |  |  |
| 1565          | Conservation and Demand Management                              | 100% | 0%     | 100%     | 100%  | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 60.47%      | 12.35%              | 17.42%        | 6.55%          |   |   |  |  |
| 1805          | Land  |      |        |          |       | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1805-1        | Land Station >50 kV   | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1805-2        | Land Station <50 kV   | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1806          | Land Rights   |      |        |          |       | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1806-1        | Land Rights Station >50 kV                                      | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1806-2        | Land Rights Station <50 kV                                      | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1808          | Buildings and Fixtures  |      |        |          |       | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1808-1        | Buildings and Fixtures > 50 kV                                  | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1808-2        | Buildings and Fixtures < 50 KV                                  | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1810          | Leasehold Improvements  |      |        |          |       | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1810-1        | Leasehold Improvements >50 kV                                   | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1810-2        | Leasehold Improvements <50 kV                                   | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1815          | Transformer Station Equipment - Normally                        |      |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
|               | Primary above 50 kV   | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1820          | Distribution Station Equipment - Normally                       |      |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
|               | Primary below 50 kV   |      |        |          |       | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1820-1        | Distribution Station Equipment - Normally                       |      |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
|               | Primary below 50 kV (Bulk)                                      | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1820-2        | Distribution Station Equipment - Normally                       |      |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
|               | Primary below 50 kV (Primary)                                   | 100% | 100%   | 0%       | 100%  | 29.56%            | 12.39% | 32.30%        | 23.87%         | 0.00%        | 0.00%    | 0.07%                    | 1.81%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 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%                    | 0.00%                 | 0.00%     | 29.13%      | 10.18%              | 32.83%        | 26.89%         |   |   |  |  |
| 1825          | Storage Battery Equipment                                       |      |        |          |       | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1825-1        | Storage Battery Equipment > 50 kV                               | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1825-2        | Storage Battery Equipment <50 kV                                | 100% | 100%   | 0%       | 100%  | 34.03%            | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 | 100.00%   | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1830          | Poles, Towers and Fixtures                                      |      |        |          |       | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1830-3        | Poles, Towers and Fixtures - Subtransmission Bulk Delivery      | 100% | 100%   | 0%       | 100%  | 0                 | 0      | 0             | 0              | 0            | 0        | 0                        | 0                     | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1830-4        | Poles, Towers and Fixtures - Primary                            | 100% | 65%    | 35%      | 100%  | 29.56%            | 12.39% | 32.30%        | 23.87%         | 0.00%        | 0.00%    | 0.07%                    | 1.81%                 | 100.00%   | 81.06%      | 6.77%               | 0.86%         | 0.00%          |   |   |  |  |
| 1830-5        | Poles, Towers and Fixtures - Secondary                          | 100% | 65%    | 35%      | 100%  | 56.96%            | 15.54% | 27.35%        | 0.00%          | 0.00%        | 0.00%    | 0.14%                    | 0.01%                 | 100.00%   | 83.08%      | 4.52%               | 0.39%         | 0.00%          |   |   |  |  |
| 1835          | Overhead Conductors and Devices                                 |      |        |          |       | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1835-3        | Overhead Conductors and Devices - Subtransmission Bulk Delivery | 100% | 100%   | 0%       | 100%  | 0                 | 0      | 0             | 0              | 0            | 0        | 0                        | 0                     | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1835-4        | Overhead Conductors and Devices - Primary                       | 100% | 65%    | 35%      | 100%  | 29.56%            | 12.39% | 32.30%        | 23.87%         | 0.00%        | 0.00%    | 0.07%                    | 1.81%                 | 100.00%   | 81.06%      | 6.77%               | 0.86%         | 0.00%          |   |   |  |  |
| 1835-5        | Overhead Conductors and Devices - Secondary                     | 100% | 65%    | 35%      | 100%  | 56.96%            | 15.54% | 27.35%        | 0.00%          | 0.00%        | 0.00%    | 0.14%                    | 0.01%                 | 100.00%   | 83.08%      | 4.52%               | 0.39%         | 0.00%          |   |   |  |  |
| 1840          | Underground Conduit   |      |        |          |       | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1840-3        | Underground Conduit - Bulk Delivery                             | 100% | 100%   | 0%       | 100%  | 0                 | 0      | 0             | 0              | 0            | 0        | 0                        | 0                     | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1840-4        | Underground Conduit - Primary                                   | 100% | 65%    | 35%      | 100%  | 29.56%            | 12.39% | 32.30%        | 23.87%         | 0.00%        | 0.00%    | 0.07%                    | 1.81%                 | 100.00%   | 81.06%      | 6.77%               | 0.86%         | 0.00%          |   |   |  |  |
| 1840-5        | Underground Conduit - Secondary                                 | 100% | 65%    | 35%      | 100%  | 56.96%            | 15.54% | 27.35%        | 0.00%          | 0.00%        | 0.00%    | 0.14%                    | 0.01%                 | 100.00%   | 83.08%      | 4.52%               | 0.39%         | 0.00%          |   |   |  |  |
| 1845          | Underground Conductors and Devices                              |      |        |          |       | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1845-3        | Underground Conductors and Devices - Bulk Delivery              | 100% | 100%   | 0%       | 100%  | 0                 | 0      | 0             | 0              | 0            | 0        | 0                        | 0                     | 0.00%     | 0.00%       | 0.00%               | 0.00%         | 0.00%          |   |   |  |  |
| 1845-4        | Underground Conductors and Devices - Primary                    | 100% | 65%    | 35%      | 100%  | 29.56%            | 12.39% | 32.30%        | 23.87%         | 0.00%        | 0.00%    | 0.07%                    | 1.81%                 | 100.00%   | 81.06%      | 6.77%               | 0.86%         | 0.00%          |   |   |  |  |
| 1845-5        | Underground Conductors and Devices - Secondary                  | 100% | 65%    | 35%      | 100%  | 56.96%            | 15.54% | 27.35%        | 0.00%          | 0.00%        | 0.00%    | 0.14%                    | 0.01%                 | 100.00%   | 83.08%      | 4.52%               | 0.39%         | 0.00%          |   |   |  |  |
| 1850          | Line Transformers   | 100% | 70%    | 30%      | 100%  | 42.10%            | 17.31% | 40.49%        | 0.00%          | 0.00%        | 0.00%    | 0.10%                    | 0.00%                 | 100.00%   | 81.25%      | 6.66%               | 0.76%         | 0.00%          |   |   |  |  |
| 1855          | Services  | 100% | 0%     | 100%     | 100%  | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 76.92%      | 8.36%               | 3.59%         | 0.00%          |   |   |  |  |
| 1860          | Meters  | 100% | 0%     | 100%     | 100%  | 0.00%             | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%     | 76.52%      | 9.91%               | 12.59%        | 0.84%          |   |   |  |  |
| General Plant |   |      |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1905          | Land  | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1906          | Land Rights   | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1908          | Buildings and Fixtures  | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1910          | Leasehold Improvements  | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1915          | Office Furniture and Equipment                                  | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1920          | Computer Equipment - Hardware                                   | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1925          | Computer Software   | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1930          | Transportation Equipment  | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1935          | Stores Equipment  | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1940          | Tools, Shop and Garage Equipment                                | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1945          | Measurement and Testing Equipment                               | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1950          | Power Operated Equipment  | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1955          | Communication Equipment   | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1960          | Miscellaneous Equipment   | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1970          | Load Management Controls - Customer Premises                    | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1975          | Load Management Controls - Utility Premises                     | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1980          | System Supervisory Equipment                                    | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 1990          | Other Tangible Property   | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |
| 2005          | Property Under Capital Leases                                   | 100% |        |          |       |                   |        |               |                |              |          |                          |                       |           |             |                     |               |                |   |   |  |  |

|               |  |              |          |                          |                       | A & G Allocation |             |        |               |                |              |          |                          |                       |           |           |
|---------------|--|--------------|----------|--------------------------|-----------------------|------------------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|-----------|-----------|
|               |  | 7            | 8        | 9                        | 11                    | Sub-total        | 1           |        | 2             | 3              | 6            | 7        | 8                        | 9                     | 11        | Sub-total |
| Account       | Description  | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub-total        | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power | Sub-total |           |
| 1565          | Conservation and Demand Management   | 2.12%        | 0.04%    | 0.58%                    | 0.47%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1805          | Land   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1805-1        | Land Station >50 kV  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1805-2        | Land Station <50 kV  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1806          | Land Rights  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1806-1        | Land Rights Station >50 kV   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1806-2        | Land Rights Station <50 kV   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1808          | Buildings and Fixtures   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1808-1        | Buildings and Fixtures > 50 kV   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1808-2        | Buildings and Fixtures < 50 KV   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1810          | Leasehold Improvements   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1810-1        | Leasehold Improvements >50 kV  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1810-2        | Leasehold Improvements <50 kV  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1815          | Transformer Station Equipment - Normally Primary above 50 kV                     | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1820          | Distribution Station Equipment - Normally Primary below 50 kV                    | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1820-1        | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1820-2        | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1820-3        | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | 0.74%        | 0.01%    | 0.23%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1825          | Storage Battery Equipment  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1825-1        | Storage Battery Equipment > 50 kV  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1825-2        | Storage Battery Equipment <50 kV   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1830          | Poles, Towers and Fixtures   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1830-3        | Subtransmission Bulk Delivery  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1830-4        | Poles, Towers and Fixtures - Primary   | 9.89%        | 0.19%    | 1.22%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1830-5        | Poles, Towers and Fixtures - Secondary   | 10.52%       | 0.20%    | 1.30%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1835          | Overhead Conductors and Devices  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1835-3        | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1835-4        | Overhead Conductors and Devices - Primary  | 9.89%        | 0.19%    | 1.22%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1835-5        | Overhead Conductors and Devices - Secondary                                      | 10.52%       | 0.20%    | 1.30%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1840          | Underground Conduit  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1840-3        | Underground Conduit - Bulk Delivery  | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1840-4        | Underground Conduit - Primary  | 9.89%        | 0.19%    | 1.22%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1840-5        | Underground Conduit - Secondary  | 10.52%       | 0.20%    | 1.30%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1845          | Underground Conductors and Devices   | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1845-3        | Underground Conductors and Devices - Bulk Delivery                               | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 | 0.00%            |             |        |               |                |              |          |                          |                       |           |           |
| 1845-4        | Underground Conductors and Devices - Primary                                     | 9.89%        | 0.19%    | 1.22%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1845-5        | Underground Conductors and Devices - Secondary                                   | 10.52%       | 0.20%    | 1.30%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1850          | Line Transformers  | 9.92%        | 0.19%    | 1.22%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1855          | Services   | 9.74%        | 0.19%    | 1.20%                    | 0.00%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| 1860          | Meters   | 0.00%        | 0.00%    | 0.00%                    | 0.14%                 | 100.00%          |             |        |               |                |              |          |                          |                       |           |           |
| General Plant |  |              |          |                          |                       |                  |             |        |               |                |              |          |                          |                       |           |           |
| 1905          | Land   |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1906          | Land Rights  |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1908          | Buildings and Fixtures   |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1910          | Leasehold Improvements   |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1915          | Office Furniture and Equipment   |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1920          | Computer Equipment - Hardware  |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1925          | Computer Software  |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1930          | Transportation Equipment   |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1935          | Stores Equipment   |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1940          | Tools, Shop and Garage Equipment   |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1945          | Measurement and Testing Equipment  |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1950          | Power Operated Equipment   |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1955          | Communication Equipment  |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1960          | Miscellaneous Equipment  |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1970          | Load Management Controls - Customer Premises                                     |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1975          | Load Management Controls - Utility Premises                                      |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1980          | System Supervisory Equipment   |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 1990          | Other Tangible Property  |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |
| 2005          | Property Under Capital Leases  |              |          |                          |                       |                  | 54%         | 11%    | 21%           | 9%             | 3%           | 0%       | 0%                       | 1%                    | 100%      |           |

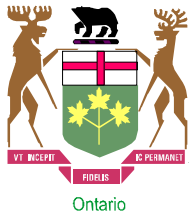
2010

Electric Plant Purchased or Sold

100%

2010 Electric Plant Purchased or Sold





# 2011 Cost Allocation Study

## Horizon Utilities Corporation

August 27, 2010

### 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 |
|---------|---------------------|-------------|
| 92      | 234881              | 2545        |

#### Deemed Customer Cost Component based on Survey Results

#### Customer Component

|  |        |      |              |
|--|--------|------|--------------|
| 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%                 |



| USoA A/C # | Accounts   | Categorization   |               |                    |
|------------|--|------------------|---------------|--------------------|
|            |  | Demand           | Customer      | Customer Component |
| 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%                |

| USoA A/C # | Accounts   | Categorization |               |                    |
|------------|--|----------------|---------------|--------------------|
|            |  | Demand         | Customer      | Customer Component |
| 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%               |



# 2011 Cost Allocation Study

## Horizon Utilities Corporation

August 27, 2010

### Sheet E2 Allocator Worksheet - Second Run

#### Details:

The worksheet below details how allocators are derived.

|                                    |                |         | 1           | 2      | 3             | 6              | 7            | 8        | 9                        | 11                    |
|------------------------------------|----------------|---------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|
| Explanation                        | ID and Factors | Total   | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| Demand Allocators                  |                |         |             |        |               |                |              |          |                          |                       |
| 1 cp                               |                |         |             |        |               |                |              |          |                          |                       |
| Transformation CP                  | TCP1           | 100.00% | 38.25%      | 10.33% | 31.16%        | 19.91%         | 0.00%        | 0.00%    | 0.12%                    | 0.23%                 |
| Bulk Delivery (SubTransmission) CP | BCP1           | -       | 0           | 0      | 0             | 0              | 0            | 0        | 0                        | 0                     |
| Distribution CP (Total System)     | DCP1           | 100.00% | 38.25%      | 10.33% | 31.16%        | 19.91%         | 0.00%        | 0.00%    | 0.12%                    | 0.23%                 |
| 4 cp                               |                |         |             |        |               |                |              |          |                          |                       |
| Transformation CP                  | TCP4           | 100.00% | 38.89%      | 10.28% | 30.05%        | 20.19%         | 0.25%        | 0.00%    | 0.14%                    | 0.20%                 |
| Bulk Delivery (SubTransmission) CP | BCP4           | -       | 0           | 0      | 0             | 0              | 0            | 0        | 0                        | 0                     |
| Distribution CP (Total System)     | DCP4           | 100.00% | 38.89%      | 10.28% | 30.05%        | 20.19%         | 0.25%        | 0.00%    | 0.14%                    | 0.20%                 |
| 12 cp                              |                |         |             |        |               |                |              |          |                          |                       |
| Transformation CP                  | TCP12          | 100.00% | 34.03%      | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 |
| Bulk Delivery (SubTransmission) CP | BCP12          | -       | 0           | 0      | 0             | 0              | 0            | 0        | 0                        | 0                     |
| Distribution CP (Total System)     | DCP12          | 100.00% | 34.03%      | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 |
| NON CO_INCIDENT PEAK               |                |         |             |        |               |                |              |          |                          |                       |
| 1 NCP                              |                |         |             |        |               |                |              |          |                          |                       |
| Distribution NCP ( Total System)   | DNCP1          | 100.00% | 36.00%      | 12.17% | 29.34%        | 20.86%         | 0.00%        | 0.00%    | 0.08%                    | 1.56%                 |
| Primary NCP                        | PNCP1          | 100.00% | 30.62%      | 12.61% | 32.09%        | 22.88%         | 0.00%        | 0.00%    | 0.09%                    | 1.71%                 |
| Line Transformer NCP               | LTNCP1         | 100.00% | 42.93%      | 17.35% | 39.60%        | 0.00%          | 0.00%        | 0.00%    | 0.12%                    | 0.00%                 |

|                                  |                |         | 1           | 2      | 3             | 6              | 7            | 8        | 9                        | 11                    |
|----------------------------------|----------------|---------|-------------|--------|---------------|----------------|--------------|----------|--------------------------|-----------------------|
| Explanation                      | ID and Factors | Total   | Residential | GS <50 | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| Secondary NCP                    | SNCP1          | 100.00% | 57.75%      | 15.48% | 26.59%        | 0.00%          | 0.00%        | 0.00%    | 0.17%                    | 0.00%                 |
| 4 NCP                            |                |         |             |        |               |                |              |          |                          |                       |
| Distribution NCP ( Total System) | DNCP4          | 100.00% | 35.31%      | 11.95% | 29.39%        | 21.65%         | 0.00%        | 0.00%    | 0.06%                    | 1.64%                 |
| Primary NCP                      | PNCP4          | 100.00% | 29.56%      | 12.39% | 32.30%        | 23.87%         | 0.00%        | 0.00%    | 0.07%                    | 1.81%                 |
| Line Transformer NCP             | LTNCP4         | 100.00% | 42.10%      | 17.31% | 40.49%        | 0.00%          | 0.00%        | 0.00%    | 0.10%                    | 0.00%                 |
| Secondary NCP                    | SNCP4          | 100.00% | 56.96%      | 15.54% | 27.35%        | 0.00%          | 0.00%        | 0.00%    | 0.14%                    | 0.01%                 |
| 12 NCP                           |                |         |             |        |               |                |              |          |                          |                       |
| Distribution NCP ( Total System) | DNCP12         | 100.00% | 33.13%      | 11.54% | 30.15%        | 23.31%         | 0.00%        | 0.00%    | 0.05%                    | 1.82%                 |
| Primary NCP                      | PNCP12         | 100.00% | 26.44%      | 11.98% | 33.50%        | 25.99%         | 0.00%        | 0.00%    | 0.06%                    | 2.03%                 |
| Line Transformer NCP             | LTNCP12        | 100.00% | 39.03%      | 17.36% | 43.52%        | 0.00%          | 0.00%        | 0.00%    | 0.09%                    | 0.00%                 |
| Secondary NCP                    | SNCP12         | 100.00% | 53.94%      | 15.91% | 30.03%        | 0.00%          | 0.00%        | 0.00%    | 0.12%                    | 0.00%                 |
| Demand Allocators - Composite    |                |         |             |        |               |                |              |          |                          |                       |
| DEMAND 1815-1855                 | 1815-1855 D    | 100.00% | 35.52%      | 13.79% | 33.39%        | 15.99%         | 0.00%        | 0.00%    | 0.09%                    | 1.21%                 |
| DEMAND 1808                      | 1808 D         | 100.00% | 34.03%      | 10.30% | 30.96%        | 23.66%         | 0.67%        | 0.01%    | 0.18%                    | 0.19%                 |
| DEMAND 1815                      | 1815 D         | -       | 0.00%       | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 |
| DEMAND 1820                      | 1820 D         | 100.00% | 29.56%      | 12.39% | 32.30%        | 23.87%         | 0.00%        | 0.00%    | 0.07%                    | 1.81%                 |
|                                  | 1815 & 1820    |         |             |        |               |                |              |          |                          |                       |
| DEMAND 1815 & 1820               | D              | 100.00% | 29.56%      | 12.39% | 32.30%        | 23.87%         | 0.00%        | 0.00%    | 0.07%                    | 1.81%                 |
| DEMAND 1830                      | 1830 D         | 100.00% | 42.69%      | 13.90% | 29.93%        | 12.43%         | 0.00%        | 0.00%    | 0.11%                    | 0.95%                 |
| DEMAND 1835                      | 1835 D         | 100.00% | 33.27%      | 12.81% | 31.63%        | 20.64%         | 0.00%        | 0.00%    | 0.08%                    | 1.57%                 |
|                                  | 1830 & 1835    |         |             |        |               |                |              |          |                          |                       |
| DEMAND 1830 & 1835               | D              | 100.00% | 38.10%      | 13.37% | 30.76%        | 16.43%         | 0.00%        | 0.00%    | 0.09%                    | 1.25%                 |
| DEMAND 1840                      | 1840 D         | 100.00% | 30.11%      | 12.45% | 32.20%        | 23.39%         | 0.00%        | 0.00%    | 0.07%                    | 1.77%                 |
| DEMAND 1845                      | 1845 D         | 100.00% | 32.47%      | 12.72% | 31.78%        | 21.33%         | 0.00%        | 0.00%    | 0.08%                    | 1.62%                 |
|                                  | 1840 & 1845    |         |             |        |               |                |              |          |                          |                       |
| DEMAND 1840 & 1845               | D              | 100.00% | 31.32%      | 12.59% | 31.99%        | 22.34%         | 0.00%        | 0.00%    | 0.08%                    | 1.69%                 |
| DEMAND 1850                      | 1850 D         | 100.00% | 42.10%      | 17.31% | 40.49%        | 0.00%          | 0.00%        | 0.00%    | 0.10%                    | 0.00%                 |
| DEMAND 1855                      | 1855 D         | -       | 0.00%       | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 |
| DEMAND 1860                      | 1860 D         | -       | 0.00%       | 0.00%  | 0.00%         | 0.00%          | 0.00%        | 0.00%    | 0.00%                    | 0.00%                 |
| CUSTOMER ALLOCATORS              |                |         |             |        |               |                |              |          |                          |                       |
| Billing Data                     |                |         |             |        |               |                |              |          |                          |                       |
| kWh                              | CEN            | 100.00% | 29.13%      | 10.18% | 32.83%        | 26.89%         | 0.74%        | 0.01%    | 0.23%                    | 0.00%                 |
| kW                               | CDEM           | 100.00% | 0.00%       | 0.00%  | 59.13%        | 37.07%         | 1.36%        | 0.02%    | 0.00%                    | 2.42%                 |

|   |                |         | 1           | 2      | 3                 | 6                 | 7            | 8        | 9                              | 11                           |
|---|----------------|---------|-------------|--------|-------------------|-------------------|--------------|----------|--------------------------------|------------------------------|
| Explanation                               | ID and Factors | Total   | Residential | GS <50 | GS>50-<br>Regular | Large Use<br>>5MW | Street Light | Sentinel | Unmetered<br>Scattered<br>Load | Back-<br>up/Standby<br>Power |
| kWh - Excl WMP                            | CEN EWMP       | 100.00% | 33.91%      | 11.85% | 38.22%            | 14.89%            | 0.86%        | 0.01%    | 0.27%                          | 0.00%                        |
| Dollar Billed (per 2006 EDR)              | CREV           | 100.00% | 62.65%      | 11.81% | 16.57%            | 5.60%             | 2.18%        | 0.03%    | 0.67%                          | 0.49%                        |
| Bad Debt 3 Year Historical Average        | BDHA           | 100.00% | 57.89%      | 0.00%  | 40.13%            | 1.97%             | 0.00%        | 0.00%    | 0.00%                          | 0.00%                        |
| Late Payment 3 Year Historical<br>Average | LPHA           | 100.00% | 72.20%      | 12.54% | 10.60%            | 3.93%             | 0.01%        | 0.01%    | 0.71%                          | 0.00%                        |
| Number of Bills                           | CNB            | 100.00% | 84.27%      | 12.50% | 1.62%             | 0.01%             | 0.00%        | 0.07%    | 1.53%                          | 0.00%                        |
| Number of Connections (Unmetered)         | CCON           | 100.00% | 0.00%       | 0.00%  | 0.00%             | 0.00%             | 87.54%       | 1.67%    | 10.79%                         | 0.00%                        |
| Total Number of Customer                  | CCA            | 100.00% | 81.06%      | 6.77%  | 0.86%             | 0.00%             | 9.89%        | 0.19%    | 1.22%                          | 0.00%                        |
| Subtransmission Customer Base             | CCB            | 100.00% | 0.00%       | 0.00%  | 0.00%             | 0.00%             | 87.54%       | 1.67%    | 10.79%                         | 0.00%                        |
| Primary Feeder Customer Base              | CCP            | 100.00% | 81.06%      | 6.77%  | 0.86%             | 0.00%             | 9.89%        | 0.19%    | 1.22%                          | 0.00%                        |
| Line Transformer Customer Base            | CCLT           | 100.00% | 81.25%      | 6.66%  | 0.76%             | 0.00%             | 9.92%        | 0.19%    | 1.22%                          | 0.00%                        |
| Secondary Feeder Customer Base            | CCS            | 100.00% | 83.08%      | 4.52%  | 0.39%             | 0.00%             | 10.52%       | 0.20%    | 1.30%                          | 0.00%                        |
| Weighted - Services                       | CWCS           | 100.00% | 76.92%      | 8.36%  | 3.59%             | 0.00%             | 9.74%        | 0.19%    | 1.20%                          | 0.00%                        |
| Weighted Meter -Capital                   | CWMC           | 100.00% | 76.52%      | 9.91%  | 12.59%            | 0.84%             | 0.00%        | 0.00%    | 0.00%                          | 0.14%                        |
| Weighted Meter Reading                    | CWMR           | 100.00% | 60.46%      | 20.98% | 17.51%            | 0.74%             | 0.00%        | 0.00%    | 0.00%                          | 0.31%                        |
| Weighted Bills                            | CWNB           | 100.00% | 68.92%      | 20.45% | 9.25%             | 0.12%             | 0.00%        | 0.01%    | 1.25%                          | 0.00%                        |
| CUSTOMER ALLOCATORS -<br>Composite        |                |         |             |        |                   |                   |              |          |                                |                              |
| CUSTOMER 1815-1855                        | 1815-1855 C    | 100.00% | 80.61%      | 6.70%  | 1.25%             | 0.11%             | 9.91%        | 0.19%    | 1.22%                          | 0.00%                        |
| CUSTOMER 1808                             | 1808 C         | -       | 0.00%       | 0.00%  | 0.00%             | 0.00%             | 0.00%        | 0.00%    | 0.00%                          | 0.00%                        |
| CUSTOMER 1815                             | 1815 C         | -       | 0.00%       | 0.00%  | 0.00%             | 0.00%             | 0.00%        | 0.00%    | 0.00%                          | 0.00%                        |
| CUSTOMER 1820                             | 1820 C         | 100.00% | 29.13%      | 10.18% | 32.83%            | 26.89%            | 0.74%        | 0.01%    | 0.23%                          | 0.00%                        |
|   | 1815 & 1820    |         |             |        |                   |                   |              |          |                                |                              |
| CUSTOMER 1815 & 1820                      | C              | 100.00% | 29.13%      | 10.18% | 32.83%            | 26.89%            | 0.74%        | 0.01%    | 0.23%                          | 0.00%                        |
| CUSTOMER 1830                             | 1830 C         | 100.00% | 82.03%      | 5.69%  | 0.63%             | 0.00%             | 10.19%       | 0.19%    | 1.26%                          | 0.00%                        |
| CUSTOMER 1835                             | 1835 C         | 100.00% | 81.34%      | 6.47%  | 0.80%             | 0.00%             | 9.98%        | 0.19%    | 1.23%                          | 0.00%                        |
|   | 1830 & 1835    |         |             |        |                   |                   |              |          |                                |                              |
| CUSTOMER 1830 & 1835                      | C              | 100.00% | 81.69%      | 6.07%  | 0.71%             | 0.00%             | 10.09%       | 0.19%    | 1.24%                          | 0.00%                        |
| CUSTOMER 1840                             | 1840 C         | 100.00% | 81.10%      | 6.73%  | 0.85%             | 0.00%             | 9.90%        | 0.19%    | 1.22%                          | 0.00%                        |
| CUSTOMER 1845                             | 1845 C         | 100.00% | 81.28%      | 6.53%  | 0.81%             | 0.00%             | 9.96%        | 0.19%    | 1.23%                          | 0.00%                        |

|   |                |                | 1             | 2             | 3             | 6              | 7            | 8            | 9                        | 11                    |
|---|----------------|----------------|---------------|---------------|---------------|----------------|--------------|--------------|--------------------------|-----------------------|
| Explanation                                     | ID and Factors | Total          | Residential   | GS <50        | GS>50-Regular | Large Use >5MW | Street Light | Sentinel     | Unmetered Scattered Load | Back-up/Standby Power |
| <b>1840 &amp; 1845</b>                          |                |                |               |               |               |                |              |              |                          |                       |
| CUSTOMER 1840 & 1845                            | <b>C</b>       | <b>100.00%</b> | <b>81.19%</b> | <b>6.63%</b>  | <b>0.83%</b>  | <b>0.00%</b>   | <b>9.93%</b> | <b>0.19%</b> | <b>1.22%</b>             | <b>0.00%</b>          |
| CUSTOMER 1850                                   | <b>1850 C</b>  | <b>100.00%</b> | <b>81.25%</b> | <b>6.66%</b>  | <b>0.76%</b>  | <b>0.00%</b>   | <b>9.92%</b> | <b>0.19%</b> | <b>1.22%</b>             | <b>0.00%</b>          |
| CUSTOMER 1855                                   | <b>1855 C</b>  | <b>100.00%</b> | <b>76.92%</b> | <b>8.36%</b>  | <b>3.59%</b>  | <b>0.00%</b>   | <b>9.74%</b> | <b>0.19%</b> | <b>1.20%</b>             | <b>0.00%</b>          |
| CUSTOMER 1860                                   | <b>1860 C</b>  | <b>100.00%</b> | <b>76.52%</b> | <b>9.91%</b>  | <b>12.59%</b> | <b>0.84%</b>   | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b>             | <b>0.14%</b>          |
| <b>Composite Allocators</b>                     |                |                |               |               |               |                |              |              |                          |                       |
| Net Fixed Assets                                | <b>NFA</b>     | <b>100.00%</b> | <b>54.33%</b> | <b>11.10%</b> | <b>20.76%</b> | <b>9.15%</b>   | <b>3.44%</b> | <b>0.07%</b> | <b>0.48%</b>             | <b>0.69%</b>          |
| Net Fixed Assets Excluding Capital Contribution | <b>NFA ECC</b> | <b>100.00%</b> | <b>54.27%</b> | <b>11.10%</b> | <b>20.77%</b> | <b>9.18%</b>   | <b>3.44%</b> | <b>0.07%</b> | <b>0.47%</b>             | <b>0.70%</b>          |
| 5005-5340                                       | <b>O&amp;M</b> | <b>100.00%</b> | <b>60.47%</b> | <b>12.35%</b> | <b>17.42%</b> | <b>6.55%</b>   | <b>2.12%</b> | <b>0.04%</b> | <b>0.58%</b>             | <b>0.47%</b>          |



# 2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

## Sheet E3 Demand Allocator Worksheet - Second Run

**Instructions:**  
Input sheet for Demand Allocators.

**PLCC WATTS**  
**400**

|                  |           | 1           | 2       | 3             | 6              | 7            | 8        | 9                        | 11                    |
|------------------|-----------|-------------|---------|---------------|----------------|--------------|----------|--------------------------|-----------------------|
| Customer Classes | Total     | Residential | GS <50  | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| CCA              | 264,803   | 214,658     | 17,931  | 2,279         | 12             | 26,194       | 501      | 3,228                    | 0                     |
| CCB              | 29,923    | 0           | 0       | 0             | 0              | 26,194       | 501      | 3,228                    | 0                     |
| CCP              | 264,803   | 214,658     | 17,931  | 2,279         | 12             | 26,194       | 501      | 3,228                    | 0                     |
| CCLT             | 263,970   | 214,464     | 17,579  | 2,004         | 0              | 26,194       | 501      | 3,228                    | 0                     |
| CCS              | 249,014   | 206,879     | 11,247  | 965           | 0              | 26,194       | 501      | 3,228                    | 0                     |
| PLCC-CCA         | 105,921   | 85,863      | 7,173   | 912           | 5              | 10,478       | 200      | 1,291                    | 0                     |
| PLCC-CCB         | 11,969    | 0           | 0       | 0             | 0              | 10,478       | 200      | 1,291                    | 0                     |
| PLCC-CCP         | 105,921   | 85,863      | 7,173   | 912           | 5              | 10,478       | 200      | 1,291                    | 0                     |
| PLCC-CCLT        | 105,588   | 85,786      | 7,032   | 802           | 0              | 10,478       | 200      | 1,291                    | 0                     |
| PLCC-CCS         | 99,606    | 82,752      | 4,499   | 386           | 0              | 10,478       | 200      | 1,291                    | 0                     |
| 1NCP             |           |             |         |               |                |              |          |                          |                       |
| DNCP1            | 1,073,165 | 382,265     | 129,213 | 311,517       | 221,457        | 9,805        | 183      | 2,142                    | 16,584                |
| PNCP1            | 1,073,165 | 382,265     | 129,213 | 311,517       | 221,457        | 9,805        | 183      | 2,142                    | 16,584                |
| LTNCP1           | 794,681   | 381,919     | 126,676 | 273,932       | 0              | 9,805        | 183      | 2,142                    | 24                    |
| SNCP1            | 593,542   | 368,412     | 81,048  | 131,928       | 0              | 9,805        | 183      | 2,142                    | 24                    |
| PLCC - 1NCP      |           |             |         |               |                |              |          |                          |                       |
| DNCP1A           | 1,061,886 | 382,265     | 129,213 | 311,517       | 221,457        | 0            | 0        | 851                      | 16,584                |
| PNCP1A           | 967,934   | 296,402     | 122,040 | 310,605       | 221,452        | 0            | 0        | 851                      | 16,584                |
| LTNCP1A          | 689,783   | 296,134     | 119,645 | 273,130       | 0              | 0            | 0        | 851                      | 24                    |
| SNCP1A           | 494,626   | 285,660     | 76,549  | 131,542       | 0              | 0            | 0        | 851                      | 24                    |

|                     |                   | 1           | 2         | 3             | 6              | 7            | 8        | 9                        | 11                    |
|---------------------|-------------------|-------------|-----------|---------------|----------------|--------------|----------|--------------------------|-----------------------|
| Customer Classes    | Total             | Residential | GS <50    | GS>50-Regular | Large Use >5MW | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| <b>4 NCP</b>        |                   |             |           |               |                |              |          |                          |                       |
| <b>DNCP4</b>        | <b>4,085,913</b>  | 1,427,209   | 482,828   | 1,187,819     | 874,912        | 38,403       | 614      | 7,790                    | 66,337                |
| <b>PNCP4</b>        | <b>4,085,913</b>  | 1,427,209   | 482,828   | 1,187,819     | 874,912        | 38,403       | 614      | 7,790                    | 66,337                |
| <b>LTNCP4</b>       | <b>2,990,677</b>  | 1,425,919   | 473,350   | 1,044,507     | 0              | 38,403       | 614      | 7,790                    | 95                    |
| <b>SNCP4</b>        | <b>2,228,287</b>  | 1,375,488   | 302,851   | 503,046       | 0              | 38,403       | 614      | 7,790                    | 95                    |
| <b>PLCC - 4NCP</b>  |                   |             |           |               |                |              |          |                          |                       |
| <b>DNCP4A</b>       | <b>4,041,732</b>  | 1,427,209   | 482,828   | 1,187,819     | 874,912        | 0            | 0        | 2,626                    | 66,337                |
| <b>PNCP4A</b>       | <b>3,665,923</b>  | 1,083,756   | 454,138   | 1,184,173     | 874,893        | 0            | 0        | 2,626                    | 66,337                |
| <b>LTNCP4A</b>      | <b>2,572,020</b>  | 1,082,776   | 445,223   | 1,041,300     | 0              | 0            | 0        | 2,626                    | 95                    |
| <b>SNCP4A</b>       | <b>1,833,559</b>  | 1,044,481   | 284,856   | 501,502       | 0              | 0            | 0        | 2,626                    | 95                    |
| <b>12NCP</b>        |                   |             |           |               |                |              |          |                          |                       |
| <b>DNCP12</b>       | <b>11,070,212</b> | 3,625,493   | 1,262,266 | 3,298,792     | 2,550,620      | 111,395      | 1,452    | 21,182                   | 199,012               |
| <b>PNCP12</b>       | <b>11,070,212</b> | 3,625,493   | 1,262,266 | 3,298,792     | 2,550,620      | 111,395      | 1,452    | 21,182                   | 199,012               |
| <b>LTNCP12</b>      | <b>7,894,520</b>  | 3,622,216   | 1,237,487 | 2,900,787     | 0              | 111,395      | 1,452    | 21,182                   | 0                     |
| <b>SNCP12</b>       | <b>5,816,938</b>  | 3,494,109   | 791,749   | 1,397,051     | 0              | 111,395      | 1,452    | 21,182                   | 0                     |
| <b>PLCC - 12NCP</b> |                   |             |           |               |                |              |          |                          |                       |
| <b>DNCP12A</b>      | <b>10,941,873</b> | 3,625,493   | 1,262,266 | 3,298,792     | 2,550,620      | 0            | 0        | 5,690                    | 199,012               |
| <b>PNCP12A</b>      | <b>9,814,445</b>  | 2,595,134   | 1,176,195 | 3,287,852     | 2,550,562      | 0            | 0        | 5,690                    | 199,012               |
| <b>LTNCP12A</b>     | <b>6,642,751</b>  | 2,592,789   | 1,153,106 | 2,891,167     | 0              | 0            | 0        | 5,690                    | 0                     |
| <b>SNCP12A</b>      | <b>4,636,959</b>  | 2,501,089   | 737,762   | 1,392,418     | 0              | 0            | 0        | 5,690                    | 0                     |





## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

### 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: |  |                                 |                                       |                           | 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                 |
| 1565  | Conservation and Demand Management Expenditures and Recoveries       | CDM Expenditures and Recoveries | dp                                    |                           |                               | O&M      |       |                           | 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                     |                             |                        |                         |
| 1805-2  | Land Station <50 kV  |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         |
| 1806  | Land Rights  |                                 | dp                                    | DDCP                      |                               |          |       |                           |                             |                        |                         |
| 1806-1  | Land Rights Station >50 kV   |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         |
| 1806-2  | Land Rights Station <50 kV   |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         |
| 1808  | Buildings and Fixtures   |                                 | dp                                    | DDCP                      |                               |          |       |                           |                             |                        |                         |
| 1808-1  | Buildings and Fixtures > 50 kV                                       |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         |
| 1808-2  | Buildings and Fixtures < 50 kV                                       |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         |
| 1810  | Leasehold Improvements   |                                 | dp                                    | DDCP                      |                               |          |       |                           |                             |                        |                         |
| 1810-1  | Leasehold Improvements >50 kV  |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         |
| 1810-2  | Leasehold Improvements <50 kV  |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         |
| 1815  | Transformer Station Equipment - Normally Primary above 50 kV         |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         |
| 1820  | Distribution Station Equipment - Normally Primary below 50 kV        |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         |
| 1820-1  | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         |

| cp    | ncp | non-demand | FINAL |
|-------|-----|------------|-------|
|       |     |            |       |
|       |     |            |       |
|       |     |            |       |
| TCP12 |     |            | TCP12 |
| DCP12 |     |            | DCP12 |
|       |     |            |       |
| TCP12 |     |            | TCP12 |
| DCP12 |     |            | DCP12 |
|       |     |            |       |
| TCP12 |     |            | TCP12 |
| DCP12 |     |            | DCP12 |
|       |     |            |       |
| TCP12 |     |            | TCP12 |
| DCP12 |     |            | DCP12 |
|       |     |            |       |
| TCP12 |     |            | TCP12 |
| DCP12 |     |            | DCP12 |

| 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                 |
| 1820-2  | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          |                           | dp                                    | PNCP                      | 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                     |                             |                        |                         |
| 1825-2  | Storage Battery Equipment <50 kV   |                           | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         |
| 1830  | Poles, Towers and Fixtures   |                           | dp                                    | DDNCP                     |                               |          |       |                           |                             |                        |                         |
| 1830-3  | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       |                           | dp                                    | BCP                       | BCP12                         |          |       | BCP12                     |                             |                        |                         |
| 1830-4  | Poles, Towers and Fixtures - Primary   |                           | dp                                    | PNCP                      | PNCP4                         | CCP      | x     | PNCP4                     | CCP                         |                        |                         |
| 1830-5  | Poles, Towers and Fixtures - Secondary   |                           | dp                                    | SNCP                      | SNCP4                         | CCS      | x     | SNCP4                     | CCS                         |                        |                         |
| 1835  | Overhead Conductors and Devices  |                           | dp                                    | DDNCP                     |                               |          |       |                           |                             |                        |                         |
| 1835-3  | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  |                           | dp                                    | BCP                       | BCP12                         |          |       | BCP12                     |                             |                        |                         |
| 1835-4  | Overhead Conductors and Devices - Primary  |                           | dp                                    | PNCP                      | PNCP4                         | CCP      | x     | PNCP4                     | CCP                         |                        |                         |
| 1835-5  | Overhead Conductors and Devices - Secondary                                      |                           | dp                                    | SNCP                      | SNCP4                         | CCS      | x     | SNCP4                     | CCS                         |                        |                         |
| 1840  | Underground Conduit  |                           | dp                                    | DDNCP                     |                               |          |       |                           |                             |                        |                         |
| 1840-3  | Underground Conduit - Bulk Delivery  | Land and Buildings        | dp                                    | BCP                       | BCP12                         |          |       | BCP12                     |                             |                        |                         |
| 1840-4  | Underground Conduit - Primary  | Land and Buildings        | dp                                    | PNCP                      | PNCP4                         | CCP      | x     | PNCP4                     | CCP                         |                        |                         |
| 1840-5  | Underground Conduit - Secondary  | Land and Buildings        | dp                                    | SNCP                      | SNCP4                         | CCS      | x     | SNCP4                     | CCS                         |                        |                         |
| 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                     |                             |                        |                         |
| 1845-4  | Underground Conductors and Devices - Primary                                     | DS                        | dp                                    | PNCP                      | PNCP4                         | CCP      | x     | PNCP4                     | CCP                         |                        |                         |
| 1845-5  | Underground Conductors and Devices - Secondary                                   | Other Distribution Assets | dp                                    | SNCP                      | SNCP4                         | CCS      | x     | SNCP4                     | CCS                         |                        |                         |
| 1850  | Line Transformers  | Poles, Wires              | dp                                    | LTNCP                     | LTNCP4                        | CCLT     | x     | LTNCP4                    | CCLT                        |                        |                         |
| 1855  | Services   | Services and Meters       | dp                                    |                           |                               | CWCS     |       |                           | CWCS                        |                        |                         |

| cp    | ncp    | non-demand | FINAL  |
|-------|--------|------------|--------|
|       | PNCP4  |            | PNCP4  |
|       |        |            |        |
|       |        |            |        |
| TCP12 |        |            | TCP12  |
| DCP12 |        |            | DCP12  |
|       |        |            |        |
| BCP12 |        |            | BCP12  |
|       | PNCP4  |            | PNCP4  |
|       | SNCP4  |            | SNCP4  |
|       |        |            |        |
| BCP12 |        |            | BCP12  |
|       | PNCP4  |            | PNCP4  |
|       | SNCP4  |            | SNCP4  |
|       |        |            |        |
| BCP12 |        |            | BCP12  |
|       | PNCP4  |            | PNCP4  |
|       | SNCP4  |            | SNCP4  |
|       | LTNCP4 |            | LTNCP4 |
|       |        |            |        |







| 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                 |
| 5016  | Distribution Station Equipment - Operation Labour                        | Operation (Working Capital)   | di                                    | 1820 D                    | 1820 D                        | 1820 C       |       | 1820 D                    | 1820 C                      |                        |                         |
| 5017  | Distribution Station Equipment - Operation Supplies and Expenses         | Operation (Working Capital)   | di                                    | 1820 D                    | 1820 D                        | 1820 C       |       | 1820 D                    | 1820 C                      |                        |                         |
| 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                |                        |                         |
| 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                |                        |                         |
| 5030  | Overhead Subtransmission Feeders - Operation                             | Operation (Working Capital)   | di                                    | 830 & 1835                | 830 & 1835                    | 830 & 1835 C |       | 830 & 1835                | 830 & 1835 C                |                        |                         |
| 5035  | Overhead Distribution Transformers- Operation                            | Operation (Working Capital)   | di                                    | 1850 D                    | 1850 D                        | 1850 C       | x     | 1850 D                    | 1850 C                      |                        |                         |
| 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                |                        |                         |
| 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                |                        |                         |
| 5050  | Underground Subtransmission Feeders - Operation                          | Operation (Working Capital)   | di                                    | 840 & 1845                | 840 & 1845                    | 840 & 1845 C |       | 840 & 1845                | 840 & 1845 C                |                        |                         |
| 5055  | Underground Distribution Transformers - Operation                        | Operation (Working Capital)   | di                                    | 1850 D                    | 1850 D                        | 1850 C       | x     | 1850 D                    | 1850 C                      |                        |                         |
| 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                 |                        |                         |
| 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                |                        |                         |
| 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                |                        |                         |
| 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                 |                        |                         |
| 5110  | Maintenance of Buildings and Fixtures - Distribution Stations            | Maintenance (Working Capital) | di                                    | 1808 D                    | 1808 D                        | 1808 C       |       | 1808 D                    | 1808 C                      |                        |                         |

| cp | ncp | non-demand    | FINAL         |
|----|-----|---------------|---------------|
|    |     | 1820 D        | 1820 D        |
|    |     | 1820 D        | 1820 D        |
|    |     | 1830 & 1835 D | 1830 & 1835 D |
|    |     | 1830 & 1835 D | 1830 & 1835 D |
|    |     | 1830 & 1835 D | 1830 & 1835 D |
|    |     | 1850 D        | 1850 D        |
|    |     | 1840 & 1845 D | 1840 & 1845 D |
|    |     | 1840 & 1845 D | 1840 & 1845 D |
|    |     | 1840 & 1845 D | 1840 & 1845 D |
|    |     | 1850 D        | 1850 D        |
|    |     |               |               |
|    |     |               |               |
|    |     | 1815-1855 D   | 1815-1855 D   |
|    |     | 1840 & 1845 D | 1840 & 1845 D |
|    |     | 1830 & 1835 D | 1830 & 1835 D |
|    |     |               |               |
|    |     | 1815-1855 D   | 1815-1855 D   |
|    |     | 1808 D        | 1808 D        |









| Uniform<br>System of<br>Accounts -<br>Detail<br>Accounts: |                  |  |   |                                 | Classification and Allocation |          |       | Allocation<br>Demand<br>Related | Allocation<br>Customer<br>Related | Allocation<br>A&G<br>Related | Allocation<br>Misc<br>Related |
|---|------------------|--|---|---------------------------------|-------------------------------|----------|-------|---------------------------------|-----------------------------------|------------------------------|-------------------------------|
| USoA Account<br>#   | Accounts         | Explanations                           | Grouping for<br>Sheet O1<br>Revenue to Cost | Demand<br>Grouping<br>Indicator | Demand                        | Customer | Joint | Demand<br>ID                    | Customer<br>ID                    | A & G ID                     | Misc ID                       |
| 6210  | Life Insurance   | Insurance Expense<br>(Working Capital) | ad  |                                 |                               |          |       |                                 |                                   | O&M                          |                               |
| 6215  | Penalties        | Other Distribution<br>Expenses         | ad  |                                 |                               |          |       |                                 |                                   | O&M                          |                               |
| 6225  | Other Deductions | Other Distribution<br>Expenses         | ad  |                                 |                               |          |       |                                 |                                   | O&M                          |                               |

| cp | ncp | non-demand | FINAL |
|----|-----|------------|-------|
|    |     |            |       |
|    |     |            |       |
|    |     |            |       |



## 2011 Cost Allocation Study

Horizon Utilities Corporation

August 27, 2010

### 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   |                     | \$414,741  | \$414,741    |                    | \$0      | \$414,741    | \$414,741     | \$0        | \$414,741             | \$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                                      |                     | \$162,636  | \$162,636    |                    | \$0      | \$162,636    | \$162,636     | \$0        | \$162,636             | \$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                                  |                     | \$2,138,307  | \$2,138,307  |                    | \$0      | \$2,138,307  | \$2,138,307   | \$0        | \$2,138,307           | \$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                                   |                     | \$20,886   | \$20,886     |                    | \$0      | \$20,886     | \$20,886      | \$0        | \$20,886              | \$0        |
|                | Transformer Station Equipment - Normally                        |                     |  |              |                    |          |              |               |            |                       |            |
| 1815           | Primary above 50 kV   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
|                | Distribution Station Equipment - Normally                       |                     |  |              |                    |          |              |               |            |                       |            |
| 1820           | Primary below 50 kV   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
|                | Distribution Station Equipment - Normally                       |                     |  |              |                    |          |              |               |            |                       |            |
| 1820-1         | Primary below 50 kV (Bulk)                                      |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
|                | Distribution Station Equipment - Normally                       |                     |  |              |                    |          |              |               |            |                       |            |
| 1820-2         | Primary below 50 kV (Primary)                                   |                     | \$10,972,782   | \$10,972,782 |                    | \$0      | \$10,972,782 | \$10,972,782  | \$0        | \$10,972,782          | \$0        |
|                | Distribution Station Equipment - Normally                       |                     |  |              |                    |          |              |               |            |                       |            |
| 1820-3         | Primary below 50 kV (Wholesale Meters)                          |                     | \$801,858  | \$801,858    |                    | \$0      | \$801,858    | \$801,858     | \$0        | \$801,858             | \$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        |
|                | Poles, Towers and Fixtures - Subtransmission Bulk Delivery      |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1830-3         | Subtransmission Bulk Delivery                                   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1830-4         | Poles, Towers and Fixtures - Primary                            |                     | \$43,450,468   | \$43,450,468 |                    | \$0      | \$43,450,468 | \$43,450,468  | \$0        | \$43,450,468          | \$0        |
| 1830-5         | Poles, Towers and Fixtures - Secondary                          |                     | \$39,947,743   | \$39,947,743 |                    | \$0      | \$39,947,743 | \$39,947,743  | \$0        | \$39,947,743          | \$0        |
| 1835           | Overhead Conductors and Devices                                 |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
|                | Overhead Conductors and Devices - Subtransmission Bulk Delivery |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1835-3         | Subtransmission Bulk Delivery                                   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1835-4         | Overhead Conductors and Devices - Primary                       |                     | \$68,447,770   | \$68,447,770 |                    | \$0      | \$68,447,770 | \$68,447,770  | \$0        | \$68,447,770          | \$0        |

| US&A<br>Account # | Accounts  | Financial Statement | Financial Statement -<br>Asset Break Out Includes<br>Acc Dep and Contributed<br>Capital | Adjusted TB     | Excluded from COSS | Excluded | Included        | Balance in O5   | Difference | Balance in O4 Summary | Difference |
|-------------------|---|---------------------|---|-----------------|--------------------|----------|-----------------|-----------------|------------|-----------------------|------------|
| 1835-5            | Overhead Conductors and Devices -<br>Secondary                                  |                     | \$10,710,053  | \$10,710,053    |                    | \$0      | \$10,710,053    | \$10,710,053    | \$0        | \$10,710,053          | \$0        |
| 1840              | Underground Conduit   |                     | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 1840-3            | Underground Conduit - Bulk Delivery   |                     | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 1840-4            | Underground Conduit - Primary   |                     | \$120,724,897   | \$120,724,897   |                    | \$0      | \$120,724,897   | \$120,724,897   | \$0        | \$120,724,897         | \$0        |
| 1840-5            | Underground Conduit - Secondary   |                     | \$2,463,773   | \$2,463,773     |                    | \$0      | \$2,463,773     | \$2,463,773     | \$0        | \$2,463,773           | \$0        |
| 1845              | Underground Conductors and Devices  |                     | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 1845-3            | Underground Conductors and Devices - Bulk<br>Delivery                           |                     | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 1845-4            | Underground Conductors and Devices -<br>Primary                                 |                     | \$114,793,313   | \$114,793,313   |                    | \$0      | \$114,793,313   | \$114,793,313   | \$0        | \$114,793,313         | \$0        |
| 1845-5            | Underground Conductors and Devices -<br>Secondary                               |                     | \$13,625,205  | \$13,625,205    |                    | \$0      | \$13,625,205    | \$13,625,205    | \$0        | \$13,625,205          | \$0        |
| 1850              | Line Transformers   |                     | \$104,651,297   | \$104,651,297   |                    | \$0      | \$104,651,297   | \$104,651,297   | \$0        | \$104,651,297         | \$0        |
| 1855              | Services  |                     | \$25,001,956  | \$25,001,956    |                    | \$0      | \$25,001,956    | \$25,001,956    | \$0        | \$25,001,956          | \$0        |
| 1860              | Meters  |                     | \$40,118,898  | \$40,118,898    |                    | \$0      | \$40,118,898    | \$40,118,898    | \$0        | \$40,118,898          | \$0        |
| 1905              | Land  | \$0                 | \$1,067,629   | \$1,067,629     |                    | \$0      | \$1,067,629     | \$1,067,629     | \$0        | \$1,067,629           | \$0        |
| 1906              | Land Rights   | \$0                 | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 1908              | Buildings and Fixtures  | \$0                 | \$29,252,042  | \$29,252,042    |                    | \$0      | \$29,252,042    | \$29,252,042    | \$0        | \$29,252,042          | \$0        |
| 1910              | Leasehold Improvements  | \$0                 | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 1915              | Office Furniture and Equipment  | \$0                 | \$5,562,317   | \$5,562,317     |                    | \$0      | \$5,562,317     | \$5,562,317     | \$0        | \$5,562,317           | \$0        |
| 1920              | Computer Equipment - Hardware   | \$0                 | \$11,028,478  | \$11,028,478    |                    | \$0      | \$11,028,478    | \$11,028,478    | \$0        | \$11,028,478          | \$0        |
| 1925              | Computer Software   | \$0                 | \$13,864,884  | \$13,864,884    |                    | \$0      | \$13,864,884    | \$13,864,884    | \$0        | \$13,864,884          | \$0        |
| 1930              | Transportation Equipment  | \$0                 | \$19,333,881  | \$19,333,881    |                    | \$0      | \$19,333,881    | \$19,333,881    | \$0        | \$19,333,881          | \$0        |
| 1935              | Stores Equipment  | \$0                 | \$892,540   | \$892,540       |                    | \$0      | \$892,540       | \$892,540       | \$0        | \$892,540             | \$0        |
| 1940              | Tools, Shop and Garage Equipment  | \$0                 | \$8,109,512   | \$8,109,512     |                    | \$0      | \$8,109,512     | \$8,109,512     | \$0        | \$8,109,512           | \$0        |
| 1945              | Measurement and Testing Equipment   | \$0                 | \$1,654,421   | \$1,654,421     |                    | \$0      | \$1,654,421     | \$1,654,421     | \$0        | \$1,654,421           | \$0        |
| 1950              | Power Operated Equipment  | \$0                 | \$144,035   | \$144,035       |                    | \$0      | \$144,035       | \$144,035       | \$0        | \$144,035             | \$0        |
| 1955              | Communication Equipment   | \$0                 | \$2,171,763   | \$2,171,763     |                    | \$0      | \$2,171,763     | \$2,171,763     | \$0        | \$2,171,763           | \$0        |
| 1960              | Miscellaneous Equipment   | \$0                 | \$515,330   | \$515,330       |                    | \$0      | \$515,330       | \$515,330       | \$0        | \$515,330             | \$0        |
| 1970              | Load Management Controls - Customer<br>Premises                                 | \$0                 | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 1975              | Load Management Controls - Utility Premises                                     | \$0                 | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 1980              | System Supervisory Equipment  | \$0                 | \$3,995,181   | \$3,995,181     |                    | \$0      | \$3,995,181     | \$3,995,181     | \$0        | \$3,995,181           | \$0        |
| 1990              | Other Tangible Property   | \$0                 | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 1995              | Contributions and Grants - Credit   | (\$26,797,661)      | \$0   | (\$26,797,661)  |                    | \$0      | (\$26,797,661)  | (\$26,797,661)  | \$0        | (\$26,797,661)        | \$0        |
| 2005              | Property Under Capital Leases   | \$0                 | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 2010              | Electric Plant Purchased or Sold  | \$0                 | \$0   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 2105              | Accum. Amortization of Electric Utility Plant -<br>Property, Plant, & Equipment | (\$354,217,379)     |   | (\$354,217,379) |                    | \$0      | (\$354,217,379) | (\$354,217,379) | \$0        | (\$354,217,379)       | \$0        |
| 2120              | Accumulated Amortization of Electric Utility<br>Plant - Intangibles             | \$0                 |   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 3046              | Balance Transferred From Income   | (\$14,849,467)      |   | (\$14,849,467)  |                    | \$0      | (\$14,849,467)  | (\$14,849,467)  | \$0        | (\$14,849,467)        | \$0        |
| 4080              | Distribution Services Revenue   | (\$103,225,970)     |   | (\$103,225,970) |                    | \$0      | (\$103,225,970) | (\$103,225,970) | \$0        | (\$103,225,970)       | \$0        |
| 4082              | Retail Services Revenues  | \$0                 |   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 4084              | Service Transaction Requests (STR)<br>Revenues                                  | \$0                 |   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 4090              | Electric Services Incidental to Energy Sales                                    | \$0                 |   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 4205              | Interdepartmental Rents   | \$0                 |   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |
| 4210              | Rent from Electric Property   | (\$1,194,572)       |   | (\$1,194,572)   |                    | \$0      | (\$1,194,572)   | (\$1,194,572)   | \$0        | (\$1,194,572)         | \$0        |
| 4215              | Other Utility Operating Income  | \$0                 |   | \$0             |                    | \$0      | \$0             | \$0             | \$0        | \$0                   | \$0        |

| US&A<br>Account # | Accounts   | Financial Statement | Financial Statement -<br>Asset Break Out Includes<br>Acc Dep and Contributed<br>Capital | Adjusted TB   | Excluded from COSS | Excluded | Included      | Balance in O5 | Difference | Balance in O4 Summary | Difference |
|-------------------|--|---------------------|---|---------------|--------------------|----------|---------------|---------------|------------|-----------------------|------------|
| 4220              | Other Electric Revenues                                      | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4225              | Late Payment Charges   | (\$850,000)         |   | (\$850,000)   |                    | \$0      | (\$850,000)   | (\$850,000)   | \$0        | (\$850,000)           | \$0        |
| 4235              | Miscellaneous Service Revenues                               | (\$2,128,462)       |   | (\$2,128,462) |                    | \$0      | (\$2,128,462) | (\$2,128,462) | \$0        | (\$2,128,462)         | \$0        |
| 4240              | Provision for Rate Refunds                                   | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4245              | Government Assistance Directly Credited to<br>Income         | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4305              | Regulatory Debits  | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4310              | Regulatory Credits   | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4315              | Revenues from Electric Plant Leased to<br>Others             | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4320              | Expenses of Electric Plant Leased to Others                  | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4325              | Revenues from Merchandise, Jobbing, Etc.                     | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4330              | Costs and Expenses of Merchandising,<br>Jobbing, Etc.        | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4335              | Profits and Losses from Financial Instrument<br>Hedges       | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4340              | Profits and Losses from Financial Instrument<br>Investments  | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4345              | Gains from Disposition of Future Use Utility<br>Plant        | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4350              | Losses from Disposition of Future Use Utility<br>Plant       | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4355              | Gain on Disposition of Utility and Other<br>Property         | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4360              | Loss on Disposition of Utility and Other<br>Property         | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4365              | Gains from Disposition of Allowances for<br>Emission         | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4370              | Losses from Disposition of Allowances for<br>Emission        | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4390              | Miscellaneous Non-Operating Income                           | (\$1,308,935)       |   | (\$1,308,935) |                    | \$0      | (\$1,308,935) | (\$1,308,935) | \$0        | (\$1,308,935)         | \$0        |
| 4395              | Rate-Payer Benefit Including Interest                        | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4398              | Foreign Exchange Gains and Losses,<br>Including Amortization | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4405              | Interest and Dividend Income                                 | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4415              | Equity in Earnings of Subsidiary Companies                   | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4705              | Power Purchased  | \$323,433,127       |   | \$323,433,127 |                    | \$0      | \$323,433,127 | \$323,433,127 | \$0        | \$323,433,127         | \$0        |
| 4708              | Charges-WMS  | \$11,651,851        |   | \$11,651,851  |                    | \$0      | \$11,651,851  | \$11,651,851  | \$0        | \$11,651,851          | \$0        |
| 4710              | Cost of Power Adjustments                                    | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4712              | Charges-One-Time   | \$251,010           |   | \$251,010     |                    | \$0      | \$251,010     | \$251,010     | \$0        | \$251,010             | \$0        |
| 4714              | Charges-NW   | \$30,093,022        |   | \$30,093,022  |                    | \$0      | \$30,093,022  | \$30,093,022  | \$0        | \$30,093,022          | \$0        |
| 4715              | System Control and Load Dispatching                          | \$0                 |   | \$0           |                    | \$0      | \$0           | \$0           | \$0        | \$0                   | \$0        |
| 4716              | Charges-CN   | \$25,686,131        |   | \$25,686,131  |                    | \$0      | \$25,686,131  | \$25,686,131  | \$0        | \$25,686,131          | \$0        |
| 4730              | Rural Rate Assistance Expense                                | \$2,912,963         |   | \$2,912,963   |                    | \$0      | \$2,912,963   | \$2,912,963   | \$0        | \$2,912,963           | \$0        |

| US&A<br>Account # | Accounts                                     | Financial Statement | Financial Statement -<br>Asset Break Out Includes<br>Acc Dep and Contributed<br>Capital | Adjusted TB | Excluded from COSS | Excluded | Included    | Balance in O5 | Difference | Balance in O4 Summary | Difference |
|-------------------|--|---------------------|---|-------------|--------------------|----------|-------------|---------------|------------|-----------------------|------------|
| 5005              | Operation Supervision and Engineering        | \$3,166,404         |   | \$3,166,404 |                    | \$0      | \$3,166,404 | \$3,166,404   | \$0        | \$3,166,404           | \$0        |
| 5010              | Load Dispatching                             | \$2,413,977         |   | \$2,413,977 |                    | \$0      | \$2,413,977 | \$2,413,977   | \$0        | \$2,413,977           | \$0        |
| 5012              | Station Buildings and Fixtures Expense       | \$540,097           |   | \$540,097   |                    | \$0      | \$540,097   | \$540,097     | \$0        | \$540,097             | \$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                                       | \$246,809           |   | \$246,809   |                    | \$0      | \$246,809   | \$246,809     | \$0        | \$246,809             | \$0        |
| 5017              | Distribution Station Equipment - Operation   |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Supplies and Expenses                        | \$280,740           |   | \$280,740   |                    | \$0      | \$280,740   | \$280,740     | \$0        | \$280,740             | \$0        |
| 5020              | Overhead Distribution Lines and Feeders -    |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Operation Labour                             | \$677,073           |   | \$677,073   |                    | \$0      | \$677,073   | \$677,073     | \$0        | \$677,073             | \$0        |
| 5025              | Overhead Distribution Lines & Feeders -      |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Operation Supplies and Expenses              | \$562,390           |   | \$562,390   |                    | \$0      | \$562,390   | \$562,390     | \$0        | \$562,390             | \$0        |
| 5030              | Overhead Subtransmission Feeders -           |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Operation                                    | \$0                 |   | \$0         |                    | \$0      | \$0         | \$0           | \$0        | \$0                   | \$0        |
| 5035              | Overhead Distribution Transformers-          |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Operation                                    | \$0                 |   | \$0         |                    | \$0      | \$0         | \$0           | \$0        | \$0                   | \$0        |
| 5040              | Underground Distribution Lines and Feeders - |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Operation Labour                             | \$312,081           |   | \$312,081   |                    | \$0      | \$312,081   | \$312,081     | \$0        | \$312,081             | \$0        |
| 5045              | Underground Distribution Lines & Feeders -   |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Operation Supplies & Expenses                | \$898,854           |   | \$898,854   |                    | \$0      | \$898,854   | \$898,854     | \$0        | \$898,854             | \$0        |
| 5050              | Underground Subtransmission Feeders -        |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Operation                                    | \$0                 |   | \$0         |                    | \$0      | \$0         | \$0           | \$0        | \$0                   | \$0        |
| 5055              | Underground Distribution Transformers -      |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Operation                                    | \$24,263            |   | \$24,263    |                    | \$0      | \$24,263    | \$24,263      | \$0        | \$24,263              | \$0        |
| 5065              | Meter Expense                                | \$4,898,965         |   | \$4,898,965 |                    | \$0      | \$4,898,965 | \$4,898,965   | \$0        | \$4,898,965           | \$0        |
| 5070              | Customer Premises - Operation Labour         | \$1,144,306         |   | \$1,144,306 |                    | \$0      | \$1,144,306 | \$1,144,306   | \$0        | \$1,144,306           | \$0        |
| 5075              | Customer Premises - Materials and            |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Expenses                                     | \$510,539           |   | \$510,539   |                    | \$0      | \$510,539   | \$510,539     | \$0        | \$510,539             | \$0        |
| 5085              | Miscellaneous Distribution Expense           | \$1,527,544         |   | \$1,527,544 |                    | \$0      | \$1,527,544 | \$1,527,544   | \$0        | \$1,527,544           | \$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                                   | \$250,000           |   | \$250,000   |                    | \$0      | \$250,000   | \$250,000     | \$0        | \$250,000             | \$0        |
| 5105              | Maintenance Supervision and Engineering      | \$194,570           |   | \$194,570   |                    | \$0      | \$194,570   | \$194,570     | \$0        | \$194,570             | \$0        |
| 5110              | Maintenance of Buildings and Fixtures -      |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Distribution Stations                        | \$160,858           |   | \$160,858   |                    | \$0      | \$160,858   | \$160,858     | \$0        | \$160,858             | \$0        |
| 5112              | Maintenance of Transformer Station           |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Equipment                                    | \$0                 |   | \$0         |                    | \$0      | \$0         | \$0           | \$0        | \$0                   | \$0        |
| 5114              | Maintenance of Distribution Station          |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Equipment                                    | \$612,987           |   | \$612,987   |                    | \$0      | \$612,987   | \$612,987     | \$0        | \$612,987             | \$0        |
| 5120              | Maintenance of Poles, Towers and Fixtures    |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Maintenance of Overhead Conductors and       | \$330,646           |   | \$330,646   |                    | \$0      | \$330,646   | \$330,646     | \$0        | \$330,646             | \$0        |
|                   | Devices                                      | \$1,237,840         |   | \$1,237,840 |                    | \$0      | \$1,237,840 | \$1,237,840   | \$0        | \$1,237,840           | \$0        |
| 5130              | Maintenance of Overhead Services             | \$116,750           |   | \$116,750   |                    | \$0      | \$116,750   | \$116,750     | \$0        | \$116,750             | \$0        |
| 5135              | Overhead Distribution Lines and Feeders -    |                     |   |             |                    |          |             |               |            |                       |            |
|                   | Right of Way                                 | \$1,328,186         |   | \$1,328,186 |                    | \$0      | \$1,328,186 | \$1,328,186   | \$0        | \$1,328,186           | \$0        |
| 5145              | Maintenance of Underground Conduit           | \$106,968           |   | \$106,968   |                    | \$0      | \$106,968   | \$106,968     | \$0        | \$106,968             | \$0        |

| US&A<br>Account # | Accounts   | Financial Statement   | Financial Statement -<br>Asset Break Out Includes<br>Acc Dep and Contributed<br>Capital | Adjusted TB          | Excluded from COSS | Excluded   | Included             | Balance in O5        | Difference | Balance in O4 Summary | Difference |
|-------------------|--|-----------------------|---|----------------------|--------------------|------------|----------------------|----------------------|------------|-----------------------|------------|
| 5150              | Maintenance of Underground Conductors and Devices            | \$690,523             |   | \$690,523            |                    | \$0        | \$690,523            | \$690,523            | \$0        | \$690,523             | \$0        |
| 5155              | Maintenance of Underground Services                          | \$41,216              |   | \$41,216             |                    | \$0        | \$41,216             | \$41,216             | \$0        | \$41,216              | \$0        |
| 5160              | Maintenance of Line Transformers                             | \$171,468             |   | \$171,468            |                    | \$0        | \$171,468            | \$171,468            | \$0        | \$171,468             | \$0        |
| 5175              | Maintenance of Meters  | \$300,194             |   | \$300,194            |                    | \$0        | \$300,194            | \$300,194            | \$0        | \$300,194             | \$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   | \$107,211             |   | \$107,211            |                    | \$0        | \$107,211            | \$107,211            | \$0        | \$107,211             | \$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   | \$1,350,000           |   | \$1,350,000          |                    | \$0        | \$1,350,000          | \$1,350,000          | \$0        | \$1,350,000           | \$0        |
| 5340              | Miscellaneous Customer Accounts Expenses                     | \$7,080,650           |   | \$7,080,650          |                    | \$0        | \$7,080,650          | \$7,080,650          | \$0        | \$7,080,650           | \$0        |
| 5405              | Supervision  | \$0                   |   | \$0                  |                    | \$0        | \$0                  | \$0                  | \$0        | \$0                   | \$0        |
| 5410              | Community Relations - Sundry                                 | \$60,000              |   | \$60,000             |                    | \$0        | \$60,000             | \$60,000             | \$0        | \$60,000              | \$0        |
| 5415              | Energy Conservation  | \$0                   |   | \$0                  |                    | \$0        | \$0                  | \$0                  | \$0        | \$0                   | \$0        |
| 5420              | Community Safety Program                                     | \$35,000              |   | \$35,000             |                    | \$0        | \$35,000             | \$35,000             | \$0        | \$35,000              | \$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                              | \$1,926,964           |   | \$1,926,964          |                    | \$0        | \$1,926,964          | \$1,926,964          | \$0        | \$1,926,964           | \$0        |
| 5610              | Management Salaries and Expenses                             | \$2,712,632           |   | \$2,712,632          |                    | \$0        | \$2,712,632          | \$2,712,632          | \$0        | \$2,712,632           | \$0        |
| 5615              | General Administrative Salaries and Expenses                 | \$2,877,333           |   | \$2,877,333          |                    | \$0        | \$2,877,333          | \$2,877,333          | \$0        | \$2,877,333           | \$0        |
| 5620              | Office Supplies and Expenses                                 | \$2,677,332           |   | \$2,677,332          |                    | \$0        | \$2,677,332          | \$2,677,332          | \$0        | \$2,677,332           | \$0        |
| 5625              | Administrative Expense Transferred Credit                    | (\$1,680,292)         |   | (\$1,680,292)        |                    | \$0        | (\$1,680,292)        | (\$1,680,292)        | \$0        | (\$1,680,292)         | \$0        |
| 5630              | Outside Services Employed                                    | \$3,015,009           |   | \$3,015,009          |                    | \$0        | \$3,015,009          | \$3,015,009          | \$0        | \$3,015,009           | \$0        |
| 5635              | Property Insurance   | \$83,000              |   | \$83,000             |                    | \$0        | \$83,000             | \$83,000             | \$0        | \$83,000              | \$0        |
| 5640              | Injuries and Damages   | \$491,000             |   | \$491,000            |                    | \$0        | \$491,000            | \$491,000            | \$0        | \$491,000             | \$0        |
| 5645              | Employee Pensions and Benefits                               | \$1,005,944           |   | \$1,005,944          |                    | \$0        | \$1,005,944          | \$1,005,944          | \$0        | \$1,005,944           | \$0        |
| 5650              | Franchise Requirements                                       | \$0                   |   | \$0                  |                    | \$0        | \$0                  | \$0                  | \$0        | \$0                   | \$0        |
| 5655              | Regulatory Expenses  | \$710,600             |   | \$710,600            |                    | \$0        | \$710,600            | \$710,600            | \$0        | \$710,600             | \$0        |
| 5660              | General Advertising Expenses                                 | \$347,100             |   | \$347,100            |                    | \$0        | \$347,100            | \$347,100            | \$0        | \$347,100             | \$0        |
| 5665              | Miscellaneous General Expenses                               | \$766,818             |   | \$766,818            |                    | \$0        | \$766,818            | \$766,818            | \$0        | \$766,818             | \$0        |
| 5670              | Rent   | \$0                   |   | \$0                  |                    | \$0        | \$0                  | \$0                  | \$0        | \$0                   | \$0        |
| 5675              | Maintenance of General Plant                                 | \$1,224,890           |   | \$1,224,890          |                    | \$0        | \$1,224,890          | \$1,224,890          | \$0        | \$1,224,890           | \$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        | \$27,371,137          |   | \$27,371,137         |                    | \$0        | \$27,371,137         | \$27,371,137         | \$0        | \$27,371,137          | \$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                                   | \$12,553,453          |   | \$12,553,453         |                    | \$0        | \$12,553,453         | \$12,553,453         | \$0        | \$12,553,453          | \$0        |
| 6105              | Taxes Other Than Income Taxes                                | \$337,800             |   | \$337,800            |                    | \$0        | \$337,800            | \$337,800            | \$0        | \$337,800             | \$0        |
| 6110              | Income Taxes   | \$6,058,643           |   | \$6,058,643          |                    | \$0        | \$6,058,643          | \$6,058,643          | \$0        | \$6,058,643           | \$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>(\$16,685,870)</b> | <b>\$696,038,598</b>  | <b>\$679,352,728</b> | <b>Control</b>     | <b>\$0</b> | <b>\$679,352,728</b> | <b>\$679,352,728</b> | <b>\$0</b> | <b>\$679,352,728</b>  | <b>\$0</b> |

| US&A<br>Account # | Accounts | Financial Statement | Financial Statement -<br>Asset Break Out Includes<br>Acc Dep and Contributed<br>Capital | Adjusted TB | Excluded from COSS | Excluded | Included | Balance in O5 | Difference | Balance in O4 Summary | Difference |
|-------------------|----------|---------------------|---|-------------|--------------------|----------|----------|---------------|------------|-----------------------|------------|
|-------------------|----------|---------------------|---|-------------|--------------------|----------|----------|---------------|------------|-----------------------|------------|

| Grouping by Allocator | Adjusted TB      | Excluded from COSS | Excluded | Included         | Balance in O5    | Difference | Balance in O4 Summary | Difference |
|-----------------------|------------------|--------------------|----------|------------------|------------------|------------|-----------------------|------------|
| 1808                  | \$ 700,955       | \$ -               | \$ -     | \$ 700,955       | \$ 700,955       | \$ -       | \$ 700,955            | \$ -       |
| 1815                  | \$ -             | \$ -               | \$ -     | \$ -             | \$ -             | \$ -       | \$ -                  | \$ -       |
| 1820                  | \$ 1,140,536     | \$ -               | \$ -     | \$ 1,140,536     | \$ 1,140,536     | \$ -       | \$ 1,140,536          | \$ -       |
| 1830                  | \$ 330,646       | \$ -               | \$ -     | \$ 330,646       | \$ 330,646       | \$ -       | \$ 330,646            | \$ -       |
| 1835                  | \$ 1,237,840     | \$ -               | \$ -     | \$ 1,237,840     | \$ 1,237,840     | \$ -       | \$ 1,237,840          | \$ -       |
| 1840                  | \$ 106,968       | \$ -               | \$ -     | \$ 106,968       | \$ 106,968       | \$ -       | \$ 106,968            | \$ -       |
| 1845                  | \$ 690,523       | \$ -               | \$ -     | \$ 690,523       | \$ 690,523       | \$ -       | \$ 690,523            | \$ -       |
| 1850                  | \$ 195,731       | \$ -               | \$ -     | \$ 195,731       | \$ 195,731       | \$ -       | \$ 195,731            | \$ -       |
| 1855                  | \$ 157,966       | \$ -               | \$ -     | \$ 157,966       | \$ 157,966       | \$ -       | \$ 157,966            | \$ -       |
| 1860                  | \$ 300,194       | \$ -               | \$ -     | \$ 300,194       | \$ 300,194       | \$ -       | \$ 300,194            | \$ -       |
| 1815-1855             | \$ 7,302,495     | \$ -               | \$ -     | \$ 7,302,495     | \$ 7,302,495     | \$ -       | \$ 7,302,495          | \$ -       |
| 1830 & 1835           | \$ 2,567,649     | \$ -               | \$ -     | \$ 2,567,649     | \$ 2,567,649     | \$ -       | \$ 2,567,649          | \$ -       |
| 1840 & 1845           | \$ 1,210,935     | \$ -               | \$ -     | \$ 1,210,935     | \$ 1,210,935     | \$ -       | \$ 1,210,935          | \$ -       |
| BCP                   | \$ -             | \$ -               | \$ -     | \$ -             | \$ -             | \$ -       | \$ -                  | \$ -       |
| BDHA                  | \$ 1,350,000     | \$ -               | \$ -     | \$ 1,350,000     | \$ 1,350,000     | \$ -       | \$ 1,350,000          | \$ -       |
| Break Out             | \$ (353,643,903) | \$ -               | \$ -     | \$ (353,643,903) | \$ (353,643,903) | \$ -       | \$ (353,643,903)      | \$ -       |
| CCA                   | \$ 1,654,845     | \$ -               | \$ -     | \$ 1,654,845     | \$ 1,654,845     | \$ -       | \$ 1,654,845          | \$ -       |
| CDMPP                 | \$ -             | \$ -               | \$ -     | \$ -             | \$ -             | \$ -       | \$ -                  | \$ -       |
| CEN                   | \$ 56,581,011    | \$ -               | \$ -     | \$ 56,581,011    | \$ 56,581,011    | \$ -       | \$ 56,581,011         | \$ -       |
| CEN EWMP              | \$ 338,248,951   | \$ -               | \$ -     | \$ 338,248,951   | \$ 338,248,951   | \$ -       | \$ 338,248,951        | \$ -       |
| CREV                  | \$ (103,225,970) | \$ -               | \$ -     | \$ (103,225,970) | \$ (103,225,970) | \$ -       | \$ (103,225,970)      | \$ -       |
| CWCS                  | \$ 25,001,956    | \$ -               | \$ -     | \$ 25,001,956    | \$ 25,001,956    | \$ -       | \$ 25,001,956         | \$ -       |
| CWMC                  | \$ 45,017,863    | \$ -               | \$ -     | \$ 45,017,863    | \$ 45,017,863    | \$ -       | \$ 45,017,863         | \$ -       |
| CWMR                  | \$ -             | \$ -               | \$ -     | \$ -             | \$ -             | \$ -       | \$ -                  | \$ -       |
| CWNB                  | \$ 5,059,399     | \$ -               | \$ -     | \$ 5,059,399     | \$ 5,059,399     | \$ -       | \$ 5,059,399          | \$ -       |
| DCP                   | \$ 2,736,571     | \$ -               | \$ -     | \$ 2,736,571     | \$ 2,736,571     | \$ -       | \$ 2,736,571          | \$ -       |
| LPHA                  | \$ (850,000)     | \$ -               | \$ -     | \$ (850,000)     | \$ (850,000)     | \$ -       | \$ (850,000)          | \$ -       |
| LTNCP                 | \$ 104,651,297   | \$ -               | \$ -     | \$ 104,651,297   | \$ 104,651,297   | \$ -       | \$ 104,651,297        | \$ -       |
| NFA                   | \$ 1,596,922     | \$ -               | \$ -     | \$ 1,596,922     | \$ 1,596,922     | \$ -       | \$ 1,596,922          | \$ -       |
| NFA ECC               | \$ 97,710,014    | \$ -               | \$ -     | \$ 97,710,014    | \$ 97,710,014    | \$ -       | \$ 97,710,014         | \$ -       |
| O&M                   | \$ 16,385,329    | \$ -               | \$ -     | \$ 16,385,329    | \$ 16,385,329    | \$ -       | \$ 16,385,329         | \$ -       |
| PNCP                  | \$ 358,389,230   | \$ -               | \$ -     | \$ 358,389,230   | \$ 358,389,230   | \$ -       | \$ 358,389,230        | \$ -       |
| SNCP                  | \$ 66,746,774    | \$ -               | \$ -     | \$ 66,746,774    | \$ 66,746,774    | \$ -       | \$ 66,746,774         | \$ -       |
| TCP                   | \$ -             | \$ -               | \$ -     | \$ -             | \$ -             | \$ -       | \$ -                  | \$ -       |
| Total                 | \$ 679,352,728   | \$ -               | \$ -     | \$ 679,352,728   | \$ 679,352,728   | \$ -       | \$ 679,352,728        | \$ -       |





2011 Cost Allocation Study  
Horizon Utilities Corporation

August 27, 2010

**Sheet E5 Reconciliation Worksheet - Second Run**

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have 2 saving options.

**OPTION #1 - Detailed**

- Step 1: Save this file as "LDName\_Detailed\_CA\_model\_RUN#.xls"  
Step 2: Printout sheets I2, I4, and O1

**OPTION #2 - Rolled Up**

- Step 1: Save this file as "LDName\_Detailed\_CA\_model\_RUN#.xls"  
Step 2: Click on the **Option 2 Button**  
Step 3: Save this file as "LDName\_RolledUp\_CA\_model\_RUN#.xls"  
Step 4: Printout sheets I2, I4, and O1

**OPTION 2**