Toronto

Ottawa



September 9, 2010

Delivered by RESS and Courier

Ms. Kirsten Walli Board Secretary Ontario Energy Board 2300 Yonge Street, 27th 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.

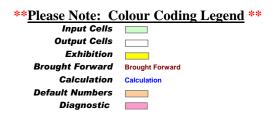
cc: John Basilio, Horizon Utilities Corporation

Indy J. Butany-DeSouza, Horizon Utilities Corporation

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 Gov	vernment Affairs		
Phone Number:	905-317-4765			
E-Mail Address:	indy.butany@horizonutilities.com			

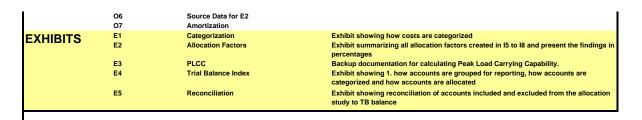
Copyright

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Brief Description of Each Worksheet's Function

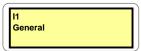
INPUTS	l1	Intro	Brief explanation of what the pages do.				
010	12	LDC data and Classes	Enter LDC specific information and number of classes etc				
	13	TB Data	Balance from approved 2006 EDR Trial Balance				
	14	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary				
	15	Misc Data	Input for miscellaneous data where necessary - TBD				
	16	Customer Data	Input customer related data for generating customer allocators				
	17.1	Meter Capital	Input meter related data for calculating capital costs weighing factors				
	17.2	Meter Reading	Input meter related data for calculating meter reading weighing factors				
	18	Demand Data	Input demand allocators using load data and making LDC specific adjustments				
	19	Direct Allocation					
OUTPUTS	01	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.				
0011 010	02	Fixed Charge	Output showing the range for the Basic Customer charge - TBD				
	02.1	Line Transformer PLCC Adjustment					
	02.2	Primary Cost PLCC Adjustment					
	02.3	Secondary Cost PLCC Adjustment					
	03.1	Line Tran Unit Cost					
	03.2	Substat Tran Unit Cost					
	03.3	Primary Cost Pool					
	03.4	Secondary Cost Pool					
	O3.5	USL Metering Credit					
	04	Summary by Class	Output showing summary of all allocation by class and by US of A				
	05	Detail by Class	Output showing details of individual allocation by class and by USofA				



1. GENERAL

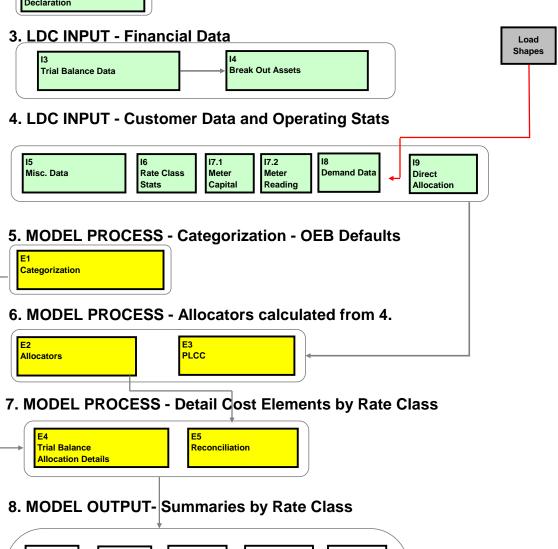
Rev - Cost

Ratios



2. LDC INPUT - Rate Classes





Primary Cost PLCC

Adjustment

Line

PLCC

Transformer

Adjustment

Fixed Charges

Floor & Ceiling

Secondary Cost

Adjustment

PLCC

O3.1	O3.2	O3.3	O3.4	O3.5
Line Tran Unit	Substat Tran	Primary Cost	Secondary Cost	USL Metering
Cost	Unit Cost	Pool	Pool	Credit
O4 Summary by Class & Accounts	O5 Details by Class & Accounts	06 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: Pleae input your existing classes

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

Click for Drop-Down
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

	Upo	date
Space available for additional information about	this run	

		ii	
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

Both Cash Advances and Working Funds 50			_			1	
1010 Clash Advances and Working Funds 50 Interest Special Deposits 50 Interest Inter	count	Accounts			Model Adjustments	Direct Allocation	Reclassified Balance
Cash Advances and Working Funds		Cash	_	¢n.			\$0
Interest Special Deposits 50							\$0
1000 Oividend Special Deposits 50							\$0
1000. Other Special Deposits 1000. Current Investments 1000. Tourner Investments 1000. Current 1000. C							\$0
1070 Currel Investments 1010 Customer Accounts Receivable 1102 Accounts Receivable - Services 1010 Accounts Receivable - Services 1011 Accounts Receivable - Services 1011 Accounts Receivable - Services 1011 Accounts Receivable - Accounts Receivable - Services 1012 Accounts Receivable - Accounts Receivable - Services 1013 Accounts Receivable - Accounts Receivable - Services 1013 Accounts Receivable - Accounts Receivable - Services 1014 Accounts Receivable - Services 1015 Accounts Receivable - Services 1016 Account Services 1017 Accounts Receivable - Services 1018 Accounts Receivable - Services 1019 A							\$0
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1415 Sinking Funds 1425 Unamortized Debt Expense 1445 Unamortized Discount on Long-Term Debt-Debit 1455 Unamortized Deferred Foreign Currency Translation Sains and Losses 1460 Other Non-Current Assets 1470 Past Service Costs - Employee Future Benefits 1470 Past Service Costs - Under Pension Plans 1480 Portfolio Investments - Associated Companies 1480 Portfolio Investments - Associated Companies 1480 Investment in Subsidiary Companies 1505 Unrecovered Plant and Regulatory Study Costs 1508 Other Regulatory Assets 1510 Preliminary Survey and Investigation Charges 1511 Emission Allowance Inventory 1516 Emission Allowance Withheld 1518 RCVARetail 1520 Power Purchase Variance Account 1530 Unpercent of the Companies o	1410 C	Other Special or Collateral Funds		\$0			\$0
1445 Unamorized Discount on Long-Term Debt-Debit 1455 Unamorized Deferred Foreign Currency Translation Gains and Losses 50 1460 Other Non-Current Assets 50 1470 Past Service Costs - Employee Future Benefits 50 1470 Past Service Costs - Employee Future Benefits 50 1470 Past Service Costs - Under Pension Plans 50 1480 Portfolio Investments - Associated Companies 50 1480 Portfolio Investment in Subsidiary Companies 50 1480 Portfolio Investment in Subsidiary Companies 50 150 Unrecovered Plant and Regulatory Study Costs 50 150 Unrecovered Plant and Regulatory Study Costs 50 1510 Preliminary Survey and Investigation Charges 50 1515 Emission Allowance Inventory 50 1516 Emission Allowance Withheld 50 1518 RCVARetail 50 1520 Power Purchase Variance Account 50 1520 Power Purchase Variance Account 50 1530 Deferred Losses from Disposition of Utility Plant 51 1540 Unamoritzed Loss on Reacquired Debt 50 1543 Deferred Losses from Disposition of Utility Plant 50 1543 Development Charge Deposits/ Receivables 50 1562 Deferred Design From Disposition of Utility Plant 50 1563 Deferred Development Costs 50 1565 Deferred Payments in Lieu of Taxes 50 1560 Deferred Payments in Lieu of Taxes 50 1570 Quiltying Transition Costs 50 1570 Quiltying Tr							\$0
1445 Unamorized Discount on Long-Term Debt-Debit 1455 Unamorized Deferred Foreign Currency Translation Gains and Losses 50 1460 Other Non-Current Assets 50 1470 Past Service Costs - Employee Future Benefits 50 1470 Past Service Costs - Employee Future Benefits 50 1470 Past Service Costs - Under Pension Plans 50 1480 Portfolio Investments - Associated Companies 50 1480 Portfolio Investment in Subsidiary Companies 50 1480 Portfolio Investment in Subsidiary Companies 50 150 Unrecovered Plant and Regulatory Study Costs 50 150 Unrecovered Plant and Regulatory Study Costs 50 1510 Preliminary Survey and Investigation Charges 50 1515 Emission Allowance Inventory 50 1516 Emission Allowance Withheld 50 1518 RCVARetail 50 1520 Power Purchase Variance Account 50 1520 Power Purchase Variance Account 50 1530 Deferred Losses from Disposition of Utility Plant 51 1540 Unamoritzed Loss on Reacquired Debt 50 1543 Deferred Losses from Disposition of Utility Plant 50 1543 Development Charge Deposits/ Receivables 50 1562 Deferred Design From Disposition of Utility Plant 50 1563 Deferred Development Costs 50 1565 Deferred Payments in Lieu of Taxes 50 1560 Deferred Payments in Lieu of Taxes 50 1570 Quiltying Transition Costs 50 1570 Quiltying Tr	1425 U	Jnamortized Debt Expense		\$0			\$0
Gains and Losses							\$0
1460 Other Non-Current Assets 1465 O.M.E.R.S. Past Service Costs 1470 Past Service Costs - Chrer Pension Plans 1475 Past Service Costs - Chrer Pension Plans 1480 Portfolio Investments - Associated Companies 1480 Investment in Associated Companies 1505 Investment in Subsidiary Companies 1506 Other Regulatory Assets 1510 Preliminary Survey and Investigation Charges 1516 Emission Allowance Inventory 1516 Emission Allowance Inventory 1516 Emission Allowances Withheld 1520 Power Purchase Variance Account 1520 Miscellaneous Deferred Debits 1548 RCVARetail 1540 Unamoritzed Loss on Reacquired Debt 1541 RCVASTR 1548 RCVASTR 1540 Deferred Pension Receivables 1540 Deferred Pension Receivables 1541 RCVASTR 1540 Deferred Pension Receivables 1541 RCVASTR 1540 Deferred Pension Receivables 1541 RCVASTR 1540 Deferred Pension Receivables 1541 RCVASTR 1540 Deferred Pension Receivables 1541 RCVASTR 1542 Deferred Pension Receivables 1543 Deferred Pension Receivables 1544 RCVASTR 1545 Deferred Pension Receivables 1546 Deferred Pension Receivables 1547 Qualifying Transition Costs 1547 Qualifying Transition Costs							
1455 O.M.E.R.S. Past Service Costs 50 1470 Past Service Costs - Employee Future Benefits 50 1475 Past Service Costs - Other Pension Plans 50 1485 Investment in Associated Companies - Significant Influence 50 1480 Investment in Subsidiary Companies - Significant Influence 50 1505 Unrecovered Plant and Regulatory Study Costs 50 1508 Other Regulatory Assets 50 1510 Preliminary Survey and Investigation Charges 50 1515 Emission Allowances Withheld 50 1516 Emission Allowances Withheld 50 1520 Power Purchase Variance Account 50 1520 Power Purchase Variance Account 50 1520 Power Purchase Variance Account 50 1530 Deferred Losses from Disposition of Utility Plant 50 1543 Development Charge Deposits Receivables 50 1544 Development Charge Deposits Receivables 50 1550 Deferred Development Costs 50 1562 Deferred Paymen				\$0			\$0
1470							\$0
1475 Past Service Costs - Other Pension Plans 1480 Proffolio Investments - Associated Companies 1485 Investment in Associated Companies - Significant Influence 1490 Investment in Subsidiary Companies 1505 Unrecovered Plant and Regulatory Study Costs 1508 Other Regulatory Assets 1510 Preliminary Survey and Investigation Charges 1515 Emission Allowance Inventory 1516 Emission Allowances Withheld 1517 Emission Allowances Withheld 1520 Power Purchase Variance Account 1520 Power Purchase Variance Account 1530 Deferred Desses from Disposition of Utility Plant 1540 Unamortized Loss on Reacquired Debt 1541 Development Charge Deposits/ Receivables 1548 RCVASTR 1560 Deferred Development Costs 1562 Deferred Payments in Lie uf Taxes 1563 Account 1563 - Deferred Plus Contra Account Conservation and Demand Management Expenditures and Recoveries 50							\$0
1480							\$0
1490 Investment in Associated Companies - Significant Influence 50							\$0
Influence				\$0			\$0
1490 Investment in Subsidiary Companies 50							
1505			-				\$0
1508							\$0 \$0
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1515			-				\$0 \$0
1516			-				\$0 \$0
1518 RCVARetai 50 1520 Power Purchase Variance Account 50 1525 Miscellaneous Deferred Debits 50 1530 Deferred Losses from Disposition of Utility Plant 50 1540 Unamortized Loss on Reacquired Debt 50 1545 Development Charge Deposits/ Receivables 50 1548 RCVASTR 50 1549 RCVASTR 50 1560 Deferred Development Costs 50 1560 Deferred Pevelopment Sin Lieu of Taxes 50 1562 Deferred Pevelopment Sin Lieu of Taxes 50 1565 Conservation and Demand Management Expenditures 50 1565 Conservation and Demand Management Expenditures 50 1570 Qualifying Transition Costs 50 157			-				\$0
1520 Power Purchase Variance Account 50			-				\$0
1525							\$0
1530 Deferred Losses from Disposition of Utility Plant 50							\$0
1540 Unamortized Loss on Reacquired Debt 50							\$0
1545 Development Charge Deposits/ Receivables 50 1548 RCVASTR 50 1560 Deferred Development Costs 50 1562 Deferred Payments in Lieu of Taxes 50 1563 Account 1563 - Deferred Pits Contra Account 50 1565 Conservation and Demand Management Expenditures and Recoveries 50 1570 Qualifying Transition Costs 50							\$0
1548 RCVASTR 50							\$0
1560 Deferred Development Costs 50 1562 Deferred Payments in Lieu of Taxes 50 1563 Account 1563 - Deferred Pits Contra Account 50 1565 Conservation and Demand Management Expenditures and Recoveries 50 1570 Qualifying Transition Costs 50							\$0
1562 Deferred Payments in Lieu of Taxes 50 1563							\$0
1563 Account 1563 - Deferred PILs Contra Account \$0 1565 Conservation and Demand Management Expenditures and Recoveries \$0 1570 Qualifying Transition Costs \$0							\$0
1565 Conservation and Demand Management Expenditures and Recoveries \$0 1570 Qualifying Transition Costs \$0							\$0
and Recoveries \$0 1570 Qualifying Transition Costs \$0				40			\$ 0
1570 Qualifying Transition Costs \$0				\$0			\$0
							\$0
	1571 P	Pre-market Opening Energy Variance		\$0			\$0
1572 Extraordinary Event Costs \$0				\$0			\$0

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CDM Expenditures and Recoveries Unclassified Asset Unclassified Asset Unclassified Asset

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1.00 1.00	1574	Deferred Rate Impact Amounts	\$0		\$0 \$0	Unclassified Asset
1.5					\$0	
1.00 1.00					\$0	Unclassified Asset
1.000 Department Amendment 1.000 Department					\$0	
1.5 Section of the content of th					\$0	
Section of the control of the contro		Electric Plant in Service - Control Account			\$0	
Section of the proper from the company f					\$0	
1.5 1.5		Franchises and Consents Miccollangue Intensible Plant				
1					\$0	
100 100					\$0	
1900 Service construction of the control of the con						
The content of the		Leasehold Improvements				
1.50						
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1.00 1.00					\$0	
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See De Company Partier Enginerer See De Company Partier Engineer See De Company Partier Engineer See De C						
The Common Com					\$0	
1000 1000					\$0	
1.00 1.00		Accessory Electric Equipment			\$0	
1.00 1.00						
1.00 Adding on the Bases	1705					
1.10 August and processions		Buildings and Fixtures			\$0	
1.50 Description of the control					\$0	
1.77						
1779 Contract Contraction and December 1871 1872						
1.00 1.00						
Substitution of the common and present and substitution of the common and substitution a	1735	Underground Conduit			\$0	Non-Distribution Asset
Section Sect	1740	Underground Conductors and Devices	\$0		\$0	Non-Distribution Asset
1000 Auto Ingree 1000						
100 100		Land Rights				
1500 Section State Processing Principle 1500		Buildings and Fixtures				
100 100		Leasehold Improvements				
December State Registers December State Stat	4015					TO Dela
1800 Developer of Performance Developer	1815		\$0		\$0	IS Primary Above 50
1000 Source Control 1000 10	1820		\$11.774.640		\$11 77A 640	DS
Billion December and Finders December						
1900 Description Conductors and Persons 100 Assistance 100 Assista	1830	Poles, Towers and Fixtures	\$83,398,210		\$83,398,210	Poles, Wires
The company of the					\$79,157,823	Poles, Wires
100 No. Transformers \$10,00 20 20 20 20 20 20 20		Underground Conductors and Devices				
Services Services Services and Materials Services Services and Materials Services						
1905 Control Automations on Classon of Permisses 190	1855	Services				
Section Sect	1860	Meters	\$40,118,898		\$40,118,898	Services and Meters
Seet Lighting and Signife Signifes 10 10 10 10 10 10 10 1						
1906 Land 1,000 pt 1,000						
1906						
Beach Beac		Land Rights				
1915 Office Furnithe and Equipment 18,002,007 11 Acess 1920 Computer (agrinetr) 1920 10 Acess 1920 Computer (agrinetr) 1920 10 Acess 1920 Computer (agrinetr) 1920 192						
1920 Computer Equipment - Hardware 11,002,476 17 Assets 11,002,476 17 Assets 13,002,476 17 Assets 13,00						
1925		Computer Equipment - Hardware				
1935 Gross Equipment 1935 193						
1940	1930	Transportation Equipment	\$19,333,881			Equipment
1950 Power Cycle grapher		Stores Equipment				
1955 Commortisation Enginement 1951 1952 1953						
1950						
1985 Water Heater Dental Urises 50 50 50 50 50 50 50 5			\$2,171,763			
1970 Load Management Cortor's — Uniformer Permiss 1970 Load Management Cortor's — Uniformer Permiss — Unifor		Miscellaneous Equipment				
1975 Load Management Controls - Utility Premises 150 System Supervisory Equipment 150 System Supervisory Equip						
1980 System Supervisory Equipment						
1990 Oher Tangliba Property 1995 Contributions and Grants - Croid: 1995 Contribution Asset		System Supervisory Equipment				
1985 Contributions and Grants S00. P7681 S00. Property (both Capital Leases						
2005 Property Under Capital Leases 90 90 90 90 90 90 90 9		Contributions and Grants - Credit				
2010 Electric Plant Purchased or Sold 50 Other Distribution Asset 50 Sold 50 Other Distribution Asset 50 Sold 50 S						
2003 Electric Plant and Equipment Leased to Others 50 2005 200	2010	Electric Plant Purchased or Sold	\$0		\$0	Other Distribution Assets
Section Plant Held for Future Use						
2005 Competed Construction Not Classified—Electric 50 50 50 50 50 50 50 5					\$0	
2005 Scient Plant Aquisition Adjustment 50 50 50 50 50 50 50 5		Completed Construction Not ClassifiedElectric				
2006 Other Flectic Plant Adjustment 50 50 50 50 50 50 50 5	2055	Construction Work in ProgressElectric	\$0		\$0	Non-Distribution Asset
2070 Other Utility Plant 2076 Non-Utility Property Owned or Under Capital Leases 2076 Non-Utility Property Owned		Electric Plant Acquisition Adjustment				
Solidation Sol						
2105 Accum Amortization of Electric Utility Plant - Property, Plant, & Equipment Signature Sig		Non-Utility Property Owned or Under Capital Leases				
210 Accumulated Amortization of Electric Plant Acquisition Adjustment 2160 Accumulated Amortization of Other Utility Plant 2160 Accumulated Amortization of Other Utility Plant 2160 Accumulated Amortization of Other Utility Plant 2170 Accumulated Amortization of Other Utility Plant 2180 Accumulated Amortization of Other Utility Plant 2280 Customated Amortization of Other Utility Property 2290 Subsumer Credit Belances 2210 Current Portion of Customer Deposits 2210 Current Portion of Customer Deposits 2210 Current Portion of Customer Deposits 2210 Miscellaneous Current and Accrued Liabilities 2220 Miscellaneous Current and Accrued Liabilities 2220 Miscellaneous Current and Accrued Liabilities 2221 Notes and Loans Payable 2224 Notes Payable to Associated Companies 2224 Notes Payable to Associated Companies 2225 Notes Payable to Associated Companies 2226 Notes Payable to Associated Companies 2227 Notes Payable to Associated Companies 2228 Transmission Charges (PRC) Payable 2229 Liability 2230 Liability 2240 Accounts Payable to Associated Companies 2250 Companies Notes Payable to Associated Companies 2260 Liability 2270 Liability 2270 Liability 2270 Liability 2270 Liability 2270 Liability 2270 Liability 2271 Liability 2271 Liability 2272 Matured Long Term Debt 2273 Matured Underest on Long Term Debt 2274 Notes of Capital Leases-Current 2275 Matured Long Term Debt 2276 Liability 2277 Matured Long Term Debt 2278 Liability 2279 Liability 2270 Liability 2270 Liability 2270 Liability 2271 Liability 2271 Liability 2272 Matured Long Term Debt 2273 Liability 2274 Liability 2275 Liability 2276 Liability 2277 Liability 2278 Liability 2279 Liability 2279 Liability 2270 Liability 2270 Liability 2270 Liability 2271 Liability 2271 Liability 2272 Liability 2273 Liability 2274 Liability 2275 Liability 2276 Liability 2277 Liability 2278 Liability 2279 Liability 2270 Liability 2270 Liability 2270 Liability 2271 Liability 2271 Liability 2272 Liability 2273 Liability 2274 Liability 2275 Liability 2276 Liability 2277 Liability 2278 Liabi		Accum. Amortization of Electric Utility Plant - Property,				
Intangibles 2140 Accumulated Amortization of Electric Plant Acquisition Adjustment 2160 Accumulated Amortization of Other Utility Plant 2180 Accumulated Amortization of Other Utility Plant 2180 Accumulated Amortization of Non-Utility Property 2295 Accumulated Amortization of Non-Utility Property 2296 Customer Credit Balances 2190 Accumulated Amortization of Non-Utility Property 2297 Accumulated Amortization of Non-Utility Property 2398 Customer Credit Balances 2399 Customer Credit Balances 2410 Current Portion of Customer Deposits 2410 Current Portion of Customer Deposits 2411 Current Portion of Customer Deposits 2412 Notes and Loans Payable to Associated Companies 2423 Notes and Loans Payable to Associated Companies 340 Miscellaneous Current and Accrued Liability 2424 Notes and Loans Payable to Associated Companies 350 Liability 2424 Notes Payable to Associated Companies 350 Liability 2425 Notes and Loans Payable to Associated Companies 350 Liability 2526 Current Portion of Long Term Debt 2526 Current Portion of Long Term Debt 2526 Current Portion of Long Term Debt 2527 Matured Long Term Debt 2528 Current Portion of Long Term Debt 2529 Payable to Associated Companies 350 Liability 350 Liabilit	2400	Plant, & Equipment	(\$354,217,379)		(\$354,217,379)	Accumulated Amortization
216	2120		\$0		90	Accumulated Amortization
Adjustment So	2140		40		\$0	
2180 Accumulated Amortization of Non-Utility Property S0 S0 Liability		Adjustment				
2205 Accounts Payable \$0 Liability \$2210 Current Portion of Customer Deposits \$0 So Liability \$1210 Current Portion of Customer Deposits \$0 So Liability \$12210 Michael Section of Customer Deposits \$0 So Liability \$12210 Michael Section of Customer Deposits \$0 So Liability \$12220 Miscellaneous Current and Accrued Liabilities \$0 Liability \$12220 Miscellaneous Current and Accrued Liabilities \$0 Liability \$12220 Miscellaneous Current and Accrued Liabilities \$0 Liability \$12220 Miscellaneous Current and Accrued Liability \$12220 Miscellaneous Current Portion \$12220 Miscellaneous Current \$122220 Miscellaneous Current \$122220 Miscellaneous Current \$122220					\$0	
2208 Customer Credit Balances 2210 Current Portion of Customer Poposits 2215 Dividends Declared 2220 Miscellaneous Current and Accrued Liabilities 2226 Notes and Loans Payable 2227 Notes Payable to Associated Companies 30 Liability 2240 Accounts Payable to Associated Companies 30 Liability 2250 Debt Retirement Charges (DRC) Payable 2250 Debt Retirement Charges (DRC) Payable 2251 Electrical Safety Authority Fees Payable 30 Liability 2252 Electrical Safety Authority Fees Payable 30 Liability 2254 Electrical Safety Authority Fees Payable 30 Liability 2255 Independent Market Operator Fees and Penalties 2260 Current Portion of Long Term Debt 30 Liability 2261 Ontanic Hydro Debt - Current Portion 30 Liability 2262 Ontanic Hydro Debt - Current Portion 30 Liability 2264 Pensions and Employee Benefits - Current Portion 30 Liability 2270 Matured Long Term Debt 30 Liability 2271 Matured Long Term Debt 30 Liability 2285 Obligations Under Capital Leases-Current 30 Liability 2291 Commodity Taxes 30 Liability 30 Liability 30 Liability 30 Liability 30 Liability 30 Liability 31 Liability 3292 Payroll Deductions / Expenses Payable 30 Liability 30 Liability 31 Liability 320 Liability 320 Liability 321 Liability 3230 Commodity Taxes 34 Corrent Portion 35 Liability 36 Liability 37 Liability 38 Liability 39 Liability 30 Liability 30 Liability 30 Liability 31 Liability 320 Liability 33 Liability 34 Accural for Taxes, Payments in Lieu of Taxes, Etc. 35 Liability 36 Liability 37 Liability 38 Liability 39 Liability 30 Liability 30 Liability 30 Liability 30 Liability 31 Liability 30 Liability 30 Liability 31 Liability 31 Liability 32 Liability 33 Liability 34 Liability 35 Liability 36 Liability 37 Liability 38 Liability 39 Liability 40 Liability 41 Liability 42 Liability 43 Liability 43 Liability 44 Liability 45 Liability 46 Liability 47 Liability 48 Liability 48 Liability 48 Liability 49 Liability 49 Liability 40 Liability 40 Liability 40 Liability 40 Liabilit						
2210 Current Portion of Customer Deposits 50					\$0	
2215 Dividends Declared 50	2210	Current Portion of Customer Deposits	\$0		\$0	Liability
2225 Notes and Loans Payable						
2240 Accounts Payable to Associated Companies 50						
2242 Notes Payable to Associated Companies 50						
2250 Debt Retirement Charges (DRC) Payable 2252 Transmission Charges Payable 30 50 Liability					\$0	
2254 Electrical Safety Authority Fees Payable	2250	Debt Retirement Charges(DRC) Payable	\$0		\$0	Liability
Example Exam						
Payable S0			\$0		\$0	Liability
2260 Current Portion of Long Term Debt So	2230		\$0		\$0	Liability
2262 Ontario Hydro Debt - Current Portion So		Current Portion of Long Term Debt	\$0		\$0	Liability
2268 Accrued Interest on Long Term Debt 50 Liability		Ontario Hydro Debt - Current Portion	\$0		\$0	Liability
2270 Matured Long Term Debt 50 Liability						
2272 Matured Interest on Long Term Debt 50						
2285 Obligations Under Capital Leases-Current 50 2290 Commodity Taxes 50 30 30 30 30 30 30 30	2272	Matured Interest on Long Term Debt			\$0	
2292 Payroll Deductions / Expenses Payable 50 Liability 2294 Accrual for Taxes, Payments in Lieu of Taxes, Etc. 50 Liability 2296 Future Income Taxes - Current 50 Liability 2305 Accumulated Provision for Injuries and Damages 50 Liability 2306 Employee Future Benefits 50 Liability 2308 Other Pensions - Past Service Liability 50 Liability 2310 Vested Sick Leave Liability 50 Liability	2285	Obligations Under Capital LeasesCurrent	\$0		\$0	Liability
2294 Accrual for Taxes, Payments in Lieu of Taxes, Etc. 50 Liability 2296 Future Income Taxes - Current 50 Liability 2305 Excumulated Provision for Injuries and Damages 50 Liability 2306 Employee Future Benefits 50 Liability 2308 Other Pensions - Past Service Liability 50 Liability 2310 Vested Sick Leave Liability 50 Liability						
2296 Future Income Taxes - Current \$0 Liability 2305 Accumulated Provision for Injuries and Damages \$0 Liability 2306 Employee Future Benefits \$0 Liability 2308 Other Pensions - Past Service Liability \$0 Liability 2310 Vested Sick Leave Liability \$0 Liability						
2305 Accumulated Provision for Injuries and Damages \$0 Liability 2306 Employee Future Benefits \$0 Liability 2308 Other Pensions - Past Service Liability \$0 Liability 2310 Vested Sick Leave Liability \$0 Liability					\$0	
2306 Employee Future Benefits \$0 Liability 2308 Other Pensions - Past Service Liability \$0 Liability 2310 Vested Sick Leave Liability \$0 Liability		Accumulated Provision for Injuries and Damages			\$0	Liability
2310 Vested Sick Leave Liability \$0 Liability	2306	Employee Future Benefits	\$0		\$0	Liability
Liability						
	_0.0		40			

2320 Other Miscellaneous Non-Current Liabilities 2325 Obligations Under Capital LeaseNon-Current	\$0 \$0		\$0 \$0	Liability Liability
2330 Development Charge Fund	\$0		\$0	Liability
2335 Long Term Customer Deposits 2340 Collateral Funds Liability	\$0 \$0		\$0 \$0	Liability Liability
2345 Unamortized Premium on Long Term Debt	\$0		\$0	Liability
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 2410 Deferred Gains from Disposition of Utility Plant	\$0 \$0		\$0 \$0	Liability Liability
2415 Unamortized Gain on Reacquired Debt	\$0		\$0	Liability
2425 Other Deferred Credits 2435 Accrued Rate-Payer Benefit	\$0 \$0	-	\$0 \$0	Liability Liability
2505 Debentures Outstanding - Long Term Portion	\$0		\$0	Liability
2510 Debenture Advances 2515 Reacquired Bonds	\$0 \$0	-	\$0 \$0	Liability Liability
2520 Other Long Term Debt	\$0		\$0	Liability
2525 Term Bank Loans - Long Term Portion 2530 Ontario Hydro Debt Outstanding - Long Term Portion	\$0 \$0	-	\$0 \$0	Liability Liability
2550 Advances from Associated Companies	\$0		\$0	Liability
3005 Common Shares Issued 3008 Preference Shares Issued	\$0 \$0	-	\$0 \$0	Equity Equity
3010 Contributed Surplus	\$0		\$0	Equity
3020 Donations Received 3022 Development Charges Transferred to Equity	\$0 \$0		\$0 \$0	Equity Equity
3026 Capital Stock Held in Treasury	\$0	-	\$0	Equity
3030 Miscellaneous Paid-In Capital 3035 Installments Received on Capital Stock	\$0 \$0		\$0 \$0	Equity
3035 Installments Received on Capital Stock 3040 Appropriated Retained Earnings	\$0	-	\$0	Equity Equity
3045 Unappropriated Retained Earnings	\$0 \$0 \$0	***	\$0 (\$14,849,467)	Equity
3046 Balance Transferred From Income 3047 Appropriations of Retained Earnings - Current Period	\$0 \$0	\$0	(\$14,649,467)	Equity Equity
3048 Dividends Payable-Preference Shares	\$0		\$0	Equity
3049 Dividends Payable-Common Shares 3055 Adjustment to Retained Earnings	\$0 \$0		\$0 \$0	Equity Equity
3065 Unappropriated Undistributed Subsidiary Earnings	\$0		\$0 (\$04.192.710)	Equity Sales of Electricity
4006 Residential Energy Sales 4010 Commercial Energy Sales	(\$94,182,710) \$0		(\$94,182,710) \$0	Sales of Electricity Sales of Electricity
4015 Industrial Energy Sales 4020 Energy Sales to Large Users	\$0		\$0 (\$36,278,341)	Sales of Electricity
4025 Street Lighting Energy Sales	(\$36,278,341) (\$1,842,934)		(\$1,842,934)	Sales of Electricity Sales of Electricity
4030 Sentinel Lighting Energy Sales	(\$34,706)		(\$34,706)	Sales of Electricity
4035 General Energy Sales 4040 Other Energy Sales to Public Authorities	(\$145,688,225) \$0		(\$145,688,225) \$0	Sales of Electricity Sales of Electricity
4045 Energy Sales to Railroads and Railways	\$0		\$0	Sales of Electricity
4050 Revenue Adjustment 4055 Energy Sales for Resale	(\$740) (\$31,632,475)		(\$740) (\$31,632,475)	Sales of Electricity Sales of Electricity
4060 Interdepartmental Energy Sales 4062 Billed WMS	\$0		\$0 (\$31,042,602)	Sales of Electricity
4064 Billed-One-Time	(\$31,042,602) \$0		(\$31,042,602) \$0	Sales of Electricity Sales of Electricity
4066 Billed NW	(\$27,854,316)		(\$27,854,316)	Sales of Electricity
4068 Billed CN 4080 Distribution Services Revenue	(\$25,292,302) (\$98,806,580) \$4,419,390		(\$25,292,302) (\$103,225,970)	Sales of Electricity Distribution Services Revenue
4082 Retail Services Revenues 4084 Service Transaction Requests (STR) Revenues	\$0		\$0	Other Distribution Revenue
4090 Electric Services Incidental to Energy Sales	\$0 \$0	-	\$0 \$0	Other Distribution Revenue Other Distribution Revenue
4105 Transmission Charges Revenue 4110 Transmission Services Revenue	\$0		\$0 \$0	Other Revenue - Unclassified Other Revenue - Unclassified
4110 Transmission Services Revenue 4205 Interdepartmental Rents	\$0 \$0	-	\$0	Other Revenue - Oficiassified Other Distribution Revenue
4210 Rent from Electric Property	(\$1,194,572)		(\$1,194,572) \$0	Other Distribution Revenue
4215 Other Utility Operating Income 4220 Other Electric Revenues	\$0 \$0	-	\$0	Other Distribution Revenue Other Distribution Revenue
4225 Late Payment Charges	(\$850,000)		(\$850,000)	Late Payment Charges
4225 Late Payment Charges 4230 Sales of Water and Water Power 4235 Miscellaneous Service Revenues	(\$850,000) \$0 (\$1,545,462) \$1,545,462		(\$850,000) \$0 (\$2,128,462)	Late Payment Charges Other Revenue - Unclassified Specific Service Charges
4225 Late Payment Charges 4230 Sales of Water and Water Power 4235 Miscellaneous Service Revenues 4240 Provision for Rate Refunds 4245 Provision for Rate Refunds	\$0 (\$1,545,462) \$0		\$0 (\$2,128,462) \$0	Other Revenue - Unclassified Specific Service Charges Other Distribution Revenue
4235 Miscellaneous Service Revenues	\$0 (\$1,545,462) \$1,545,462		\$0 (\$2,128,462)	Other Revenue - Unclassified Specific Service Charges
4235 Miscelaneous Service Revenues 4240 Provision for Rate Refunds 4245 Government Assistance Directly Credited to Income 4305 Regulatory Debits 4310 Regulatory Credits	\$0 (\$1,545,462) \$0 \$0 \$0 \$0		\$0 (\$2,128,462) \$0 \$0 \$0 \$0	Other Revenue - Unclassified Specific Service Charges Other Distribution Revenue Other Distribution Revenue Other Income & Deductions Other Income & Deductions
4235 Miscelaneous Service Revenues 4240 Provision for Rate Refunds 4245 Sovernment Assistance Directly Credited to Income 4305 Regulatory Debits 4310 Regulatory Credits 4315 Revenues from Electric Plant Leased to Others 4320 Expenses of Electric Plant Leased to Others	\$0 (\$1.545,462) \$0 \$0 \$0 \$0		\$0 (\$2,128,462) \$0 \$0	Other Revenue - Unclassified Specific Service Charges Other Distribution Revenue Other Distribution Revenue Other Income & Deductions
4235 Miscollaneous Service Revenues 4240 Provision for Rate Refunds 4245 Government Assistance Directly Credited to Income 4305 Regulatory Debits 4310 Regulatory Credits 4315 Revenues from Electric Plant Leased to Others 4320 Expenses of Electric Plant Leased to Others 4320 Revenues from Merchandies Jubbing, Etc.	\$0 (\$1,545,462 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0 (\$2,128,462) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Other Revenue - Unclassified Specific Service Charges Other Distribution Revenue Other Distribution Revenue Other Income & Deductions Other Income & Deductions
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4235 Miscollaneous Service Revenues 4240 Profits and Losses from Financial Instrument 4305 Regulatory Debits 4316 Regulatory Credits 4316 Resulatory Credits 4317 Resulatory Credits 4320 Expenses of Electric Plant Leased to Others 4320 Expenses of Electric Plant Leased to Others 4320 Expenses of Merchandising Jobbing, Etc. 4330 Costs and Expenses of Merchandising, Jobbing, Etc. 4335 Profits and Losses from Financial Instrument Hedges 4340 Profits and Losses from Financial Instrument	\$0 (\$1,545,462 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0 (\$2,128,462) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Other Revenue - Unclassified Specific Service Charges Other Distribution Revenue Other Distribution Revenue Other Distribution Revenue Other Income & Deductions
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Section Control Contro	4930	Maintenance of Towers, Poles and Fixtures	\$0		\$0	Non-Distribution Expenses
March Control	4940	Maintenance of Overhead Lines - Right of Way				
	4945		\$0		\$0	Non-Distribution Expenses
Seed of Management of Management (Seed of Management) 10	4950	Maintenance of Overhead Lines - Snow Removal from				
2000 Decision Support Country (1997) Decision Number (1997) Dec		Maintenance of Underground Lines	\$0		\$0	Non-Distribution Expenses
Section of Separating Company						
Section Control Contro	5010	Load Dispatching	\$2,413,977		\$2,413,977	Operation (Working Capital)
Services of Segress of	5014					
Section Section Common	5015		\$0		\$0	Operation (Working Capital)
Section		Distribution Station Equipment - Operation Labour				
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Secondary Communication Section Se			\$0		\$0	
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Service Content Potroles Content Service Services Content Cont	5060	Street Lighting and Signal System Expense	\$0		\$0	Non-Distribution Expenses
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1510 Maintenance of Line Transformers 1511 Maintenance of Street Lipping and Signal Systems 1515 Maintenance of Street Lipping and Systems 1515 Maintenance of Memory 1515 Maintenan	5155	•				
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Solid Purchase of Transmission and System Services Solid Solid Power Supply Expenses Solid Power			\$0			
Section Sect	5205					
Silling and Collection (Working Stock Reading Expense Stock Reading Expense Stock Reading Expense Stock Reading Read	5210	Transmission Charges	\$0		\$0	Other Power Supply Expenses
Silling and Collection (Working Strome Pilling as Strome Pilling					\$0	
\$107.211 \$107.211	5310	Meter Reading Expense	\$0	-	\$0	Billing and Collection (Working
Signature Sign	5320	Collecting	\$107,211		\$107,211	Billing and Collection (Working
Signormal Sign		Collection Charges			\$0	Billing and Collection (Working
Section	5335	Bad Debt Expense	\$1,350,000		\$1,350,000	Bad Debt Expense (Working C
Section Sect	5405	Supervision	\$0		\$0	Community Relations (Working
\$420 Community Safety Program \$420 Community Safety Safe						
Expenses 500 55015 Supervision 500 5	5420	Community Safety Program				
5510 Demonstrating and Selling Expense 50 5151		Expenses				
Solid Advertising Expense Solid				<u> </u>		Other Distribution Expenses
\$1,926,964 Administrative and General Expenses \$1,926,964 Administrative and General Expenses \$2,712,623 \$2,771,253 \$2,777,333 Administrative and General Expenses \$2,877,333 Administrative and General Expenses \$2,877,333 \$2,677,333 Administrative and General Expenses \$2,877,333 Administrative and General Expenses \$2,877,332 Administrative and General Expenses \$3,000 Administrative and General Expenses \$4,91,000 Administrative and General	5515	Advertising Expense	\$0		\$0	Advertising Expenses
School Management Salaries and Expenses S2,712,632 Administrative and General Expenses S2,677,333 S2,677,333 S2,677,333 S2,677,333 S2,677,333 S2,677,333 S2,677,333 S2,677,333 S2,677,333 S2,677,332 Administrative and General Expenses S3,000 S3,015,009 S3,015,009 S3,015,009 S3,015,009 S3,015,009 S3,000	5605	Executive Salaries and Expenses			\$1,926,964	Administrative and General Ex
\$2,677.332 \$2,677.332 \$3,015,009 \$3,	5610	Management Salaries and Expenses	\$2,712,632	-	\$2,712,632	Administrative and General Ex
Sa.015.009 Sa.	5620	Office Supplies and Expenses	\$2,677,332			Administrative and General Ex
\$83,000 \$83,					(\$1,680,292) \$3.015.009	Administrative and General Ex Administrative and General Ex
\$1,005,944	5635	Property Insurance	\$83,000		\$83,000	Insurance Expense (Working C
Section Sect	5645					Administrative and General Ex
\$347.100 \$347.100	5650	Franchise Requirements	\$0		\$0	Administrative and General Ex
Sefe Second Sec	5660	General Advertising Expenses	\$347,100		\$347,100	Advertising Expenses
Section Sect		Miscellaneous General Expenses		\$0		Administrative and General Ex Administrative and General Ev
Formal F	5675	Maintenance of General Plant	\$1,224,890		\$1,224,890	Administrative and General Ex
Amortization Expense - Property, Plant, and Equipment S27,371,137 Amortization of Limited Term Electric Plant S0 Amortization of Integribles and Other Electric Plant S0 Amortization of Integribles and Other Electric Plant S0 Amortization of Assets Amortization of Assets Amortization of Assets						
5710 Amortization of Limited Term Electric Plant 50 \$21,3/1,137 Amortization of Assets 5715 Amortization of Intangibles and Other Electric Plant 50 \$0 Amortization of Intangibles and Other Electric Plant 50 \$0 Amortization of Assets 5720 Amortization of Intangibles and Other Electric Plant 50 \$0 Amortization of Assets 5720 \$0 Amortization						
5715 Amortization of Intangibles and Other Electric Plant \$0 Amortization of Assets		Amortization of Limited Term Electric Plant	\$0		\$0	Amortization of Assets
			\$0	<u> </u>	\$0	Amortization of Assets
	3720	Amortization of Electric Plant Acquisition Adjustments	\$0		\$0	Other Amortization - Unclassifi

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s (Working Capital) epenses epenses is xpenses (Workii seneral Expenses (Workii General Expenses (Workii Seneral Expenses (Workii Se

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5725	Miscellaneous Amortization	\$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	\$0	\$0	\$0	\$12,553,453
6010	Amortization of Debt Discount and Expense	\$0			\$0
6015	Amortization of Premium on Debt Credit	\$0			\$0
6020	Amortization of Loss on Reacquired Debt	\$0			\$0
6025	Amortization of Gain on Reacquired DebtCredit	\$0			\$0
6030	Interest on Debt to Associated Companies	\$9,703,627			\$9,703,627
6035	Other Interest Expense	\$1,765,819			\$1,765,819
6040	Allowance for Borrowed Funds Used During				
	ConstructionCredit	\$0			\$0
6042	Allowance For Other Funds Used During Construction				
	Allowance For Other Funds Osed During Construction	\$0			\$0
6045	Interest Expense on Capital Lease Obligations	\$0			\$0
6105	Taxes Other Than Income Taxes	\$337,800			\$337,800
6110	Income Taxes	(\$770,800)	\$770,800	\$0	\$6,058,643
6115	Provision for Future Income Taxes	\$0			\$0
6205	Donations	\$0			\$0
6210	Life Insurance	\$0			\$0
6215	Penalties	\$0			\$0
6225	Other Deductions	\$0			\$0
6305	Extraordinary Income	\$0			\$0
6310	Extraordinary Deductions	\$0			\$0
6315	Income Taxes, Extraordinary Items	\$0			\$0
6405	Discontinues Operations - Income/ Gains	\$0			\$0
6410	Discontinued Operations - Deductions/ Losses	\$0			\$0
6415	Income Taxes, Discontinued Operations	\$0			\$0

Reclassification Equals to Zero. O.K. to Proceed.

Asset Accounts Directly Allocated	\$0
Income Statement Accounts Directly Allocated	\$0

Grouped Accounts as per 2006 EDR	Column P	Reclassified Balance
Land and Buildings	\$3,804,200	\$3,804,200
TS Primary Above 50	\$0	\$0
DS	\$11,774,640	\$11,774,640
Poles, Wires	\$414,163,222	\$414,163,222
Line Transformers	\$104,651,297	\$104,651,297
Services and Meters	\$65,120,853	\$65,120,853
General Plant	\$29,252,042	\$29,252,042
Equipment	\$38,383,800	\$38,383,800
IT Assets	\$24,893,361	\$24,893,361
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$3,995,181	\$3,995,181
Contributions and Grants	(\$26,797,661)	(\$26,797,661)
Accumulated Amortization	(\$354,217,379)	(\$354,217,379)
Non-Distribution Asset	\$0	\$0
Unclassified Asset	\$0	\$0
Liability	\$0	\$0
Equity	\$0	(\$14,849,467)
Sales of Electricity	(\$393,849,350)	(\$393,849,350)
Distribution Services Revenue	(\$98,806,580)	(\$103,225,970)
Late Payment Charges	(\$850,000)	(\$850,000)
Specific Service Charges	(\$1,545,462)	(\$2,128,462)
Other Distribution Revenue	(\$1,194,572)	(\$1,194,572)
Other Revenue - Unclassified	\$0	\$0
Other Income & Deductions	(\$1,308,935)	(\$1,308,935)
Power Supply Expenses (Working Capital)	\$394,028,104	\$394,028,104
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$17.454.043	\$17.454.043
Maintenance (Working Capital)	\$5,292,206	\$5,292,206
Billing and Collection (Working Capital)	\$7,187,861	\$7,187,861
Community Relations (Working Capital)	\$95.000	\$95.000
Community Relations - CDM (Working Capital)	\$95,000	\$93,000
Administrative and General Expenses (Working Capital)	\$15,728,229	\$15,728,229
Insurance Expense (Working Capital)	\$13,726,229	\$83.000
Bad Debt Expense (Working Capital)	\$1,350,000	\$83,000
Advertising Expenses Charitable Contributions	\$347,100	\$347,100
	\$0	\$0
Amortization of Assets	\$27,371,137	\$27,371,137
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassifed	\$11,469,446	\$24,022,899
Income Tax Expense - Unclassified	(\$770,800)	\$6,058,643
Other Distribution Expenses	\$337,800	\$337,800
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$0	\$0
Total	\$297,441,784	\$296,972,823

Other Amortization - Unclassified

Amortization of Assets
Amortization of Assets
Amortization of Assets
Amortization of Assets
Interest Expense - Unclassifed

Interest Expense - Unclassifed

Interest Expense - Unclassifed
Interest Expense - Unclassifed
Other Distribution Expenses
Income Tax Expense - Unclassified
Other Distribution Expenses
Income Tax Expense - Unclassified
Income Tax Expense - Unclassified
Charitable Contributions
Insurance Expense (Working Capital)
Other Distribution Expenses
Unclassified Expenses



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

	1				BA	ALANCE SHEE	TITEMS		EXPENSE ITEMS					
RATE B	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
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	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
1565	Conservation and Demand Management	\$0		-	-					_				
1805	Land	\$414,741		(\$414,741)	-									
1805-1	Land Station >50 kV		0.00%							-	\$0			
1805-2 1806	Land Station <50 kV Land Rights	\$162,636	100.00%	\$414,741 (\$162,636)	414,741			\$ -		414,741	\$0			
1806-1	Land Rights Station >50 kV	\$102,030	0.00%	\$0				\$ -		-	\$0			
1806-2	Land Rights Station <50 kV		100.00%		162,636			\$ (73,818)		88,818	\$3,338			
1808 1808-1	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$2,138,307	0.00%	(\$2,138,307)				٠.		_	\$0			
1808-2	Buildings and Fixtures < 50 KV		100.00%	\$0 \$2,138,307	2,138,307			\$ (1,648,532)		489,775	\$75,750			
1810	Leasehold Improvements	\$20,886		(\$20,886)										
1810-1 1810-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV		0.00%	\$0 \$20.886	20.886			\$ - \$ (20.886)		- 0	\$0 \$0			
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	100.0070	\$0	-			\$ -		-	\$0			
1820	Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment -	\$11,774,640		(\$11,774,640)	-					-				
1820-1	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	-			s -		-	\$0			
1830	Poles, Towers and Fixtures	\$83,398,210		(\$83,398,210)	-			<u> </u>			40			
1830-3	Poles, Towers and Fixtures -		0.00%	\$0				•		-	\$0			
1830-4	Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary		52.10%	\$43,450,468	43,450,468	(\$1.618.062)	\$0 \$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 1840	Overhead Conductors and Devices - Secondary	\$123.188.670	13.53%	\$10,710,053 (\$123,188,670)	10,710,053	(\$546,844)	\$84,315	\$ (4,851,128)		5,396,396	\$394,754			
	Underground Conduit Underground Conduit - Bulk	\$123,100,670		(-									
1840-3	Delivery		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1840-4 1840-5	Underground Conduit - Primary Underground Conduit - Secondary		98.00% 2.00%		120,724,897 2,463,773	(\$6,163,853)	\$950,367 \$19,395			47,167,650 962,605	\$4,343,111 \$88,635			
1845	Underground Conductors and Devices	\$128,418,518	2.00%	(\$128,418,518)	2,405,773	(\$125,793)	\$19,395	φ (1,384,771)		902,605	\$00,035			
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	(\$5,116,568)	\$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	\$ (51,877,220)		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	\$40,118,898		\$0	40,118,898	(\$1,789,301)				19,763,346	\$1,442,693			
	Total	\$598,446,584		(\$0)	\$598,446,584	(\$26,797,661)	\$4,131,769	\$ (292,458,525)	\$0	283,322,167	\$21,716,426	\$0	\$0	\$0
	SUB TOTAL from 13	\$598,446,584		Breakout matches										

1995 Allocation 2006 Cost Allocation	1995 Allocation 2011	2105 Captial Contribution Accum Depr 2010		2105 Captial Contribution Accum Depr 2011	5705 Gross Deprec	Adjsutment	5705 Net Deprec
			1805	\$0	\$0		
\$0	0						
\$0 \$0			1806	(\$73,818)	\$3,338		\$3,338
\$0							
\$0			1808	(\$1,648,532)	\$75,750		\$75,750
\$0							
\$0							
\$0 \$0			1810	(\$20,886)	\$0		\$0
\$0							
7.7							
\$0			1815	\$0	\$0		
			1820		_		
\$0				(\$9,531,732)	\$277,009		\$277,009
\$0							
\$0							
\$0							
\$0			1825	\$0	\$0		
\$0							
\$0							
(\$671,352)	(\$3,105,685)		1830	(\$30,641,503)	\$3,254,891	(\$123,237)	\$3,131,654
(4011,002)	(00,100,000)		1000	(000,041,000)	40,204,001	(0120,201)	\$0,101,004
\$0	0						
			1835				
(\$873,693)	(\$4,041,717)		1835	(\$35,854,604)	\$3,077,998	(\$160,379)	\$2,917,619
\$0	0						
90							
(\$1,359,625)	(\$6,289,646)	-	1840	(\$69,738,531)	\$4,681,325	(\$249,579)	\$4,431,746
\$0	0	1	l				
30				1			
		1	1845				
(\$1,237,322)	(\$5,723,871)			(\$64,022,357)	\$4,969,510	(\$227,129)	\$4,696,347
\$0	0	1	l				
-				1			
		1					
\vdash		-	l	+			
(\$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)	1	1860	(\$18,842,132)	\$1,513,694	(\$71,001)	\$1,442,693
(\$5,792,817)	(\$26,797,661)						
		4 404 7					
	(\$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

Account Description Break out Functions Break OUT (%)	t Acquisition Adjustments 5720 es Amortization of Electric Plant
Account Description Break out Functions Break Out (%)	t Acquisition Adjustments 5720 es Amortization of Electric Plant
Contributed Plant Prediction Plant P	es Amortization of Electric Plant
Contributed Plant Functions Plant Punctions	
1906	
1906 Buildings and Fatures 529 252.042 29 252.042 5 (1,944.838) \$ (1,031.020) \$ (1,924.788) \$ (1,031.020) \$ (1,924.788) \$ (1,031.020) \$ (1,924.788) \$ (1,031.020) \$	
1910 Leasehold Improvements 50 5 5 50	
1915 Office Furnium and Equipment \$5,562,317 \$6,562,317 \$ \$(3,917,982) \$ 1,644,335 \$244,099 \$ 1020 Computer Equipment Humbraier \$1,028,478 \$ (3,273,90) \$ 2,751,619 \$1,001,222 \$ 1025 \$ (2,073,90) \$ 2,751,619 \$1,001,222 \$ 1025 \$ (2,073,90) \$ 2,751,619 \$1,001,222 \$ 1025 \$ (2,073,90) \$ 2,751,619 \$ (2,073,90)	
1920 Computer Equipment - Hardware \$11,028,478 \$1	
1925 Computer Software \$13,848,894 \$13,848,894 \$1,938,007 \$4,526,977 \$2,275,458 \$1930 Transportation Equipment \$19,333,891 \$19,333,891 \$1,933,891 \$1	
1930 Transportation Equipment \$19,333,881 19,332,881 \$ (13,280,855) \$ (6,53,026 \$ 50 \$ 1,035 \$ 1,0	
1935 Stores Equipment \$802,540 \$ \$ (578,312) \$ 314,228 \$ 46,034 1940 Tools, Shop and Garage Equipment \$812,540 \$ \$ (6,229,049) \$ \$ 1,880,463 \$ \$337,440 1945 Measurement and Testing \$1,654,421 \$ \$ (1,096,425) \$ \$ 57,997 \$ 106,076 1950 Power Operated Equipment \$144,035 \$ 114,035 \$ 114,035 \$ 114,035 \$ 114,035 \$ 1,136 1955 Communication Equipment \$2,177,763 \$ 2,177,763 \$ 7,173,37 \$ \$ 7,223,355 \$ 1,149,29 \$ 206,665 1960 Power Operated Equipment \$1,096,420 \$ 1,096	
1940 Tools, Shop and Garage Equipment S8,109,512 S (6,229,049) S 1,880,463 \$337,440	
S8.709.512 S. (6,229.049) S. 1.880.463 S. 337,440 1945 Measurement and Testing S1.654.421 S. (1,096.425) S. 57.997 S106.076 1950 Power Operated Equipment S144,035 S. 144,035 S. 14,035 S. 14,036 1955 Communication Equipment S2.171,763 S. 175,235 S. 14,036 S. 14	
Equipment \$1,854,421 1,854,421 \$ (1,096,425) \$ 557,997 \$106,076 1950 Power Operated Equipment \$144,035 \$ (114,393) \$ 29,642 \$11,436 1955 Communication Equipment \$2,171,763 \$ (752,335) \$ 1,119,429 \$206,665	
1955 Communication Equipment \$2,171,763 \$ (752,335) \$ 1,419,429 \$206,665	
1955 Communication Equipment \$2,171,763 \$ (752,335) \$ 1,419,429 \$206,665	
	_
1970 Load Management Controls - S S S S S S S S S S S S S S S S S S	
1975 Load Management Controls - Utility Principles	
1980 System Supervisory Equipment \$3,995,181 \$3,995,181 \$ (3,145,360) \$ 849,821 \$77,459	
1990 Other Tangible Property \$0 S S S S S S S S S S S S S S S S S S	
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 S0
SUB TOTAL from I3 \$97.592.014	
13 Directiv 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	

2105 Captial Contribution Accum Depr 2010		2105 Captial Contribution Accum Depr 2011	5705 Gross Deprec	Adjsutment	5705 Net 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 \$0
		(\$358,349,148)			
			\$28,480,529		\$27,371,137
			\$28,782,602		\$27,371,137
			(\$1,063,358)		\$0

1995 Allocation 2006 Cost Allocation 2011



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

	ſ													
RATE BA	ASE AND DISTRIBUTION ASSETS				В	ALANCE SHEE	TITEMS						EXPENSE ITEMS	
											5705	5710	5715	5720
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	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
To be P	Prorated													
	Contributed Capital - 1995	(\$26,797,661)				\$26,797,661	Balanced							
2105	Accumulated Depreciation - 2105	(\$354,217,379)						\$354,217,379	Balanced					
2120	Accumulated Depreciation - 2120	\$0							\$0	Balanced				
	Total	(\$381,015,040)							•					
	Net Assets	\$315,023,558	Net Fixed Assets Match											
	ion Expenses			-										
	Amortization Expense - Property, Plant, and Equipment	\$27,371,137									(\$27,371,137)	Balanced		
	Amortization of Limited Term Electric Plant	\$0										\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	\$0											\$0	Balanced
	Amortization of Electric Plant Acquisition Adjustments	\$0												\$0
	Total Amortization Expense	\$27,371,137												

Balanced



2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

Sheet I5 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where **Distribution Lines Exist**

2545.28

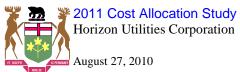
Deemed Equity Component of Rate Base (%)

40%

Scattered Load	1	2	3	6	7	8	9	11
	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel		Back- up/Standby Power

Instructions
Insert Current Monthly Service Charge

l								Power
I								
I								
ļ								
	12.68	27.45	250.33	11151.32	1.97	2.89	9.59	



Sheet I6 Customer Data Worksheet - Second Run

Total kWhs 5,425,185,291

Total kWs 8,213,499

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

			1	2	3	6	7	8	9	11
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power
Billing Data										
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		1.0	0.1	1.0	1.0
Number of Bills Number of Connections (Unmetered)	CNB CCON	1,528,280 29,923	1,287,949	191,051	24,697	144	48 26,194	996 501	23,336 3,228	60

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 Year 2 Year 3 Three-year average

1,399,459	604,637		718,835	75,987				
1,659,996	1,201,821		458.175	. 0,00.				
795,784	425,512		370,272					
1,285,080	743,990	-	515,761	25,329	-	-	-	

			Residential			GS <50			GS>50-Regular			Large Use >5MW			Street Light			Sentinel		Uni	metered Scattered	Load	Ba	ck-up/Standby Po	wer		TOTAL	
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			76.52%			10%			13%			1%			0%			0%			0%			0%			100%
	Cost Relative to Residential Average Cost			1.00			1.55			15.50			65.25												65.25			1.19
	Total	214658	32899628.52	153.265241	17931	4262941.290	237.7371169	2279.286848	5414469.738	2375.510455	31	360000	10000		0			0					6	60000	10000	234910.7311	42997039.55	183.035655
Meter Types	Cost per Meter (Installed)																				•	•						
Single Phase 200 Amp - Urban	150	210,410	31561526.67		13,388	2008179.36			0						0			0				0		0		223,798	33569706.03	
Single Phase 200 Amp - Rural	150		0						0			,			0			0			,					0		
Central Meter	1,060		ő		45	47997.9887			0						0			0				5		0		45	47997.98874	
Network Meter (Costs to be																												-
updated) Three-ohase - No demand	315	4,248	1338101.847		276 3.891	87031.8503 1750997 94			0						0			0				9		0		4,524	1425133.698	
Smart Meters	450 300		0		3,891	1/50997.94		1	0						0			0								3,891	1/50997.942	
Demand without IT (usually																												
three-phase)	600		0		264	158407.1774		766	459558.0567						0			0						0		1,030	617965.2342	
Demand with IT Demand with IT and Interval	3,150		0		67	210326.971		1,363	4293722.246						0	1		0				0		0		1,430	4504049.218	
Capability - Secondary	4,400		0			1		150	661189.4345						0			0	l .			0				150	661189.4345	
Demand with IT and Interval Capability - Primary	10.000											360000												20000			420000	
Demand with IT and Interval	10,000										- 31	360000											ь	60000		42	420000	
Capability -Special (WMP) Registered WM embedded in	40,000		0						0						0			0				0		0		0	0	
Registered WM embedded in			0															0								0	0	
HONI LDC Specific 2 LDC Specific 3			ő						0						ő			ő				5		0		0	0	
LDC Specific 3			0						0						0			0	İ			9		0		0	0	
								l													1	1						



August 27, 2010
Sheet I7.2 Meter Reading Worksheet - Second Run

Weighting Factors based on

Contractor Pricing																												
			1			2			3			6			7			8			9			11				
Description			Residential			GS <50			GS>50-Regular			Large Use >5MW			Street Lig	ht		Sentinel		U	Inmetered Scatte	red Load		Back-up/Standby Po	ower		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 Fa	ctor Weighted Average Costs	Units	Weighted Fact	or Weighted Average Costs	Units	Weighted Fac	tor Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Veighted Factor	Weighted Average Costs
1	Allocation Percentage Weighted Factor			60.46%			20.98%			17.51%			0.74%			0.00%			0.00%			0.00%			0.31%			100.00%
	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	24,697	372,956	15.10	144	15,814	109.82		-	- 0		-	- 0		-	- 0		6,589	109.82	1,503,900	2,130,231	238
	Factor																											
Residential - Urban - Outside	1.00	1,287,949	1,287,949			0			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			0		_		
Residential - Urban - Inside	2.00		0			0			0			0			0			0			0			0				•
Residential - Urban - Inside - with other services	1.00		0			0			0			0			0			0			0			0				
Residential - Rural - Outside	3.00		0			0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside with other services	2.00		0			0			0			0			0			0			0			0		_		
LDC Specific 1			0			0			0			0			0			0			0			0		-	-	
LDC Specific 2			0			0			0			0			0			0			0			0		-		
GS < 50 - Walking	2.33		0		191,027	444,288			0			0			0			0			0			0		191,027	444,288	
GS - > 50 - Walking GS - Vehicle with other	3.98		0			0		22,101	87,933			0			0			0			0			0		22,101	87,933	
services TOU Read	3.00		0			0			0			0			0			0			0			0		-	-	
GS - Vehicle with other services	3.00		0			0			0			0			0			0			0			0				
LDC Specific 3			0			0			- 0			0			0			0			0			0		-		
LDC Specific 4	0.00		0			ō			0			Ö			0			0			0			0				
Interval	109.82		0		24	2,636		2,595	285,023		144	15,814			0			0			0		60	6,589		2,823	310,062	
LDC Specific 5 LDC Specific 6			0			0			0			0			0	·		0			0			0		1		
LDC Specific 6			U U			- 0			U			0									0							



2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

Sheet I8 Demand Data Worksheet - Second Run

This is an input sheet for demand allocators.

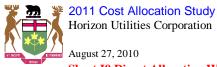
CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

			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
CO-INCIDEN	IT DEAK									
OO-INOIDEIN	II I EAR	-								
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										
	TCP4	2 577 055	1,391,492	367,882	1,075,029	722,311	9,072	92	4.000	7.440
Transformation CP Bulk Delivery CP	BCP4	3,577,955	1,391,492	307,002	1,075,029	122,311	9,072	92	4,966	7,112
Total Sytem CP	DCP4	3,577,955	1,391,492	367,882	1,075,029	722,311	9,072	92	4,966	7,112
40.00										
12 CP	TCP12	0.000.050	2 200 005	000 502	2 002 072	0.004.474	05.055	716	47.240	40.007
Transformation CP Bulk Delivery CP	BCP12	9,699,250	3,300,865	998,583	3,003,072	2,294,474	65,355	/16	17,319	18,867
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
Total Gytchi Oi	DOI 12	3,033,230	3,300,003	330,303	3,003,072	2,204,414	00,000	710	17,010	10,007
NON CO_INCID	ENT 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
4 NCP										
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	<u>=</u>	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
12 NCP										
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	



Sheet I9 Direct Allocation Worksheet - Second Run

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

To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995 Contributions and Grants - Credit \$0 Yes

<u>Instructions:</u>
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 -						
1015	Normally Primary above 50 kV	\$0	Yes				
1820	Distribution Station Equipment -						
	Normally Primary below 50 kV	\$0	Yes				
1825	Storage Battery Equipment	\$0	Yes				
1830	Poles, Towers and Fixtures	\$0	Yes				
1835	Overhead Conductors and Devices	\$0	Yes				
1840	Underground Conduit	\$0	Yes				
1845	Underground Conductors and Devices	\$0	Yes				
1850	Line Transformers	\$0	Yes				
1855	Services	\$0	Yes				
1860	Meters	\$0	Yes				
1905	Land	\$0	Yes				
1906	Land Rights	\$0	Yes				
1908	Buildings and Fixtures	\$0	Yes				
1910	Leasehold Improvements	\$0	Yes				
1915	Office Furniture and Equipment	\$0	Yes				
1920	Computer Equipment - Hardware	\$0	Yes				
1925	Computer Software	\$0	Yes				
1930	Transportation Equipment	\$0	Yes				
1935	Stores Equipment	\$0	Yes				
1940	Tools, Shop and Garage Equipment	\$0	Yes				
1945	Measurement and Testing Equipment	\$0	Yes				
1950	Power Operated Equipment	\$0	Yes				
1955	Communication Equipment	\$0	Yes				
1960	Miscellaneous Equipment	\$0	Yes				
1970	Load Management Controls -						
1970	Customer Premises	\$0	Yes				
1975	Load Management Controls - Utility						
	Premises	\$0	Yes				
1980	System Supervisory Equipment	\$0	Yes				
1990	Other Tangible Property	\$0	Yes				

2005	Property Under Capital Leases	\$0	Yes								
2010	Electric Plant Purchased or Sold	\$0	Yes								
2050	Completed Construction Not Classified-										
2000	-Electric	\$0	Yes								
2405	Accum. Amortization of Electric Utility										
2105	Plant - Property, Plant, & Equipment	\$0	Yes								
	Accumulated Amortization of Electric	ΨΟ	165								
2120	Utility Plant - Intangibles	\$0	Yes								
	Directly Allocated Net Fixed Assets	* -		\$0	\$0	60	\$0	\$0	\$0	\$0	\$0
	-			ΨU	\$ 0	\$0	ψU	φU	φU	φU	\$0
5005	Operation Supervision and										
5010	Engineering	\$0 \$0	Yes								
	Load Dispatching Station Buildings and Fixtures	\$0	Yes								
5012	Expense	\$0	Yes								
5044	Transformer Station Equipment -	* -									
5014	Operation Labour	\$0	Yes								
5015	Transformer Station Equipment -	4-									
	Operation Supplies and Expenses Distribution Station Equipment -	\$0	Yes								
5016	Operation Labour	\$0	Yes								
	Distribution Station Equipment -	ΨΟ	163								
5017	Operation Supplies and Expenses	\$0	Yes								
5020	Overhead Distribution Lines and										
3020	Feeders - Operation Labour	\$0	Yes								
	Overhead Distribution Lines & Feeders										
5025	- Operation Supplies and Expenses	\$0	Yes								
	Overhead Subtransmission Feeders -	ΨΟ	165								
5030	Operation	\$0	Yes								
5035	Overhead Distribution Transformers-	·									
5035	Operation	\$0	Yes								
5040	Underground Distribution Lines and	•	.,								
	Feeders - Operation Labour Underground Distribution Lines &	\$0	Yes								
5045	Feeders - Operation Supplies &										
00.10	Expenses	\$0	Yes								
5050	Underground Subtransmission										
3030	Feeders - Operation	\$0	Yes								
5055	Underground Distribution	••									
5065	Transformers - Operation Meter Expense	\$0 \$0	Yes Yes								
	Customer Premises - Operation	ΦU	162								
5070	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								
	Overhead Distribution Lines and	ΦU	162								
5095	Feeders - Rental Paid	\$0	Yes								
5096	Other Rent	\$0	Yes								
5105	Maintenance Supervision and										
- 100	Engineering	\$0	Yes								
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes								
-	Maintenance of Transformer Station	ψU	res								
5112	Equipment	\$0	Yes								
5444	Maintenance of Distribution Station	**									
5114	Equipment	\$0	Yes								
5120	Maintenance of Poles, Towers and	•									
	Fixtures	\$0	Yes								

5125	Maintenance of Overhead Conductors										
5125	and Devices	\$0	Yes								
5130	Maintenance of Overhead Services	\$0	Yes								
	Overhead Distribution Lines and	**									
5135	Feeders - Right of Way	\$0	Yes								
54.45											
5145	Maintenance of Underground Conduit	\$0	Yes								
5150	Maintenance of Underground										
3130	Conductors and Devices	\$0	Yes								
5155	Maintenance of Underground Services	\$0	Yes								
5160	Maintenance of Line Transformers	\$0	Yes								
5175	Maintenance of Meters	\$0	Yes								
5305	Supervision	\$0	Yes								
5310	Meter Reading Expense	\$0	Yes								
5315	Customer Billing	\$0	Yes								
5320	Collecting	\$0	Yes								
5325	Collecting- Cash Over and Short	\$0	Yes								
5330	Collection Charges	\$0	Yes								
5335	Bad Debt Expense	\$0	Yes								
5340	Miscellaneous Customer Accounts										
5340	Expenses	\$0	Yes								
5405	Supervision	\$0	Yes								
5410	Community Relations - Sundry	\$0	Yes								
5415	Energy Conservation	\$0	Yes								
5420	Community Safety Program	\$0	Yes								
5425	Miscellaneous Customer Service and										
5425	Informational Expenses	\$0	Yes								
5505	Supervision	\$0	Yes								
5510	Demonstrating and Selling Expense	\$0	Yes								
5515	Advertising Expense	\$0	Yes								
5520	Miscellaneous Sales Expense	\$0	Yes								
5605	Executive Salaries and Expenses	\$0	Yes								
5610	Management Salaries and Expenses	\$0	Yes								
	General Administrative Salaries and	* -									
5615	Expenses	\$0	Yes								
5620		\$0 \$0	Yes								
5620	Office Supplies and Expenses	\$0	res								
5625	Administrative Expense Transferred										
	Credit	\$0	Yes								
5630	Outside Services Employed	\$0	Yes								
5635	Property Insurance	\$0	Yes								
5640	Injuries and Damages	\$0	Yes								
5645		\$0	Yes								
	Employee Pensions and Benefits										
5650	Franchise Requirements	\$0	Yes								
5655	Regulatory Expenses	\$0	Yes								
5660	General Advertising Expenses	\$0	Yes								
5665	Miscellaneous General Expenses	\$0	Yes								
5670	Rent	\$0	Yes								
5675	Maintenance of General Plant	\$0	Yes								
5680	Electrical Safety Authority Fees	\$0	Yes								
5705	Amortization Expense - Property,										
5,03	Plant, and Equipment	\$0	Yes								
	Amortization of Limited Term Electric										
5710	Plant	\$0	Yes								
	Amortization of Intangibles and Other	-									
5715		••									
	Electric Plant	\$0	Yes								
5720	Amortization of Electric Plant										
3/20	Acquisition Adjustments	\$0	Yes								
6105	Taxes Other Than Income Taxes	\$0	Yes								
6205	Donations Donations	\$0	Yes								
		\$0 \$0	Yes								
6210	Life Insurance										
6215	Penalties	\$0	Yes								
6225	Other Deductions	\$0	Yes								
L	Total Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Depreciation Expense		-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	· · · · · · · · · · · · · · · · · · ·										

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 I	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



Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

	Ī		1	2	3	6	7	8	9	11
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
crev mi	Distribution Revenue (sale) Miscellaneous Revenue (mi)	\$103,225,970 \$5,481,969	\$64,668,844 \$3,440,777	\$12,191,419 \$819,680	\$17,105,397 \$806,658	\$5,784,169 \$264,917	\$2,250,053 \$86,184	\$35,338 \$1,834	\$687,274 \$44,499	\$503,477 \$17,420
	Total 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
	Expenses			24 707 700	*******	24 074 000	2500 470	******	271 211	2400.000
di cu	Distribution Costs (di) Customer Related Costs (cu)	\$15,892,245 \$15,391,865	\$7,861,092 \$11,055,451	\$1,767,789 \$2,097,322	\$3,572,942 \$1,875,755	\$1,971,020 \$78.523	\$500,173 \$163,880	\$9,530 \$3,514	\$71,641 \$109.935	\$138,058 \$7,486
ad	General and Administration (ad)	\$16,591,129	\$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)	\$27,371,137	\$14,739,958	\$3,038,942	\$5,730,777	\$2,586,362	\$932,523	\$17,830	\$129,027	\$195,718
INPUT	PILs (INPUT)	\$6,058,643	\$3,291,418	\$672,396	\$1,257,608	\$554,275	\$208,187	\$3,981	\$28,788	\$41,991
INT	Interest Total Expenses	\$12,553,453 \$93,858,472	\$6,819,787 \$53,771,802	\$1,393,199 \$11,013,732	\$2,605,751 \$17,947,723	\$1,148,453 \$7,437,460	\$431,362 \$2,594,282	\$8,248 \$50,130	\$59,648 \$494,854	\$87,006 \$548,489
	Total Expenses	\$93,838,472	\$33,771,802	\$11,013,732	\$17,947,723	\$7,437,460	\$2,594,282	\$50,130	\$494,654	\$348,489
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$14,849,467	\$8,067,120	\$1,648,013	\$3,082,341	\$1,358,503	\$510,257	\$9,756	\$70,557	\$102,919
	Revenue Requirement (includes NI)	\$108,707,939	\$61,838,922	\$12,661,745	\$21,030,064	\$8,795,964	\$3,104,540	\$59,886	\$565,411	\$651,408
		Revenue R	equirement Input equals	S Output						
	Rate Base Calculation									
	No. Access									
dp	Net Assets Distribution Plant - Gross	\$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
gp	General Plant - Gross	\$97,592,014	\$52,967,886	\$10,830,243	\$20,272,754	\$8,961,781	\$3,352,289	\$64,099	\$463,483	\$679,478
	Accumulated Depreciation	(\$354,217,379)	(\$187,581,393)	(\$39,463,916)	(\$75,715,892)	(\$35,289,179)	(\$11,670,986)	(\$223,086)	(\$1,622,161)	(\$2,650,767)
co	Capital Contribution Total Net Plant	(\$26,797,661)	(\$14,399,401)	(\$2,971,983)	(\$5,611,195)	(\$2,558,280)	(\$917,112)	(\$17,541)	(\$126,614)	(\$195,535)
	l otal Net Plant	\$315,023,558	\$171,123,437	\$34,961,521	\$65,395,206	\$28,830,834	\$10,824,459	\$206,967	\$1,496,759	\$2,184,375
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	O P (OOP)	£20.4.000.40.4	\$130.946.904	845 740 004	64 47 507 000	605.054.044	\$0.04F.007	644.007	64 000 005	\$0
COP	Cost of Power (COP) OM&A Expenses	\$394,028,104 \$47,875,239	\$28,920,639	\$45,746,361 \$5,909,195	\$147,587,369 \$8,353,587	\$65,351,341 \$3,148,371	\$3,315,207 \$1,022,210	\$41,637 \$20,072	\$1,039,285 \$277,392	\$223,773
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$441,903,343	\$159,867,543	\$51,655,556	\$155,940,956	\$68,499,711	\$4,337,417	\$61,709	\$1,316,677	\$223,773
		, ,,	,,,.	, , , , , , , , , , , , , , , , , , , ,	,,,	,,,	,,,			, ,
	Working Capital	\$61,866,468	\$22,381,456	\$7,231,778	\$21,831,734	\$9,589,960	\$607,238	\$8,639	\$184,335	\$31,328
	Total Rate Base	\$376,890,026	\$193,504,893	\$42,193,298	\$87,226,940	\$38,420,794	\$11,431,698	\$215,607	\$1,681,093	\$2,215,703
		Rate	Base Input equals Outp	out						
	Equity Component of Rate Base	\$150,756,010	\$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	\$14,849,467	\$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	\$0
	Net Income	\$14,849,467	\$14,337,818	\$1,997,367	(\$35,668)	(\$1,388,374)	(\$258,046)	(\$12,957)	\$236,919	(\$27,593)
	RATIOS ANALYSIS									
	REVENUE TO EXPENSES %	100.00%	110.14%	102.76%	85.17%	68.77%	75.25%	62.07%	129.42%	79.96%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$0	\$6,270,698	\$349,354	(\$3,118,009)	(\$2,746,877)	(\$768,303)	(\$22,713)	\$166,361	(\$130,512)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.85%	18.52%	11.83%	-0.10%	-9.03%	-5.64%	-15.02%	35.23%	-3.11%



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
Summary	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

	Г	1	2	3	6	7	8	9	11
Information to be Used to Allocate PILs, ROD, ROE and A&G	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$97,592,014 (\$65,890,623) \$31,701,391	\$52,967,886 (\$35,762,014) \$17,205,871	\$10,830,243 (\$7,312,191) \$3,518,052	\$20,272,754 (\$13,687,436) \$6,585,319	\$8,961,781 (\$6,050,673) \$2,911,108	\$3,352,289 (\$2,263,345) \$1,088,944	\$64,099 (\$43,277) \$20,822	\$463,483 (\$312,927) \$150,556	\$679,478 (\$458,759) \$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

			1	2	3	6	7	8	9	11	ı
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power	
1860	<u>Distribution Plant</u> Meters	\$40,118,898	\$30,697,389	\$3,977,588	\$5,052,035	\$335,902	\$0	\$0	\$0	\$55,984	CWMC
	Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters only Meter Net Fixed Assets	(\$20,355,551) \$19,763,346	(\$15,575,260) \$15,122,128	(\$2,018,151) \$1,959,437	(\$2,563,305) \$2,488,730	(\$170,430) \$165,472	\$0 \$0	\$0 \$0	\$0 \$0	(\$28,405) \$27,579	
4082 4084 4090 4220 4225	Misc Revenue Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Other Electric Revenues Late Payment Charges	\$0 \$0 \$0 \$0 \$0 (\$850,000)	\$0 \$0 \$0 \$0 \$0 (\$613,685)	\$0 \$0 \$0 \$0 \$0 (\$106,604)	\$0 \$0 \$0 \$0 \$0 (\$90,085)	\$0 \$0 \$0 \$0 (\$33,424)	\$0 \$0 \$0 \$0 \$0 (\$104)	\$0 \$0 \$0 \$0 \$0 (\$76)	\$0 \$0 \$0 \$0 (\$6,022	\$0 \$0 \$0 \$0 \$0	CWNB CWNB CWNB NFA LPHA
	Sub-total	(\$850,000)	(\$613 685)	(\$106 604)	(\$90.085)	(\$33.424)	(\$104)	(\$76)	(\$6,022)	\$0	



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

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

			1	2	3	6	7	8	9	11	
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power	
1860	<u>Distribution Plant</u> Meters	\$40,118,898	\$30,697,389	\$3,977,588	\$5,052,035	\$335,902	\$0	\$0	\$0	\$55,984	CWN
	Accumulated Amortization 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	
	Allocated General Plant Net Fixed Assets	\$2,210,041	\$1,690,446	\$219,232	\$278,679	\$18,585	\$0	\$0	\$0	\$3,100	
	Meter Net Fixed Assets Including General Plant	\$21,973,388	\$16,812,575	\$2,178,668	\$2,767,409	\$184,057	\$0	\$0	\$0	\$30,679	
	Misc Revenue										
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWN
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWN
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWN
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	LPH/
	21	(0050 000)	(0010.005)	(0.100.00.1)	(000,005)	(000 10 1)	(0.40.4)	(070)	(00.000)	00	



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	
	<u>Summary</u>		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power	
5065 5070 5075	Operation Meter Expense Customer Premises - Operation Labour Customer Premises - Materials and Expenses	\$4,898,965 \$1,144,306 \$510,539	\$3,748,494 \$927,611 \$413,859	\$485,708 \$77,487 \$34,571	\$616,910 \$9,850 \$4,394	\$41,017 \$52 \$23	\$0 \$113,193 \$50,502	\$0 \$2,165 \$966	\$0 \$13,947 \$6,223	\$6,836 \$0 \$0	CWMC CCA CCA
	Sub-total	\$6,553,810	\$5,089,965	\$597,767	\$631,154	\$41,092	\$163,695	\$3,131	\$20,170	\$6,836	
5175	Maintenance Maintenance of Meters	\$300,194	\$229,697	\$29,763	\$37,802	\$2,513	\$0	\$0	\$0	\$419	1860
5310 5315 5320 5325 5330	Billing and Collection Meter Reading Expense Customer Billing Collecting Collecting Collecting Cash Over and Short Collection Charges	\$0 \$0 \$107,211 \$0 \$0	\$0 \$0 \$73,895 \$0 \$0	\$0 \$0 \$21,923 \$0 \$0	\$0 \$0 \$9,919 \$0 \$0	\$0 \$0 \$124 \$0 \$0	\$0 \$0 \$3 \$0 \$0	\$0 \$0 \$6 \$0 \$0	\$0 \$0 \$1,339 \$0 \$0	\$0 \$0 \$3 \$0 \$0	CWMR CWNB CWNB CWNB
	Sub-total	\$107,211	\$73,895	\$21,923	\$9,919	\$124	\$3	\$6	\$1,339	\$3	
	Total Operation, Maintenance and Billing	\$6,961,215	\$5,393,556	\$649,452	\$678,875	\$43,730	\$163,698	\$3,137	\$21,509	\$7,259	
	Amortization Expense - Meters Amortization Expense - General Plant assigned to Meters	\$1,442,693 \$394,214	\$1,103,891 \$301,532	\$143,036 \$39,105	\$181,673 \$49,709	\$12,079 \$3,315	\$0 \$0	\$0 \$0	\$0 \$0	\$2,013 \$553	
	Admin and General Allocated PILs Allocated Debt Return Allocated Equity Return	\$3,716,178 \$422,625 \$875,675 \$1,035,835	\$2,875,384 \$323,376 \$670,032 \$792,580	\$346,233 \$41,901 \$86,819 \$102,698	\$364,848 \$53,220 \$110,271 \$130,439	\$23,634 \$3,539 \$7,332 \$8,673	\$89,002 \$0 \$0 \$0	\$1,703 \$0 \$0 \$0	\$11,442 \$0 \$0 \$0	\$3,933 \$590 \$1,222 \$1,445	
	Total	\$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

			1	2	3	6	7	8	9	11	
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power	
	Distribution Plant										
1565	Conservation and Demand Management										CDMPP
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Poles, Towers and Fixtures - Subtransmission Bulk										BCP
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830-4	Poles, Towers and Fixtures - Primary	\$15,207,664	\$12,327,824	\$1,029,797	\$130,900	\$689	\$1,504,322	\$28,773	\$185,359	\$0	PNCP
1830-5	Poles, Towers and Fixtures - Secondary	\$13,981,710	\$11,615,895	\$631,517	\$54,199	\$0	\$1,470,746	\$28,130	\$181,222	\$0	SNCP
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Overhead Conductors and Devices -										BCP
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1835-4	Overhead Conductors and Devices - Primary	\$23,956,719	\$19,420,092	\$1,622,245	\$206,207	\$1,086	\$2,369,767	\$45,326	\$291,998	\$0	PNCP
1835-5	Overhead Conductors and Devices - Secondary	\$3,748,519	\$3,114,240	\$169,311	\$14,531	\$0	\$394,309	\$7,542	\$48,586	\$0	SNCP
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP



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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

			ı	1	2	3	6	7	8	9	11	1
1846-6- Underground Comutat - Fermany \$2,223,774 \$24,222.20 \$2,226,177 \$30,30.60 \$3,9.16 \$7,94.61 \$79.64.31 \$50,50.71 \$50 \$50.71 \$1		Summary		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel		up/Standby	I
1946 Underground Conduction and Devices 1940 3716,699 \$38,949 \$3.445 \$50 \$	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		PNCP
1946 Underground Conductors and Devices \$10 \$0 \$0 \$0 \$0 \$0 \$0 \$												
196-3 Undergrand Conductors and Devices - Bulk Delivery 50 50 50 50 50 50 50 5												
1846-4 Underground Conductions and Devices - Bus Delivery 50 \$5 \$5 \$5 \$5 \$5 \$5 \$5		g	**	**	**	**	**	**	**	*-	**	
1846-4 Underground Conductors and Devices - Primary \$40,177,660 \$32,569,311 \$37,70,866 \$34,628 \$1,821 \$3,974,321 \$76,016 \$499,706 \$0 PhCP ShCP \$190 \$100	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
141-5-5 Underground Conductors and Devices - Secondary \$47,784,822 \$3.961.900 \$215,356 \$5.00.802 \$232,000.802 \$232,000.802 \$3.95.803 \$3.11.5300 \$3.95.807 \$3.95.807 \$3.00.802 \$3.00.80	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	\$0	PNCP
Line Triansformers												SNCP
Services			\$4,768,822	\$3,961,900	\$215,395			\$501,636	\$9,595	\$61,811		
Sub-Indical												
Sub-botal Sub-												
Accumulated Amortization Accumulated Amortization of Electric Unity Plant -Line Transformers, Severes and Miters Cartesioners, Severes and Mi	1860	Meters	\$40,118,898	\$30,697,389	\$3,977,588	\$5,052,035	\$335,902	\$0	\$0	\$0	\$55,984	CWMC
Accumulated Amortization Accumulated Amortization of Electric Unity Plant -Line Transformers, Severes and Maters Control of Electric Revenues Allocated General Plant Net Fixed Assets Customer Related NF Allocating General Plant Vision 1997,		Sub-total	\$2 <i>41 472 27</i> 0	\$103 A1A A65	\$17 <i>11</i> 8 636	¢7 324 053	\$3/1 /13	\$20.035.016	¢383 330	\$2.468.78A	\$55.08 <i>1</i>	
Accum. Amortization of Electric Utility Plant Line Transformers, Services and Meters \$112,4665,288 \$99,376,746 \$99,024,852 \$1,905,469 \$1,905,540 \$2,000 \$185,000 \$1,197,122 \$1,271,655 \$238,445 \$2,000 \$1,000 \$		Sub-total	Ψ241,473,370	ψ133,414,403	\$17, 440 ,030	Ψ1,524,955	\$341,413	Ψ20,030,910	φ303,220	Ψ2,400,704	ψ55,364	
Transformers, Services and Melners \$134,665,289 \$99,767,466 \$90,427 \$90,437,496 \$147,999 \$147,99		Accumulated Amortization										
Customer Related Net Fixed Assets \$11,68,08,073 \$93,837,719 \$94,24,784 \$34,19,443 \$69,025 \$10,72,909 \$185,988 \$11,197,126 \$27,679 \$13,084 \$13,089,75 \$13,099,75 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,803 \$1,197,126 \$27,679 \$10,081,043 \$206,90		Accum. Amortization of Electric Utility Plant -Line										
Allocated General Plant Net Fixed Assets \$13,059,755 \$10,497,699 \$942,495 \$382,901 \$(57.33) \$1,087,534 \$20,805 \$133,883 \$3,100		Transformers, Services and Meters	(\$124,665,298)			(\$3,905,469)	(\$347,939)			(\$1,271,658)		
Customer Related NFA Including General Plant \$129,867,827 \$104,327,488 \$9,366,279 \$3,802,385 \$137,259 \$10,810,443 \$206,803 \$1,331,010 \$30,679 \$		Customer Related Net Fixed Assets		\$93,837,719	\$8,423,784		(\$6,526)		\$185,998	\$1,197,126	\$27,579	
Misc Revenue Retail Services Revenues \$10,4327,488 \$9,366,279 \$3,802,385 \$7,259 \$10,810,443 \$206,803 \$1,331,010 \$30,679 \$10,810,443 \$206,803 \$1,331,010 \$30,679 \$10,810,443 \$10,810,444 \$10,810,			\$13,059,755	\$10,489,769	\$942,495	\$382,901	(\$733)	\$1,087,534	\$20,805	\$133,883	\$3,100	
Misc Revenue S		Customer Related NFA Including General Plant										
Retail Services Revenues \$0			\$129,867,827	\$104,327,488	\$9,366,279	\$3,802,385	(\$7,259)	\$10,810,443	\$206,803	\$1,331,010	\$30,679	
Retail Services Revenues \$0		Mice Devenue										
Age Service Transaction Requests (STR) Revenues \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	4002		¢ 0	0.0	¢0	¢0	40	0.0	c 0	¢n.	¢0	CWNP
Electric Services Incidental to Énergy Sales \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
4220 Other Electric Revenues \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
August A												
Miscellaneous Service Revenues (\$2,128,462) (\$1,467,037) (\$435,233) (\$196,914) (\$2,460) (\$55) (\$113) (\$26,581) (\$68) CWNB			(\$850,000)	(\$613.685)	(\$106.604)			(\$104)		(\$6.022)		
Operating and Maintenance	4235											CWNB
Operating and Maintenance												
Departion Supervision and Engineering		Sub-total	(\$2,978,462)	(\$2,080,722)	(\$541,837)	(\$286,999)	(\$35,884)	(\$158)	(\$190)	(\$32,603)	(\$68)	
Departion Supervision and Engineering		Operating and Maintenance										
Solid	5005		\$1 108 241	\$893 312	\$74 297	\$13 903	\$1 212	\$109.871	\$2 101	\$13 544	\$0	1815-1855
Solid Company Compan												
Supplies and Expenses \$196,837 \$160,799 \$11,946 \$1,404 \$6 \$19,856 \$380 \$2,447 \$0		Overhead Distribution Lines and Feeders - Operation										1830 & 1835
Supplies and Expenses \$196,837 \$160,799 \$11,946 \$1,404 \$6 \$19,856 \$380 \$2,447 \$0		Labour	\$236,976	\$193,589	\$14,382	\$1,690	\$7	\$23,904	\$457	\$2,945	\$0	
5035 Overhead Distribution Transformers - Operation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	5025	Overhead Distribution Lines & Feeders - Operation										1830 & 1835
Solid Underground Distribution Lines and Feeders - Solid												
Operation Labour			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1840 & 1845	5040											1840 & 1845
Operation Supplies & Expenses \$314,599 \$255,430 \$20,850 \$2,613 \$13 \$31,246 \$598 \$3,850 \$0			\$109,228	\$88,685	\$7,239	\$907	\$5	\$10,849	\$207	\$1,337	\$0	
5055 Underground Distribution Transformers - Operation \$7,279 \$5,914 \$485 \$55 \$0 \$722 \$14 \$89 \$0 1850	5045		0044 500	A055 400	000.050	00.010	0.10	004.040	0500	***		1840 & 1845
5065 Meter Expense \$4,898,965 \$3,748,494 \$485,708 \$616,910 \$41,017 \$0 \$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 \$0 CCA 5075 Customer Premises - Materials and Expenses \$510,539 \$413,859 \$34,571 \$4,394 \$23 \$50,502 \$966 \$6,223 \$0 CCA 5085 Miscellaneous Distribution Expense \$534,640 \$430,954 \$35,843 \$6,707 \$585 \$53,004 \$1,014 \$6,534 \$0 1840.8185 5090 Underground Distribution Lines and Feeders - Rental Paid \$0	FOFF											4050
5070 Customer Premises - Operation Labour \$1,144,306 \$927,611 \$77,487 \$9,850 \$52 \$113,193 \$2,165 \$13,947 \$0 CCA 5075 Customer Premises - Materials and Expenses \$510,539 \$413,859 \$34,571 \$4,394 \$23 \$50,502 \$966 \$6,223 \$0 CCA 5085 Miscellaneous Distribution Expense \$534,640 \$430,954 \$35,843 \$6,707 \$585 \$53,004 \$1,014 \$6,534 \$0 1815-1855 5090 Underground Distribution Lines and Feeders - Rental Paid \$0 \$												
5075 Customer Premises - Materials and Expenses \$510,539 \$413,859 \$34,571 \$4,394 \$23 \$50,502 \$966 \$6,223 \$0 CCA 5085 Miscellaneous Distribution Expense \$534,640 \$430,954 \$35,843 \$6,707 \$585 \$53,004 \$1,014 \$6,534 \$0 1815-1855 5090 Underground Distribution Lines and Feeders - Rental \$0 \$												
5085 Miscellaneous Distribution Expense \$534,640 \$430,954 \$35,843 \$6,707 \$585 \$53,004 \$1,014 \$6,534 \$0 1815-1855 5090 Underground Distribution Lines and Feeders - Rental \$0												
5090 Underground Distribution Lines and Feeders - Rental Paid 1840 & 1845 Paid \$0 <												
Paid So \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1830 & 1835 \$1830 & 1835 \$0 \$			ψου,040	ψ-100,304	ψ00,040	ψ0,707	Ψ303	ψ00,004	ψ1,014	ψ0,004	ΨΟ	
5095 Overhead Distribution Lines and Feeders - Rental 1830 & 1835 Paid \$0 <td>3000</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>.5.5 & 1045</td>	3000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.5.5 & 1045
Paid \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	5095	Overhead Distribution Lines and Feeders - Rental	40	Ψ	Ψ	Q 0	Ψ	Ψ	Ψ	Ų.	40	1830 & 1835
5096 Other Rent \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 O&M		Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O&M



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

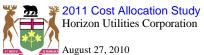
Output sheet showing minimum and maximum level for Monthly Fixed Charge

		Г	1	2	3	6	7	8	9	11	
	<u>Summary</u>	<u>-</u>	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										1830 & 1835
	Way	\$464,865	\$379,755	\$28,212	\$3,316	\$15	\$46,892	\$897	\$5,778	\$0	
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										1845
	Devices	\$241,683	\$196,433	\$15,788	\$1,959	\$10	\$24,068	\$460	\$2,966	\$0	
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	
	ous total	<i>\$11,777,100</i>	ψο,σο τ, τοσ	\$557,555	ψ, <u>20,000</u>	ψ10,110	\$ 000,000	ψ12,000	φου,υ/υ	ψ,, <u>2</u> 00	
	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	CWMR
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 Biling	\$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 Amortization Expense - General Plant assigned to	\$8,874,612	\$7,098,050	\$641,526	\$272,878	\$17,353	\$737,751	\$14,110	\$90,931	\$2,013	
	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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

			1		2		3		6	7		8		9		11
Summary			Residential		GS <50	ď	GS>50-Regular	L	arge Use >5MW	Street Light		Sentinel	93	Unmetered Scattered Load		Back- /Standby Power
Accounts		Total	Residential		GS <50	G	SS>50-Regular	Li	arge Use >5MW	Street Light		Sentinel	93	Unmetered Scattered Load		Back- /Standby Power
Distribution Plant CWMC	\$	40,118,898	\$ 30,697,389	\$	3,977,588	\$	5,052,035	\$	335,902	\$ ē	\$	-	\$	-	\$	55,984
Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters only Meter Net Fixed Assets	\$ \$	(20,355,551) 19,763,346	(15,575,260) 15,122,128		(2,018,151) 1,959,437		(2,563,305) 2,488,730			:	\$:	\$:	\$	(28,405) 27,579
Misc Revenue CWNB NFA LPHA Sub-total	\$ \$ \$	- (850,000) (850,000)	\$ (613,685) (613,685)	\$ \$	(106,604) (106,604)	\$			(33,424)	\$ (104) (104)				(6,022) (6,022)	\$:
Operation CWMC CCA Sub-total	\$ \$	4,898,965 1,654,845 6,553,810	\$ 3,748,494 1,341,471 5,089,965	\$	485,708 112,059 597,767	\$		\$	75	\$ 163,695 163,695	\$	3,131 3,131		20,170 20,170	\$	6,836 - 6,836
Maintenance 1860	\$	300,194	\$ 229,697	\$	29,763	\$	37,802	\$	2,513	\$ -	\$	-	\$	-	\$	419
Billing and Collection CWMR CWNB	\$ \$	- 107,211	\$ 73,895		21,923	\$	- 9,919	\$		3		- 6	\$	1,339		3
Sub-total Total Operation, Maintenance and Billing	\$	107,211 6,961,215	 73,895 5,393,556	-	21,923 649,452		9,919 678,875			 163,698		6 3,137		1,339 21,509	_	7,259
Amortization Expense - Meters Allocated PILs Allocated Debt Return Allocated Equity Return	\$ \$ \$	1,442,693 380,118 787,602 931,653	\$ 1,103,891 290,862 602,663 712,889	\$	143,036 37,685 78,083 92,364	\$	181,673 47,860 99,166 117,304	\$	3,181 6,591	\$ - - -	\$ \$ \$	-	\$ \$ \$	-	\$ \$ \$	2,013 530 1,098 1,299
Total	\$	9,653,281	\$ 7,490,175	\$	894,015	\$	1,034,794	\$	39,955	\$ 163,594	\$	3,061	\$	15,487	\$	12,200

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	7	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	up/S	Back- Standby ower
Distribution Plant CWMC	\$ 4	40,118,898	\$ 30,697,389	\$ 3,977,588	\$ 5,052,035	\$ 335,902	\$ -	\$ -	\$ -	\$	55,984

Accumulated Amortization



Mugust 27, 2010

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

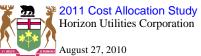
Output sheet showing minimum and maximum level for Monthly Fixed Charge

			1	2		3		6	7		8		9		11
Summary			Residential	GS <50	G	S>50-Regular	L	arge Use >5MW	Street Light		Sentinel	S	Unmetered Scattered Load	•	Back- /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)
Meter Net Fixed Assets Allocated General Plant Net Fixed Assets	\$ \$	19,763,346 2,210,041	15,122,128 1,690,446	1,959,437 219,232		2,488,730 278,679		165,472 18,585	-	\$ \$		\$	-	\$	27,579 3,100
Meter Net Fixed Assets Including General Plant	\$	21,973,388	16,812,575	2,178,668		2,767,409		184,057		•		\$		\$	30,679
Misc Revenue CWNB NFA	\$	-	\$ -	-	\$	-	\$	-	\$ -	\$	-	\$	-		-
LPHA	\$	(850,000)	\$ (613,685)	\$ (106,604)	\$	(90,085)	\$	(33,424)	\$ (104)	\$	(76)	\$	(6,022)	\$	-
Sub-total	\$	(850,000)	\$ (613,685)	\$ (106,604)	\$	(90,085)	\$	(33,424)	\$ (104)	\$	(76)	\$	(6,022)	\$	-
Operation 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		-
Sub-total Maintenance 1860	\$	6,553,810 300,194	5,089,965 229,697	597,767 29,763		631,154 37,802		41,092 2,513	163,695		3,131				6,836 419
Billing and Collection CWMR CWNB	\$	- 107,211	\$ - 73.895	- 21.923	\$	- 9,919	\$	- 124	\$ - 3	\$	-	\$	1,339	\$	- 3
Sub-total	\$	107,211	73,895	21,923		9,919			3		6				3
Total Operation, Maintenance and Billing	\$	6,961,215	\$ 5,393,556	\$ 649,452	\$	678,875	\$	43,730	\$ 163,698	\$	3,137	\$	21,509	\$	7,259
Amortization Expense - Meters Amortization Expense -	\$	1,442,693	1,103,891	143,036		181,673		12,079	-	\$		\$	-	\$	2,013
General Plant assigned to Meters	\$	394,214	301,532	39,105		49,709		3,315	-	-		\$		\$	553
Admin and General	\$	3,716,178	2,875,384			364,848		23,634	89,002		1,703		11,442		3,933
Allocated PILs	\$	422,625	323,376		\$	53,220		3,539	-	\$	-	\$		\$	590
Allocated Debt Return	\$	875,675	670,032	86,819		110,271		7,332	-	\$	-	\$		\$	1,222
Allocated Equity Return	\$	1,035,835	\$ 792,580	\$ 102,698	\$	130,439	\$	8,673	\$ -	\$	-	\$	-	\$	1,445
Total	\$	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	ď	GS>50-Regular	L	arge Use >5MW	Street Light	Sentinel	Unmetered cattered Load	Bac up/Sta Pov	indby
	Distribution Plant												
	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	\$	-



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
Summary				Residential		GS <50	(GS>50-Regular	L	.arge Use >5MW		Street Light		Sentinel	Sc	Unmetered cattered Load	up/	Back- Standby Power
CWCS	\$		\$		\$	2,091,139						2,435,036			\$	300,040	\$	-
CWMC	\$	40,118,898	\$	30,697,389	\$	3,977,588	\$	5,052,035	\$	335,902	\$	-	\$	-	\$	-	\$	55,984
Sub-total 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	\$	(124,665,298)	\$	(99,576,746)	\$	(9,024,852)	\$	(3,905,469)	\$	i (347,939)	\$	(10,313,007)	\$	(197,222)	\$	(1,271,658)	\$	(28,405)
Transformers, Services and Meters		,		,								,						
Customer Related Net Fixed Assets	\$	116,808,073		93,837,719		8,423,784						9,722,909		185,998		1,197,126	\$	27,579
Allocated General Plant Net Fixed Assets	\$		\$		\$	942,495						1,087,534		20,805			\$	3,100
Customer Related NFA Including General Plant	\$	129,867,827	Ф	104,327,488	Ф	9,366,279	Ф	3,802,385	ф	(7,259)	Ф	10,810,443	Э	206,803	Ф	1,331,010	Э	30,679
Misc Revenue																		
CWNB	\$	(2,128,462)	\$	(1,467,037)	\$	(435,233)	\$	(196,914)	\$	(2,460)	\$	(55)	\$	(113)	\$	(26,581)	\$	(68)
NFA	\$	(2,120,402)			\$	(433,233)	- 1		\$				\$		\$	(20,301)	\$	(00)
LPHA	\$	(850,000)		(613,685)		(106,604)						(104)		(76)		(6,022)		-
Sub-total	\$	(2,978,462)		(2,080,722)		(541,837)						(158)		(190)		(32,603)		(68)
	~	(2,0,0,132)	¥	(1,000,722)	Ψ	(077,007)	Ψ	(200,000)	Ψ	(55,554)	*	(.00)	Ψ	(.50)	Ψ	(02,000)		(00)
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	\$		\$	1,341,471		112,059					\$	163,695	\$	3,131		20,170	\$	-
O&M	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
1830	\$	115,726		94,929	\$	6,587	\$		\$		\$	11,795	\$	226	\$	1,453	\$	-
1835	\$		\$	352,383	\$	28,016	\$	-, -			\$	43,224	\$	827	\$	5,326	\$	-
1855	\$	157,966		,	\$	13,212					\$	15,385		294	\$		\$	-
1840	\$	37,439		30,364	\$	2,518					\$	3,708	\$	71	\$	457		-
1845	\$	241,683		196,433	\$						\$			460	\$		\$	
1860	\$	300,194		229,697		29,763						-	Ψ		\$		Ψ	419
Sub-total Sub-total	\$	11,777,159	\$	9,301,438	\$	951,535	\$	723,530	\$	46,479	\$	653,838	\$	12,505	\$	80,579	\$	7,255
Dillian and Callestian																		
Billing and Collection CWNB	\$	7,187,861	¢	4,954,215	Ф	1,469,792	Φ	664,982	Ф	8.309	æ	185	¢	383	\$	89,765	\$	231
CWMR	\$		\$		\$	1,409,792			\$		\$	100	\$	303	\$	09,703	\$	231
BDHA	\$	1,350,000		781,575		_						_		-	\$			
Sub-total	\$	8,537,861		5,735,790		1,469,792							\$	383		89,765		231
Cab total	~	0,007,007	Ψ	0,700,700	Ψ	1,100,102	Ψ	1,200,700	_	01,017	Ψ	700	Ψ	000	Ψ	00,700	~	207
Sub Total Operating, Maintenance and Biling	\$	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	\$	2,329,524	\$	1,871,105	\$	168,117	\$	68,300	\$	(131)	\$	193,988	\$	3,711	\$	23,881	\$	553
Meters 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	\$				\$	207,918		3,977		25,600		590
Allocated Debt Return	\$	5,175,538			\$	373,241						430,803			\$	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					\$		\$		\$	17,155		-
PLCC Adjustment for Primary Costs	\$	3,226,912		2,910,235		242,057					\$	-			\$		\$	-
PLCC Adjustment for Secondary Costs	\$	1,456,725	\$	1,313,682	\$	103,059	\$	12,880	\$	-	\$	-	\$	-	\$	27,105	\$	-
Total	\$	47,237,562	\$	35,661,089	\$	4,536,310	\$	3,371,555	\$	105,794	\$	3,089,510	\$	59,486	\$	396,520	\$	17,297



Sheet O2.1 Line Transformer Worksheet - Second Run

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

		1	2	3	6	7	8	9	10	11
<u>Description</u>	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 1850 Line Transformers	\$2,639,294	\$1,111,097	\$456,868	\$1,068,536	\$0	\$0	\$0	\$2,694	\$0	
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
Total	\$8,544,600	\$3,596,787	\$1,479,055	\$3,459,719	\$0	\$0	\$0	\$8,723	\$0	\$316
Line Tranformer 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		0	
Adjustment to Customer Related Cost for PLCC	\$1,261,106	\$1,139,858	\$93,439	\$10,655	\$0	\$0	\$0	\$17,155	\$0	
riajasamon is subtomor risulta soci isi i 200	\$1,231,100	\$1,100,000	400, 100	4.0,000	Ų.	Ų.	Ų.	4.1,100	40	40
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	
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	\$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
Line Transformer Rate Base										
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 \$0	\$0	(\$39,950)	\$0 \$0	(\$1,445)
Line Transformers - Accumulated Depreciation Line Transformers - Net Fixed Assets	\$34,123,987	\$14,365,609	\$5,906,948	\$13,815,332	\$0	\$0 \$0	\$0	\$34,837	\$0 \$0	\$1,260
General Plant Assigned to Line Transformers - NFA	\$3,817,805	\$1,605,878	\$660,899	\$1,546,991	\$0 \$0	\$0	\$0	\$3,896	\$0 \$0	\$1,200
Line Transformer Net Fixed Assets Including General Plant	\$37,941,793	\$15,971,487	\$6,567,847	\$15,362,323	\$0	\$0	\$0	\$38,733	\$0 \$0	
Enter Transformer Net 1 Ixea Assets moldaling Seneral Trans	ψον,σ41,νσσ	ψ10,571,407	ψο,σοι,στι	ψ10,002,020	Ψ	ΨΟ	ΨΟ	ψ00,700	ΨΟ	ψ1,402
General Expenses										
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
Total	\$4,746,622	\$1,686,228	\$654,781	\$1,584,926	\$758,956	\$0	\$0	\$4,117	\$0	\$57,613
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	\$353,434,785	\$125,557,006	\$48,755,203	\$118,014,052	\$56,512,105	\$0	\$0	\$306,526	\$0	\$4,289,891



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	\$29,674 \$51,084 \$49,378 \$37,971 \$57,243 \$54,880 \$31,016 \$40,498 \$83,912
Depreciation on Acct 1835-4 Primary Overhead Conductors \$1,639,862 \$484,792 \$203,148 \$529,711 \$391,362 \$0 \$0 \$51,175 \$0 Depreciation on Acct 1840-4 Primary Underground Conductors \$2,226,722 \$306,697 \$338,698 \$344,719 \$511,897 \$573,730 \$0 \$50 \$52,022 \$0 Depreciation on Acct 1845-4 Primary Underground Conductors \$2,728,742 \$306,697 \$338,698 \$381,443 \$5651,230 \$0 \$0 \$51,855 \$0 \$0 \$0 \$20,222 \$0 \$0 \$0 \$0 \$1,955 \$0 \$0 \$0 \$1,955 \$0 \$0 \$0 \$1,955 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$29,674 \$51,084 \$49,378 \$37,971 \$57,243 \$54,880 \$31,016 \$40,498 \$83,912
Depreciation on Acct 1840-4 Primary Underground Conductors \$2,823,022 \$334,569 \$349,719 \$911,897 \$673,730 \$0 \$0 \$0,222 \$50 Depreciation on Acct 1840-4 Primary Underground Conductors \$2,728,742 \$306,6697 \$338,039 \$881,443 \$565,1230 \$0 \$0 \$1,955 \$50 Depreciation on General Plant Assigned to Primary CAP \$2,090,752 \$102,907 \$258,746 \$675,236 \$500,377 \$0 \$0 \$1,495 \$0 Primary CAP Operations and Maintenance \$3,336,625 \$1,027,961 \$1,074,230 \$574,786 \$0 \$0 \$2,172 \$0 Aldiocation of General Expenses \$3,032,767 \$396,576 \$375,702 \$879,650 \$723,787 \$0 \$0 \$2,172 \$0 Admin and General Assigned to Primary CAP \$3,496,721 \$3,496,721 \$2,723,000 \$361,819 \$277,246 \$722,923 \$354,111 \$0 \$0 \$0 \$1,1328 \$0 PLS on Primary CAP \$4,857,739 \$3,170,869 \$375,702 \$375,702 \$375,703 \$30,811 \$30 \$0 \$1,1328 \$0 PLS on Primary CAP \$4,857,739 \$3,170,869 \$377,323 \$407,932 \$30 \$0 \$3,432 \$0 PLS on Primary CAP \$4,857,739 \$3,170,869 \$377,323 \$407,932 \$30 \$0 \$3,432 \$0 PLS on Primary CAP \$4,857,739 \$3,170,869 \$377,823 \$407,932 \$30 \$0 \$3,432 \$0 PLS on Primary CAP \$4,857,739 \$3,183,157 \$3,170,869 \$379,871 \$3,190,868 \$0 \$0 \$3,225,77 \$0 Primary NCP \$3,665,923 \$1,083,756 \$454,138 \$1,184,173 \$874,893 \$0 \$0 \$2,225 \$0 PLCC Amount Adultsment to Customer Related Cost for PLCC \$32,26,912 \$32,910,235 \$224,057 \$30,688 \$160 \$30 \$14 \$5,164 \$0 Adjustment to Customer Related Depreciation \$66,890,623 \$35,762,014 \$31,32,919 \$13,687,439 \$50,606,673 \$2,226,3349 \$43,432 \$0 General Plant - Gross Assets \$31,701,391 \$17,206,871 \$3,518,052 \$3,686,898 \$2,911,108 \$1,088,944 \$20,822 \$150,556 \$0 General Plant - Depreciation \$56,64,711 \$3,069,044 \$52,967,886 \$31,434,469 \$58,899,887 \$25,919,726 \$9,735,515 \$186,146 \$1,346,203 \$0 Total Net Fixed Assets Excluding General Plant	\$51,084 \$49,378 \$37,971 \$57,243 \$54,880 \$31,016 \$40,498 \$83,912
Depreciation on Acct 1845-4 Primary Underground Conductors \$2,728,742 \$806,697 \$338,039 \$881,443 \$651,230 \$0 \$0 \$1,955 \$0 Depreciation on General Plant Assigned to Primary C&P \$3,090,752 \$500,975 \$500,97	\$49,378 \$37,971 \$57,243 \$54,880 \$31,016 \$40,498 \$83,912
Depreciation on General Plant Assigned to Primary C&P \$2,090,752 \$501,927 \$258,746 \$675,236 \$500,377 \$0 \$0 \$1,495 \$0 \$0 \$2,497 \$0 \$0 \$2,497 \$0 \$0 \$2,497 \$0 \$0 \$2,477 \$0 \$0 \$0 \$2,477 \$0 \$0 \$0 \$2,477 \$0 \$0 \$0 \$0 \$2,477 \$0 \$0 \$0 \$0 \$2,477 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$37,971 \$57,243 \$54,880 \$31,016 \$40,498 \$83,912
Primary CAP Operations and Maintenance	\$57,243 \$54,880 \$31,016 \$40,498 \$83,912
Allocation of General Expenses \$3,032,767 \$896,576 \$375,702 \$979,650 \$723,787 \$0 \$0 \$2,172 \$0 \$0 \$4,40m and General Assigned to Primary C&P \$1,789,420 \$548,000 \$561,619 \$272,726 \$722,923 \$534,111 \$0 \$0 \$0 \$1,023 \$0 \$0 \$1,023 \$0 \$0 \$1,023 \$0 \$0 \$1,023 \$0 \$0 \$1,023 \$0 \$0 \$1,023 \$0 \$0 \$0 \$1,023 \$0 \$0 \$0 \$1,023 \$0 \$0 \$0 \$0 \$1,023 \$0 \$0 \$0 \$0 \$0 \$1,023 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$54,880 \$31,016 \$40,498 \$83,912
Admin and General Assigned to Primary C&P \$1,789,420 \$548,021 \$222,800 \$577,323 \$407,932 \$0 \$0 \$1,328 \$0 Plts on Primary C&P \$2,238,000 \$561,613 \$1,370,869 \$574,450 \$1,497,889 \$1,106,674 \$0 \$0 \$3,321 \$0 Equity Return on Primary C&P \$5,548,523 \$1,621,6674 \$1,497,889 \$1,106,674 \$0 \$0 \$3,321 \$0 Equity Return on Primary C&P \$5,485,139 \$1,621,6674 \$1,497,889 \$1,106,674 \$0 \$0 \$3,322 \$0 Total \$30,861,979 \$9,183,157 \$3,831,543 \$9,964,729 \$7,306,187 \$0 \$0 \$2,2257 \$0 Primary NCP \$3,665,923 \$1,083,756 \$454,138 \$1,184,173 \$874,893 \$0 \$0 \$2,626 \$0 PLCC Amount \$419,990 \$343,453 \$28,690 \$3,647 \$19 \$38,403 \$614 \$5,164 \$0 Adjustment to Customer Related Cost for PLCC \$3,226,912 \$2,910,235 \$242,057 \$30,688 \$160 \$0 \$0 \$43,772 \$0 General Plant - Accumulated Depreciation \$658,980,623 \$635,782,014 \$52,967,886 \$10,830,243 \$20,272,754 \$8,961,781 \$3,352,289 \$64,099 \$463,483 \$0 General Plant - Hot Fixed Assets \$31,701,391 \$17,205,875 \$3,518,056 \$5,5585,391 \$2,911,108 \$1,088,944 \$2,072 \$150,575 \$0 Total Net Fixed Assets Excluding General Plant \$283,322,167 \$153,917,566 \$31,443,469 \$58,899,887 \$25,919,726 \$9,735,515 \$186,146 \$1,346,203 \$0 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 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 Primary Conductors and Poles Gross Assets \$44,419,650 \$13,152,875 \$5,511,595 \$14,371,767 \$10,618,041 \$0 \$0 \$0 \$0,534,445 \$0 Primary Conductors and Poles Gross Assets \$44,419,650 \$13,152,875 \$5,511,595 \$14,371,767 \$10,618,041 \$0 \$0 \$0 \$0,534,445 \$0 Primary Conductors and Poles Gross Assets \$44,419,650 \$13,152,875 \$5,511,595 \$14,371,767 \$10,618,041 \$0 \$0 \$0 \$0 \$0	\$31,016 \$40,498 \$83,912
Pils on Primary C&P	\$40,498 \$83,912
Debt Return on Primary C&P	\$83,912
Equity Return on Primary C&P \$5,485,239 \$1,621,599 \$679,517 \$1,771,851 \$1,309,083 \$0 \$0 \$3,229 \$0 Total \$30,861,979 \$9,183,157 \$3,831,543 \$9,964,729 \$7,306,187 \$0 \$0 \$22,257 \$0 Primary NCP 3,665,923 1,083,763 28,690 343,453 28,690 3,647 19 38,403 614 5,164 0 Adjustment to Customer Related Cost for PLCC \$3,226,912 \$2,910,235 \$242,057 \$30,688 \$160 \$0 \$0 \$43,772 \$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 - 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 \$965,890,823 \$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 Total Net Fixed Assets Excluding General Plant \$283,322,167 \$153,917,566 \$31,443,469 \$588,098,887 \$25,919,726 \$3,735,515 \$186,146 \$1,346,203 \$0 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 Primary Conductors and Poles Gross Assets \$28,242,804 \$8,349,411 \$3,498,747 \$9,123,039 \$6,740,305 \$0 \$0 \$33,1688 \$0 Acct 1830-4 Primary Poles, Towers & Fixtures \$24,491,050 \$13,152,875 \$5,511,595 \$14,571,766 \$10,618,041 \$0 \$0 \$0 \$33,465 \$0 Acct 1840-4 Primary Underground Conductors \$34,491,050 \$78,415,645 \$22,038,661 \$12,247 \$10,618,041 \$0 \$0 \$0 \$35,445 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	
Total \$30,861,979 \$9,183,157 \$3,831,543 \$9,964,729 \$7,306,187 \$0 \$0 \$0 \$22,257 \$0 \$0 \$0 \$1,083,756 \$454,138 \$1,184,173 \$874,893 \$0 \$0 \$0 \$26,266 \$0 \$0 \$1,083,756 \$454,138 \$1,184,173 \$874,893 \$0 \$0 \$0 \$2,626 \$0 \$0 \$1,083,756 \$1,083,755 \$28,209 \$3,647 \$19 \$38,403 \$114 \$5,164 \$0 \$1,084,081 \$1,084,08	\$99,259
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Adjustment to Customer Related Cost for PLCC \$3,226,912 \$2,910,235 \$242,057 \$30,688 \$160 \$0 \$0 \$43,772 \$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 \$6,595,319 \$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 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 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 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 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 \$0 \$20,229 \$0 Acct 1840-4 Primary Underground Conductors \$44,491,050 \$13,152,875 \$5,511,595 \$143,71,576 \$10,618,041 \$0 \$0 \$0 \$31,868 \$0 Acct 1840-4 Primary Underground Conductors \$74,615,654 \$22,08,601 \$9,243,461 \$24,102,477 \$71,807,449 \$0 \$0 \$0 \$55,445 \$0 \$50, \$53,445 \$0 \$50, \$50,245,675 \$0 \$50, \$50,245,675 \$0 \$50, \$50,245,675 \$0 \$50,245,477 \$71,807,449 \$0 \$0 \$0 \$55,445 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$0 \$0 \$0 \$56,207 \$0 \$50,840,840,840 \$0 \$50,840,840,840 \$0 \$5	66,33
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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 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 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 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 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 \$74,615,654 \$22,058,601 \$9,243,461 \$24,102,477 \$17,807,449 \$0 \$0 \$0 \$55,445 \$0	
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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 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 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 \$0 \$53,445 \$0	\$1,963,656
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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	\$144,381
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	
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	\$511,073
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	
Subtotal \$225.820.691 \$66.759.297 \$27.974.891 \$72.944.988 \$53.893.388 \$0 \$0 \$161.749 \$0	\$1,350,221
	\$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 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	
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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Acct 1840-4 Primary Underground Conductors (\$41,012,210) (\$13,134,100) (\$3,923,024) (\$13,444,302) (\$13,444,302) \$0 \$0 \$0 \$34,266) \$0 \$0 \$Acct 1840-4 Primary Underground Conductors (\$40,012,219) (\$11,828,799) (\$4,956,753) (\$12,924,816) (\$9,549,143) \$0 \$0 \$0 \$(\$28,660) \$0	
· · ·	
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	
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 \$83,346 \$0	
Acct 1830-3 Bulk Poles, Towers & Fixtures \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
Acct 1835-3 Bulk Overhead Conductors \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Acct 1840-3 Bulk Underground Conduit \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0

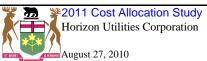


Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run

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

Allocation by Rate Classification

		1	2	3	6	7	8	9	10	11
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
Subtotal	\$43,385,403	\$24,714,357	\$6,740,211	\$11,866,457	\$0	\$0	\$0	\$62,131	\$0	\$2,248
Operations and Maintenance										
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 \$804,596	\$91,746 \$267,692	\$29,865 \$103,101	\$64,327 \$254,512	\$26,723 \$166,041	\$0 \$0	\$0 \$0	\$228 \$654	\$0 \$0	\$2,032 \$12,595
Acct 5125 Maintenance of Overhead Conductors & Devices	\$863,321	\$328,945	\$115,417	\$265,552	\$141,829	\$0 \$0	\$0 \$0	\$654 \$811	\$0 \$0	\$10,768
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit	\$69.529	\$20,936	\$8,657	\$205,552	\$16,262	\$0 \$0	\$0 \$0	\$51	\$0 \$0	\$1,233
Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$448,840	\$20,936 \$145,740	\$57,102	\$142,627	\$95,753	\$0 \$0	\$0 \$0	\$356	\$0 \$0	\$7,263
Total	\$3,993,965	\$1,408,514	\$520.941	\$1,248,983	\$754,798	\$0	\$0	,	\$0	\$57,274
Total	\$3,993,965	\$1,400,514	\$520,941	\$1,240,903	\$754,796	\$0	φU	\$3,436	\$ U	\$57,274
General Expenses										
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
Total	\$4,746,622	\$1,686,228	\$654,781	\$1,584,926	\$758,956	\$0	\$0	\$4,117	\$0	\$57,613
Primary Conductors and Poles Gross Assets	\$225,820,691	\$66,759,297	\$27,974,891	\$72,944,988	\$53,893,388	\$0	\$0	\$161,749	\$0	\$4,086,378
Acct 1815 - 1855	\$353,434,785	\$125,557,006	\$48,755,203	\$118,014,052	\$56,512,105	\$0	\$0	\$306,526	\$0	\$4,289,891

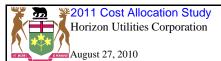


Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - Second Run

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

Allocation by Rate Classification

		1	2	3	6	7	8	9	10
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded 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 \$351,244	\$331,913 \$202.878	\$90,521 \$53.922	\$159,366 \$93.917	\$0 \$0	\$0 \$0	\$0 \$0	\$834 \$510	\$0 \$0
Admin and General Assigned to Primary C&P PILs on Secondary C&P	\$509,983	\$290,510	\$79,229	\$139,487	\$0 \$0	\$0 \$0	\$0 \$0	\$730	\$0 \$0
Debt Return on Secondary C&P	\$1.056.680	\$601.934	\$79,229 \$164.162	\$289.015	\$0 \$0	\$0 \$0	\$0 \$0	\$1,513	\$0 \$0
Equity Return on Secondary C&P	\$1,249,945	\$712,027	\$194,187	\$341,876	\$0 \$0	\$0 \$0	\$0 \$0	\$1,790	\$0 \$0
Total	\$6,840,490	\$3,995,062	\$1,023,238	\$1,771,242	\$0	\$36,142	\$691	\$13,782	\$0
Secondary NCP	1,833,559	1,044,481	284,856	501,502		0	0	-,	0
PLCC Amount	419,971	343,453	28,690	3,647		38,403	614	- , -	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
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
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
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
Secondary Conductors and Poles Gross Plant									
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 Subtotal	\$8,856,383 \$43,385,403	\$5,045,010 \$24,714,357	\$1,375,898 \$6,740,211	\$2,422,333 \$11,866,457	\$0 \$0	\$0 \$0	\$0 \$0	\$12,683 \$62,131	\$0 \$0
Secondary Conductors and Poles Accumulated Depreciation	\$43,365,403	\$24,714,337	\$0,740,211	\$11,000,437	φU	φU	4 0	\$02,131	φU
·	(\$10,358,098)	(\$5,900,458)	(\$1,609,199)	(\$2,833,071)	\$0	\$0	\$0	(¢14 024)	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors	(\$3,453,878)	(\$1,967,490)	(\$536,583)	(\$2,633,071)		\$0 \$0	\$0 \$0	(\$14,834) (\$4,946)	\$0 \$0
Acct 1840-5 Secondary Underground Conduit	(\$975,759)	(\$555,838)	(\$151,591)	(\$266,883)	\$0	\$0 \$0	\$0	(\$1,397)	\$0 \$0
Acct 1845-5 Secondary Underground Conductors	(\$4,749,185)	(\$2,705,358)	(\$737,817)	(\$1,298,962)	\$0	\$0	\$0	(\$6,801)	\$0
Subtotal	(\$19,536,920)	(\$11,129,144)	(\$3,035,190)	(\$5,343,595)	\$0	\$0	\$0	(\$27,978)	\$0
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
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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

		1	2	3	6	7	8	9	10
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded 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
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
Subtotal	\$225,820,691	\$66,759,297	\$27,974,891	\$72,944,988	\$53,893,388	\$0	\$0	\$161,749	\$0
Operations and Maintenance									
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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures	\$214,920	\$0 \$91,746	\$0 \$29,865	\$64,327	\$26,723	\$0 \$0	\$0 \$0	\$0 \$228	\$0 \$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$214,920 \$804,596	\$267.692	\$103,101	\$254,512	\$26,723 \$166.041	\$0 \$0	\$0 \$0	\$220 \$654	\$0 \$0
Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$863,321	\$328,945	\$115,417	\$265,552	\$141,829	\$0 \$0	\$0 \$0	\$811	\$0 \$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$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
Total	\$3,993,965	\$1,408,514	\$520,941	\$1,248,983	\$754,798	\$0	\$0	\$3,456	\$0
General Expenses									
Acct 5005 - Operation Supervision and Engineering	\$2.058.163	\$731,158	\$283.917	\$687,233	\$329,088	\$0	\$0	\$1,785	\$0
Acct 5000 - Operation Supervision and Engineering Acct 5010 - Load Dispatching	\$1,569,085	\$557,414	\$216,450	\$523,927	\$250.887	\$0 \$0	\$0 \$0	\$1,765	\$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
Total	\$4,746,622	\$1,686,228	\$654,781	\$1,584,926	\$758,956	\$0	\$0	\$4,117	\$0
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

11

Back-up/Standby Power

\$51 \$13 \$3 \$17 \$25 \$31 \$30 \$17 \$26 \$55 \$65

\$333

95 0 \$0

\$679,478 (\$458,759) \$220,719

\$39,371

\$1,963,656

\$78,230

\$144,381

\$1,345 \$361 \$83 \$459

\$2,248

(\$537) (\$179) (\$51) (\$246)

(\$1,012)

\$1,236 \$139 \$1,375

11

Back-up/Standby Power

\$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 \$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

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

		1	2	3	6	7	8	9	11
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby 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
					\$0 \$0		\$61	\$5,639 \$456	\$30 \$3
Admin and General Assigned to Line Transformers	\$104,650	\$56,183	\$14,729	\$30,051	* * *	\$3,168	* -		
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
Total	\$12,175,441	\$6,546,650	\$1,720,393	\$3,487,032	\$0	\$360,973	\$6,904	\$53,173	\$316
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		40,006,298	502,459		0
Line Transformation Unit Cost (\$/kW) Line Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0041	\$0.0000 \$0.0031	\$0.7180 \$0.0020		\$3.2434 \$0.0090	\$4.8590 \$0.0137	\$0.0000 \$0.0042	\$0.0016 \$0.0000
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$97,592,014 (\$65,890,623) \$31,701,391	\$52,967,886 (\$35,762,014) \$17,205,871	\$10,830,243 (\$7,312,191) \$3,518,052	\$20,272,754 (\$13,687,436) \$6,585,319	\$8,961,781 (\$6,050,673) \$2,911,108	\$3,352,289 (\$2,263,345) \$1,088,944	\$64,099 (\$43,277) \$20,822	\$463,483 (\$312,927) \$150,556	\$679,478 (\$458,759) \$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
Line Transformer Rate Base									
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	\$1,431,208	\$3,105	\$23,894	\$1,200
Line Transformer Net Fixed Assets Including General Plant	\$54,201,409	\$2,934,101	\$7,650,751	\$1,559,425	\$0 \$0	\$1,613,529	\$30,862	\$237,547	\$1,402
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
Total	\$7,302,495	\$3,746,422	\$826,128	\$1,616,991	\$761,752	\$253,390	\$4,846	\$35,353	\$57,613
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



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

		1	2	3	6	7	8	9	11
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	· ·	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby 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)
	\$1,540,300					, , ,	·		
Total	\$1,540,500	\$488,134	\$174,540	\$487,797	\$367,011	\$5,096	\$56	\$1,909	\$15,758
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) Substation Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0003	\$0.0000 \$0.0003	\$0.1004 \$0.0003		\$0.0458 \$0.0001	\$0.0393 \$0.0001		\$0.0792 \$0.0000
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$97,592,014 (\$65,890,623) \$31,701,391	\$52,967,886 (\$35,762,014) \$17,205,871	\$10,830,243 (\$7,312,191) \$3,518,052	\$20,272,754 (\$13,687,436) \$6,585,319	\$8,961,781 (\$6,050,673) \$2,911,108	\$3,352,289 (\$2,263,345) \$1,088,944	\$64,099 (\$43,277) \$20,822	\$463,483 (\$312,927) \$150,556	\$679,478 (\$458,759) \$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
Substation Transformer Rate Base Gross Plant	\$0	\$0		\$0	\$0	\$0	\$0		\$0
Acct 1820-2 Distribution Station Equipment			\$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
Subtotal	\$2,736,571	\$931,314	\$281,743	\$847,294	\$647,369	\$18,440	\$202	\$4,886	\$5,323



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

		1	2	3	6	7	8	9	11
Description	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power
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)		(\$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
Total	\$7,302,495	\$3,746,422	\$826,128	\$1,616,991	\$761,752	\$253,390	\$4,846	\$35,353	\$57,613
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
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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

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

			1	2	3	6	7	8	9	11
	Description	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby
									Scattered Load	Power
I	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
l	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 \$358.848	\$585,443	\$407,973	\$97,308	\$1,859	\$13,065	\$31,016 \$40,498
	PILs on Primary C&P	\$3,443,077 \$7.134.023	\$1,638,494 \$3,394,943	\$358,848 \$743.530	\$733,295 \$1,519,381	\$534,166 \$1.106.787	\$119,205 \$246,991	\$2,280 \$4,724	\$16,291 \$33,755	\$40,498 \$83.912
	Debt Return on Primary C&P 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
	Total	\$47,398,459	\$22,590,752	\$4,948,228	\$10,106,013	\$7,306,768	\$1,637,477	\$31,317	\$223,796	\$554,107
	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)		(\$2,263,345)	(\$43,277)	(\$312,927)	
	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
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	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 Not Fire d Assets Freduction Comment Plant	\$000,000,407	¢450.047.500	CO4 440 400	\$50,000,007	COE 040 700	CO 705 545	£400.440	£4 0.40 000	£4.000.0E0
	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
	Primary Conductors and Poles Gross Assets									
I	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
	Subtotal	\$347,416,448	\$165,328,753	\$36,208,825	\$73,991,620	\$53,898,899	\$12,028,090	\$230,057	\$1,643,825	\$4,086,378
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	Primary Conductors and Poles Accumulated Depreciation	(\$47.222.00c)	(f0.040.046)	(\$4.006.470)	(fig. 604, 404)	(\$2.600.047)	(\$coo ooo)	(011 170)	(600.044)	(\$202.0 7 2)
	Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors	(\$17,332,806) (\$33,959,496)	(\$8,248,346) (\$16,160,666)	(\$1,806,479) (\$3,539,365)	(\$3,691,484) (\$7,232,583)		(\$600,088) (\$1,175,730)	(\$11,478) (\$22,488)	(\$82,011) (\$160,682)	
	Acct 1840-4 Primary Underground Conduit	(\$73,557,246)	(\$35,004,468)	(\$7,666,366)	(\$15,665,982)		(\$2,546,665)	(\$48,709)	(\$348,041)	
	Acct 1845-4 Primary Underground Conductors	(\$61,557,260)	(\$29,293,907)	(\$6,415,690)	(\$13,110,264)		(\$2,131,207)	(\$40,763)	(\$291,262)	
	Subtotal	(\$186,406,808)	(\$88,707,387)	(\$19,427,899)	(\$39,700,313)		(\$6,453,690)	(\$123,438)		
		*	** * * *		*	** * * *				
	Primary Conductor & Pools - Net Fixed Assets	\$161,009,639	\$76,621,366	\$16,780,926	\$34,291,307	\$24,979,365	\$5,574,401	\$106,620	\$761,828	\$1,893,826
	General Plant Assigned to Primary C&P - NFA	\$18,021,570	\$8,565,217	\$1,877,534	\$3,839,817	\$2,805,494	\$623,512	\$11,926	\$85,201	\$212,870
	Primary C&P Net Fixed Assets Including General Plant	\$179,031,209	\$85,186,583	\$18,658,460	\$38,131,124	\$27,784,859	\$6,197,913	\$118,546	\$847,029	\$2,106,696
	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
	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 \$0	\$394,309	\$7,542	\$58,555 \$12,470	\$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
Operations and Maintenance									
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 \$22,709	\$141,843 \$16,263	\$46,892 \$3,708	\$897 \$71	\$6,589 \$508	\$10,768
Acct 5145 Maintenance of Underground Conduit	\$106,968 \$690,523	\$51,300 \$342,173	\$11,175 \$72,889	\$22,709 \$144,586	\$95,763	\$3,706 \$24,068	\$460	\$3,321	\$1,233 \$7,263
Acct 5150 Maintenance of Underground Conductors & Devices									
Total	\$6,144,562	\$3,160,880	\$656,477	\$1,265,376	\$754,875	\$215,542	\$4,123	\$30,014	\$57,274
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
Total	\$7,302,495	\$3,746,422	\$826,128	\$1,616,991	\$761,752	\$253,390	\$4,846	\$35,353	\$57,613
Primary Conductors and Poles Gross Assets	\$347,416,448	\$165,328,753	\$36,208,825	\$73,991,620	\$53,898,899	\$12,028,090	\$230,057	\$1,643,825	\$4,086,378
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

Grouping of Operation and Maintenance	Total	Residential	GS <50	1	GS>50-Regular	La	rge Use >5MW	Street Light	Sentinel	5	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
Total	\$ 6,144,562 \$	3,160,880	\$ 656,477	\$	1,265,376	\$	754,875	\$ 215,542	\$ 4,123	\$	30,014	\$ 57,274

Sheet O3.4 Secondary Cost Pool Worksheet - Second Run

			1	2	3	6	7	8	9	11
	<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	· ·	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
		\$1,000,949	\$665,867	\$116,295	\$176,037	\$0	\$36,566	\$699	\$5,453	\$31
1	Secondary C&P Operations and Maintenance									
	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
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	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
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	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
ı	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
		\$2,463,773	\$1,628,672	\$287,745	\$441,360	\$0 \$0	\$90,708	\$1,735	\$13,470	\$83
	Acct 1840-5 Secondary Underground Conduit									
	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)		(\$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
			\$0 \$0		\$0 \$0	\$0 \$0			\$0 \$0	
	Acct 1840-3 Bulk Underground Conduit	\$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



Sheet O3.4 Secondary Cost Pool Worksheet - Second Run

		1	2	3	6	7	8	9	11
<u>Description</u>	Total	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 Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$43,450,468 \$68,447,770 \$120,724,897 \$114,793,313	\$20,677,235 \$32,572,967 \$57,450,638 \$54,627,913	\$4,528,543 \$7,133,840 \$12,582,325 \$11,964,117	\$9,253,939 \$14,577,782 \$25,711,594 \$24,448,305	\$6,740,994 \$10,619,127 \$18,729,508 \$17,809,270	\$1,504,322 \$2,369,767 \$4,179,681 \$3,974,321	\$28,773 \$45,326 \$79,943 \$76,016	\$205,589 \$323,865 \$571,218 \$543,153	\$511,073 \$805,096 \$1,419,989 \$1,350,221
Subtotal	\$347,416,448	\$165,328,753	\$36,208,825	\$73,991,620	\$53,898,899	\$12,028,090	\$230,057	\$1,643,825	\$4,086,378
Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$677,073 \$562,390 \$312,081 \$898,854 \$0 \$330,646 \$1,237,840 \$1,328,186 \$106,968 \$690,523	\$361,276 \$300,083 \$152,208 \$438,390 \$0 \$186,675 \$620,076 \$708,700 \$11,300 \$342,173	\$73,218 \$60,817 \$32,777 \$94,404 \$0 \$36,451 \$131,116 \$143,629 \$11,175 \$72,889	\$137,061 \$113,846 \$65,791 \$189,490 \$0 \$65,061 \$257,964 \$268,867 \$22,709 \$144,586	\$72,308 \$60,060 \$45,321 \$130,533 \$0 \$0 \$26,726 \$166,058 \$141,843 \$16,263 \$95,763	\$23,904 \$19,856 \$10,849 \$31,246 \$0 \$11,795 \$43,224 \$46,892 \$3,708 \$24,068	\$457 \$380 \$207 \$598 \$0 \$226 \$827 \$897 \$71 \$460	\$3,359 \$2,790 \$1,491 \$4,295 \$0 \$1,681 \$5,980 \$6,589 \$508	\$5,489 \$4,559 \$3,437 \$9,888 \$0 \$0 \$2,032 \$12,595 \$10,768 \$1,233 \$7,263
Total	\$6,144,562	\$3,160,880	\$656,477	\$1,265,376	\$754,875	\$215,542	\$4,123	\$30,014	\$57,274
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total	\$3,166,404 \$2,413,977 \$1,527,544 \$194,570 \$7,302,495	\$1,624,470 \$1,238,450 \$783,681 \$99,821 \$3,746,422	\$358,214 \$273,092 \$172,810 \$22,012 \$826,128	\$701,137 \$534,527 \$338,244 \$43,084 \$1,616,991	\$330,300 \$251,812 \$159,344 \$20,296 \$761,752	\$109,871 \$83,763 \$53,004 \$6,751 \$253,390	\$2,101 \$1,602 \$1,014 \$129 \$4,846	\$15,329 \$11,687 \$7,395 \$942 \$35,353	\$24,981 \$19,045 \$12,052 \$1,535 \$57,613
Secondary Conductors and Poles Gross Assets	\$66,746,774	\$44,122,800	\$7,795,383	\$11,957,016	\$0	\$2,457,399	\$47,002	\$364,927	\$2,248
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

Grouping of Operation and Maintenance	Total	Residentia	al	GS <50	D	GS>50-Regular	La	rge Use >5MW	Street Light	Sentinel	s	Unmetered Scattered Load	Back- up/Standby
1830	\$ 330,646	\$ 186,675	\$	36,451	\$	65,061	\$	26,726	\$ 11,795	\$ 226	\$	1,681	\$ Power 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
Total	\$ 6.144.562	\$ 3,160,880	\$	656.477	\$	1.265.376	\$	754.875	\$ 215.542	\$ 4.123	\$	30.014 9	\$ 57.274



2011 Cost Allocation Study Horizon Utilities Corporation

August 27, 2010

Sheet O3.5 USL Metering Credit Worksheet - Second Run

<u>Description</u>	GS <50
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
Total	\$1,375,634
Number of Customers	17,931
Metering Unit Cost (\$/Customer/Month)	\$6.39
General Plant - Gross Assets	\$10,830,243
General Plant - Accumulated Depreciation	(\$7,312,191)
General Plant - Net Fixed Assets	\$3,518,052
General Plant - Depreciation	\$627,530
Total Net Fixed Assets Excluding General Plant	\$31,443,469
Total Administration and General Expense	\$2,044,083
Total O&M	\$3,834,224
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



				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
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$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 dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1805-1 1805-2	Land Station >50 kV Land Station <50 kV	dp dp	\$0 \$414.741	\$0 \$141.145	\$42,700	\$128,412	\$0 \$98.112	\$2,795	\$0 \$31	\$0 \$741	\$0 \$807
1806	Land Rights	dp	\$0	\$141,145	\$42,700	\$120,412	\$90,112	\$2,795	\$0	\$0	\$007
1806-1	Land Rights Station >50 kV	dp	\$0 \$0	\$0	\$0 \$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	dp									
1820-3	(Wholesale Meters)	_	\$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 Poles, Towers and Fixtures	dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1830 1830-3	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1830-4	Poles, Towers and Fixtures - Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary	dp dp	\$43,450,468	\$20,677,235	\$4,528,543	\$9,253,939	\$6,740,994	\$1,504,322	\$28,773	\$205,589	\$5 \$511.073
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$39,947,743	\$26,407,363	\$4,665,513	\$7,156,238	\$0,740,994	\$1,470,746	\$28,130	\$218,408	\$1,345
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$1,470,740	\$20,130	\$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 \$55.004
1860 1905	Meters Land	dp	\$40,118,898 \$1.067.629	\$30,697,389 \$579,454	\$3,977,588 \$118,480	\$5,052,035 \$221,778	\$335,902 \$98.039	\$0 \$36.673	\$0 \$701	\$0 \$5.070	\$55,984 \$7,433
1905	Land Rights	gp gp	\$1,067,629	\$579,454 \$0	\$118,480 \$0	\$221,778	\$98,039	\$36,673	\$701	\$5,070 \$0	\$7,433 \$0
1908	Buildings and Fixtures	gp gp	\$29.252.042	\$15,876,492	\$3,246,236	\$6,076,516	\$2,686,187	\$1,004,809	\$19,213	* -	\$203,666
1910	Leasehold Improvements	gp gp	\$0	\$13,070,492	\$0,240,230	\$0,070,310	\$0	\$1,004,009	\$19,213	\$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
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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
1920	Computer Equipment - Hardware	gp	\$11,028,478	\$5,985,686	\$1,223,882	\$2,290,942	\$1,012,735	\$378,829	\$7,244	\$52,376	\$76,785
1925	Computer Software	gp	\$13,864,884	\$7,525,140	\$1,538,651	\$2,880,147	\$1,273,199	\$476,259	\$9,106	\$65,847	\$96,533
1930	Transportation Equipment	gp	\$19,333,881	\$10,493,428	\$2,145,571	\$4,016,220	\$1,775,412	\$664,120	\$12,699	\$91,820	\$134,611
1935 1940	Stores Equipment Tools, Shop and Garage Equipment	gp	\$892,540 \$8,109,512	\$484,425 \$4,401,423	\$99,049 \$899,951	\$185,407 \$1,684,586	\$81,961 \$744,689	\$30,659 \$278,562	\$586 \$5,326	\$4,239 \$38,514	\$6,214 \$56,462
1945	Measurement and Testing Equipment	gp gp	\$1,654,421	\$897,934	\$183,599	\$343,672	\$151,924	\$56,829	\$1,087	\$7,857	\$11,519
1950	Power Operated Equipment	gp	\$144,035	\$78,175	\$15,984	\$29.920	\$13,227	\$4,948	\$95	\$684	\$1,003
1955	Communication Equipment	gp	\$2,171,763	\$1,178,721	\$241,011	\$451,140	\$199,431	\$74,600	\$1,426	\$10,314	\$15,121
1960	Miscellaneous Equipment	gp	\$515,330	\$279,694	\$57,189	\$107,049	\$47,322	\$17,702	\$338	\$2,447	\$3,588
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$3,995,181	\$2,168,377	\$443,364	\$829,918	\$366,874	\$137,235	\$2,624	\$18,974	\$27,816
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995 2005	Contributions and Grants - Credit Property Under Capital Leases	co gp	(\$26,797,661) \$0	(\$14,399,401) \$0	(\$2,971,983) \$0	(\$5,611,195) \$0	(\$2,558,280) \$0	(\$917,112) \$0	(\$17,541) \$0	(\$126,614) \$0	(\$195,535) \$0
2003	Electric Plant Purchased or Sold	gp gp	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, &	accum dep	ΨΟ	ΨO	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
	Equipment		(\$354,217,379)	(\$187,581,393)	(\$39,463,916)	(\$75,715,892)	(\$35,289,179)	(\$11,670,986)	(\$223,086)	(\$1,622,161)	(\$2,650,767)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$14,849,467)	(\$8,067,120)	(\$1,648,013)	(\$3,082,341)	(\$1,358,503)	(\$510,257)	(\$9,756)	(\$70,557)	(\$102,919)
4080	Distribution Services Revenue	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)
4082	Retail Services Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$1,194,572)	(\$648,963)	(\$132,575)	(\$247,960)	(\$109,285)	(\$41,048)	(\$785)	(\$5,676)	(\$8,279)
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$850,000)	(\$613,685)	(\$106,604)	(\$90,085)	(\$33,424)	(\$104)	(\$76)	(\$6,022)	\$0
4235	Miscellaneous Service Revenues	mi	(\$2,128,462)	(\$1,467,037)	(\$435,233)	(\$196,914)	(\$2,460)	(\$55)	(\$113)	(\$26,581)	(\$68)
4240	Provision for Rate Refunds	mi '	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305 4310	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Expenses of Electric Plant Leased to Others		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Revenues from Merchandise, Jobbing, Etc.	mi :	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330 4335	Costs and Expenses of Merchandising, Jobbing, Etc.	mi mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Profits and Losses from Financial Instrument Hedges	mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
4340 4345	Profits and Losses from Financial Instrument Investments	mi mi	***				\$0	\$0		\$0	
4350	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4300	Gain on Disposition of Utility and Other Property	I ""	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



				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
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	сор	\$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	сор	\$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	сор	\$251,010	\$85,117	\$29,736	\$95,934	\$37,365	\$2,155	\$27	\$676	\$0
4714	Charges-NW	сор	\$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	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	сор	\$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	сор	\$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 5025	Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and	di di	\$677,073	\$361,276	\$73,218	\$137,061	\$72,308	\$23,904	\$457	\$3,359	\$5,489
5025	Expenses	ai	\$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 &	di									
FOFO	Expenses	di	\$898,854	\$438,390	\$94,404	\$189,490	\$130,533	\$31,246	\$598	\$4,295	\$9,898
5050	Underground Subtransmission Feeders - Operation	-	\$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 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		\$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



				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
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$160,858	\$54,744	\$16,561	\$49,805	\$38,053	\$1,084	\$12	\$287	\$313
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$612,987	\$181,217	\$75,937	\$198,008	\$146,293	\$0	\$0	\$439	\$11,092
5120	Maintenance of Poles, Towers and Fixtures	di	\$330,646	\$186,675	\$36,451	\$65,061	\$26,726	\$11,795	\$226	\$1,681	\$2,032
5125	Maintenance of Overhead Conductors and Devices	di	\$1,237,840	\$620,076	\$131,116	\$257,964	\$166,058	\$43,224	\$827	\$5,980	\$12,595
5130	Maintenance of Overhead Services	di	\$116,750	\$89,806	\$9,765	\$4,190	\$0	\$11,371	\$217	\$1,401	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$1,328,186	\$708,700	\$143,629	\$268,867	\$141,843	\$46,892	\$897	\$6,589	\$10,768
5145	Maintenance of Underground Conduit	di	\$106,968	\$51,300	\$11,175	\$22,709	\$16,263	\$3,708	\$71	\$508	\$1,233
5150	Maintenance of Underground Conductors and Devices	di	\$690,523	\$342,173	\$72,889	\$144,586	\$95,763	\$24,068	\$460	\$3,321	\$7,263
5155	Maintenance of Underground Services	di	\$41,216	\$31,704	\$3,447	\$1,479	\$0	\$4,014	\$77	\$495	\$0
5160	Maintenance of Line Transformers	di	\$171,468	\$92,323	\$24,203	\$48,985	\$0	\$5,104	\$98	\$751	\$4
5175	Maintenance of Meters	cu	\$300,194	\$229,697	\$29,763	\$37,802	\$2,513	\$0	\$0	\$0	\$419
5305	Supervision	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Collecting	cu	\$107,211	\$73,895	\$21,923	\$9,919	\$124	\$3	\$6	\$1,339	\$3
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

				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)		(\$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 6205	Income Taxes Donations	Input ad	\$6,058,643	\$3,291,418	\$672,396	\$1,257,608	\$554,275	\$208,187	\$3,981	\$28,788	\$41,991
0200	Donations	au	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



				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



				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	\$		\$	-	\$	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		,	\$	5,848	\$	130	\$	270		,	\$	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



				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
		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



				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

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

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
1565	Conservation and Demand Management Expenditures and Recoveries	\$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
1805	Land	\$414,741	(\$414,741)	\$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
1805-2	Land Station <50 kV	\$0	\$414,741	\$414,741	\$414,741	\$0	\$414,741	\$141,145	\$42,700	\$128,412	\$98,112	\$2,795	\$31	\$741	\$807	\$414,741
1806	Land Rights	\$162,636	(\$162,636)	\$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
1806-2	Land Rights Station <50 kV	\$0	\$162,636	\$162,636	\$162,636	\$0	\$162,636	\$55,349	\$16,744	\$50,355	\$38,474	\$1,096	\$12	\$290	\$316	\$162,636
1808 1808-1	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$2,138,307 \$0	(\$2,138,307) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$0 \$0	**	\$2,138,307	\$2.138.307	\$0 \$0	\$2,138,307	\$727.712	\$220,149	\$662.061	\$505.842	\$0 \$14.408	ъо \$158	ъυ \$3.818	\$4.159	\$2,138,307
1810	Leasehold Improvements	\$20,886	(\$20,886)	\$2,136,307 \$0	\$2,136,307 \$0	\$0 \$0	\$2,136,307	\$727,712	\$220,149 \$0	\$002,001	\$505,642 \$0	\$14,408	\$156	\$3,616 \$0	\$4,159 \$0	\$2,138,307 \$0
1810-1	Leasehold Improvements >50 kV	\$0,000 \$0	\$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	\$20,886	\$20,886	\$20,886	\$0	\$20,886	\$7.108	\$2,150	\$6.467	\$4.941	\$141	\$2	\$37	\$41	\$20,886
1010 2	Transformer Station Equipment - Normally	**				**		* /		*-7	* **	•				
1815	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$11,774,640	(\$11,774,640)	\$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
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$10,972,782	\$10,972,782	\$10,972,782	\$0	\$10,972,782	\$3,243,880	\$1,359,319	\$3,544,447	\$2,618,717	\$0	\$0	\$7,859	\$198,560	\$10,972,782
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$801,858	\$801,858	\$0	\$801,858	\$801,858	\$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
1825-1	Storage Battery Equipment > 50 kV	\$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
1830	Poles, Towers and Fixtures	\$83,398,210	(\$83,398,210)	\$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
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$43,450,468	\$43,450,468	\$28,242,804	\$15,207,664	\$43,450,468	\$8,349,411	\$3,498,747	\$9,123,039	\$6,740,305	\$0	\$0	\$20,229	\$511,073	\$28,242,804
1830-5	Poles, Towers and Fixtures - Secondary	\$0		\$39,947,743	\$25,966,033	\$13,981,710	\$39,947,743	\$14,791,468	\$4,033,996	\$7,102,039	\$0	\$0	\$0	\$37,185	\$1,345	\$25,966,033
1835	Overhead Conductors and Devices	\$79,157,823	(\$79,157,823)	\$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
1835-4	Overhead Conductors and Devices - Primary	\$0	\$68,447,770	\$68,447,770	\$44,491,050	\$23,956,719	\$68,447,770	\$13,152,875	\$5,511,595	\$14,371,576	\$10,618,041	\$0	\$0	\$31,868	\$805,096	\$44,491,050
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$10,710,053	\$10,710,053	\$6,961,535	\$3,748,519	\$10,710,053	\$3,965,616	\$1,081,521	\$1,904,068	\$0	\$0	\$0	\$9,969	\$361	\$6,961,535
1840	Underground Conduit	\$123,188,670	(\$123,188,670)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$123,166,670		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
1840-4	Underground Conduit - Primary	\$0 \$0	\$120,724,897	\$120,724,897	\$78,471,183	\$42,253,714	\$120,724,897	\$23,198,410	\$9,721,088	\$25,347,896	\$18,727,593	\$0	\$0	\$56,207	\$1,419,989	\$78,471,183
1840-5	Underground Conduit - Secondary	\$0		\$2,463,773	\$1,601,453	\$862,321	\$2,463,773	\$912,262	\$248,796	\$438,018	\$0	\$0	\$0	\$2,293	\$83	\$1,601,453
1845	Underground Conductors and Devices	\$128,418,518	(\$128,418,518)	\$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



Uniform System of Accounts - Detail Accounts

<u>*</u>_____

Allocation - Customer
Related

1 2 3 6 7 8 9 11 1 2 3 6 7 8

		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 1808	Land Rights Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1808-1	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$0	\$0	\$0 \$0	\$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
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
	Transformer Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Primary above 50 kV	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
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
	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	r c	\$0	\$0	\$0	# 0	\$0	\$0	* 0	\$0	\$0	\$0	\$0
1820-1	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
1020 2	Distribution Station Equipment - Normally	\$233,559	\$81,594	\$263,239	\$215,626	\$5,913	\$74	\$1,854	\$0	\$801,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-3	Primary below 50 kV (Wholesale Meters)						•					**	• •	• •	• • •		
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 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1650	Poles, Towers and Fixtures - Subtransmission	**	**		**	* -	* -	**	• •	*-	*-	**	**	**	• •		
1830-3	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 Overhead Conductors and Devices	\$11,615,895 \$0	\$631,517 \$0	\$54,199 \$0	\$0 \$0	\$1,470,746 \$0	\$28,130 \$0	\$181,222 \$0	\$0 \$0	\$13,981,710 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1835	Overhead Conductors and Devices Overhead Conductors and Devices -									*-	*-	**	**	**	**		
1835-3	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

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	G\$>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - A&G
1565	Conservation and Demand Management Expenditures and Recoveries	\$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
1805	Land	\$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
1805-2	Land Station <50 kV	\$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
1806-1	Land Rights Station >50 kV	\$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
1808	Buildings and Fixtures	\$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
1808-2	Buildings and Fixtures < 50 KV	\$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
1810-1	Leasehold Improvements >50 kV	\$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
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$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
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$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
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$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
1825-1	Storage Battery Equipment > 50 kV	\$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
1830	Poles, Towers and Fixtures	\$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
1830-4	Poles, Towers and Fixtures - Primary	\$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
1835	Overhead Conductors and Devices	\$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
1835-4	Overhead Conductors and Devices - Primary	\$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
1840	Underground Conduit	\$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	\$0 \$0	\$0 \$0
1840-4	Underground Conduit - Bulk Belivery Underground Conduit - Primary	\$0 \$0	\$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
1845	Underground Conductors and Devices	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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

Uniform System of Accounts - Detail Accounts

Allocation - Dem 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)
2005	Property Under Capital Leases	\$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
2105	Accum. Amortization of Electric Utility Plant -	(\$354,217,379)		(\$354,217,379)			\$0	(\$61,064,631)	(\$23,922,648)	(\$58,451,343)	(\$28,905,809)	(\$11,746)	(\$129)	(\$150,580)	(\$2,166,100)	(\$174,672,986)
2120	Property, Plant, & Equipment Accumulated Amortization of Electric Utility	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Plant - Intangibles Balance Transferred From Income	(\$14,849,467)		(\$14,849,467)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	(\$14,649,467)		(\$103,225,970)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4082	Retail Services Revenues	(\$103,225,970)		(\$103,225,970)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4084	Service Transaction Requests (STR)	\$0		φυ	ΦΟ	Φυ	ΦΟ	φυ	φυ	φU	φυ	φU	φυ	φυ		
	Revenues	\$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
4205	Interdepartmental Rents	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$1,194,572)		(\$1,194,572)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$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
4225	Late Payment Charges	(\$850,000)		(\$850,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	(\$2,128,462)		(\$2,128,462)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Uniform System of Accounts - Detail Accounts

Allocation - Customer
Related

1 2 3 6 7 8 9 11 1 2 3 6 7 8 9

		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
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
	Underground Conductors and Devices -	\$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
1845-5 1850	Secondary	\$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	Line Transformers Services	\$19,231,820	\$2,090,802	\$897,346	\$0 \$0	\$2,435,036	\$46,574	\$300,040	\$0 \$0	\$25,001,956	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1860	Meters	\$30,697,389	\$3,977,588	\$5,052,035	\$335,902	\$2,435,036	\$0	\$300,040	\$55,984	\$40,118,898	\$0 \$0	\$0 \$0	\$0 \$0	\$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 \$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)	4-		4.2	4-	4-		4.2
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 -	(\$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	Property, Plant, & Equipment Accumulated Amortization of Electric Utility																
2120	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)	\$0	00		60		# 0	00	60	6 0				60	# 0		
4090	Revenues	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4090	Electric Services Incidental to Energy Sales Interdepartmental Rents	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4205	Rent from Electric Property	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 (\$648.963)	\$0 (\$132.575)	\$0 (\$247.960)	\$0 (\$109,285)	\$0 (\$41,048)	\$0 (\$7 85)	\$0 (\$5,676)
4210 4215	Other Utility Operating Income	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$648,963) \$0	(\$132,575) \$0	(\$247,960) \$0	(\$109,285) \$0	(\$41,048) \$0	(\$785) \$0	(\$5,676) \$0
4220	Other Electric Revenues	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$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)
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Sheet O5 Details of Allocators

Uniform System of Accounts - Detail Accounts

Allocation of General

				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	
1845-4	Underground Conductors and Devices - Primary	\$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	
1850	Line Transformers	\$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
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
1905	Land	\$0	\$0	\$579,454	\$118,480	\$221,778	\$98,039	\$36,673	\$701	\$5,070	\$7,433	\$1,067,629	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$15,876,492	\$3,246,236	\$6,076,516	\$2,686,187	\$1,004,809	\$19,213	\$138,923	\$203,666	\$29,252,042	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$3,018,937	\$617,276	\$1,155,458	\$510,782	\$191,066	\$3,653	\$26,416	\$38,727	\$5,562,317	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$5,985,686	\$1,223,882	\$2,290,942	\$1,012,735	\$378,829	\$7,244	\$52,376	\$76,785	\$11,028,478	\$0
1925	Computer Software	\$0	\$0	\$7,525,140	\$1,538,651	\$2,880,147	\$1,273,199	\$476,259	\$9,106	\$65,847	\$96,533	\$13,864,884	\$0
1930	Transportation Equipment	\$0 \$0	\$0 \$0	\$10,493,428	\$2,145,571	\$4,016,220	\$1,775,412	\$664,120	\$12,699	\$91,820	\$134,611	\$19,333,881 \$892,540	\$0
1935	Stores Equipment	\$0 \$0	\$0 \$0	\$484,425	\$99,049 \$899,951	\$185,407	\$81,961	\$30,659 \$278,562	\$586 \$5,326	\$4,239 \$38,514	\$6,214	\$892,540 \$8,109,512	\$0
1940 1945	Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$0 \$0	\$0 \$0	\$4,401,423 \$897,934	\$183,599	\$1,684,586 \$343,672	\$744,689 \$151,924	\$56.829	\$1,087	\$36,514 \$7,857	\$56,462 \$11,519	\$6,109,512 \$1,654,421	\$0 \$0
1950	Power Operated Equipment	\$0	\$0 \$0	\$78,175	\$15,984	\$29,920	\$13,227	\$4,948	\$95	\$684	\$1,003	\$1,654,421	\$0 \$0
1955	Communication Equipment	\$0	\$0 \$0	\$1,178,721	\$241,011	\$451,140	\$199,431	\$74,600	\$1,426	\$10,314	\$15,121	\$2,171,763	\$0 \$0
1960	Miscellaneous Equipment	\$0	\$0 \$0	\$279,694	\$57,189	\$107,049	\$47,322	\$17,702	\$338	\$2,447	\$3,588	\$515,330	\$0
1970	Load Management Controls - Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	60
	Load Management Controls - Utility Premises												\$0
1980	System Supervisory Equipment	\$0	\$0	\$2,168,377	\$443,364	\$829,918	\$366,874	\$137,235	\$2,624	\$18,974	\$27,816	\$3,995,181	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	4	4	\$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	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment			(\$35,762,014)	(\$7,312,191)	(\$13,687,436)	(\$6,050,673)	(\$2,263,345)	(\$43,277)	(\$312,927)	(\$458,759)	(\$65,890,623)	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$102,919)	(\$14,849,467)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	(\$503,477)	(\$103,225,970)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	\$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
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90
4205	Interdepartmental Rents	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4210	Rent from Electric Property	(\$8,279)	(\$1,194,572)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	(\$0)
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
4225	Late Payment Charges	\$0	(\$850,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
4235	Miscellaneous Service Revenues	(\$68)	(\$2,128,462)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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

Uniform System of Accounts - Detail Accounts

Allocation - Demand Related

					Categorization			Related 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		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4000	Revenues from Electric Plant Leased to Others	\$0			\$0										\$0	\$0
4320 4325	Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc.	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4325	Costs and Expenses of Merchandising,	· ·			* -	**	• •	**	**		*-					
.300	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	\$0
4714 4715	Charges-NW	\$30,093,022 \$0		\$30,093,022	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4715 4716	System Control and Load Dispatching Charges-CN	\$0 \$25,686,131		\$0 \$25,686,131	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4716	Rural Rate Assistance Expense	\$25,686,131		\$25,686,131	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$55,605	\$167,224	\$127,766	\$3,639	\$40	\$964	\$1,051	\$540,097
5014	Transformer Station Equipment - Operation	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Sheet O5 Details of Allocators

Uniform System of Accounts - Detail Accounts

Allocation - Customer Related

		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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others	\$0	\$0	\$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4330	Costs and Expenses of Merchandising,						•	**						• •	**		
1000	Jobbing, Etc.	\$0	\$0	\$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	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$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	\$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	\$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	\$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	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$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	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$711,092)	(\$145,267)	(\$271,699)	(\$119,748)	(\$44,978)	(\$860)	(\$6,219)
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$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	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$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	\$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4712 4714	Charges-One-Time Charges-NW	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$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

Uniform System of Accounts - Detail Accounts

				Allocation of General Plant and Administration	1								
		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	
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4005	Income	i i	\$0			\$0	\$0						00
4305 4310	Regulatory Debits Regulatory Credits	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4315	regulatory credits	1											
	Revenues from Electric Plant Leased to Others	\$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
4325	Revenues from Merchandise, Jobbing, Etc.	\$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
4335	Profits and Losses from Financial Instrument Hedges	\$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
4345	Gains from Disposition of Future Use Utility Plant	\$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
4355	Gain on Disposition of Utility and Other Property	\$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
4365	Gains from Disposition of Allowances for Emission	\$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
4390	Miscellaneous Non-Operating Income	(\$9,072)	(\$1,308,935)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0
4395 4398	Rate-Payer Benefit Including Interest Foreign Exchange Gains and Losses, Including	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530	Amortization	\$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
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$0	\$0	\$109,675,974	\$38,315,352	\$123,613,373	\$48,146,403	\$2,776,687	\$34,874	\$870,464	\$0	\$323,433,127	\$0
4708	Charges-WMS	\$0 \$0	\$0	\$3,951,135	\$1,380,331	\$4,453,238	\$1,734,500	\$100,032	\$1,256	\$31,359	\$0	\$11,651,851	\$0
4710	Cost of Power Adjustments	\$0 \$0	\$0 \$0	\$0 \$05.447	\$0 \$20.726	\$0 \$05.034	\$0 \$37.365	\$0 \$2.455	\$0 \$27	\$0 \$676	\$0 ©0	\$0	\$0
4712 4714	Charges-One-Time Charges-NW	\$0 \$0	\$0 \$0	\$85,117 \$8,765,248	\$29,736 \$3,062,143	\$95,934 \$9,879,118	\$37,365 \$8,092,247	\$2,155 \$221,911	\$27 \$2,787	\$676 \$69,567	\$0 \$0	\$251,010 \$30,093,022	\$U
4715	System Control and Load Dispatching	\$0 \$0	\$0 \$0	\$0,705,246	\$3,002,143	\$9,679,116	\$0,092,247	\$0	\$2,767	\$09,507	\$0 \$0	\$0,093,022	\$0 \$0
4716	Charges-CN	\$0 \$0	\$0	\$7,481,645	\$2,613,716	\$8,432,397	\$6,907,200	\$189,414	\$2,379	\$59,380	\$0	\$25,686,131	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$987,784	\$345,083	\$1,113,310	\$433,625	\$25,008	\$314	\$7,840	\$0	\$2,912,963	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0
5014	Transformer Station Equipment - Operation	\$0	90	\$0	90	\$0	\$0	\$0	\$0	90	90	0.2	60



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

Uniform System of Accounts - Detail Accounts

Allocation - Dema 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
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	\$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	Labour Distribution Station Equipment - Operation	\$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	Supplies and Expenses Overhead Distribution Lines and Feeders -															
5005	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 -	\$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	Operation Supplies & Expenses Underground Subtransmission Feeders -	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Operation 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 5070	Meter Expense Customer Premises - Operation Labour	\$4,898,965 \$1,144,306		\$4,898,965 \$1,144,306	\$0 \$0	\$4,898,965 \$1,144,306	\$4,898,965 \$1,144,306	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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 \$20,222	\$0	\$0	\$0 \$110	\$0	\$0
5105 5110	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -	\$194,570 \$160,858		\$194,570 \$160,858	\$126,471 \$160,858	\$68,100 \$0	\$194,570 \$160,858	\$44,928 \$54,744	\$17,446 \$16,561	\$42,229 \$49,805	\$20,222	\$0 \$1.084	\$0 \$12	\$110	\$1,535 \$313	\$126,471 \$160,858
5112	Distribution Stations 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 Maintenance of Overhead Conductors and	\$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	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

	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
50	015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50		Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50		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
50	025	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
50	030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	040	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
50		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
		Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	055	Underground Distribution Transformers - Operation	\$5,914	\$485	\$55	\$0	\$722	\$14	\$89	\$0	\$7,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	065 070	Meter Expense Customer Premises - Operation Labour	\$3,748,494 \$927,611	\$485,708 \$77,487	\$616,910 \$9,850	\$41,017 \$52	\$0 \$113,193	\$0 \$2,165	\$0 \$13,947	\$6,836 \$0	\$4,898,965 \$1,144,306	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
50	075	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
		Miscellaneous Distribution Expense Underground Distribution Lines and Feeders -	\$430,954 \$0	\$35,843 \$0	\$6,707 \$0	\$585 \$0	\$53,004 \$0	\$1,014 \$0	\$6,534 \$0	\$0 \$0	\$534,640 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
50		Rental Paid Overhead Distribution Lines and Feeders -	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
50	096	Rental Paid Other Rent	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
51	105	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -	\$54,892	\$4,565	\$854	\$74	\$6,751	\$129	\$832	\$0	\$68,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and	\$94,929	\$6,587	\$734	\$3	\$11,795	\$226	\$1,453	\$0	\$115,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Devices	\$352,383	\$28,016	\$3,452	\$17 \$0	\$43,224 \$11,271	\$827 \$217	\$5,326 \$1,404	\$0 \$0	\$433,244	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		Maintenance of Overhead Services Overhead Distribution Lines and Feeders -	\$89,806 \$379,755	\$9,765 \$28,212	\$4,190 \$3,316	\$0 \$15	\$11,371 \$46,892	\$217 \$897	\$1,401 \$5,778	\$0 \$0	\$116,750 \$464,865	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
51	145	Right of Way Maintenance of Underground Conduit	\$30,364	\$2,518	\$3,310	\$2	\$3,708	\$71	\$3,778 \$457	\$0	\$37,439	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
		<u> </u>																



Sheet O5 Details of Allocators

Sheet OS Details of Amocator

Uniform System of Accounts - Detail Accounts

Allocation of General

				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	Ī
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$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
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5030	Overhead Subtransmission Feeders - Operation	\$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
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$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
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$151,167	\$30,887	\$43,542	\$16,378	\$5,307	\$104	\$1,451	\$1,163	\$250,000	\$0
5105 5110	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$0)
5112	Distribution Stations Maintenance of Transformer Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5120	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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

Uniform System of Accounts - Detail Accounts

Allocation - De 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
5410	Community Relations - Sundry	\$60,000		\$60,000			\$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
5420	Community Safety Program	\$35,000		\$35,000			\$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
5505	Supervision	\$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
5515	Advertising Expense	\$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
5605	Executive Salaries and Expenses	\$1,926,964		\$1,926,964			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610 5615	Management Salaries and Expenses	\$2,712,632		\$2,712,632			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	General Administrative Salaries and Expenses	\$2,877,333		\$2,877,333			\$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
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 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5635 5640	Property Insurance Injuries and Damages	\$83,000 \$491,000		\$83,000 \$491,000			\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$0 \$0	\$0 \$0
5650	Franchise Requirements	\$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
5660	General Advertising Expenses	\$347,100		\$347,100			\$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
5670	Rent	\$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
5680	Electrical Safety Authority Fees	\$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
5705	Amortization Expense - Property, Plant, and Equipment	\$27,371,137	\$0	\$27,371,137			\$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



Uniform System of Accounts - Detail Accounts

Allocation - Customer
Related
Allocation of Miscellaneous Revenu

		Related 1	2	3	•	-	8	9	44		Miscellaneous Revenue	•	3	6	7	8	9
	1	1		3	6	7	8	9	11		1	2	3			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	\$196,433	\$15,788	\$1,959	\$10	\$24,068	\$460	\$2,966	\$0	\$241,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Devices 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 5340	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 5615	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5635 5640	Property Insurance Injuries and Damages	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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 \$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

Uniform System of Accounts - Detail Accounts

Allocation of General

				Allocation of General Plant and Administration										
		11		1	2	3	6	7	8	9	11			
						-	,			-		1	i	
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	\$0	
5155	Maintenance of Underground Services	\$0	\$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	(\$0)	
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5305	Supervision	\$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	
5315	Customer Billing	\$0	\$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	\$0	
5330	Collection Charges	\$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	\$0	\$0	\$0	
5340		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
	Miscellaneous Customer Accounts Expenses	1	* -		* -	**	**	• •	•	**	**	*-		
5405	Supervision	\$0	\$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	\$0	
5415	Energy Conservation	\$0	\$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	\$0	
5425	Miscellaneous Customer Service and Informational Expenses	\$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	
5510	Demonstrating and Selling Expense	\$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	
5520	Miscellaneous Sales Expense	\$0	\$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	\$0	
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	\$0	
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	\$0	
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	\$0	
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)	\$0	
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	\$0	
5635	Property Insurance	\$0	\$0	\$45,048	\$9,211	\$17,242	\$7,622	\$2,851	\$55	\$394	\$578	\$83,000	\$0	
5640	Injuries and Damages	\$0	\$0	\$296,893	\$60,662	\$85,517	\$32,167	\$10,422	\$205	\$2,850	\$2,284	\$491,000	\$0	
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	\$0	
5650	Franchise Requirements	\$0	\$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	\$0	
5660	General Advertising Expenses	\$0	\$0	\$209,881	\$42,884	\$60,454	\$22,740	\$7,368	\$145	\$2,015	\$1,615	\$347,100	\$0	
5665	Miscellaneous General Expenses	\$0	\$0	\$463,671	\$94,739	\$133,555	\$50,237	\$16,277	\$320	\$4,451	\$3,567	\$766,818	\$0	
5670	Rent Maintenance of Comment Bland	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5675	Maintenance of General Plant	\$0 \$0	\$0 \$0	\$740,653	\$151,334	\$213,337	\$80,247	\$26,000	\$511	\$7,109	\$5,699	\$1,224,890	\$0	
5680	Electrical Safety Authority Fees	\$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	
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	\$0	
5710	Amortization of Limited Term Electric Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	



August 27, 2010

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

Uniform System of Accounts - Detail Accounts

Allocation - D 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

\$679,352,728 \$306,890,445 \$262,590,249 \$629,400,094 \$66,147,200 O5 Summary O4 Summary \$177,617,305 \$115,790,686 \$679,352,728 \$0 \$679,352,728

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor		Rate class 2	GS <50
1808	\$ 700,955.38 \$	700,955.38 \$	- \$	700,955.38 \$	238,550.29	\$ 72,166.59 \$	217,029.12	- \$	- \$	51.72 \$	1,251.62	\$ -	\$ 1,363.50 \$	- \$	-
1815	\$ - \$	- \$	- \$	- \$	-	\$ - \$	- 5	- \$	- \$	- \$	-	\$ -	\$ - \$	- \$	-
1820	\$ 1,140,535.97 \$	1,140,535.97 \$	- \$	1,140,535.97 \$	337,176.28	\$ 141,290.73 \$	368,417.89	- \$	- \$	- \$	816.93	\$ -	\$ 20,638.77 \$	- \$	-
1830	\$ 330,646.00 \$	214,919.90 \$	115,726.10 \$	330,646.00 \$	91,745.84	\$ 29,864.80 \$	64,327.00	- \$	- \$	- \$	227.63	\$ -	\$ 2,031.57 \$	- \$	6,586.55
1835	\$ 1,237,840.00 \$	804,596.00 \$	433,244.00 \$	1,237,840.00 \$	267,692.46	\$ 103,100.65 \$	254,512.34	- \$	- \$	- \$	654.23	\$ -	\$ 12,595.42 \$	- \$	28,015.66
1840	\$ 106,968.00 \$	69,529.20 \$	37,438.80 \$	106,968.00 \$	20,935.94	\$ 8,657.12 \$	22,390.60	- \$	- \$	- \$	50.80	\$ -	\$ 1,233.09 \$	- \$	2,518.31
1845	\$ 690,523.00 \$	448,839.95 \$	241,683.05 \$	690,523.00 \$	145,739.63	\$ 57,101.67 \$	142,627.34	- \$	- \$	- \$	355.58	\$ -	\$ 7,262.78 \$	- \$	15,787.53
1850	\$ 195,731.00 \$	137,011.70 \$	58,719.30 \$	195,731.00 \$	57,679.56	\$ 23,717.07 \$	55,470.13	- \$	- \$	- \$	139.88	\$ -	\$ 5.06 \$	- \$	3,910.46
1855	\$ 157,966.00 \$	- \$	157,966.00 \$	157,966.00 \$	-	\$ - \$	- 9	- \$	- \$	- \$	-	\$ -	\$ - \$	- \$	13,212.12
1860	\$ 300,194.00 \$	- \$	300,194.00 \$	300,194.00 \$	-	s - s	- 5	- \$	- \$	- \$	-	\$ -	\$ - \$	- \$	29,762.73
1815-1855	\$ 7,302,495.00 \$	4,746,621.75 \$	2,555,873.25 \$	7,302,495.00 \$	1,686,227.96	\$ 654,781.36 \$	1,584,926.25	- \$	- \$	- \$	4,116.64	\$ -	\$ 57,613.15 \$	- \$	171,346.77
1830 & 1835	\$ 2,567,649.12 \$	1,668,971.93 \$	898,677.19 \$	2,567,649.12 \$	635,915.71	\$ 223,124.58 \$	513,364.20	- \$	- \$	- \$	1,567.73	\$ -	\$ 20,816.44 \$	- \$	54,539.70
1840 & 1845	\$ 1,210,935.44 \$	787,108.04 \$	423,827.40 \$	1,210,935.44 \$	246,484.18	\$ 99,091.94 \$	251,761.13	- \$	- \$	- \$	599.81	\$ -	\$ 13,335.08 \$	- \$	28,088.65
BCP	\$ - \$	- \$	- \$	- \$		\$ - \$	- 5	- \$	- \$	- \$	-	\$ -	\$ - \$	- \$	
BDHA	\$ 1,350,000.00 \$	- \$	1,350,000.00 \$	1,350,000.00 \$	-	\$ - \$	- 9	- \$	- \$	- \$	-	\$ -	\$ - \$	- \$	-
Break Out	\$ (353,643,902.64) \$	- \$	- \$	- \$	(62,069,208.98)	(24,328,969.35) \$	(59,450,933.91)	- \$	- \$	(122.79) \$	(152,948.25)	\$ -	\$ (2,204,802.93) \$	- \$	(8,383,325.34)
CCA	\$ 1,654,844.98 \$	- \$	1,654,844.98 \$	1,654,844.98 \$	-	\$ - \$	- (- \$	- \$	- \$	- '	\$ -	\$ - \$	- \$	112,058.88
CDMPP	\$ - \$	- \$	- \$	- \$	-	\$ - \$	- (- \$	- \$	- \$	-	\$ -	\$ - \$	- \$	
CEN	\$ 56,581,011.27 \$	- \$	801,858.27 \$	801,858.27 \$	-	\$ - \$	- 3	- \$	- \$	- \$	-	\$ -	\$ - \$	- \$	81,593.83
CEN EWMP	\$ 338,248,951.00 \$	- \$	- \$	- \$	-	\$ - \$	- 3	- \$	- \$	- \$	-	\$ -	\$ - \$	- \$	-



Uniform System of Accounts - Detail Accounts

\$116,206,556

\$11,568,232 \$5,885,929

Allocation - Customer
Related
Allocation of
Miscellaneous Revenue

\$11,120,596 \$213,071

\$307,849

11 USoA Unmetered Back-up/Standby Unmetered Accounts Residential GS <50 GS>50-Regular Large Use >5MW Street Light Total - Custome Residential GS <50 GS>50-Regular Large Use >5MW Street Light Account # Scattered Load Scattered Load Power Amortization of Intangibles and Other Electric 5715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Plant 5720 Amortization of Electric Plant Acquisition \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Adjustments Amortization of Unrecovered Plant and 5730 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Regulatory Study Costs 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 Taxes Other Than Income Taxes \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 6105 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 6110 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Income Taxes \$0 \$0 \$0 \$0 6205 Donations \$0 6210 Life Insurance \$0 \$0 \$0 \$0 \$0 \$0 6215 Penalties \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Other Deductions 6225 \$0

\$1,460,254

\$37,078

\$146,799,563

Grouping by Allocator	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate class 2	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Powe
1808	\$ - \$	- \$	- \$	- (\$ - :	\$ -	\$ - \$	- \$	- \$	- (- \$	- \$	- 9	-	\$ - 5	-
815	\$ - \$	- \$	- \$	- 9	\$ - :	\$ - :	\$ - \$	- \$	- \$	- 9	- \$	- \$	- \$	-	\$ - 9	-
820	\$ - 9	- \$	- \$	- 9	\$ - :	\$ - :	\$ - \$	- \$	- \$	- (- \$	- \$	- 9	-	\$ - 9	-
830	\$ 733.85	- \$	- \$	225.60	\$ 1,453.37	\$ - :	\$ - \$	- \$	- \$	- (- \$	- \$	- 9	-	\$ - 9	-
835	\$ 3,451.81	- \$	- \$	826.72	5,325.92	\$ - :	\$ - \$	- \$	- \$	- 9	- \$	- \$	- \$	-	\$ - 9	-
840	\$ 318.71	- \$	- \$	70.92	\$ 456.90	\$ - :	\$ - \$	- \$	- \$	- 9	- \$	- \$	- \$	-	\$ - 9	-
845	\$ 1,958.96 \$	- \$	- \$	460.34	2,965.58	\$ - :	\$ - \$	- \$	- \$	- 9	- \$	- \$	- \$	-	\$ - 9	-
850	\$ 445.85	- \$	- 9	111.45	\$ 717.96	\$ - :	\$ - \$	- \$	- \$	- 5	- \$	- \$	- 9	-	\$ - 5	-
1855	\$ 5,669.57	- \$	- 9	294.26	1,895.70	\$ - :	\$ - \$	- \$	- \$	- 5	- \$	- \$	- 9	-	\$ - 5	-
1860	\$ 37,802.40 \$	- \$	- \$	- (\$ - :	\$ -	\$ 418.90 \$	- \$	- \$	- (- \$	- \$	- 9	-	\$ - 5	-
815-1855	\$ 32,064.76	- \$	- 9	4,846.02	31,236.41	\$ - :		- \$	- \$	- 5	- \$	- \$	- 9	-	\$ - 5	-
830 & 1835	\$ 6,410.38	- \$	- 9	1,733.88	\$ 11,170.01	\$ - :	\$ - \$	- \$	- \$	- 5	- \$	- \$	- 9	-	\$ - 5	-
840 & 1845	\$ 3,519.86	- \$	- 9	805.13		\$ - :	\$ - \$	- \$	- \$	- 5	- \$	- \$	- 9	-	\$ - 5	-
BCP	\$ - 9	- \$	- 9	- 9	\$ - :	\$ - :	\$ - \$	- \$	- \$	- 5	- \$	- \$	- 9	-	\$ - 5	-
BDHA	\$ 541,816.14	- \$	- 9	- 9	\$ - :	\$ - :	\$ - \$	- \$	- \$	- 5	- \$	- \$	- 9	-	\$ - 5	-
Break Out	\$ (3,632,591.51)		- \$	(183,112.30) \$	(1,180,727.71)	s - 9	(26,391.85) \$	- \$	- \$	- 5	- \$	- \$	- 9	-	\$ - 5	-
CCA	\$ 14,244.03	- \$	- \$		\$ 20,170.17	\$ -	\$ - \$	- \$	- \$	- 3	- \$	- \$	- 9	-	\$ - 5	-
CDMPP	\$ - 9	- \$	- 9	- 9		\$ - :	\$ - \$	- \$	- \$	- 9	- \$	- \$	- 9	-	\$ - 5	
CEN	\$ 263,238.84	- \$	- 9	74.26	1,853.68	\$ - :	\$ - \$	- \$	- \$	- 9	- \$	- \$	- 9	-	\$ - 5	} -
CEN EWMP	\$ - 9	- \$	- 9	- !	8 -	s - :	· · · \$	- \$	- \$	- 9	- \$	- \$	- 9	-	s - 9	B -



Uniform System of Accounts - Detail Accounts

Allocation of General Plant and Administration

11 11 USoA Back-up/Standby Unmetered Back-up/Standby Accounts Total - Mis Residential GS <50 GS>50-Regular Large Use >5MW Street Light Sentinel Total - A&G Account # Power Scattered Load Power Amortization of Intangibles and Other Electric 5715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 5720 Amortization of Electric Plant Acquisition \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Adjustments 5730 Amortization of Unrecovered Plant and \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Regulatory Study Costs 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 \$0 \$0 \$0 6005 Interest on Long Term Debt \$0 \$6,819,787 \$1,393,199 \$2,605,751 \$1,148,453 \$431,362 \$8,248 \$59,648 \$87,006 \$12,553,453 Taxes Other Than Income Taxes \$0 6105 \$183,513 \$37,489 \$70,118 \$222 \$1,605 \$337,800 \$30,904 \$11,607 \$2,341 6110 \$3,291,418 \$672,396 \$1,257,608 \$554,275 \$3,981 \$41,991 \$6,058,643 Income Taxes \$0 \$208,187 \$28,788 6205 Donations \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 6210 Life Insurance \$0 \$0 \$0 \$0 6215 Penalties \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Other Deductions 6225 \$0

\$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 \$0

Frouping 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
808	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - \$	- \$	-
B15	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - \$	- \$	-
820	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - \$	- \$	-
B30	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - \$	- \$	
335	\$	- \$	- \$	- \$	- 9	- \$	- \$	-	\$ - \$	- \$	
340	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - \$	- \$	
345	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - \$	- \$	
50	\$	- \$	- \$	- \$	- \$	- \$	- \$		\$ - \$	- \$	
355	\$	- \$	- \$	- \$	- 9	- \$	- \$		\$ - \$	- \$	
360	\$	- \$	- \$	- \$	- 9	- \$	- \$	_	\$ - 9	- \$	
115-1855	\$	- \$	- \$	- \$	- 9	- \$	- \$	_	\$ - 9	- \$	
30 & 1835	\$	- \$	- \$	- \$	- 9	- \$	- \$	_	\$ - 9	- \$	
340 & 1845	Š	- \$	- \$	- \$	- 9	- \$	- \$	_	\$ - 9	- \$	
CP	Š	- \$	- \$	- \$	- 9	- \$	- \$	_	\$ - 9	- \$	
DHA	\$	- \$	- \$	- \$	- 9	- \$	- \$	_	\$ - 9	- \$	
eak Out	Š	- \$ (6.0	684,661.55) \$	(12,512,784.62) \$	- 9	- \$	(39,563.05) \$	(286,071.65)	\$ - \$	(419,388.88) \$	
CA	\$	- \$	- \$	- \$	- 9	- \$	(55,500.00) ¢	(200,071.00)	s - 9	- \$	
OMPP	\$	- \$	- \$	- \$		- \$	- \$		\$. 4	- \$	
EN	\$	- \$ 5	,675,859.56 \$	18,311,515.10 \$	- 4	- \$	5,166.05 \$	128,946.57	S - 4	- \$	
EN EWMP	¢ ·		,070,501.43 \$	129,275,854.02 \$,	- \$	36,471.32 \$		\$ - 9	- 4	



August 27, 2010

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

Uniform System of Accounts - Detail Accounts

Allocation - Den 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
_	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		\$ 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

Allocation - Customer
Related
Miscellaneous Revenue

		Related									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
	CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,191,419.09)	\$ (17,105,396.90)	\$ -	\$ -	\$ (35,338.34) \$	6 (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
I	LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (106,603.99)	\$ (90,085.17)	\$ -	\$ -	\$ (76.07) \$	(6,022.39)	\$ -	\$ -
ı	LTNCP	\$ 238,380.48	\$ -	\$ -	\$ 59,587.06	\$ 383,872.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ı	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,925,856.00)	\$ (3,601,999.99)	\$ -	\$ -	\$ (11,401.10) \$	(82,452.51)	\$ -	\$ (120,270.38)
ı	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	ТСР	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	Total	\$ 5,885,929	\$ -	\$ -	\$ 213,071	\$ 1,460,254	\$ -	\$ 37,078	\$ -	-\$ 14,659,112	-\$ 20,994,396	\$ -	\$ -	-\$ 46,929 -	\$ 802,330	\$ -	-\$ 623,815



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-Regula	Large Use >5	IW Street I	₋ight	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total -
	CREV	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$		\$ -	\$ -	\$ -	<u> </u>
(CWCS	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
(CWMC	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
	CWMR	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
	CWNB	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
	DCP	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
	LPHA	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
	LTNCP	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
	NFA	\$	-	\$ 2,103,084.55	\$ 3,933,477.13	\$ -	\$ -	\$ 12,45	0.30 \$ 90,0	040.27	\$ -	\$ 131,338.37	\$ -	
1	NFA ECC	\$	-	\$ 10,843,338.32	\$ 20,297,266.48	\$ -	\$ -	\$ 64,17	6.11 \$ 464,0	043.19	\$ -	\$ 680,300.04	\$ -	
	O&M	\$	-	\$ 2,024,386.09	\$ 2,853,802.87	\$ -	\$ -	\$ 6,83	2.07 \$ 95,	101.72	\$ -	\$ 76,229.89	\$ -	
	PNCP	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
:	SNCP	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
-	ТСР	\$	-	\$ -	\$ -	\$ -	\$ -	\$	- \$	- :	\$ -	\$ -	\$ -	
-	Total	\$		\$ 54,032,508	\$ 162,159,131	\$ -	\$ -	\$ 85	533 \$ 1,40	02,399	\$ -	\$ 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 A.I to RN

Custome	er Allocators can be found in columns AJ	J to BN																		
		Demand Allo	cators								Customer Al	locators								
			1	2	3	6	7	8	9	11	1	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 L	_arge Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total
Composi	ite allocators					•	•		•	•					<u> </u>					
Rate Bas	<u>e</u>																			
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 1805-2 1805	Land Station >50 kV Land Station <50 kV Total	\$414,741	\$0 \$141,145 \$141,145	\$0 \$42,700 \$42,700	\$0 \$128,412 \$128,412		\$0 \$2,795 \$2,795	\$0 \$31 \$31			\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0		\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0		\$0	\$0 \$0 \$414,741
1806-1 1806-2 1806	Land Rights Station >50 kV Land Rights Station <50 kV Total	\$162,636	\$0 \$55,349 \$55,349	\$0 \$16,744 \$16,744	\$0 \$50,355 \$50,355		\$0 \$1,096 \$1,096	\$0 \$12 \$12	\$290	\$0 \$316 \$316	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0	\$0 \$0 \$162,636
1808-1 1808-2 1808	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV Total	\$2,138,307	\$0 \$727,712 \$727,712	\$0 \$220,149 \$220,149	\$0 \$662,061 \$662,061	\$0 \$505,842 \$505,842	\$0 \$14,408 \$14,408	\$0 \$158 \$158	\$3,818		\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0	\$0 \$0 \$2,138,307
1810-1 1810-2 1810	Leasehold Improvements >50 kV Leasehold Improvements <50 kV Total	\$20,886	\$0 \$7,108 \$7,108	\$0 \$2,150 \$2,150	\$0 \$6,467 \$6,467	\$0 \$4,941 \$4,941	\$0 \$141 \$141	\$0 \$2 \$2	\$37	\$0 \$41 \$41	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$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) 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	\$0	\$0
1820-2	(Primary) Distribution Station Equipment - Normally Primary below 50 kV	\$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 1820	(Wholesale Meters) Total	\$0 \$10,972,782	\$0 \$3,243,880	\$0 \$1,359,319	\$0 \$3,544,447		\$0 \$0	\$0 \$0		\$0 \$198,560	\$801,858 \$801,858	\$233,559 \$233,559	\$81,594 \$81,594	\$263,239 \$263,239	\$215,626 \$215,626	\$5,913 \$5,913	\$74 \$74			\$801,858 \$11,774,640
1815 & 1820	D 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 1825-2 1825	Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV Total	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0		\$0 \$0 \$0	\$0 \$0 \$0	\$0		\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$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 Poles, Towers and Fixtures -		\$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 1830	Secondary Total	\$54,208,837	\$14,791,468 \$23,140,879	\$4,033,996 \$7,532,742	\$7,102,039 \$16,225,078	\$0 \$6,740,305	\$0 \$0	\$0 \$0		\$1,345 \$512,418	\$13,981,710 \$29,189,374	\$11,615,895 \$23,943,719	\$631,517 \$1,661,314	\$54,199 \$185,099	\$0 \$689	\$1,470,746 \$2,975,068	\$28,130 \$56,903			\$13,981,710 \$83,398,210
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices -		\$0	\$0	\$0		\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
1835-4	Primary Overhead Conductors and Devices -		\$13,152,875	\$5,511,595	\$14,371,576		\$0	\$0		\$805,096	\$23,956,719	\$19,420,092	\$1,622,245	\$206,207	\$1,086	\$2,369,767	\$45,326	\$291,998		\$23,956,719
1835-5 1835	Secondary Total	\$51,452,585	\$3,965,616 \$17,118,491	\$1,081,521 \$6,593,116	\$1,904,068 \$16,275,643	\$0 \$10,618,041	\$0 \$0	\$0 \$0		\$361 \$805,456	\$3,748,519 \$27,705,238	\$3,114,240 \$22,534,332	\$169,311 \$1,791,555	\$14,531 \$220,738	\$0 \$1,086	\$394,309 \$2,764,076	\$7,542 \$52,868			\$3,748,519 \$79,157,823
1830 & 1835	5 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 1840-4	Underground Conduit - Bulk Delivery Underground Conduit - Primary]	\$0 \$23,198,410	\$0 \$9,721,088	\$0 \$25,347,896	\$0 \$18,727,593	\$0 \$0	\$0 \$0	\$0 \$56,207	\$0 \$1,419,989	\$0 \$42,253,714	\$0 \$34,252,228	\$0 \$2,861,237	\$0 \$363,698	\$0 \$1,915	\$0 \$4,179,681	\$0 \$79,943	\$0 \$515,012		\$0 \$42,253,714



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 A.I to RN

Customer	Allocators can be found in columns AJ	to BN																		
		Demand Allo	cators								Customer All	ocators								
			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	· ·	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total
1840-5 1840	Underground Conduit - Secondary Total	\$80,072,636	\$912,262 \$24,110,673	\$248,796 \$9,969,884	\$438,018 \$25,785,914	\$0 \$18,727,593	\$0 \$0	\$0 \$0	\$2,293 \$58,500	\$83 \$1,420,072	\$862,321 \$43,116,035	\$716,409 \$34,968,637	\$38,949 \$2,900,186	\$3,343 \$367,040		\$90,708 \$4,270,389	\$1,735 \$81,678	\$11,177 \$526,189	\$0 \$0	\$862,321 \$123,188,670
1845-3	Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices -		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Primary Underground Conductors and Devices		\$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 1845	Secondary Total	\$83,472,037	\$5,045,010 \$27,103,612	\$1,375,898 \$10,619,359	\$2,422,333 \$26,524,810	\$0 \$17,807,449	\$0 \$0	\$0 \$0	\$12,683 \$66,128	\$459 \$1,350,679	\$4,768,822 \$44,946,481	\$3,961,900 \$36,531,211	\$215,395 \$2,936,051	\$18,486 \$364,314		\$501,636 \$4,475,956	\$9,595 \$85,610	\$61,811 \$551,518	\$0 \$0	\$4,768,822 \$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	\$555,591,116
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
	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)		(\$35,123,707)	(\$67,639,651)		(\$10,324,753)	(\$197,351)	(\$1,435,848)	(\$2,387,543)										
	Accum Depreciation - NFA ECC	(\$288,326,756)		(\$32,151,724)	(\$62,028,456)		(\$9,407,641)	(\$179,809)	(\$1,309,234)	(\$2,192,008)										
NFA	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										
NFA ECC	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 a	and Maintenance		Allocate all the costs	to the O and M exp	penses before using	g it as a composite a	llocator.													
Acccounts																				
5005	Operation Supervision and Engineering	\$2,058,163	\$731,158	\$283,917	\$687,233	\$329,088	\$0	\$0	\$1,785	\$24,981	\$981,512	\$893,312	\$74,297	\$13,903	\$1,212	\$109,871	\$2,101	\$13,544	\$0	
5010	Load Dispatching	\$1,569,085	\$557,414	\$216,450	\$523,927	\$250,887	\$0	\$0	\$1,361	\$19,045	\$748,277	\$681,036	\$56,642	\$10,600	\$924	\$83,763	\$1,602	\$10,326	\$0	
5012	Station Buildings and Fixtures Expense	\$540,097	\$183,807	\$55,605	\$167,224	\$127,766	\$3,639	\$40	\$964	\$1,051	\$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	\$0	\$0	
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$280,740	\$82,995	\$34,778	\$90,685	\$67,000	\$0	\$0	\$201	\$5,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$440,097	\$167,687	\$58,837	\$135,371	\$72,300	\$0	\$0	\$413	\$5,489	\$209,661	\$193,589	\$14,382	\$1,690	\$7	\$23,904	\$457	\$2,945	\$0	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$365,554	\$139,284	\$48,871	\$112,442	\$60,054	\$0	\$0	\$343	\$4,559	\$174,149	\$160,799	\$11,946	\$1,404	\$6	\$19,856	\$380	\$2,447	\$0	
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$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	\$0	\$0	



<u>Details:</u> 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 Allo	cators								Customer All	locators								
		Ţ.	1	2	3	6	7	8	9	11		1	2	3	6	7	8	9	11	Г
		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	
40	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	
5	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	
0	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	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	
5	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	
)	Customer Premises - Operation Labour Customer Premises - Materials and	\$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	
5	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	
5	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	
0	Underground Distribution Lines and Feeders - Rental Paid Overhead Distribution Lines and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6 5	Other Rent Maintenance Supervision and	\$0 \$126,471	\$0 \$44,928	\$0 \$17,446	\$0 \$42,229	\$0 \$20,222	\$0 \$0	\$0 \$0	\$0 \$110	\$0 \$1,535	\$0 \$60,312	\$0 \$54,892	\$0 \$4,565	\$0 \$854	\$0 \$74	\$0 \$6,751	\$0 \$129	\$0 \$832	\$0 \$0	
)	Engineering 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	
	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and	\$612,987	\$181,217	\$75,937	\$198,008	\$146,293	\$0	\$0	\$439	\$11,092	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	
	Fixtures Maintenance of Overhead Conductors	\$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	
5	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	
;	Maintenance of Overhead Services Overhead Distribution Lines and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,761	\$89,806	\$9,765	\$4,190	\$0	\$11,371	\$217	\$1,401	\$0	
	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	
	Maintenance of Underground Conduit Maintenance of Underground	\$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	
	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	
	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	
	Maintenance of Line Transformers Maintenance of Meters	\$120,028 \$0	\$50,530 \$0	\$20,777 \$0	\$48,594 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$123 \$0	\$4 \$0	\$45,609 \$297,262	\$41,793 \$229,697	\$3,426 \$29,763	\$391 \$37,802	\$0 \$2,513	\$5,104 \$0	\$98 \$0	\$629 \$0	\$0 \$419	
	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Customer Billing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$3	\$0	\$0 \$1,339	\$0 \$3	
	Collecting Collecting- Cash Over and Short	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$105,736 \$0	\$73,895 \$0	\$21,923 \$0		\$124 \$0	\$3 \$0	\$6 \$0	\$1,339	\$3 \$0	
,	Collection Charges	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	
	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,323,391	\$781,575	\$0		\$26,609	\$0	\$0	\$0	\$0	
)	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	
	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	1
	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										
<u>s</u>	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									
	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									
	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
	Charges-One-Time	\$251,010	\$85,117	\$29,736	\$95,934	\$37,365	\$2,155	\$27	\$676	\$0	\$251,010									



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

	I	Domand All-								1										
		Demand Allo	cators								Customer All	ocators								
			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	Tot
	Charges-NW Charges-CN Rural Rate Assistance Expense Independent Market Operator Fees and Penalties	\$30,093,022 \$25,686,131 \$2,912,963	\$8,765,248 \$7,481,645 \$987,784	\$3,062,143 \$2,613,716 \$345,083	\$9,879,118 \$8,432,397 \$1,113,310	\$8,092,247 \$6,907,200 \$433,625	\$221,911 \$189,414 \$25,008	\$2,787 \$2,379 \$314	\$69,567 \$59,380 \$7,840	\$0 \$0 \$0	\$30,093,022 \$25,686,131 \$2,912,963			•				•		
	and Penalties Cost of Power	\$394.028.104	\$0 \$130,946,904	\$0 \$45.746.361	\$0 \$147.587.369	\$0 \$65.351.341	\$0 \$3.315.207	\$0 \$41.637	\$0 \$1,039,285	\$0	\$394,028,104									
	Cost of Power	\$394,026,104	\$130,946,904	\$45,746,361	\$147,567,569	\$65,351,341	\$3,315,207	\$41,637	\$1,039,265	\$0	\$394,026,104									
ounts																				
i	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									
0	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									
2	Station Buildings and Fixtures Expense																			
4	Transformer Station Equipment -	\$540,097	\$183,807	\$55,605	\$167,224	\$127,766	\$3,639	\$40	\$964	\$1,051	\$540,097									
	Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
5	Transformer Station Equipment -																			
16	Operation Supplies and Expenses Distribution Station Equipment -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
	Operation Labour	\$246,809	\$72,964	\$30,575	\$79,725	\$58,902	\$0	\$0	\$177	\$4,466	\$246,809									
17	Distribution Station Equipment -	6000 740	\$00.00F	604 770	600.005	607.000			6004	ØF 000	6000 740									
10	Operation Supplies and Expenses Overhead Distribution Lines and	\$280,740	\$82,995	\$34,778	\$90,685	\$67,000	\$0	\$0	\$201	\$5,080	\$280,740									
	Feeders - Operation Labour	\$677,073	\$361,276	\$73,218	\$137,061	\$72,308	\$23,904	\$457	\$3,359	\$5,489	\$677,073									
5	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									
30	Overhead Subtransmission Feeders -	\$502,550	ψ300,003	\$00,017	ψ113,040	φου,οου	ψ13,030	\$300	Ψ2,730	ψ-,555	\$30 <u>2</u> ,330									
	Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
35	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
10	Underground Distribution Lines and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
5	Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies &	\$312,081	\$152,208	\$32,777	\$65,791	\$45,321	\$10,849	\$207	\$1,491	\$3,437	\$312,081									
	Expenses	\$898,854	\$438,390	\$94,404	\$189,490	\$130,533	\$31,246	\$598	\$4,295	\$9,898	\$898,854									
50	Underground Subtransmission Feeders																			
	- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
55	Underground Distribution Transformers - Operation	\$24,263	\$13,064	\$3,425	\$6,931	\$0	\$722	\$14	\$106	\$1	\$24,263									
i5	Meter Expense	\$4,898,965	\$3,748,494	\$485,708	\$616,910	\$41,017	\$0	\$0	\$0	\$6,836	\$4,898,965									
0	Customer Premises - Operation																			
75	Labour Customer Premises - Materials and	\$1,144,306	\$927,611	\$77,487	\$9,850	\$52	\$113,193	\$2,165	\$13,947	\$0	\$1,144,306									
5	Expenses	\$510,539	\$413,859	\$34,571	\$4,394	\$23	\$50,502	\$966	\$6,223	\$0	\$510,539									
35	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									
90	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
95	Overhead Distribution Lines and	ΨΟ	φυ	4 0	φ0	4 0	φO	90	90	φυ	Ψ									
	Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
6	Other Rent	\$250,000	\$151,167	\$30,887	\$43,542	\$16,378	\$5,307	\$104	\$1,451	\$1,163	\$250,000									
5	Maintenance Supervision and Engineering	\$194,570	\$99,821	\$22,012	\$43,084	\$20,296	\$6,751	\$129	\$942	\$1,535	\$194,570									
0	Maintenance of Buildings and Fixtures -		φοσ,σε :	QLL,012	Ų 10,00 i	Ψ20,200	\$0,707	Ų.20	\$0.12	ψ1,000	\$101,070									
	Distribution Stations	\$160,858	\$54,744	\$16,561	\$49,805	\$38,053	\$1,084	\$12	\$287	\$313	\$160,858									
12	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
4	Maintenance of Distribution Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
	Equipment	\$612,987	\$181,217	\$75,937	\$198,008	\$146,293	\$0	\$0	\$439	\$11,092	\$612,987									
20	Maintenance of Poles, Towers and	6220.040	6406 675	806 454	80F 004	Pac 700	644 705	6000	£4.604	#2 ccc	6220.640									
25	Fixtures Maintenance of Overhead Conductors	\$330,646	\$186,675	\$36,451	\$65,061	\$26,726	\$11,795	\$226	\$1,681	\$2,032	\$330,646									
	and Devices	\$1,237,840	\$620,076	\$131,116	\$257,964	\$166,058	\$43,224	\$827	\$5,980	\$12,595	\$1,237,840									



<u>Details;</u> 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 Allo	cators								Customer Al	locators									
Second Content of Market Con				1	2	3	6	7	8	9	11		11	2	3_	6	7	7_	8	9_	11	
Personal Distriction and Personal Processing Control 101,086 51,000 511,000			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	Street Light	Sentinel		Back-up/Standby Power	'
Materiane of Underground Control 150,000			\$116,750	\$89,806	\$9,765	\$4,190	\$0	\$11,371	\$217	\$1,401	\$0	\$116,750				•			•	•	•	
Martine Control Cont	Fe		\$1,328,186	\$708,700	\$143,629	\$268,867	\$141,843	\$46,892	\$897	\$6,589	\$10,768	\$1,328,186										
Maintenance of Underground Confedence 1000,000,000 1000,000	15 Ma	laintenance of Underground Conduit	\$106.968	\$51.300	\$11.175	\$22,709	\$16.263	\$3,708	\$71	\$508	\$1,233	\$106,968										
Maintenance Section Continue Continu			\$690,523	\$342,173	\$72,889	\$144,586	\$95,763	\$24,068	\$460	\$3,321	\$7,263	\$690,523										
Markement of Item Trendfurmers \$171,608 \$60,203 \$24,003 \$46,965 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	55 Ma	faintenance of Underground Services	5 644.046	P24 704	PO 447	£4 470	en.	84.044	£77	6405	60	644.046										
Martemerica of Material South Size S	60 M:	laintenance of Line Transformers																				
Secretion 50 50 50 50 50 50 50 50 50 50 50 50 50																						
Contemer Birg		upervision																				
Collecting Sign Challenge Cash Cort and Short 1 97.886 \$21.922 \$9.919 \$12.4 \$3 \$6 \$1.309 \$3 \$107.21 \$ Collecting Cash Cort and Short 1 9 10 10 10 10 10 10 10 10 10 10 10 10 10	10 Me	leter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0										
Conclusing									\$0			\$0										
Collecting Cash Over and Short			\$107,211	\$73,895				\$3	\$6		\$3	\$107,211										
Community Pelatrons \$3 \$5 \$5 \$5 \$5 \$5 \$5 \$5								\$0														
Same Date Departies 13,150,000 571,157 50 59-141,160 526,009 50 50 50 50 50 50 50																						
Minischervook Oxformer/Accounts Springer												\$1,350,000										
Se Supervision	10 Mi	liscellaneous Customer Accounts																				
Community Relations - Survey \$60,000 \$35,000 \$74,13 \$10,500 \$3,331 \$1,274 \$25 \$348 \$279 \$60,000 Community Safety Programs \$55,000 \$15,006 \$3,804 \$72,71 \$3,214 \$1,000 \$20 \$5	Ex	xpenses	\$7,080,650	\$4,880,320	\$1,447,869	\$655,064	\$8,185	\$182		\$88,426	\$227	\$7,080,650										
Communication So	5 Su	upervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
Community Safety Program \$35,000 \$18,998 \$3,884 \$7.271 \$3.214 \$1,002 \$2.3 \$166 \$2.44 \$35,000) Co	ommunity Relations - Sundry	\$60,000	\$36,280	\$7,413	\$10,450	\$3,931	\$1,274	\$25	\$348	\$279	\$60,000										
Miscellamous Culcitomer's Services and Informational Expenses 50 50 50 50 50 50 50 50 50 50 50 50 50	5 Er	nergy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
Society Soci	0 Co	ommunity Safety Program	\$35,000	\$18,996	\$3,884	\$7,271	\$3,214	\$1,202	\$23	\$166	\$244	\$35,000										
Supervision \$0	Mi	liscellaneous Customer Service and																				
Demonstrating and Selling Experise SO Advertising Experise SO SO SO SO SO SO SO SO SO S	5 Inf	formational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
5 Advertrising Expense 50<	5 St	upervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
Miscollarefour Salaries Expense \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	0 De	emonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
Executive Salaries and Expenses	5 Ac	dvertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
Management Salaries and Expenses	0 Mi	liscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
General Administrative Salaries and Experieses \$2,877,333 \$1,739,835 \$355,491 \$50,1140 \$186,505 \$61,076 \$1,200 \$16,700 \$13,386 \$2,877,332 \$1,619,900 \$300,781 \$466,006 \$175,402 \$56,650 \$1,116 \$15,539 \$12,456 \$2,677,332 \$1,619,900 \$300,781 \$466,006 \$175,402 \$56,650 \$1,116 \$15,539 \$12,456 \$2,677,332 \$1,619,900 \$300,781 \$466,006 \$175,402 \$56,650 \$1,116 \$15,539 \$12,456 \$2,677,332 \$1,619,900 \$300,7890 \$1,620,604 \$372,560 \$1,000 \$1,000,600,600 \$1,000,600,600 \$1,000,600,600,600 \$1,000,600,600,600,600,600,600,600,600,60	5 Ex	xecutive 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										
General Administrative Salaries and S Expenses \$2,677,333 \$1,739,835 \$355,491 \$501,140 \$188,505 \$56,076 \$1,200 \$16,700 \$13,386 \$2,877,333 \$1,739,835 \$1,739,835 \$1,168,000 \$330,781 \$466,306 \$175,402 \$56,830 \$1,116 \$15,539 \$12,456 \$2,677,332 \$1,618,000 \$301,6021 \$202,653 \$1,008,221 \$1,008	n Ma	fanagement Salaries and Expenses	\$2.712.622	\$1 640 24E	¢225 142	\$472.454	¢177 716	¢67 600	¢1 121	\$15.74A	\$12.620	\$2.712.622										
Expenses \$2,877,333 \$1,739,835 \$355,491 \$501,140 \$188,505 \$51,076 \$1,200 \$16,700 \$13,386 \$2,877,333 \$2,77333 \$2,77333 \$1,739,835 \$355,491 \$501,140 \$188,505 \$51,076 \$1,200 \$1,116 \$15,539 \$12,456 \$2,677,332 \$2,671 \$1,600 \$1		anoral Administrative Salaries and	\$2,712,032	\$1,040,245	\$335,142	\$47Z,454	\$177,715	\$57,560	\$1,131	\$15,744	\$12,020	\$2,712,032										
Office Supplies and Expenses S2-67,332 \$1,618,900 \$330,781 \$466,306 \$175,402 \$56,830 \$1,116 \$15,539 \$12,456 \$2,677,332 \$4,577,332 \$4			\$2,877,333	\$1 730 835	\$355.401	\$501.140	\$188 505	\$61,076	\$1.200	\$16.700	\$13.386	\$ 2,877,333										
Administrative Expense Transferred Credit Credit Coulside Services Employed S3.015.009 S18.23.005 S45.048 S27.500 S22.653 S25.119 S197.525 S3.398 S12.57 S17.499 S14.027 S3.015.009 S18.23.005 S45.048 S9.211 S17.424 S7.622 S2.651 S2.6																						
			φz,011,332	φι,σισ,υ	 დაას,/81	\$400,30b	\$175,402	φ30,830	φ1,116	\$10,039	⊅ 1∠,456	\$2,011,332										
O Outside Services Employed \$3,015,009 \$1,823,084 \$372,500 \$525,119 \$197,525 \$83,998 \$1,257 \$17,499 \$14,027 \$3,015,009 \$1,000 \$83,000 \$45,048 \$9,211 \$17,242 \$7,622 \$2,851 \$55 \$394 \$578 \$83,000 \$1,000 \$296,993 \$0,000 \$296,993 \$0,000 \$296,993 \$0,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			(61 600 202)	(\$1.016.021)	(\$207 500)	(\$202 EE2)	(\$110.000)	(\$2E 667)	(\$701)	(\$0.752)	(\$7 017\	(64 690 202)										
5 Property Insurance S30,000 \$45,048 \$9,211 \$17,242 \$7,622 \$2,851 \$55 \$394 \$578 \$83,000 \$10 Injuries and Damages \$491,000 \$296,893 \$60,662 \$95,517 \$32,167 \$10,422 \$205 \$2,850 \$2,2850																						
Injuries and Damages																						
Employee Pensions and Benefits \$1,005,944 \$608,264 \$124,283 \$175,203 \$65,003 \$21,353 \$419 \$5,839 \$4,860 \$1,005,944 \$05 \$100,504 \$																						
Franchise Requirements																						
5 Regulatory Expenses \$710,600 \$429,678 \$87,794 \$123,764 \$46,554 \$15,084 \$296 \$4,124 \$3,306 \$710,600 6 General Advertising Expenses \$746,018 \$42,978 \$60,454 \$22,740 \$7,368 \$145 \$2,015 \$1,615 \$347,100 5 Miscellaneous General Expenses \$766,818 \$46,871 \$94,773 \$132,755 \$50,277 \$16,277 \$320 \$4,451 \$3,577 \$766,818 \$1,24,890 \$10 \$0																						
General Advertising Expenses \$347,100 \$209,881 \$42,884 \$60,454 \$22,740 \$7,368 \$145 \$2,015 \$1,615 \$347,100 \$50 \$Miscellaneous General Expenses \$766,818 \$43,671 \$94,739 \$133,555 \$50,237 \$16,227 \$320 \$4,451 \$3,567 \$95,000 \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0																						
Miscellaneous General Expenses \$766,818 \$463,671 \$47.99 \$133,555 \$50,237 \$16,277 \$320 \$44.51 \$3,567 \$766,818 \$10 \$10 \$10 \$1,224,890 \$0 \$0 \$0 \$0 \$0 \$0 \$0																						
National Column So So So So So So So S																						
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 \$10 \$1,224,890 \$1,2																						
Electrical Safety Authority Fees \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$																						
Taxes Other Than Income Taxes \$337,800 \$183,513 \$37,489 \$70,118 \$30,904 \$11,607 \$222 \$1,605 \$2,341 \$337,800 \$1 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0																						
5 Donations \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0												ΨΟ										
D Life Insurance \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0																						
5 Penalties \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0												***										
5 Other Deductions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0												Ψυ										
												Ψυ										
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	25 Ot	viner Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
	OI	M&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



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 Allo	ocators								Customer All	ocators								
		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
uping of Operating and ntenance Distribution Costs es 106 - 148)	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-Regula	r 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	s -	s - s		s -	s -	s -	s -	\$ -	s -	\$
1815	\$ -	S -				1	s -				s - s	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
1820	\$ 1,140,536					\$ -	š -	*		\$ -	:		:	\$ -	\$ -	:	\$ -	\$ -	\$
1830	\$ 214,920						š -				\$ 94,929 \$	6,587	\$ 734			\$ 226	\$ 1,453	\$ -	\$
1835	\$ 804,596					\$ - :	\$ -					28,016							\$
1840	\$ 69,529					\$ - :	\$ -												\$
1845	\$ 448,840					\$ - :	S -												\$
1850	\$ 137,012					1													
1855	\$ -	S -			2	\$ - :	\$ -					13,212		\$ -					\$
1860	\$ -	s -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -			29,763							\$
1815-1855	\$ 4,746,622	\$ 1,686,228	\$ 654.781	\$ 1.584.926	\$ 758,956	\$ - :	\$ -	\$ 4,117	\$ 57.613			171,347				\$ 4,846	\$ 31,236		1
1830 & 1835	\$ 1,668,972			\$ 513,364		\$ - :	\$ -				\$ 734,143 \$	54,540							\$
1840 & 1845	\$ 787,108					\$ - :	\$ -												\$
BCP	s -	S -		_	\$ -	s - :	S -						1	_			_	\$ -	\$
BDHA	\$ -	š -			\$ -	\$ -		*			\$ 781,575		*						
Break Out	\$ -	s -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	S - S	-			\$ -	\$ -	\$ -	\$ -	\$
CCA	\$ -	s -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ 1,467,774	\$ 1.341.471 \$	112,059	\$ 14.244	\$ 75	\$ 163,695	\$ 3,131	\$ 20.170	\$ -	\$
CDMPP	\$ -	s -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	s - s	-		\$ -				\$ -	\$
CEN	\$ -	s -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	s - s	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
CEN EWMP	\$ -	s -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	s - s	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
CREV	\$ -	S -	s -	\$ -	\$ -	s - :	s -	\$ -	\$ -	\$ -	S - S	-	\$ -	\$ -	\$ -	s -	\$ -	\$ -	\$
cwcs	\$ -	s -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	s - s	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
CWMC	\$ -	s -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ 4.851.111	\$ 3,748,494 \$	485,708	\$ 616,910	\$ 41,017	\$ -	\$ -	\$ -	\$ 6,836	\$
CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	· \$ -	\$ -	\$ -	\$ -	\$ - \$	-		1		\$ -	\$ -		
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ 7,088,989	\$ 4,954,215 \$	1,469,792	\$ 664,982	\$ 8,309	\$ 185	\$ 383	\$ 89,765	\$ 231	\$
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ - \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	s -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ - :	s -	\$ -	\$ -	\$
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	š - š	-	\$ -	\$ -	\$ - :	š -	\$ -	\$ -	\$
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	· \$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	· \$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Total	A 40.740.000	0.700 / 12		A 0.474.000		A 1700		* 0==:	A 400	* 40.000 C==	A 45.007.000	0.404.000			054.000				•
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	\$ -

	De	mand Allocat	ors_								C	ustomer Allocat	ors							
Grouping of OM&A	1	Demand Total	Residential	GS <50	GS>50-Regular Larg	ge Use >5MW	Street Light	Sentinel	Unmetered Back		ustomer Total	Residential	GS <50 C	SS>50-Regular Large U	lse >5MW	Street Light	Sentinel	Unmetered Back		Total
(lines 168 - 240)								S	cattered Load	Power							\$	Scattered Load	Power	
1808	s	700,955 \$	238,550 \$	72.167	217,029 \$	165,819 \$	4.723 \$	52 \$	1,252 \$	1.363 \$	700,955 \$	- s	- \$	- \$	- \$	- S	- \$	- \$	- \$	
1815	\$	- \$	- \$	- 5	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1820	\$	1,140,536 \$	337,176 \$	141,291	368,418 \$	272,195 \$	- \$	- \$	817 \$	20,639 \$	1,140,536 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1830	\$	330,646 \$	186,675 \$	36,451	65,061 \$	26,726 \$	11,795 \$	226 \$	1,681 \$	2,032 \$	330,646 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1835	\$	1,237,840 \$	620,076 \$	131,116	257,964 \$	166,058 \$	43,224 \$	827 \$	5,980 \$	12,595 \$	1,237,840 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1840	\$	106,968 \$	51,300 \$	11,175	22,709 \$	16,263 \$	3,708 \$	71 \$	508 \$	1,233 \$	106,968 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1845	\$	690,523 \$	342,173 \$	72,889	144,586 \$	95,763 \$	24,068 \$	460 \$	3,321 \$	7,263 \$	690,523 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1850	\$	195,731 \$	105,386 \$	27,628	55,916 \$	- \$	5,827 \$	111 \$	858 \$	5 \$	195,731 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1855	\$	157,966 \$	121,509 \$	13,212	5,670 \$	- \$	15,385 \$	294 \$	1,896 \$	- \$	157,966 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1860	\$	300,194 \$	229,697 \$	29,763	37,802 \$	2,513 \$	- \$	- \$	- \$	419 \$	300,194 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1815-1855	\$	7,302,495 \$	3,746,422 \$	826,128	1,616,991 \$	761,752 \$	253,390 \$	4,846 \$	35,353 \$	57,613 \$	7,302,495 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1830 & 1835	\$	2,567,649 \$	1,370,058 \$	277,664	519,775 \$	274,211 \$	90,652 \$	1,734 \$	12,738 \$	20,816 \$	2,567,649 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1840 & 1845	\$	1,210,935 \$	590,599 \$	127,181	255,281 \$	175,854 \$	42,094 \$	805 \$	5,787 \$	13,335 \$	1,210,935 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
BCP	\$	- \$	- \$	- 5	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
BDHA	\$	1,350,000 \$	781,575 \$	- 9	541,816 \$	26,609 \$	- \$	- \$	- \$	- \$	1,350,000 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-



<u>Details;</u> 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

Break Out
CCA
CDMPP
CEN
CEN EWMP
CREV
CWCS
CWMC
CWMR
CWNB
DCP
LPHA
LTNCP
NFA
NFA ECC
O&M
PNCP
SNCP

Total

		1	2	3	6	7	8	9	11		1	2	3	6	7	8	9	11
D	emand 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/Standle Power
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	1,654,845	\$ 1,341,471	\$ 112,059	\$ 14,244	\$ 75	\$ 163,695	\$ 3,131	\$ 20,170	\$ -	\$ 1,654,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	4,898,965	\$ 3,748,494	\$ 485,708	\$ 616,910	\$ 41,017	\$ -	\$ -	\$ -	\$ 6,836	\$ 4,898,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -		\$ -	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	7,187,861	\$ 4,954,215	\$ 1,469,792	\$ 664,982	\$ 8,309	\$ 185	\$ 383	\$ 89,765	\$ 231	\$ 7,187,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	337,800	\$ 183,513				\$ 11,607				\$ 337,800	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	118,000	\$ 64,044							\$ 822	\$ 118,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	16,385,329	\$ 9,907,706	\$ 2,024,386	\$ 2,853,803	\$ 1,073,466	\$ 347,803	\$ 6,832	\$ 95,102	\$ 76,230	\$ 16,385,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Sheet O7 Amortization Output Worksheet - Second Run

Categorization and Allocation of Contributed Capital Contributed Capital - 1995

The content							I												
Restrict							Demand Allocation									Customer Allocation			
Manuse M							1	2	3	6	7	8	9		Sub -total	1	2	3	6
Mary		·	Contributed Capital	Demand			Residential		GS>50-Regular	Large Use >5MW	Street Light			up/Standby				GS>50-Regular	>5MW
Part																			
Mary																			
Mart Spring 10				**															
March Marc																			
1000 10																			
Balley B																			
Section Sect			\$0	\$0		\$0						\$0	\$0		\$0	\$0	\$0		
Second S	1808-1		\$0	\$0						\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0
Statistical Support	1808-2		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miles Mile	1810		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ministry	1810-1																		
Turnel Person Silvin Cappaner - Namely Silvin Cappaner																			
File Primary shows 90 N	1810-2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Desire D	1815																		
Princey boke 90 N° 90 90 90 90 90 90 90 9			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Description Station Equipment - Normally 50 50 50 50 50 50 50 5	1820		•				00												
Permany below of MV (Misslaw) Sign Sig			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1820-1		60	¢o.	¢o.	¢o.	*0	60	60	¢o.	60	en.	¢o.	¢o.	en.	80	en.	60	¢o.
Primary below 05 M (Primary) S S S S S S S S S			\$0	ΦU	φυ	Φ0	\$ 0	φυ	φU	φU	φυ	ΦU	φυ	Φ0	\$0	\$0	\$0	φυ	ΦΟ
	1820-2		\$0	¢n.	\$0	¢n.	90	¢n	¢n.	¢n	© 0	¢n.	¢n.	¢n.	¢n.	\$0	en.	¢0	¢n.
Primary below 96 MV (Whodesale Meters) 50 50 50 50 50 50 50 5			\$0	ΨΟ	ΨΟ	ΨΟ	40	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ψ0	ΨÜ	ΨΟ	Ψ0	90	40	ΨΟ	ΨΟ
Storage Battley Equipment SO SO SO SO SO SO SO S	1820-3		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Battery Equipment - 5 DIV 50 50 50 50 50 50 50 5	1825																		
Sloring Pallether Funders and Funders - 50 N S O S O S O S O S O S O S O S O S O S																			
Poles, Towers and Fatures S			\$0	\$0		\$0					\$0	\$0	\$0		\$0	\$0			\$0
100-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	1830		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Submitministration but Network Submitministration Subm	1020.2	Poles, Towers and Fixtures -																	
1830 Poles Towers and Fixtures - Secondary Scot Sc			\$0	\$0				\$0							\$0				
1855 Ownhead Conductors and Devices S0 S0 S0 S0 S0 S0 S0 S																			
183-5 Overhead Conductors and Devices S																			
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105-5 Primary (\$3,494,873) (\$2,271,667) (\$1,223,266) (\$3,494,873) (\$2,271,667) (\$2,271,677) (\$2,271,667) (1000-0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Frintary (SA,494,67) (S2,21,607) (S1,22),205 (SA,494,673) (S2,21,607) (S2,21,6	1835-4																		
1840 Underground Conduit Bulk Delivery S0 S0 S0 S0 S0 S0 S0 S	1000 4		(\$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)
Securically	1835-5		(*********										(*****						
1840-3 Underground Conduit - Bulk Delivery \$0 <td></td>																			
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 \$0 \$0 \$177,500) (\$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) (\$22,384) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0																			
1840-5 Underground Conductors and Devices S0																			
1845 Underground Conductors and Devices S0																			
1845-3 Underground Conductors and Devices - Sulk Delivery Sulk Deliver																			
Bulk Delivery \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0	ΦU	φυ	Φ0	\$ 0	φυ	φU	φU	φυ	ΦU	φυ	Φ0	\$0	\$0	\$0	φυ	ΦΟ
Ha5-4 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 \$0 \$(\$2,382) (\$60,182) (\$3,325,769) (\$1,451,679) (\$121,265) (\$1,414) (\$81) (\$1,000	1845-3		\$0	\$0	\$0	\$0	0.2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$0	\$0
1849-4 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) (\$12,656) (\$14,414) (\$81) (\$184-5) (\$14,414) (\$181) (\$184-5) (\$14,414) (\$184) (\$184-5) (\$184,141)			φυ	Ψυ	φυ	φυ	Ψ	Ψ	ΨΟ	φυ	φυ	ΨΟ	φυ	Ψυ	φυ	φυ	Ψυ	ΨΟ	ΨΟ
Underground Conductors and Devices - Secondary (\$607,303) (\$394,747) (\$212,556) (\$607,303) (\$224,866) (\$61,327) (\$107,968) \$0 \$0 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50	1845-4		(\$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)
1649-5 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 \$0 \$0 \$0 \$0 \$0 \$0 \$			(***, * ; * * * * * * * * * * * * * * * *	(4-,,)	(+-,,)	(+-,,)	(+,)	(+ – ,)	(+ -,,)	(**************************************			(+-,)	(+,,	(+=,===,==)	(+.,,,	(+ , _ 50)	(+ : + ; : : :)	(+)
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 (\$3,401) (\$123) (\$3,331,536) (\$1,160,025) (\$90,086) (\$10,841) \$0 1855 Services (\$1,088,104) \$0 (\$1,088,104) \$0	1845-5		(\$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
1860 Meters (\$1,789,301) \$0 (\$1,789,301) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1850																		
	1855	Services	(\$1,088,104)	\$0	(\$1,088,104)	(\$1,088,104)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0				
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) (\$13,038) (\$15,786,133) (\$8,821,999) (\$795,775) (\$328,357) (\$15,241)	1860											ΨÜ							
		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)



Categorization and Allocation of Contribut Contributed Capital - 1995

1805 Land 1805-1 Land 1805-2 Land 1806-1 1806-2 Land 1806-1 1808-3 Land 1808-1 1808-1 Land 1808-1 Land 1808-1 Lease 1810-1 Lease 1810-1 Lease 1810-1 Lease 1810-1 Distrib 1820-1 Distrib 1830-1 Distrib 1	nd Station >50 kV nd Rights Altition <50 kV nd Rights Station >50 kV nd Rights Station >50 kV nd Rights Station <50 kV lidings and Fixtures Idings and Fixtures Idings and Fixtures < 50 kV lidings and Fixtures < 50 kV lidings and Fixtures < 50 kV nd Idings and Fixtures < 50 kV lidings and Fixtures <	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	11 Back- up/Standby Power \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation 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	Sub -total
1565	nservation and Demand Management and Station >50 kV and Station >50 kV and Station >50 kV and Rights Station <50 kV assehold Improvements <50 kV assehold Improvements <50 kV holesale) assehold Improvements <50 kV (Other) ansformer Station Equipment - Normally many above 50 kV tribution Station Equipment - Normally many below 50 kV station Equipment - Normally	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$entinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Back- up/Standby Power \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	1			Large Use			Unmetered	Back- up/Standby	
1565	nservation and Demand Management and Station >50 kV and Station >50 kV and Station >50 kV and Rights Station <50 kV assehold Improvements <50 kV assehold Improvements <50 kV holesale) assehold Improvements <50 kV (Other) ansformer Station Equipment - Normally many above 50 kV tribution Station Equipment - Normally many below 50 kV station Equipment - Normally	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$entinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Back- up/Standby Power \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	<u> </u>			Large Use			Unmetered	Back- up/Standby	
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1810 Primal Distrib Primal 1820-1 Distrib Primal 1820-2 Distrib Primal 1820-2 Distrib Primal 1820-3 Distrib Primal 1825-1 Storag 1825-1 Storag 1825-2 Storag 1830-3 Subtra 1830-4 Poles, Subtra 1830-4 Poles, Subtra 1830-4 Poles, Subtra 1830-5 Poles, Subtra 1830-6	mary above 50 kV tribution Station Equipment - Normally mary below 50 kV tribution Station Equipment - Normally	\$0	**		\$0	\$0									
1820-1 Distrib Prima 1820-1 Distrib Prima 1820-2 Distrib Prima 1820-3 Distrib Prima 1820-3 Storac 1825-2 Storac 1825-2 Storac 1825-2 Storac 1830-3 Poles, Subtra 1830-4 Poles, 1830-4 Poles, 1830-5 Poles, 1830-5 Poles,	tribution Station Equipment - Normally mary below 50 kV tribution Station Equipment - Normally	\$0	**												
1820 Primar 1820-1 Distrib Primar 1820-2 Distrib Primar 1820-3 1825-5 Storac 1825-2 Storac 1825-2 Storac 1830-3 Poles, Subtra 1830-4 Poles, Subtra 1830-4 Poles, Subtra 1830-5 Poles, Subtra 1830-6 Poles, Subtra 1830-7 Po	mary below 50 kV tribution Station Equipment - Normally		\$0	\$0	\$0	\$0									
1820-1 Distrib Prima 1820-2 Distrib Prima 1820-3 Distrib Prima 1820-3 Distrib Prima 1825-1 Storag 1825-1 Storag 1825-2 Storag 1830 Poles, Subtra 1830-4 Poles, 1830-4 Poles, 1830-5 Poles, Subtra 1830-6 Poles, Subtra 1830-7 Poles, Subtra 1830	tribution Station Equipment - Normally		\$0												
1820-2 Primal Distrib Primal Primal Distrib Primal Storac 1825-1 Storac 1825-2 Storac 1830 Poles, Subtra 1830-4 Poles, 1830-5 Poles, 1835 Overh				\$0	\$0	\$0									
1820-2 Distrib Primal 1820-3 Primal 1820-3 Primal 1825 Storag 1825-1 Storag 1825-2 Storag 1830 Poles, Subtra 1830-4 Poles, 1830-5 Poles, 1835 Overh															
1820-3 Primai 1820-3 Primai 1825 Storaç 1825-1 Storaç 1825-2 Storaç 1830-3 Poles, 1830-4 Poles, 1830-4 Poles, 1830-5 Poles,	mary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0									
1820-3 Distrib Primal 1825 Storag 1825-1 Storag 1825-2 Storag 1830 Poles, Subtra 1830-4 Poles, 1830-5 Poles, 1835 Overh	tribution Station Equipment - Normally														
1825 Storag 1825-1 Storag 1825-2 Storag 1830 Poles, Poles, Subtr 1830-4 Poles, 1830-5 Poles, 1835 Overh	mary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0									
1825 Storag 1825-1 Storag 1825-2 Storag 1830 Poles, Poles, Subtr 1830-4 Poles, 1830-5 Poles, 1835 Overh	tribution Station Equipment - Normally														
1825-1 Storag 1825-2 Storag 1830 Poles, 1830-3 Subtra 1830-4 Poles, 1830-5 Poles, 1830-5 Overh	mary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0									
1825-2 Storag 1830 Poles, 1830-3 Subtra 1830-4 Poles, 1830-5 Poles, 1835 Overh	orage Battery Equipment	\$0	\$0	\$0	\$0	\$0									
1830 Poles, Poles, Subtra 1830-4 Poles, 1830-5 Poles, 1835 Overh	orage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0									
1830-3 Poles, Subtra 1830-4 Poles, 1830-5 Poles, 1835 Overh	orage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0									
1830-4 Poles, 1830-5 Poles, 1835 Overh	les, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0									
1830-4 Poles, 1830-5 Poles, 1835 Overh	les, Towers and Fixtures -														
1830-5 Poles, 1835 Overh	btransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
1830-5 Poles, 1835 Overh	les, Towers and Fixtures - Primary	(\$56,020)	(\$1,071)	(\$6,903)	\$0	(\$566,322)									
	les, Towers and Fixtures - Secondary	(\$54,769)	(\$1,048)	(\$6,749)	\$0	(\$520,668)									
	erhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
Jane a Overh	erhead Conductors and Devices -														
	btransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
Overh	erhead Conductors and Devices -	**	**	•	**	**									
1835-4 Prima		(\$120,998)	(\$2,314)	(\$14,909)	\$0	(\$1,223,206)									
Overh	erhead Conductors and Devices -	(, ,,,,,,	(, , ,	(* //		(, , , , , , ,									
	condary	(\$20,133)	(\$385)	(\$2,481)	\$0	(\$191,396)									
1840 Under	derground Conduit	\$0	\$0	\$0	\$0	\$0									
	derground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
	derground Conduit - Primary	(\$213,402)	(\$4,082)	(\$26,295)	\$0	(\$2,157,349)									
	derground Conduit - Secondary	(\$4,631)	(\$89)	(\$571)	\$0	(\$44,028)									
	derground Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
Under															
		\$0	\$0	\$0	\$0	\$0									
Under	derground Conductors and Devices -														
1845-4 Prima	derground Conductors and Devices - lk Delivery	(\$177,143)	(\$3,388)	(\$21,827)	\$0	(\$1,790,799)									
Lindor	derground Conductors and Devices - lk Delivery derground Conductors and Devices -	(**************************************	(+-,)	(+,/		(+ -,,- 50)									
	derground Conductors and Devices - lk Delivery derground Conductors and Devices - mary		(\$428)	(\$2,755)	\$0	(\$212,556)									
	derground Conductors and Devices - Ik Delivery derground Conductors and Devices - mary derground Conductors and Devices -	(\$22,359)		(\$17,458)	\$0	(\$1,427,801)									
1855 Servic	derground Conductors and Devices - k Delivery derground Conductors and Devices - mary derground Conductors and Devices - condary	(\$22,359) (\$141,682)	(\$2.710)	(\$13,058)	\$0	(\$1,088,104)									
1860 Meters	derground Conductors and Devices - Ik Delivery derground Conductors and Devices - mary derground Conductors and Devices - condary e Transformers	(\$141,682)	(\$2,710) (\$2,027)	(ψ.ο,οοο)	(\$2,497)										
Sub -	derground Conductors and Devices - Ik Delivery derground Conductors and Devices - mary derground Conductors and Devices - condary e Transformers nvices		(\$2,710) (\$2,027) \$0	\$0		(\$1.789.301)									

Genera	il 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

Genera															
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	\$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						\$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	\$0	\$0	\$0	\$0

Accumulated Depreciation - 2105	Capital	Contribution
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Accum	iulateu Depreciation - 2105 Capital					1												
						Demand Allocation									Customer Allocation			
	T	,				1	2	3	6	7	8	9	11	Sub -total	1	2	3	6
Account	t 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	\$0
1805-1 1805-2	Land Station >50 kV Land Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$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 \$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 \$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1015	Primary above 50 kV	\$0	ΦU	φυ	φυ	\$ 0	φυ	Φ0	ΦU	φU	ΦU	φυ	φυ	φU	\$0	\$0	Φυ	φυ
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	\$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	\$0
1830	Poles, Towers and Fixtures Poles, Towers and Fixtures -	\$0	**	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Q U	**	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	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 -	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ф0	φU	\$0	\$0	φU	\$0	\$0	\$0	\$0	φU
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 Sub - Total	\$275,881	\$0	\$275,881	\$275,881	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$211,094	\$27,352	\$34,741	\$2,310
General	Sup - rotal	\$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

Genera	Il 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

							A & G Allocation								
		7	8	9	11	Sub -total	1	2	3	6	7	8	9	11	Sub -total
Account	·	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	\$0									
1805 1805-1	Land Land Station >50 kV	\$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									
1806	Land Rights	\$0	\$0	\$0	\$0	\$0									
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0									
1806-2 1808	Land Rights Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0									
1808-1	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0 \$0	\$0 \$0	\$0 \$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 Transformer Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0									
1815	Primary above 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0									
1820	Primary below 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0									
1820-1	Primary below 50 kV (Bulk) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0									
1820-2	Primary below 50 kV (Primary) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0									
1820-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0									
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0									
1825-1 1825-2	Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0									
1830	Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0									
1830-3	Poles, Towers and Fixtures -	\$0	\$0	\$0	\$0	\$0									
	Subtransmission Bulk Delivery														
1830-4	Poles, Towers and Fixtures - Primary	\$8,637	\$165	\$1,064	\$0	\$87,318									
1830-5 1835	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	\$8,445 \$0	\$162 \$0	\$1,041 \$0	\$0 \$0	\$80,279 \$0									
	Overhead Conductors and Devices -														
1835-3	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 1840-4	Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$0 \$32,903	\$0 \$629	\$0 \$4,054	\$0 \$0	\$0 \$332,628									
1840-5	Underground Conduit - Primary Underground Conduit - Secondary	\$32,903 \$714	\$14	\$4,054 \$88	\$0 \$0	\$6,788									
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
1845-3	Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0									
1845-4	Bulk Delivery Underground Conductors and Devices -	\$27,313	\$522	\$3,365	\$0	\$276,112									
1845-5	Primary Underground Conductors and Devices -	\$3,447	\$66	\$425	\$0	\$32,773									
1850	Secondary Line Transformers	\$21,845	\$418	\$2,692	\$0	\$220,144									
1855	Services	\$16,340	\$313	\$2,013	\$0	\$167,768									
1860	Meters	\$0 \$141,404	\$0	\$0	\$385 \$385	\$275,881									
General	Sub - Total Plant	\$141,404	\$2,705	\$17,424	\$385	\$1,697,801									
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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1910 1915	Leasehold Improvements Office Furniture and Equipment						\$0 \$0	\$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
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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1940 1945	Tools, Shop and Garage Equipment Measurement and Testing Equipment						\$0 \$0	\$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
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

	Sub - Total	\$0
2010	Electric Plant Purchased or Sold	\$0
2005	Property Under Capital Leases	\$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 \$2,433,968 \$1,360,210 \$122,696 \$50,627 \$2,350

	ccumulated	Depreciation	- 2105	Fixed	Assets Only	
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Accumi	ulated Depreciation - 2105 Fixed A	ASSETS UNIY				T												
						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	\$0	\$0
1805-1 1805-2	Land Station >50 kV Land Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
	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
	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 \$0	\$0 \$0	\$0 \$0
1810-1 1810-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	\$0 (\$20,886)	\$0 (\$20,886)	\$0 \$0	\$0 (\$20,886)	\$0 (\$7,108)	\$0 (\$2,150)	\$0 (\$6,467)	\$0 (\$4,941)	\$0 (\$141)	\$0 (\$2)	\$0 (\$37)	\$0 (\$41)	\$0 (\$20,886)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Transformer Station Equipment - Normally		(, ,,,,,,,		** *		** ** *	** ** *	** * *					***		• •	**	**
1815	Primary above 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Primary below 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	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 1825-2	Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Poles. Towers and Fixtures	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
	Poles, Towers and Fixtures -	\$0	**		\$0	\$0	\$0	**	* -	\$0	\$0	4-	\$0	\$0	**	**	\$0	\$0
1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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)
	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	\$0	(\$13,662)	(\$494)	(\$9,540,232)	(\$4,267,819)	(\$232,027)	(\$19,913)	\$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
	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0 (\$5,503,220)	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 (\$803,872)	\$0	\$0	\$0	\$0	\$0
1840-4 1840-5	Underground Conduit - Primary Underground Conduit - Secondary	(\$68,343,760) (\$1,394,771)	(\$44,423,444) (\$906,601)	(\$23,920,316) (\$488,170)	(\$68,343,760) (\$1,394,771)	(\$13,132,888) (\$516,442)	(\$5,503,220) (\$140,846)	(\$14,349,737) (\$247,967)	(\$10,601,907) \$0	\$0 \$0	\$0 \$0	(\$31,819) (\$1,298)	(\$803,872) (\$47)	(\$44,423,444) (\$906,601)	(\$19,390,582) (\$405,568)	(\$1,619,779) (\$22,049)	(\$205,893) (\$1,892)	(\$1,084) \$0
1845	Underground Conductors and Devices	(\$1,394,771)	(\$908,601) \$0	(\$488,170) \$0	(\$1,394,771)	(\$516,442) \$0	(\$140,846) \$0	(\$247,967) \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$1,298) \$0	(\$47) \$0	(\$906,601) \$0	(\$405,568) \$0	(\$22,049) \$0	(\$1,892) \$0	\$0 \$0
	Underground Conductors and Devices -								* -	* -	**	•						* -
1845-3	Bulk Delivery Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	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 \$0	\$0 \$0	(\$37,073) \$0	(\$1,341)	(\$36,314,054)	(\$12,644,380)	(\$1,036,442)	(\$118,169)	\$0 \$0
1855 1860	Services Meters	(\$10,207,209) (\$18.842,132)	\$0 \$0	(\$10,207,209) (\$18,842,132)	(\$10,207,209) (\$18.842,132)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$7,851,514) (\$14,417,252)	(\$853,721) (\$1.868,103)	(\$366,347) (\$2,372,725)	\$0 (\$157.759)
1800	Sub - Total	(\$18,842,132) (\$292.458.525)	(\$177.106.954)	(\$18,842,132) (\$115.351.571)	(\$18,842,132) (\$292.458.525)	\$0 (\$61.924.577)	(\$24.258.184)	(\$59.265.872)	(\$29.297.904)	\$0 (\$11.746)	\$0 (\$129)	\$0 (\$152.678)	\$0 (\$2.195.863)	\$0 (\$177.106.954)	(\$14,417,252) (\$92.114.957)	(\$1,868,103) (\$8.351.772)	(\$2,372,725) (\$3.627.740)	(\$157,759) (\$335.048)
General I		(4202,400,020)	(4111,100,004)	(\$110,001,071)	(4202,400,020)	(401,324,311)	(424,200,104)	(400,200,012)	(423,231,304)	(\$11,170)	(4123)	(₩102,010)	(42,100,000)	(\$111,100,004)	(402,117,001)	(40,001,112)	(40,021,170)	(4000,070)

General	<u>Plant</u>	
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)

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						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL 0405.00	C4 44 404	@O 70F	C47 404	COOL	¢4 c07 c04									

Accumulated Depreciation - 2105 Fixed A	•

Accumi	ulated Depreciation - 2105 Fixed As	i													
							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 1805	Conservation and Demand Management Land	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0									
	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									
	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0									
	Land Rights Station <50 kV Buildings and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0									
1808 1808-1	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0 \$0	\$0 \$0	\$0 \$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) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0									
1820-2	Primary below 50 kV (Primary) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0									
1820-3 1825	Primary below 50 kV (Wholesale Meters) Storage Battery Equipment	(\$4,787) \$0	(\$60) \$0	(\$1,501) \$0	\$0 \$0	(\$649,115) \$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	(\$552,706)	(\$10,571)	(\$68,103)	\$0	(\$5,587,478)									
1830-5	Poles, Towers and Fixtures - Secondary	(\$540,370)	(\$10,335)	(\$66,583)	\$0	(\$5,137,048)									
1835	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0									
1835-3	Subtransmission Bulk Delivery Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0									
1835-4	Primary Overhead Conductors and Devices -	(\$1,073,388)	(\$20,530)	(\$132,261)	\$0	(\$10,851,217)									
1835-5 1840	Secondary Underground Conduit	(\$178,603) \$0	(\$3,416) \$0	(\$22,007) \$0	\$0 \$0	(\$1,697,895) \$0									
	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit - Primary	(\$2,366,166)	(\$45,257)	(\$291,554)	\$0	(\$23,920,316)									
1840-5	Underground Conduit - Secondary	(\$51,351)	(\$982)	(\$6,327)	\$0	(\$488,170)									
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
1845-3	Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0									
1845-4	Bulk Delivery Underground Conductors and Devices - Primary	(\$1,981,376)	(\$37,897)	(\$244,141)	\$0	(\$20,030,355)									
1845-5	Underground Conductors and Devices - Secondary	(\$250,088)	(\$4,783)	(\$30,815)	\$0	(\$2,377,470)									
1850	Line Transformers	(\$1,544,346)	(\$29,538)	(\$190,291)	\$0	(\$15,563,166)									
1855	Services	(\$994,119)	(\$19,014)	(\$122,493)	\$0	(\$10,207,209)									
1860	Meters	\$0	\$0	\$0	(\$26,293)	(\$18,842,132)								4-	
Conorci	Sub - Total	(\$9,537,298)	(\$182,385)	(\$1,176,077)	(\$26,293)	(\$115,351,571)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General I 1905	<u>Plant</u> Land						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights						\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
1908	Buildings and Fixtures						(\$10,280,648)	(\$2,102,065)	(\$3,934,781)	(\$1,739,411)	(\$650,653)	(\$12,441)	(\$89,958)	(\$131,881)	(\$18,941,838)
	Leasehold Improvements						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment						(\$2,126,477)	(\$434,797)	(\$813,881)	(\$359,785)	(\$134,583)	(\$2,573)	(\$18,607)	(\$27,279)	(\$3,917,982)
1920	Computer Equipment - Hardware						(\$4,487,067)	(\$917,462)	(\$1,717,365)	(\$759,179)	(\$283,982)	(\$5,430)	(\$39,263)	(\$57,561)	(\$8,267,309)
1925 1930	Computer Software Transportation Equipment						(\$5,068,186) (\$7,208,160)	(\$1,036,282) (\$1,473,839)	(\$1,939,781) (\$2,758,827)	(\$857,500) (\$1,219,568)	(\$320,761) (\$456,198)	(\$6,133) (\$8,723)	(\$44,348) (\$63,073)	(\$65,015) (\$92,467)	(\$9,338,007) (\$13,280,855)
1935	Stores Equipment						(\$313.878)	(\$64,178)	(\$2,756,627)	(\$53,106)	(\$19.865)	(\$380)	(\$2,747)	(\$4,026)	(\$578,312)
1940	Tools, Shop and Garage Equipment						(\$3,380,805)	(\$691,267)	(\$1,293,958)	(\$572,008)	(\$213,968)	(\$4,091)	(\$29,583)	(\$43,369)	(\$6,229,049)
1945	Measurement and Testing Equipment						(\$595,083)	(\$121,675)	(\$227,760)	(\$100,684)	(\$37,662)	(\$720)	(\$5,207)	(\$7,634)	(\$1,096,425)
1950	Power Operated Equipment						(\$62,086)	(\$12,695)	(\$23,763)	(\$10,505)	(\$3,929)	(\$75)	(\$543)	(\$796)	(\$114,393)
1955	Communication Equipment						(\$408,328)	(\$83,490)	(\$156,282)	(\$69,086)	(\$25,843)	(\$494)	(\$3,573)	(\$5,238)	(\$752,335)
1960	Miscellaneous Equipment						(\$124,158)	(\$25,386)	(\$47,520)	(\$21,007)	(\$7,858)	(\$150)	(\$1,086)	(\$1,593)	(\$228,758)

1970	Load Management Controls - Customer	\$0																
1370	Premises	ΨΟ																
1975	Load Management Controls - Utility	\$0																
1373	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)																
· · · · · · · · · · · · · · · · · · ·																		-
	TOTAL MADE EA	(COED 240 440)	(\$177.106.0E4)	(\$44E 0E4 E74)	(\$202 AED E2E)	(\$64.004.E77)	(COA OEO 40A)	(\$E0.26E.072)	(\$20.207.004)	(011 74C)	(0120)	(\$4E0.670)	(\$2.40E.062)	(\$477.406.0E4)	(\$00.444.0E7)	(CO 2E4 772)	(\$2.627.740)	(\$33E 049)

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)

Accumula ^a	ted Depi	eciation	- 2120
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Accumu	ulated Depreciation - 2120	r													_		$\overline{}$	
		J	1			Demand Allocation									Customer Allocation			•
		J				1	2	3	6	7	8	9	11	Sub -total	11	2	3	6
Account	•	Accumulated Depreciation		Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Power	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW
	Conservation and Demand Management	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
	Land Land Station >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Land Station >50 kV Land Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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
	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 ***	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 ©0
	Leasehold Improvements Leasehold Improvements >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Transformer Station Equipment - Normally		**								ų.	Ψ		• •		•		•
1815	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
1020-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	3 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
	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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
	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Secondary	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 ©0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0
	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	4-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	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
	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conduit - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 60	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Underground Conductors and Devices Underground Conductors and Devices -	\$0	20		\$0	\$0	\$0	\$0		\$0	\$0	\$0				\$0	\$0	\$0
1845-3	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
	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conoral F	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Plant	
Land	\$1
Land Rights	\$1
Buildings and Fixtures	\$1
Leasehold Improvements	\$1
Office Furniture and Equipment	\$1
Computer Equipment - Hardware	\$1
Computer Software	\$1
Transportation Equipment	\$1
Stores Equipment	\$1
Tools, Shop and Garage Equipment	\$1
Measurement and Testing Equipment	\$1
Power Operated Equipment	\$1
Communication Equipment	\$1
Miscellaneous Equipment	\$1
Load Management Controls - Customer	
Premises	\$1
Load Management Controls - Utility	
Premises	\$1
System Supervisory Equipment	\$1
Other Tangible Property	\$1
	Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment Hardware Computer Equipment Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment

Accumulated Depreciation - 2120

Accum	iulated Depreciation - 2120														
							A & G Allocation								
		7	8	9	11	Sub -total	1	2	3	6	7	8	9	11	Sub -total
Accoun	nt 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 Land Station >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0									
1805-1 1805-2	Land Station >50 kV Land Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$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	\$0	\$0 \$0									
1808-1 1808-2	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	\$0 \$0	\$0 \$0	\$0 \$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	\$0	\$0	\$0	\$0	\$0									
1820	Primary above 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0									
4000.4	Primary below 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0									
1820-1	Primary below 50 kV (Bulk) Distribution Station Equipment - Normally														
1820-2	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 \$0	\$0 \$0	\$0 \$0									
1825-1 1825-2	Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0									
1830	Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0	\$0	\$0									
1830-3	Poles, Towers and Fixtures -	\$0	\$0	\$0	\$0	\$0									
	Subtransmission Bulk Delivery														
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0									
1830-5 1835	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0									
	Overhead Conductors and Devices -														
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
1835-4	Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0									
	Primary Overhead Conductors and Devices -														
1835-5	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	\$0	\$0									
1840-4 1840-5	Underground Conduit - Primary Underground Conduit - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0									
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
1845-3	Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0									
1845-3	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 -	\$0	\$0	\$0	\$0	\$0									
1850	Secondary Line Transformers	\$0	\$0	\$0	\$0	\$0									
1850 1855	Line Transformers Services	\$0 \$0	\$0 \$0	\$0 \$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
General 1905	Plant Land						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land Land Rights						\$0 \$0	\$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
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 1925	Computer Software						\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1925 1930	Computer Software Transportation Equipment						\$0 \$0	\$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
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 1960	Communication Equipment Miscellaneous Equipment						\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1960	Load Management Controls - Customer														
1975	Premises Load Management Controls - Utility						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Premises						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980 1990	System Supervisory Equipment Other Tangible Property						\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1330	Caro. Tangiolo i Topolty						ΨΟ	Ψυ	ΨΟ	Ψυ	ΨΟ	Ψ	ΨU	Ψυ	ΨΟ

2005 2010	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0																
	Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 2120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 2120	40	¢n	en.	¢n	¢0	© O	40	60	en.	¢n	¢n	en.	¢n	0.2

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

						Demand Allocation									Customer Allocation			
						1	2	3	6	7	8	9	11 Back-	Sub -total	1	2	3	6
Accoun	t Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	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 \$0	\$3,338	\$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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1808-1 1808-2	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	\$0 \$75,750	\$75,750	\$0 \$0	\$75,750	\$0 \$25,779	\$7,799	\$0 \$23,454	\$0 \$17,920	\$510	\$0 \$6	\$0 \$135	\$0 \$147	\$0 \$75,750	\$0 \$0	\$0 \$0	\$O	\$0 \$0
1810	Leasehold Improvements	\$75,750 \$0	\$75,750 \$0	\$0 \$0	\$0	\$25,779	\$0	\$23,454 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$75,750	\$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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	Φ0	\$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	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
	Transformer Station Equipment - Normally	9 0	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ψ0	ΨΟ	4 0	ΨΟ	ΨΟ	Ψ0	90	ΨU	ΨΟ	ΨΟ
1815	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																	
1020	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																	
1020 1	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																	
1020 2	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	\$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	\$0 \$0	\$760	\$19,191	\$1,060,535	\$462,917	\$38,670	\$4,915	\$26
1830-5	Poles, Towers and Fixtures - Filmary	\$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	\$ <u>2</u> 0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -	QO	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	\$ 0	ΨΟ	ΨΟ	ΨΟ
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -	**	**	**	**	**	**	**	**	**	**	**	**	*-	**	**	**	**
1835-4	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
4005.5	Overhead Conductors and Devices -																	
1835-5	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 -	00		40		40	40		00					**	**			
	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	©4 400 00E	¢0 700 740	\$1,469,323	\$4,198,065	\$806.697	\$338.039	¢004 449	©CE4 220	\$0	\$0	¢1 055	\$49,378	\$2,728,742	\$1,191,080	\$00.40¢	\$12.647	\$67
	Primary Underground Conductors and Devices -	\$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	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 \$0	\$0 \$0	\$2,694	\$97	\$2,639,294	\$918,989	\$75,328	\$8,588	\$0 \$0
1855	Services	\$969,851	\$0	\$969,851	\$969,851	\$0	\$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	\$17.353
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Categorization and Allocation of Amortizat

							A & G Allocation								
		7	8	9	11	Sub -total	1	2	3	6	7	8	9	11	Sub -total
			8	1	Back-	Sub-total	1 1							Back-	Sub -total
Account	·	Street Light	Sentinel	Unmetered Scattered Load	up/Standby Power	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	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														
1010	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0									
1820	Distribution Station Equipment - Normally														
1020	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0									
1820-1	Distribution Station Equipment - Normally														
1020 1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0									
1820-2	Distribution Station Equipment - Normally														
1020-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0									
1820-3	Distribution Station Equipment - Normally														
1020-3	Primary below 50 kV (Wholesale Meters)	\$139	\$2	\$44	\$0	\$18,864									
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 -														
1030-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
1830-4	Poles, Towers and Fixtures - Primary	\$56,488	\$1,080	\$6,960	\$0	\$571,057									
1830-5	Poles, Towers and Fixtures - Secondary	\$55,227	\$1,056	\$6,805	\$0	\$525,022									
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
1835-3	Overhead Conductors and Devices -														
1000-0	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
1835-4	Overhead Conductors and Devices -														
1033-4	Primary	\$87,345	\$1,671	\$10,763	\$0	\$883,003									
1835-5	Overhead Conductors and Devices -														
	Secondary	\$14,534	\$278	\$1,791	\$0	\$138,164									
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0									
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
1840-4	Underground Conduit - Primary	\$150,365	\$2,876	\$18,528	\$0	\$1,520,089									
1840-5	Underground Conduit - Secondary	\$3,263	\$62	\$402	\$0	\$31,022									
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
1845-3	Underground Conductors and Devices -														
1040-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
1845-4	Underground Conductors and Devices -														
1845-4	Primary	\$145,343	\$2,780	\$17,909	\$0	\$1,469,323									
1845-5	Underground Conductors and Devices -														
1045-5	Secondary	\$18,345	\$351	\$2,260	\$0	\$174,399									
1850	Line Transformers	\$112,243	\$2,147	\$13,830	\$0	\$1,131,126									
1855	Services	\$94,457	\$1,807	\$11,639	\$0	\$969,851									
1860	Meters	\$0	\$0	\$0	\$2,013	\$1,442,693									
	Sub - Total	\$737,751	\$14,110	\$90,931	\$2,013	\$8,874,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

`ana.	al Plant	
905	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	φ51,333
1570	Premises	\$0
1975	Load Management Controls - Utility	\$0
1373	Premises	\$0
4000		
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

\$7,098,050

\$641,526 \$272,878 \$17,353

\$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

TOTAL - 5705

Genera	I 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						\$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
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
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
1975	Load Management Controls - Utility														
	Premises						\$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
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	\$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
	101AL - 3/03	φ/3/,/51	\$14,110	φ90,931	φ2,013	φο,σ74,61Z	\$3,009,084	φυ27,530	φ1,1/4,001	φυ19,207	φ194,240	φo,/14	φ∠0,800	\$39,37T	φυ,004,/11

Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710

						Demand Allocation									Customer Allocation			
						1	2	3	6	7	8	9	11	Sub -total	1	2	3	6
Account	t 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																	
1020 2	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 00	\$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

Categorization and Allocation of Amortizat

							A & G Allocation								
		7	8	9	11	Sub -total	1	2	3	6	7	8	9	11	Sub -total
Account	· ·	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
	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0									
	Land	\$0	\$0	\$0	\$0	\$0									
	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0									
	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0									
	Land Rights	\$0	\$0	\$0	\$0	\$0									
	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0									
	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0									
	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0									
	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0									
	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0									
	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0									
	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0									
	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0									
	Transformer Station Equipment - Normally														
1013	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0									
1820	Distribution Station Equipment - Normally														
	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0									
	Distribution Station Equipment - Normally														
1020-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0									
1820-2	Distribution Station Equipment - Normally														
1820-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0									
4000.0	Distribution Station Equipment - Normally														
1820-3	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									
	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 -														
1830-3	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									
	Overhead Conductors and Devices -														
	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
	Overhead Conductors and Devices -														
1835-4	Primary	\$0	\$0	\$0	\$0	\$0									
4005.5	Overhead Conductors and Devices -														
1835-5	Secondary	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0									
	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
	Underground Conductors and Devices -	*-	*-			- -									
	Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
	Underground Conductors and Devices -	**			• •										
	Primary	\$0	\$0	\$0	\$0	\$0									
	Underground Conductors and Devices -	ΨΟ	Ψο	ΨŪ	ΨΟ	ΨΟ									
	Secondary	\$0	\$0	\$0	\$0	\$0									
	Line Transformers	\$0	\$0	\$0	\$0	\$0									
	Services	\$0	\$0	\$0	\$0	\$0									
	Meters	\$0	\$0	\$0	\$0	\$0									
1000	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Genera	al 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			•	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL - 5710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

_	I DI														
Genera															
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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 5710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715

						Demand Allocation									Customer Allocation			
						1	2	3	6	7	8	9	11	Sub -total	1	2	3	6
Account	·	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
	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 \$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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
	Land Rights Station >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U	\$0 \$0
1806-2 1808	Land Rights Station <50 kV Buildings and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U	\$0 \$0
	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	φ0 -	\$0 \$0
	Buildings and Fixtures < 50 KV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$O \$U	\$0 \$0
	Leasehold Improvements	\$0 \$0	\$0 \$0	\$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	¢Ω	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally	40	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ψ0	\$ 0	3 0	ΨΟ	ΨΟ
1815	Primary above 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	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	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
	Storage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$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	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$O \$U	\$0 \$0
	Poles, Towers and Fixtures -	•	**	**	**		**	**	**		Ç	Ų0	**	•	•	**	φ0	**
	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0		\$0			20	20	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
	Subtransmission Bulk Delivery Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Primary Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-5	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	\$0	\$0	\$0
	Underground Conduit - Bulk Delivery	\$0 \$0	\$0 \$0	\$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
	Underground Conductors and Devices -	•	•	•	**	**	**	**	**	•	•	**	**	• •	• •	• •	**	* -
1845-3	Bulk Delivery Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-5	Underground Conductors and Devices -	00		**		00			***				40		•		***	
	Secondary	\$0	\$0 \$0	\$0	\$0 \$0	\$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	\$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 \$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

Categorization and Allocation of Accumula

							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									
	Land	\$0	\$0	\$0	\$0	\$0									
	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									
	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0									
	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0									
	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0									
	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0									
	Transformer Station Equipment - Normally	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ									
1815	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0									
		φU	ΦΟ	φU	φυ	ΦΟ									
1820	Distribution Station Equipment - Normally	\$0	\$0	0.0	00	0.0									
	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0									
	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									
	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									
	Poles, Towers and Fixtures -														
1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0									
	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0									
	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
	Overhead Conductors and Devices -	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ									
	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
	Overhead Conductors and Devices -	φU	ΦΟ	φU	φυ	ΦΟ									
1835-4	Primary	\$0	\$0	\$0	\$0	\$0									
		\$0	20	\$0	20	20									
1835-5	Overhead Conductors and Devices -														
4040	Secondary	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0									
	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
	Underground Conductors and Devices -	*-	- -	* -	- -	- -									
1845-4	Primary	\$0	\$0	\$0	\$0	\$0									
	Underground Conductors and Devices -	φυ	ψυ	Ψυ	φυ	φυ									
1845-5	Secondary	\$0	\$0	\$0	\$0	\$0									
1850	Line Transformers	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0									
	Line Transformers Services	\$0 \$0	\$0 \$0	\$0 \$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

	al 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				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 5715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

_															
Genera															
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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 5715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	4	2	3	6
	1					1		, ,		, , , , , , , , , , , , , , , , , , , 			Back-	Sub -total	1			
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	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 \$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	\$0	\$0
1808	Buildings and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
1808-1 1808-2	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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 \$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 \$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	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Transformer Station Equipment - Normally	\$0	ΦΟ	φU	ΦU	Φ0	Φ0	ΦΟ	φU	φυ	φU	ΦΟ	φυ	\$0	\$0	\$ 0	φυ	ΦΟ
1815	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally	\$ 0	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	\$ 0	ΨΟ	ΨΟ	ΨΟ
1820	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally	\$ 0	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	\$ 0	ΨΟ	ΨΟ	ΨΟ
1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally	40	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨÜ	ΨΟ	ΨΟ	ΨΟ	40	ΨΟ	ΨΟ	ΨΟ
1820-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally	\$ 0	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	\$ 0	ΨΟ	ΨΟ	ΨΟ
1820-3	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
	Poles, Towers and Fixtures -	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
1830-3	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
4005.0	Overhead Conductors and Devices -																	·
1835-3	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 -																	·
1835-4	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 -																	
.0.00	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	\$0	\$0 \$0	\$0 \$0
1860	Meters Sub - Total	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0

							A & G Allocation								
		7	8	9	11	Sub -total	1	2	3	6	7	8	9	11	Sub -total
Account	· ·	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									
	Land	\$0	\$0	\$0	\$0	\$0									
	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0									
	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0									
	Land Rights	\$0	\$0	\$0	\$0	\$0									
	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0									
	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0									
	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0									
	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0									
	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0									
	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0									
	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0									
	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0									
1815	Transformer Station Equipment - Normally														
1013	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														
1020-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0									
1820-2	Distribution Station Equipment - Normally														
1820-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0									
4000.0	Distribution Station Equipment - Normally														
1820-3	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 -														
1030-3	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 -														
1000-0	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 -														
1000-0	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									
	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0									
	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0									
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0									
1845-3	Underground Conductors and Devices -														
1845-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0									
1845-4	Underground Conductors and Devices -														
1845-4	Primary	\$0	\$0	\$0	\$0	\$0									
4045.5	Underground Conductors and Devices -														
1845-5	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

Genera	I 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				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 5720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Genera	l 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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 5720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

						Demand Allocation									Customer Allocation			
						1	2	3	6	7	8	9	11	Sub -total	1	2	3	6
Accoun	t Description		Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered	Back-	Sub -total	Residential	GS <50	GS>50-Regular	Large Use
								_	•	·		Scattered Load	up/Standby Power				Ĭ Į	>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 1805-1	Land Land Station >50 kV	100%	100%	0%	100%	0.00% 34.03%	0.00% 10.30%	0.00% 30.96%	0.00% 23.66%	0.00% 0.67%	0.00% 0.01%	0.00% 0.18%	0.00% 0.19%	0.00% 100.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%
1805-1	Land Station >50 kV 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	10070	10070	0,0	10070	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 1810-1	Leasehold Improvements	100%	100%	00/	1009/	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 100.00%	0.00%	0.00%	0.00%	0.00%
1810-1 1810-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	100% 100%	100% 100%	0% 0%	100% 100%	34.03% 34.03%	10.30% 10.30%	30.96% 30.96%	23.66% 23.66%	0.67% 0.67%	0.01% 0.01%	0.18% 0.18%	0.19% 0.19%	100.00% 100.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%
	Transformer Station Equipment - Normally	100%	10076	U%	100%	34.03%	10.30%	30.90%	23.00%	U.U1 76	U.U I 76	U.10%	0.1976	100.00%	0.00%	0.00%	0.0076	0.00%
1815	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%
40	Distribution Station Equipment - Normally	10070	.3070	570	.5070	30070	. 5.5676	33.3070	25.5070	0.01 /0	0.0170	0.1070	5.7570	.55.5676	0.0070	0.3070	0.0070	0.0070
1820	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																	
1020-1	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																	
.020 2	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	4000/	00/	4000/	4000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	00.400/	40.400/	20.000/	00.000/
1825	Primary below 50 kV (Wholesale Meters) Storage Battery Equipment	100%	0%	100%	100%	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% 0.00%	0.00% 0.00%	29.13% 0.00%	10.18% 0.00%	32.83% 0.00%	26.89% 0.00%
1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	34.03%	10.30%	30.96%	23.66%	0.67%	0.00%	0.00%	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%
	Poles, Towers and Fixtures -																	
1830-3	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%
	Overhead Conductors and Devices -	100%	10076	U76	100%	U	U	U	U	U	U	U	U	0.0076	0.00%	0.00%	0.0076	0.00%
1835-4	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%
40	Overhead Conductors and Devices -	10070	3370	5576	.5070	20.0070	.2.5570	S2.5070	20.01 /0	0.0070	0.0070	0.0770	5170	.55.5676	330/0	5.7770	0.0070	0.0070
1835-5	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%
	Underground Conductors and Devices -	100%	10076	U76	100%	U	U	U	U	U	U	U	U	0.0076	0.00%	0.00%	0.0076	0.00%
1845-4	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%
1045 5	Underground Conductors and Devices -		- = - =										****					
1845-5	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		1009/																
1905 1906	Land Land Rights	100% 100%																
1906	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 1960	Communication Equipment	100% 100%																
1960	Miscellaneous Equipment Load Management Controls - Customer	100%																
1910	Premises	100%																

Load Management Controls - Utility

Premises
System Supervisory Equipment
Other Tangible Property
Property Under Capital Leases

1975

1980 1990

2005

100%

100% 100%

100%

100%

							1								1
							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%									
	Land Land Station >50 kV	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	0.00%									
	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%									
	Land Rights Station >50 kV	0.00%	0.00%	0.00%	0.00%	0.00%									
	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%									
	Buildings and Fixtures > 50 kV	0.00%	0.00%	0.00%	0.00%	0.00%									
	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%	0.00% 0.00%	0.00%									
	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	0.00%	0.00% 0.00%	0.00%	0.00%	0.00%									
	Transformer Station Equipment - Normally	0.0076	0.0078	0.0076	0.0076	0.0078									
1815	Primary above 50 kV	0.00%	0.00%	0.00%	0.00%	0.00%									
4000	Distribution Station Equipment - Normally														
1820	Primary below 50 kV	0.00%	0.00%	0.00%	0.00%	0.00%									
1820-1	Distribution Station Equipment - Normally														
1020-1	Primary below 50 kV (Bulk)	0.00%	0.00%	0.00%	0.00%	0.00%									
1820-2	Distribution Station Equipment - Normally														
1020 2	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 1825-1	Storage Battery Equipment Storage Battery Equipment > 50 kV	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	0.00%									
	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%									
	Poles, Towers and Fixtures -														
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 -	0.000/	0.400/	4.000/	0.000/	400.000/									
	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%	0.20%	0.00%	0.00%	0.00%									
1840-3	Underground Conduit - Bulk Delivery	0.00%	0.00%	0.00%	0.00%	0.00%									
	Underground Conduit - Primary	9.89%	0.19%	1.22%	0.00%	100.00%									
	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 -														
1045-5	Bulk Delivery	0.00%	0.00%	0.00%	0.00%	0.00%									
1845-4	Underground Conductors and Devices -														
10101	Primary	9.89%	0.19%	1.22%	0.00%	100.00%									
1845-5	Underground Conductors and Devices -	10.52%	0.000/	4.000/	0.000/	400.000/									
1850	Secondary Line Transformers	9.92%	0.20% 0.19%	1.30% 1.22%	0.00%	100.00% 100.00%									
1855	Services	9.92%	0.19%	1.22%	0.00%	100.00%									[
1860	Meters	0.00%	0.00%	0.00%	0.14%	100.00%									
General I	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% 54%	11% 11%	21%	9% 9%	3%	0%	0% 0%	1%	100% 100%
1920 1925	Computer Equipment - Hardware Computer Software						54% 54%	11% 11%	21% 21%	9% 9%	3% 3%	0% 0%	0%	1% 1%	100%
1925 1930	Transportation Equipment						54% 54%	11%	21% 21%	9% 9%	3% 3%	0% 0%	0%	1% 1%	100%
1930	Stores Equipment						54% 54%	11%	21%	9%	3% 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						E /		04	as:	0	e	0	40.	405
1980	Premises System Supervisory Equipment						54% 54%	11% 11%	21% 21%	9% 9%	3% 3%	0% 0%	0% 0%	1% 1%	100% 100%
1980	Other Tangible Property						54% 54%	11% 11%	21%	9% 9%	3% 3%	0%	0% 0%	1% 1%	100%
	Property Under Capital Leases						54% 54%	11%	21%	9%	3% 3%	0%	0%	1%	100%
2000	. Toporty Oridor Oupital Leases						J+/0	1170	21/0	J /0	370	J /6	0.70	1 /0	10070

100%

2010 Electric Plant Purchased or Sold 54% 11% 21% 9% 3% 0% 0% 1% 100%



August 27, 2010

Sheet E1 Categorization Worksheet - Second Run

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

Density of Utility

Ontario

Density	Number of Customers	kM of Lines
92	234881	2545

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

Categorization and Demand Allocation for Distribution Assets Accounts

			Categorization	ı
USoA A/C #	Accounts	Demand	Customer	Customer Component
	Distribution Plant			
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%

			Categorization	
USoA A/C#	Accounts	Demand	Customer	Customer Component
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP	02.1	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%
	Poles, Towers and Fixtures -	-		
1830-3	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%
	Overhead Conductors and Devices -		0 0.1	
1835-3	Subtransmission Bulk Delivery	BCP		0%
100= 1	Overhead Conductors and Devices -	_		
1835-4	Primary	PNCP	CCP	35%
4005.5	Overhead Conductors and Devices -			
1835-5	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%
	Underground Conductors and Devices -			
1845-3	Bulk Delivery	BCP		0%
	Underground Conductors and Devices -			
1845-4	Primary	PNCP	CCP	35%
	Underground Conductors and Devices -			
1845-5	Secondary	SNCP	ccs	35%
1850	Line Transformers	LTNCP	CCLT	30%
1855	Services	_	CWCS	100%
1860	Meters		CWMC	100%
	Conservation and Demand Management		ODMDD	
1565	Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
0405	Accum. Amortization of Electric Utility Plant	D 14 DO A		
2105	Property, Plant, & Equipment	See 14 BO Assets	5	
	, , , , ,			
	Operation			
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%
E014	Transformer Station Equipment - Operation	101E D		00/
5014	Labour	1815 D		0%
E01E	Transformer Station Equipment - Operation	101E D		00/
5015	Supplies and Expenses	1815 D	<u> </u>	0%
E016	Distribution Station Equipment - Operation	1000 D		00/
5016	Labour	1820 D		0%
5017	Distribution Station Equipment - Operation	1020 D		00/
5017	Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders -	1020 0 1025 5	1020 9 1025 0	
5020	Operation Labour	1830 & 1835 D	1830 & 1835 C	35%
E00E	Overhead Distribution Lines & Feeders -	1000 0 1005 5	1000 0 1005 0	
5025	Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	35%
5000	Overhead Subtransmission Feeders -	4000 0 4005 5		
5030	Operation	1830 & 1835 D		0%
E025	Overhead Distribution Transformers-			
5035	Operation	1850 D	1850 C	30%
				

		Categorization						
USoA A/C #	Accounts	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	1010 & 1010 0	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%				
	Maintenance_							
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 Bulk Delivery (SubTransmission) CP Distribution CP (Total System)	TCP1 BCP1 DCP1	100.00% - 100.00%	38.25% 0 38.25%	10.33% 0 10.33%	31.16% 0 31.16%	19.91% 0 19.91%	0.00% 0 0.00%	0.00% 0 0.00%	0.12% 0 0.12%	0.23% 0 0.23%
4 cp Transformation CP Bulk Delivery (SubTransmission) CP Distribution CP (Total System)	TCP4 BCP4 DCP4	100.00% - 100.00%	38.89% 0 38.89%	10.28% 0 10.28%	30.05% 0 30.05%	20.19% 0 20.19%	0.25% 0 0.25%	0.00% 0 0.00%	0.14% 0 0.14%	0.20% 0 0.20%
12 cp Transformation CP Bulk Delivery (SubTransmission) CP Distribution CP (Total System)	TCP12 BCP12 DCP12	100.00% - 100.00%	34.03% 0 34.03%	10.30% 0 10.30%	30.96% 0 30.96%	23.66% 0 23.66%	0.67% 0 0.67%	0.01% 0 0.01%	0.18% 0 0.18%	0.19% 0 0.19%
NON CO_INCIDENT PEAK 1 NCP Distribution NCP (Total System) Primary NCP Line Transformer NCP	DNCP1 PNCP1 LTNCP1	100.00% 100.00% 100.00%	36.00% 30.62% 42.93%	12.17% 12.61% 17.35%	29.34% 32.09% 39.60%	20.86% 22.88% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.08% 0.09% 0.12%	1.56% 1.71% 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%
DEMAND 1815 & 1820	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%
D=14411D	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 1840 & 1845	100.00%	32.47%	12.72%	31.78%	21.33%	0.00%	0.00%	0.08%	1.62%
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- Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby 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) Bad Debt 3 Year Historical Average Late Payment 3 Year Historical	CREV BDHA	100.00% 100.00%	62.65% 57.89%	11.81% 0.00%	16.57% 40.13%	5.60% 1.97%	2.18% 0.00%	0.03% 0.00%	0.67% 0.00%	0.49% 0.00%
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 Subtransmission Customer Base	CCA CCB	100.00% 100.00%	81.06% 0.00%	6.77% 0.00%	0.86% 0.00%	0.00% 0.00%	9.89% 87.54%	0.19% 1.67%	1.22% 10.79%	0.00% 0.00%
Primary Feeder Customer Base Line Transformer Customer Base	CCP CCLT	100.00% 100.00%	81.06% 81.25%	6.77% 6.66%	0.86% 0.76%	0.00% 0.00%	9.89% 9.92%	0.19% 0.19%	1.22% 1.22%	0.00% 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 Weighted Meter -Capital Weighted Meter Reading Weighted Bills	CWCS CWMC CWMR CWNB	100.00% 100.00% 100.00% 100.00%	76.92% 76.52% 60.46% 68.92%	8.36% 9.91% 20.98% 20.45%	3.59% 12.59% 17.51% 9.25%	0.00% 0.84% 0.74% 0.12%	9.74% 0.00% 0.00% 0.00%	0.19% 0.00% 0.00% 0.01%	1.20% 0.00% 0.00% 1.25%	0.00% 0.14% 0.31% 0.00%
CUSTOMER ALLOCATORS - Composite										
CUSTOMER 1815-1855 CUSTOMER 1808 CUSTOMER 1815	1815-1855 C 1808 C 1815 C	-	80.61% 0.00% 0.00%	6.70% 0.00% 0.00%	1.25% 0.00% 0.00%	0.11% 0.00% 0.00%	9.91% 0.00% 0.00%	0.19% 0.00% 0.00%	1.22% 0.00% 0.00%	0.00% 0.00% 0.00%
CUSTOMER 1820	1820 C 1815 & 1820	100.00%	29.13%	10.18%	32.83%	26.89%	0.74%	0.01%	0.23%	0.00%
CUSTOMER 1815 & 1820 CUSTOMER 1830	C 1830 C	100.00% 100.00%	29.13% 82.03%	10.18% 5.69%	32.83% 0.63%	26.89% 0.00%	0.74% 10.19%	0.01% 0.19%	0.23% 1.26%	0.00% 0.00%
CUSTOMER 1835	1835 C 1830 & 1835	100.00%	81.34%	6.47%	0.80%	0.00%	9.98%	0.19%	1.23%	0.00%
CUSTOMER 1830 & 1835	С	100.00%	81.69%	6.07%	0.71%	0.00%	10.09%	0.19%	1.24%	0.00%
CUSTOMER 1840 CUSTOMER 1845	1840 C 1845 C	100.00% 100.00%	81.10% 81.28%	6.73% 6.53%	0.85% 0.81%	0.00% 0.00%	9.90% 9.96%	0.19% 0.19%	1.22% 1.23%	0.00% 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
	1840 & 1845	5	-			•	1			
CUSTOMER 1840 & 1845	С	100.00%	81.19%	6.63%	0.83%	0.00%	9.93%	0.19%	1.22%	0.00%
CUSTOMER 1850	1850 C	100.00%	81.25%	6.66%	0.76%	0.00%	9.92%	0.19%	1.22%	0.00%
CUSTOMER 1855	1855 C	100.00%	76.92%	8.36%	3.59%	0.00%	9.74%	0.19%	1.20%	0.00%
CUSTOMER 1860	1860 C	100.00%	76.52%	9.91%	12.59%	0.84%	0.00%	0.00%	0.00%	0.14%
Composite Allocators										
Net Fixed Assets	NFA	100.00%	54.33%	11.10%	20.76%	9.15%	3.44%	0.07%	0.48%	0.69%
Net Fixed Assets Excluding Capital										
Contribution	NFA ECC	100.00%	54.27%	11.10%	20.77%	9.18%	3.44%	0.07%	0.47%	0.70%
5005-5340	O&M	100.00%	60.47%	12.35%	17.42%	6.55%	2.12%	0.04%	0.58%	0.47%



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Sheet E3 Demand Allocator Worksheet - Second Run

Instructions:

Input sheet for Demand Allocators.

PLCC WATTS 400

		1		2	•	7		•	44
		1	2	3	6	/	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
41100									
1NCP	4 070 405	200 005	100.010	044.547	004 457	0.005	400	0.440	10.504
DNCP1	1,073,165	382,265	129,213	311,517	221,457	9,805	183	2,142	,
PNCP1	1,073,165	382,265	129,213	311,517	221,457	9,805	183	2,142	•
LTNCP1	794,681	381,919	126,676	273,932		9,805	183	2,142	
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	•	0	0	851	16,584
LTNCP1A	689,783	296,134	119,645	273,130		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
4 NCP									
DNCP4	4,085,913	1,427,209	482,828	1,187,819	874,912	38,403	614	7,790	66,337
PNCP4	4,085,913	1,427,209	482,828	1,187,819	874,912	38,403	614	7,790	66,337
LTNCP4	2,990,677	1,425,919	473,350	1,044,507	0	38,403	614	7,790	
SNCP4	2,228,287	1,375,488	302,851	503,046	0	38,403	614	7,790	95
PLCC - 4NCP									
DNCP4A	4,041,732	1,427,209	482,828	1,187,819	874,912	0	0	2,626	66,337
PNCP4A	3,665,923	1,083,756	454,138	1,184,173	874,893	0	0	2,626	66,337
LTNCP4A	2,572,020	1,082,776	445,223	1,041,300	0	0	0	2,626	95
SNCP4A	1,833,559	1,044,481	284,856	501,502	0	0	0	2,626	95
12NCP									
DNCP12	11,070,212	3,625,493	1,262,266	3,298,792	2,550,620	111,395	1,452	21,182	199,012
PNCP12	11,070,212	3,625,493	1,262,266	3,298,792		111,395	1,452	21,182	•
LTNCP12	7,894,520	3,622,216	1,237,487	2,900,787	0	111,395	1,452	21,182	0
SNCP12	5,816,938	3,494,109	791,749	1,397,051	0	111,395	1,452	21,182	0
PLCC - 12NCP									
DNCP12A	10,941,873	3,625,493	1,262,266	3,298,792	2,550,620	0	0	5,690	199,012
PNCP12A	9,814,445	2,595,134	1,176,195	3,287,852	, ,	0	0	5,690	·
LTNCP12A	6,642,751	2,592,789	1,153,106	2,891,167	0	0	0	5,690	·
SNCP12A	4,636,959	2,501,089	737,762	1,392,418	0	0	0	5,690	0



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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	ТСР	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	ТСР	TCP12			TCP12			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12			
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	ТСР	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			

ср	пср	non-demand	FINAL
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
DCP12			DCP12

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		cation	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			
	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	ТСР	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	ВСР	BCP12			BCP12			
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	ССР	х	PNCP4	ССР		
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	ВСР	BCP12			BCP12			
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	ССР	x	PNCP4	ССР		
1X35-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	ccs	х	SNCP4	ccs		
1840	Underground Conduit		dp	DDNCP							
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	ВСР	BCP12			BCP12			
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	х	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							
	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	ВСР	BCP12			BCP12			
	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	ССР	x	PNCP4	ССР		
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	х	LTNCP4	CCLT		
1855	Services	Services and Meters	dp			cwcs			cwcs		

	ср	пср	non-demand	FINAL
		PNCP4		PNCP4
TO	CP12			TCP12
DO	CP12			DCP12
В	CP12			BCP12
		PNCP4		PNCP4
		SNCP4		SNCP4
В	CP12			BCP12
		PNCP4		PNCP4
		SNCP4		SNCP4
В	CP12			BCP12
		PNCP4		PNCP4
		SNCP4		SNCP4
В	CP12			BCP12
		PNCP4		PNCP4
		SNCP4		SNCP4
		LTNCP4		LTNCP4

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	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	ср	ncp	no
1860	Meters	Services and Meters	dp			сммс			сwмс					
1905	Land	Land and Buildings	gp							NFA ECC				
1906	Land Rights	Land and Buildings	gp							NFA ECC				
1908	Buildings and Fixtures	General Plant	gp							NFA ECC				
1910	•	General Plant	gp							NFA ECC				
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC				
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC				
1925	Computer Software	IT Assets	gp							NFA ECC				
1930	Transportation Equipment	Equipment	gp							NFA ECC				
1935	Stores Equipment	Equipment	gp							NFA ECC				
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC				
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC				
1950	Power Operated Equipment	Equipment	gp							NFA ECC				
1955	Communication Equipment	Equipment	gp							NFA ECC				
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC				
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC				
1990		Other Distribution Assets	gp							NFA ECC				
1995	Contributions and Grants - Credit	Contributions and Grants	со		Break out	Breakout		Break out	Breakout					
2005		Other Distribution Assets	gp							NFA ECC				
2010		Other Distribution Assets	gp							NFA ECC				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout					
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout					
3046	Balance Transferred From Income	Equity	NI								NFA			
4080		Distribution Services Revenue	CREV								CREV			

ср	пср	non-demand	FINAL

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	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
4082	Retail Services Revenues	Other Distribution Revenue	mi								CWNB
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								CWNB
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								CWNB
4205	Interdepartmental Rents	Other Distribution Revenue	mi								NFA
4210	Rent from Electric Property	Other Distribution Revenue	mi								NFA
4215	Other Utility Operating Income	Other Distribution Revenue	mi								NFA
4220	Other Electric Revenues	Other Distribution Revenue	mi								NFA
4225	Late Payment Charges	Late Payment Charges	mi								LPHA
4235	Miscellaneous Service Revenues	Specific Service Charges	mi								CWNB
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								NFA
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								NFA
4305	Regulatory Debits	Other Income & Deductions	mi								NFA
4310	Regulatory Credits	Other Income & Deductions	mi								NFA
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								NFA
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								NFA
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								NFA
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								NFA
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								NFA
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								NFA
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA

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Uniform System of Accounts - Detail Accounts:					Classificat	tion and Allo	cation	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
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA
4390	Miscellaneous Non- Operating Income	Other Income & Deductions	mi								NFA
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								NFA
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								NFA
4405	Interest and Dividend Income	Other Income & Deductions	mi								NFA
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								NFA
4705	Power Purchased	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4708	Charges-WMS	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4714	Charges-NW	Power Supply Expenses (Working Capital)	сор							CEN	
4715	System Control and Load Dispatching	Other Power Supply Expenses	сор							CEN EWMP	
4716	Charges-CN	Power Supply Expenses (Working Capital)	сор							CEN	
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C		
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		

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		1815-1855 D	1815-1855 D
		1815-1855 D	1815-1855 D
		1808 D	1808 D
		1815 D	1815 D
		1815 D	1815 D

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	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	1830 & 1835 E	830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 1835 C	;	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 E	830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 1835 C	:	
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 E	830 & 1835	1830 & 1835 C		830 & 1835	1830 & 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	1840 & 1845 E	840 & 1845	1840 & 1845 C	x	840 & 1845	1840 & 1845 C	;	
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 E	840 & 1845	1840 & 1845 C	x	840 & 1845	1840 & 1845 C	;	
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 E	840 & 1845	1840 & 1845 C		840 & 1845	1840 & 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			сммс			сммс		
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	1840 & 1845 E	840 & 1845	1840 & 1845 C	x	840 & 1845	1840 & 1845 C	;	
5095	Overhead Distribution Lines and Feeders - Rental Paid	Capital)	di	1830 & 1835 E	830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 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		

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		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 System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	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
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	х	1830 D	1830 C		
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	х	1835 D	1835 C		
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C		
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 E	830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 1835 C	;	
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C		
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C		
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C		
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C		
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR		
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA		
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB		

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		1815 D	1815 D
		1820 D	1820 D
		1830 D	1830 D
		1835 D	1835 D
		1855 D	1855 D
		1830 & 1835 D	1830 & 1835 D
		1840 D	1840 D
		1845 D	1845 D
		1855 D	1855 D
		1850 D	1850 D
		1860 D	1860 D

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	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
5405	Supervision	Community Relations (Working Capital)	ad							O&M	
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M	
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M	
5420	, , ,	Community Relations (Working Capital)	ad							NFA ECC	
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M	
5505	Supervision	Other Distribution Expenses	ad							O&M	
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M	
5515	Advertising Expense	Advertising Expenses	ad							O&M	
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M	
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M	
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M	
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC	
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M	
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M	

ср	пср	non-demand	FINAL

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	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	ср	
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M			
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M			
5660	General Advertising Expenses	Advertising Expenses	ad							O&M			Ī
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M			
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M			
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M			
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M			
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	сор							NFA ECC			
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization Unclassified	dep	PRORATED	Break out	Breakout			Breakout				
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M			
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M			
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M			Г
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT							NFA			Ī
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA			Ī
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA			
6205	Donations	Charitable Contributions	ad							O&M			

ср	пср	non-demand	FINAL
		PRORATED	PRORATED
		PRORATED	PRORATED
		PRORATED	PRORATED
		PRORATED	PRORATED
		-	

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	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
6210		Insurance Expense (Working Capital)	ad							O&M	
6215	IPenalties	Other Distribution Expenses	ad							O&M	
6225	IOther Deductions	Other Distribution Expenses	ad							O&M	

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Sheet E5 Reconciliation Worksheet - Second Run

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

USoA Account #	Accounts		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 -										
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 -										
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

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
	Overhead Conductors and Devices -										
1835-5	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
	Underground Conductors and Devices - Bulk										
1845-3	Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices -							_			
1845-4	Primary		\$114,793,313	\$114,793,313		\$0	\$114,793,313	\$114,793,313	\$0	\$114,793,313	\$0
	Underground Conductors and Devices -										
1845-5	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							_			
	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)		(\$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 -										
	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							_			
	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)										
	Revenues	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4090	5 6										
	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

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
	Other Electric Revenues	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Late Payment Charges	(\$850,000)		(\$850,000)		\$0	(\$850,000)	(\$850,000)	\$0	(\$850,000)	\$0
	Miscellaneous Service Revenues	(\$2,128,462)		(\$2,128,462)		\$0	(\$2,128,462)	(\$2,128,462)	\$0	(\$2,128,462)	\$0
	Provision for Rate Refunds	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Government Assistance Directly Credited to										
	Income Depute the Parkits	\$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
4310 4315	Regulatory Credits Revenues from Electric Plant Leased to	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4320	Ottois	ΨΟ		ΨΟ		ΨΟ	ΨΟ	40	ΨU	ΨΟ	40
	Expenses of Electric Plant Leased to Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4325	Expenses of Electric Flank Educed to Others	ΨΟ		ΨΟ		ΨΟ	ΨΟ	Ψ	ΨΟ	φο	ΨΟ
	Revenues from Merchandise, Jobbing, Etc.	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Costs and Expenses of Merchandising,	**		*-		**	**	**	**	**	**
1000	Jobbing, Etc.	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument	•		•		**	•	• •		**	• •
	Hedges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument			•				•		· ·	
	Investments	\$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
	Losses from Disposition of Future Use Utility										
	Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Gain on Disposition of Utility and Other										
	Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Loss on Disposition of Utility and Other										
	Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Gains from Disposition of Allowances for										
	Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for	ro.		¢o.		ro.	ro.	ro.	¢o.	\$0	60
	Emission Miscellaneous Non-Operating Income	\$0 (\$1,308,935)		\$0 (\$1,308,935)		\$0 \$0	\$0 (\$1,308,935)	\$0 (\$1,308,935)	\$0 \$0	(\$1,308,935)	\$0 \$0
	Rate-Payer Benefit Including Interest	(\$1,308,935) \$0		(\$1,308,935)		\$0	(\$1,308,935)	(\$1,308,935) \$0	\$0 \$0	(\$1,308,935)	\$0 \$0
	Foreign Exchange Gains and Losses,	Φυ		φυ		\$0	\$0	20	φ0	Φυ	Φ0
	Including Amortization	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Interest and Dividend Income	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0 \$0
4415	morest and pividena meeme	ΨΟ		ΨΟ		ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	QU
	Equity in Earnings of Subsidiary Companies	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Power Purchased	\$323,433,127		\$323,433,127		\$0	\$323,433,127	\$323,433,127	\$0	\$323,433,127	\$0
	Charges-WMS	\$11,651,851		\$11,651,851		\$0	\$11,651,851	\$11,651,851	\$0	\$11,651,851	\$0
	Cost of Power Adjustments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Charges-One-Time	\$251,010		\$251,010		\$0	\$251,010	\$251,010	\$0	\$251,010	\$0
	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

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USoA Account#	Accounts	Financial Statement	Capital	sted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
	Operation Supervision and Engineering	\$3,166,404		\$3,166,404		\$0	\$3,166,404	\$3,166,404	\$0	\$3,166,404	\$0
	Load Dispatching	\$2,413,977		\$2,413,977		\$0	\$2,413,977	\$2,413,977	\$0	\$2,413,977	\$0
	Station Buildings and Fixtures Expense	\$540,097		\$540,097		\$0	\$540,097	\$540,097	\$0	\$540,097	\$0
	Transformer Station Equipment - Operation Labour	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Operation	**					**	•	• •	, .	• •
5016	Supplies and Expenses Distribution Station Equipment - Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	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 -	Ψ200,740		Ψ200,740		Ψ0	Ψ200,140	Ψ200,140	φυ	ψ200,740	Ģ0
	Operation Labour	\$677,073		\$677,073		\$0	\$677,073	\$677,073	\$0	\$677,073	\$0
	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$562,390		\$562,390		\$0	\$562,390	\$562,390	\$0	\$562,390	\$0
	Overhead Subtransmission Feeders -	\$362,390		\$562,390		\$0	\$562,390	\$362,390	\$0	\$562,390	\$0
	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 -	\$0		\$0		\$0	\$0	20	\$0	\$0	\$0
	Operation Labour	\$312,081		\$312,081		\$0	\$312,081	\$312,081	\$0	\$312,081	\$0
	Underground Distribution Lines & Feeders -	_									
	Operation Supplies & Expenses Underground Subtransmission Feeders -	\$898,854		\$898,854		\$0	\$898,854	\$898,854	\$0	\$898,854	\$0
5050	Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers -	**		**		**	**	**	**	**	45
	Operation	\$24,263		\$24,263		\$0	\$24,263	\$24,263	\$0	\$24,263	\$0
	Meter Expense	\$4,898,965		\$4,898,965		\$0	\$4,898,965	\$4,898,965	\$0	\$4,898,965	\$0
	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 \$0	\$1,527,544	\$0
	Underground Distribution Lines and Feeders -										
5005	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 \$0	\$250,000	\$0 \$0
	Maintenance Supervision and Engineering	\$194,570		\$194,570		\$0	\$194,570	\$194,570	\$0 \$0	\$194,570	\$0
	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	\$0		60		\$0	\$0	\$0	\$0	\$0	\$0
5114	Equipment Maintenance of Distribution Station	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
0.14	Equipment	\$612,987		\$612,987		\$0	\$612,987	\$612,987	\$0	\$612,987	\$0
5120											
5125	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
	Maintenance of Overhead Services	\$116,750		\$116,750		\$0	\$116,750	\$116,750	\$0	\$116,750	\$0
5135	Overhead Distribution Lines and Feeders -					_		4			
E1.4E	Right of Way Maintenance of Underground Conduit	\$1,328,186	\$	\$1,328,186		\$0 \$0	\$1,328,186	\$1,328,186	\$0 \$0	\$1,328,186	\$0 \$0
5145	ivialitienatice of Underground Conduit	\$106,968		\$106,968		\$0	\$106,968	\$106,968	\$0	\$106,968	\$0

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
5150	Maintenance of Underground Conductors and									
	Devices	\$690.523	\$690.52	:	\$0	\$690.523	\$690.523	\$0	\$690,523	\$0
5155	Maintenance of Underground Services	\$41,216	\$41,21	;	\$0	\$41,216	\$41,216	\$0	\$41,216	\$0
	Maintenance of Line Transformers	\$171,468	\$171,46	:	\$0	\$171,468	\$171,468	\$0	\$171,468	\$0
	Maintenance of Meters	\$300,194	\$300,19		\$0	\$300,194	\$300,194	\$0	\$300,194	\$0
	Supervision	\$0	\$1		\$0	\$0	\$0	\$0	\$0	\$0
	Meter Reading Expense	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Customer Billing	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Collecting	\$107,211	\$107.21		\$0	\$107,211	\$107,211	\$0	\$107,211	\$0
	Collecting- Cash Over and Short	\$0	\$1		\$0	\$0	\$0	\$0	\$0	\$0
	Collection Charges	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Bad Debt Expense	\$1,350,000	\$1,350,00		\$0	\$1,350,000	\$1,350,000	\$0	\$1,350,000	\$0
5340					· ·					
	Miscellaneous Customer Accounts Expenses	\$7,080,650	\$7,080,65		\$0	\$7,080,650	\$7,080,650	\$0	\$7,080,650	\$0
	Supervision	\$0	\$1		\$0	\$0	\$0	\$0	\$0	\$0
	Community Relations - Sundry	\$60,000	\$60,00		\$0	\$60,000	\$60,000	\$0	\$60,000	\$0
	Energy Conservation	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Community Safety Program	\$35,000	\$35,00	1	\$0	\$35,000	\$35,000	\$0	\$35,000	\$0
	Miscellaneous Customer Service and	,	****	1	1	,	,,,,,,,,,	7	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	Informational Expenses	\$0	\$	1	\$0	\$0	\$0	\$0	\$0	\$0
	Supervision	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Demonstrating and Selling Expense	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Advertising Expense	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous Sales Expense	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Executive Salaries and Expenses	\$1,926,964	\$1.926.96		\$0	\$1,926,964	\$1.926.964	\$0	\$1,926,964	\$0
	Management Salaries and Expenses	\$2,712,632	\$2,712,63		\$0	\$2,712,632	\$2,712,632	\$0	\$2,712,632	\$0
	General Administrative Salaries and	QE,7 12,002	ψ <u>2</u> ,7 12,000		•	ψ <u>Σ</u> ,, ι <u>Σ</u> ,οοΣ	ψ <u>2</u> ,, 12,002	Ψ	ψ <u>ε,</u> , τ <u>ε,</u> σοε	ψÜ
	Expenses	\$2,877,333	\$2,877,33		\$0	\$2,877,333	\$2,877,333	\$0	\$2,877,333	\$0
	Office Supplies and Expenses	\$2,677,332	\$2,677,33		\$0	\$2,677,332	\$2,677,332	\$0	\$2,677,332	\$0
	Administrative Expense Transferred Credit	(\$1,680,292)	(\$1,680,29)	N	\$0	(\$1,680,292)	(\$1,680,292)	\$0	(\$1,680,292)	\$0
	Outside Services Employed	\$3,015,009	\$3,015,00	7	\$0	\$3,015,009	\$3,015,009	\$0	\$3,015,009	\$0
	Property Insurance	\$83,000	\$83,00		\$0	\$83,000	\$83,000	\$0	\$83,000	\$0
	Injuries and Damages	\$491.000	\$491,00		\$0	\$491,000	\$491,000	\$0	\$491,000	\$0
	Employee Pensions and Benefits	\$1,005,944	\$1,005,94		\$0	\$1,005,944	\$1,005,944	\$0	\$1,005,944	\$0
	Franchise Requirements	\$0	\$1,000,34		\$0	\$0	\$0	\$0	\$0	\$0
	Regulatory Expenses	\$710,600	\$710,60		\$0	\$710,600	\$710,600	\$0	\$710,600	\$0
	General Advertising Expenses	\$347,100	\$347,10		\$0	\$347,100	\$347,100	\$0	\$347,100	\$0
	Miscellaneous General Expenses	\$766.818	\$766,81		\$0	\$766,818	\$766,818	\$0	\$766,818	\$0
	Rent	\$0	\$700,511		\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance of General Plant	\$1,224,890	\$1,224,89		\$0	\$1,224,890	\$1,224,890	\$0	\$1,224,890	\$0
	Electrical Safety Authority Fees	\$0	\$1,22,30		\$0	\$0	\$0	\$0	\$0	\$0
	Independent Market Operator Fees and	ΨΟ	Ψ.		Ψ0	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ų0
	Penalties	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Amortization Expense - Property, Plant, and	ΨΟ	Ψ.		Ψ0	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ų0
	Equipment	\$27,371,137	\$27,371,13	· I	\$0	\$27,371,137	\$27,371,137	\$0	\$27,371,137	\$0
5710		ΨΕ,,σ,107	Ψ27,071,10	1	40	Ψ2.1,0.11,101	Q2.,571,107		Ψ.Σ., σ, 107	Ų.
	Amortization of Limited Term Electric Plant	\$0	\$	1	\$0	\$0	\$0	\$0	\$0	\$0
	Amortization of Intangibles and Other Electric	φυ	Φ	1	\$0	\$0	\$0	- 50	Φυ	ΨU
	Plant	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Amortization of Electric Plant Acquisition	ΨΟ	Ψ		4 0	ΨÜ	40	ΨU	ΨΟ	40
	Adjustments	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Amortization of Unrecovered Plant and	ΨΟ	Ψ		4 0	ΨÜ	40	ΨU	ΨΟ	40
	Regulatory Study Costs	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
5735	Regulatory Study Costs	ΨΟ	Ψ		40	ΨΟ	40	Ψ	ΨΟ	φυ
	Amortization of Deferred Development Costs	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Amortization of Deferred Charges	\$0 \$0	\$		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Interest on Long Term Debt									\$0 \$0
	Taxes Other Than Income Taxes	\$12,553,453	\$12,553,45		\$0	\$12,553,453	\$12,553,453	\$0 \$0	\$12,553,453	
		\$337,800	\$337,80		\$0	\$337,800	\$337,800	\$0 \$0	\$337,800	\$0 \$0
	Income Taxes	\$6,058,643	\$6,058,64		\$0	\$6,058,643	\$6,058,643	\$0	\$6,058,643	\$0 \$0
	Donations	\$0	\$		\$0	\$0	\$0	\$0	\$0	\$0
	Life Insurance	\$0	\$		\$0	\$0	\$0	\$0 ©0	\$0	\$0 \$0
	Penalties Other Deductions	\$0 \$0	\$ \$		\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
OLLO			· · · · · · · · · · · · · · · · · · ·		\$0			\$0	\$0	
	Total	(\$16,685,870)	\$696,038,598 \$679,352,72		\$0	\$679,352,728	\$679,352,728	\$0	\$679,352,728	\$0
				Control	\$679,352,728					

USoA Account #	Accounts		Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital		Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference	
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Grouping by Allocator	Adjusted TB	Excluded from COS	3	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		\$ -	\$	-
PNCP	\$ 358,389,230		\$		\$ 358,389,230	358,389,230	\$ -	\$ 358,389,230	-
SNCP	\$ 66,746,774		\$	-	\$ 66,746,774	\$	\$ -	\$ 66,746,774	-
TCP	\$	\$ -	\$	-	\$	\$ -	\$ -	\$ -	\$ -
		•	-						
Total	\$ 679,352,728	\$ -	\$		\$ 679,352,728	\$ 679,352,728	\$ -	\$ 679,352,728	\$ -



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 #2
 -Rolled Up

 Step 1:
 Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

 Step 2:
 Click on the Option 2 Button

 Step 3:
 Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"

 Step 4:
 Printout sheets 12, I4, and O1

OPTION 2