



# 2006 COST ALLOCATION INFORMATION FILING

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

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

### Class Revenue, Cost Analysis, and Return on Rate Base

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



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### Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3
Rate Base Assets		Residential	GS <50	GS>50-Regular
Rate Base Calculation				
<b>Net Assets</b>				
dp	Distribution Plant - Gross	\$288,610	\$79,632	\$50,918
gp	General Plant - Gross	\$12,413	\$3,409	\$2,191
accum dep	Accumulated Depreciation	(\$79,996)	(\$22,335)	(\$14,090)
co	Capital Contribution	\$0	\$0	\$0
<b>Total Net Plant</b>		<b>\$221,026</b>	<b>\$60,706</b>	<b>\$39,020</b>
<b>Directly Allocated Net Fixed Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>				
Cost of Power (COP)		\$1,009,160	\$356,813	\$340,891
OM&A Expenses		\$111,161	\$58,316	\$16,780
Directly Allocated Expenses		\$0	\$0	\$0
<b>Subtotal</b>		<b>\$1,120,321</b>	<b>\$415,129</b>	<b>\$357,670</b>
<b>Working Capital</b>		<b>\$168,048</b>	<b>\$62,269</b>	<b>\$53,651</b>
<b>Total Rate Base</b>		<b>\$389,075</b>	<b>\$122,975</b>	<b>\$92,670</b>
		<b>Rate Base Input equals Output</b>		
Equity Component of Rate Base		\$194,537	\$61,488	\$46,335
Net Income on Allocated Assets		\$43,184	(\$8,445)	\$1,838
Net Income on Direct Allocation Assets		\$0	\$0	\$0
<b>Net Income</b>		<b>\$43,184</b>	<b>(\$8,445)</b>	<b>\$1,838</b>
<b>RATIOS ANALYSIS</b>				
REVENUE TO EXPENSES %		115.00%	81.44%	94.50%
<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>		<b>\$24,623</b>	<b>(\$13,543)</b>	<b>(\$1,438)</b>
RETURN ON EQUITY COMPONENT OF RATE BASE		22.20%	-13.73%	3.97%



# 2006 COST ALLOCATION INFORMATION FILII

## HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 01 Revenue to Cost Summary Wo

### Class Revenue, Cost Analysis, and Return on Rate Base

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



# 2006 COST ALLOCATION INFORMATION FILM

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

## Sheet 01 Revenue to Cost Summary Worksheet

### Class Revenue, Cost Analysis, and Return on Rate Base

		7	9
Rate Base Assets		Street Light	Unmetered Scattered Load
Rate Base Calculation			
<b>Net Assets</b>			
dp	Distribution Plant - Gross	\$39,451	\$379
gp	General Plant - Gross	\$1,703	\$16
accum dep	Accumulated Depreciation	(\$10,828)	(\$104)
co	Capital Contribution	\$0	\$0
<b>Total Net Plant</b>		<b>\$30,326</b>	<b>\$291</b>
<b>Directly Allocated Net Fixed Assets</b>		<b>\$0</b>	<b>\$0</b>
<b>COP</b>			
Cost of Power (COP)		\$21,088	\$813
OM&A Expenses		\$1,794	\$5,690
Directly Allocated Expenses		\$0	\$0
<b>Subtotal</b>		<b>\$22,882</b>	<b>\$6,502</b>
<b>Working Capital</b>		<b>\$3,432</b>	<b>\$975</b>
<b>Total Rate Base</b>		<b>\$33,758</b>	<b>\$1,266</b>
<b>Rate Base</b>			
Equity Component of Rate Base		\$16,879	\$633
Net Income on Allocated Assets		(\$1,941)	(\$5,130)
Net Income on Direct Allocation Assets		\$0	\$0
<b>Net Income</b>		<b>(\$1,941)</b>	<b>(\$5,130)</b>
<b>RATIOS ANALYSIS</b>			
REVENUE TO EXPENSES %		50.34%	10.49%
<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>		<b>(\$4,487)</b>	<b>(\$5,155)</b>
RETURN ON EQUITY COMPONENT OF RATE BASE		-11.50%	-810.19%



# 2006 COST ALLOCATION INFORMATION FILIN

**HYDRO 2000 INC.**

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**JAN-15-2007**

## Sheet 01 Revenue to Cost Summary Wo

### Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base		Total
Assets		
crev	Distribution Revenue (sale)	\$232,581
mi	Miscellaneous Revenue (mi)	\$45,514
Total Revenue		\$278,095
Expenses		
di	Distribution Costs (di)	\$6,046
cu	Customer Related Costs (cu)	\$79,432
ad	General and Administration (ad)	\$108,262
dep	Depreciation and Amortization (dep)	\$36,818
INPUT	PILs (INPUT)	\$0
INT	Interest	\$18,031
Total Expenses		\$248,589
Direct Allocation		\$0
NI	Allocated Net Income (NI)	\$29,506
Revenue Requirement (includes NI)		\$278,095
Revenue Re		



# 2006 COST ALLOCATION INFORMATION FILIN

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

## Sheet 01 Revenue to Cost Summary Wo

### Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total
Rate Base Calculation		
<b>Net Assets</b>		
dp	Distribution Plant - Gross	\$458,989
gp	General Plant - Gross	\$19,733
accum dep	Accumulated Depreciation	(\$127,354)
co	Capital Contribution	\$0
<b>Total Net Plant</b>		<b>\$351,369</b>
<b>Directly Allocated Net Fixed Assets</b>		<b>\$0</b>
COP	Cost of Power (COP)	\$1,728,764
	OM&A Expenses	\$193,740
	Directly Allocated Expenses	\$0
<b>Subtotal</b>		<b>\$1,922,504</b>
<b>Working Capital</b>		<b>\$288,376</b>
<b>Total Rate Base</b>		<b>\$639,744</b>
		<b>Rate B</b>
<b>Equity Component of Rate Base</b>		<b>\$319,872</b>
<b>Net Income on Allocated Assets</b>		<b>\$29,506</b>
<b>Net Income on Direct Allocation Assets</b>		<b>\$0</b>
<b>Net Income</b>		<b>\$29,506</b>
<b>RATIOS ANALYSIS</b>		
REVENUE TO EXPENSES %		100.00%
<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>		<b>(\$0)</b>
RETURN ON EQUITY COMPONENT OF RATE BASE		9.22%

E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance



# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 12 Class Selection - Second Run

### Instructions:

**Step 1:** Please input your existing classes

**Step 2:** If this is your first run, select "First Run" in the drop-down menu below

**Step 3:** After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down  
Menu →

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

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

Update

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





## 2006 COST ALLOCATION INFORMATION FILING

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

**Sheet I3 Trial Balance Data - Second Run**

### Instructions:

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

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

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

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

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

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

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

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

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

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

Approved Target Net Income (\$)	\$29,506
Approved PILs (\$)	\$0
Approved Interest (\$)	\$18,031
Approved Specific Service Charges (\$)	\$8,169
Approved Transformer Ownership Allowance (\$)	\$0
Approved Low Voltage Wheeling Adjustment (\$)	\$106,241
Approved Revenue Requirement (\$)	\$384,336
Revenue Requirement to be Used in this model (\$)	\$278,095
Approved Rate Base (\$)	\$655,680
Rate Base to be Used in this model (\$)	\$639,744

From this Sheet

\$278,095

\$639,744

### Uniform System of Accounts - Detail Accounts

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

1305	Fuel Stock			
1330	Plant Materials and Operating Supplies			
1340	Merchandise			
1350	Other Materials and Supplies			
1405	Long Term Investments in Non-Associated Companies			
1408	Long Term Receivable - Street Lighting Transfer			
1410	Other Special or Collateral Funds			
1415	Sinking Funds			
1425	Unamortized Debt Expense			
1445	Unamortized Discount on Long-Term Debt--Debit			
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses			
1460	Other Non-Current Assets			
1465	O.M.E.R.S. Past Service Costs			
1470	Past Service Costs - Employee Future Benefits			
1475	Past Service Costs - Other Pension Plans			
1480	Portfolio 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			
1518	RCVARetail			
1520	Power Purchase Variance Account			
1525	Miscellaneous Deferred Debits			
1530	Deferred Losses from Disposition of Utility Plant			
1540	Unamortized Loss on Reacquired Debt			
1545	Development Charge Deposits/ Receivables			
1548	RCVASTR			
1560	Deferred Development Costs			
1562	Deferred Payments in Lieu of Taxes			
1563	Account 1563 - Deferred PILs Contra Account			
1565	Conservation and Demand Management Expenditures and Recoveries			
1570	Qualifying Transition Costs			
1571	Pre-market Opening Energy Variance			
1572	Extraordinary Event Costs			
1574	Deferred Rate Impact Amounts			
1580	RSVAWMS			
1582	RSVAONE-TIME			
1584	RSVANW			
1586	RSVACN			
1588	RSVAPOWER			
1590	Recovery of Regulatory Asset Balances			
1605	Electric Plant in Service - Control Account			
1606	Organization			
1608	Franchises and Consents			
1610	Miscellaneous Intangible Plant			
1615	Land			
1616	Land Rights			
1620	Buildings and Fixtures			
1630	Leasehold Improvements			
1635	Boiler Plant Equipment			
1640	Engines and Engine-Driven Generators			
1645	Turbogenerator Units			
1650	Reservoirs, Dams and Waterways			
1655	Water Wheels, Turbines and Generators			
1660	Roads, Railroads and Bridges			
1665	Fuel Holders, Producers and Accessories			
1670	Prime Movers			
1675	Generators			
1680	Accessory Electric Equipment			
1685	Miscellaneous Power Plant Equipment			
1705	Land			
1706	Land Rights			
1708	Buildings and Fixtures			
1710	Leasehold Improvements			
1715	Station Equipment			
1720	Towers and Fixtures			
1725	Poles and Fixtures			
1730	Overhead Conductors and Devices			
1735	Underground Conduit			
1740	Underground Conductors and Devices			
1745	Roads and Trails			
1805	Land			
1806	Land Rights			
1808	Buildings and Fixtures			
1810	Leasehold Improvements			

1815	Transformer Station Equipment - Normally Primary above 50 kV		
1820	Distribution Station Equipment - Normally Primary below 50 kV		
1825	Storage Battery Equipment		
1830	Poles, Towers and Fixtures		
1835	Overhead Conductors and Devices		
1840	Underground Conduit		
1845	Underground Conductors and Devices		
1850	Line Transformers		
1855	Services		
1860	Meters		
1865	Other Installations on Customer's Premises		
1870	Leased Property on Customer Premises		
1875	Street Lighting and Signal Systems		
1905	Land		
1906	Land Rights		
1908	Buildings and Fixtures		
1910	Leasehold Improvements		
1915	Office Furniture and Equipment		
1920	Computer Equipment - Hardware		
1925	Computer Software		
1930	Transportation Equipment		
1935	Stores Equipment		
1940	Tools, Shop and Garage Equipment		
1945	Measurement and Testing Equipment		
1950	Power Operated Equipment		
1955	Communication Equipment		
1960	Miscellaneous Equipment		
1965	Water Heater Rental Units		
1970	Load Management Controls - Customer Premises		
1975	Load Management Controls - Utility Premises		
1980	System Supervisory Equipment		
1985	Sentinel Lighting Rental Units		
1990	Other Tangible Property		
1995	Contributions and Grants - Credit		
2005	Property Under Capital Leases		
2010	Electric Plant Purchased or Sold		
2020	Experimental Electric Plant Unclassified		
2030	Electric Plant and Equipment Leased to Others		
2040	Electric Plant Held for Future Use		
2050	Completed Construction Not Classified--Electric		
2055	Construction Work in Progress--Electric		
2060	Electric Plant Acquisition Adjustment		
2065	Other Electric Plant Adjustment		
2070	Other Utility Plant		
2075	Non-Utility Property Owned or Under Capital Leases		
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment		
2160	Accumulated Amortization of Other Utility Plant		
2180	Accumulated Amortization of Non-Utility Property		
2205	Accounts Payable		
2208	Customer Credit Balances		
2210	Current Portion of Customer Deposits		
2215	Dividends Declared		
2220	Miscellaneous Current and Accrued Liabilities		
2225	Notes and Loans Payable		
2240	Accounts Payable to Associated Companies		
2242	Notes Payable to Associated Companies		
2250	Debt Retirement Charges( DRG) Payable		
2252	Transmission Charges Payable		
2254	Electrical Safety Authority Fees Payable		
2256	Independent Market Operator Fees and Penalties Payable		
2260	Current Portion of Long Term Debt		
2262	Ontario Hydro Debt - Current Portion		
2264	Pensions and Employee Benefits - Current Portion		
2268	Accrued Interest on Long Term Debt		
2270	Matured Long Term Debt		
2272	Matured Interest on Long Term Debt		
2285	Obligations Under Capital Leases--Current		
2290	Commodity Taxes		
2292	Payroll Deductions / Expenses Payable		
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.		
2296	Future Income Taxes - Current		
2305	Accumulated Provision for Injuries and Damages		
2306	Employee Future Benefits		
2308	Other Pensions - Past Service Liability		

2310	Vested Sick Leave Liability			
2315	Accumulated Provision for Rate Refunds			
2320	Other Miscellaneous Non-Current Liabilities			
2325	Obligations Under Capital Lease--Non-Current			
2330	Development Charge Fund			
2335	Long Term Customer Deposits			
2340	Collateral Funds Liability			
2345	Unamortized Premium on Long Term Debt			
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion			
2350	Future Income Tax - Non-Current			
2405	Other Regulatory Liabilities			
2410	Deferred Gains from Disposition of Utility Plant			
2415	Unamortized Gain on Recquired Debt			
2425	Other Deferred Credits			
2435	Accrued Rate-Payer Benefit			
2505	Debentures Outstanding - Long Term Portion			
2510	Debenture Advances			
2515	Reacquired Bonds			
2520	Other Long Term Debt			
2525	Term Bank Loans - Long Term Portion			
2530	Ontario Hydro Debt Outstanding - Long Term Portion			
2550	Advances from Associated Companies			
3005	Common Shares Issued			
3008	Preference Shares Issued			
3010	Contributed Surplus			
3020	Donations Received			
3022	Development Charges Transferred to Equity			
3026	Capital Stock Held in Treasury			
3030	Miscellaneous Paid-In Capital			
3035	Installments Received on Capital Stock			
3040	Appropriated Retained Earnings			
3045	Unappropriated Retained Earnings			
3046	Balance Transferred From Income		\$0	\$0
3047	Appropriations of Retained Earnings - Current Period			
3048	Dividends Payable-Preference Shares			
3049	Dividends Payable-Common Shares			
3055	Adjustment to Retained Earnings			
3065	Unappropriated Undistributed Subsidiary Earnings			
4006	Residential Energy Sales			
4010	Commercial Energy Sales			
4015	Industrial Energy Sales			
4020	Energy Sales to Large Users			
4025	Street Lighting Energy Sales			
4030	Sentinel Lighting Energy Sales			
4035	General Energy Sales			
4040	Other Energy Sales to Public Authorities			
4045	Energy Sales to Railroads and Railways			
4050	Revenue Adjustment			
4055	Energy Sales for Resale			
4060	Interdepartmental Energy Sales			
4062	Billed WMS			
4064	Billed-One-Time			
4066	Billed NW			
4068	Billed CN			
4080	Distribution Services Revenue		(\$74,177)	
4082	Retail Services Revenues			
4084	Service Transaction Requests (STR) Revenues			
4090	Electric Services Incidental to Energy Sales			
4105	Transmission Charges Revenue			
4110	Transmission Services Revenue			
4205	Interdepartmental Rents			
4210	Rent from Electric Property			
4215	Other Utility Operating Income			
4220	Other Electric Revenues			
4225	Late Payment Charges			
4230	Sales of Water and Water Power			
4235	Miscellaneous Service Revenues		\$1,783	
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			
4325	Revenues from Merchandise, 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 Investments			
4345	Gains from Disposition of Future Use Utility Plant			
4350	Losses from Disposition of Future Use Utility Plant			
4355	Gain on Disposition of Utility and Other Property			

4360	Loss on Disposition of Utility and Other Property			
4365	Gains from Disposition of Allowances for Emission			
4370	Losses from Disposition of Allowances for Emission			
4375	Revenues from Non-Utility Operations			
4380	Expenses of Non-Utility Operations			
4385	Non-Utility Rental Income			
4390	Miscellaneous Non-Operating Income			
4395	Rate-Payer Benefit Including Interest			
4398	Foreign Exchange Gains and Losses, Including Amortization			
4405	Interest and Dividend Income			
4415	Equity in Earnings of Subsidiary Companies			
4505	Operation Supervision and Engineering			
4510	Fuel			
4515	Steam Expense			
4520	Steam From Other Sources			
4525	Steam Transferred--Credit			
4530	Electric Expense			
4535	Water For Power			
4540	Water Power Taxes			
4545	Hydraulic Expenses			
4550	Generation Expense			
4555	Miscellaneous Power Generation Expenses			
4560	Rents			
4565	Allowances for Emissions			
4605	Maintenance Supervision and Engineering			
4610	Maintenance of Structures			
4615	Maintenance of Boiler Plant			
4620	Maintenance of Electric Plant			
4625	Maintenance of Reservoirs, Dams and Waterways			
4630	Maintenance of Water Wheels, Turbines and Generators			
4635	Maintenance of Generating and Electric Plant			
4640	Maintenance of Miscellaneous Power Generation Plant			
4705	Power Purchased			
4708	Charges-WMS			
4710	Cost of Power Adjustments			
4712	Charges-One-Time			
4714	Charges-NW			
4715	System Control and Load Dispatching			
4716	Charges-CN			
4720	Other Expenses			
4725	Competition Transition Expense			
4730	Rural Rate Assistance Expense			
4805	Operation Supervision and Engineering			
4810	Load Dispatching			
4815	Station Buildings and Fixtures Expenses			
4820	Transformer Station Equipment - Operating Labour			
4825	Transformer Station Equipment - Operating Supplies and Expense			
4830	Overhead Line Expenses			
4835	Underground Line Expenses			
4840	Transmission of Electricity by Others			
4845	Miscellaneous Transmission Expense			
4850	Rents			
4905	Maintenance Supervision and Engineering			
4910	Maintenance of Transformer Station Buildings and Fixtures			
4916	Maintenance of Transformer Station Equipment			
4930	Maintenance of Towers, Poles and Fixtures			
4935	Maintenance of Overhead Conductors and Devices			
4940	Maintenance of Overhead Lines - Right of Way			
4945	Maintenance of Overhead Lines - Roads and Trails Repairs			
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails			
4960	Maintenance of Underground Lines			
4965	Maintenance of Miscellaneous Transmission Plant			
5005	Operation Supervision and Engineering			
5010	Load Dispatching			
5012	Station Buildings and Fixtures Expense			
5014	Transformer Station Equipment - Operation Labour			
5015	Transformer Station Equipment - Operation Supplies and Expenses			
5016	Distribution Station Equipment - Operation Labour			
5017	Distribution Station Equipment - Operation Supplies and Expenses			
5020	Overhead Distribution Lines and Feeders - Operation Labour			
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses			
5030	Overhead Subtransmission Feeders - Operation			

5035	Overhead Distribution Transformers- Operation	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	
5050	Underground Subtransmission Feeders - Operation	
5055	Underground Distribution Transformers - Operation	\$0
5060	Street Lighting and Signal System Expense	
5065	Meter Expense	
5070	Customer Premises - Operation Labour	
5075	Customer Premises - Materials and Expenses	
5085	Miscellaneous Distribution Expense	
5090	Underground Distribution Lines and Feeders - Rental Paid	
5095	Overhead Distribution Lines and Feeders - Rental Paid	
5096	Other Rent	
5105	Maintenance Supervision and Engineering	
5110	Maintenance of Buildings and Fixtures - Distribution Stations	
5112	Maintenance of Transformer Station Equipment	
5114	Maintenance of Distribution Station Equipment	
5120	Maintenance of Poles, Towers and Fixtures	
5125	Maintenance of Overhead Conductors and Devices	
5130	Maintenance of Overhead Services	
5135	Overhead Distribution Lines and Feeders - Right of Way	
5145	Maintenance of Underground Conduit	
5150	Maintenance of Underground Conductors and Devices	
5155	Maintenance of Underground Services	
5160	Maintenance of Line Transformers	\$0
5165	Maintenance of Street Lighting and Signal Systems	
5170	Sentinel Lights - Labour	
5172	Sentinel Lights - Materials and Expenses	
5175	Maintenance of Meters	
5178	Customer Installations Expenses- Leased Property	
5185	Water Heater Rentals - Labour	
5186	Water Heater Rentals - Materials and Expenses	
5190	Water Heater Controls - Labour	
5192	Water Heater Controls - Materials and Expenses	
5195	Maintenance of Other Installations on Customer Premises	
5205	Purchase of Transmission and System Services	
5210	Transmission Charges	
5215	Transmission Charges Recovered	
5305	Supervision	
5310	Meter Reading Expense	
5315	Customer Billing	
5320	Collecting	
5325	Collecting- Cash Over and Short	
5330	Collection Charges	
5335	Bad Debt Expense	
5340	Miscellaneous Customer Accounts Expenses	
5405	Supervision	
5410	Community Relations - Sundry	
5415	Energy Conservation	
5420	Community Safety Program	
5425	Miscellaneous Customer Service and Informational Expenses	
5505	Supervision	
5510	Demonstrating and Selling Expense	
5515	Advertising Expense	
5520	Miscellaneous Sales Expense	
5605	Executive Salaries and Expenses	
5610	Management Salaries and Expenses	
5615	General Administrative Salaries and Expenses	
5620	Office Supplies and Expenses	
5625	Administrative Expense Transferred Credit	
5630	Outside Services Employed	
5635	Property Insurance	
5640	Injuries and Damages	
5645	Employee Pensions and Benefits	
5650	Franchise Requirements	
5655	Regulatory Expenses	
5660	General Advertising Expenses	
5665	Miscellaneous General Expenses	(\$106,241)
5670	Rent	
5675	Maintenance of General Plant	
5680	Electrical Safety Authority Fees	
5685	Independent Market Operator Fees and Penalties	
5705	Amortization Expense - Property, Plant, and Equipment	

5710	Amortization of Limited Term Electric Plant				
5715	Amortization of Intangibles and Other Electric Plant				
5720	Amortization of Electric Plant Acquisition Adjustments				
5725	Miscellaneous Amortization				
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				
5735	Amortization of Deferred Development Costs				
5740	Amortization of Deferred Charges				
6005	Interest on Long Term Debt			\$0	\$0
6010	Amortization of Debt Discount and Expense				
6015	Amortization of Premium on Debt Credit				
6020	Amortization of Loss on Reacquired Debt				
6025	Amortization of Gain on Reacquired Debt--Credit				
6030	Interest on Debt to Associated Companies				
6035	Other Interest Expense				
6040	Allowance for Borrowed Funds Used During Construction--Credit				
6042	Allowance For Other Funds Used During Construction				
6045	Interest Expense on Capital Lease Obligations				
6105	Taxes Other Than Income Taxes				
6110	Income Taxes			\$0	\$0
6115	Provision for Future Income Taxes				
6205	Donations				
6210	Life Insurance				
6215	Penalties				
6225	Other Deductions				
6305	Extraordinary Income				
6310	Extraordinary Deductions				
6315	Income Taxes, Extraordinary Items				
6405	Discontinues Operations - Income/ Gains				
6410	Discontinued Operations - Deductions/ Losses				
6415	Income Taxes, Discontinued Operations				

\$0



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

Asset Accounts Directly Allocated \$0

### Rev Req Matches

### Rate Base Matches

[illegible]



[illegible]



[illegible]

[illegible]



[illegible]



# 2006 COST ALLOCATION INFORMATION FILING

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

## Sheet I4 Break Out Worksheet - Second Run

### Instructions:

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

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

Enter Net Fixed Assets from **approved** EDR,  
Sheet 3-1, cell F12

**\$351,368**

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$0		-	-					-
1805	Land	\$0		\$0	-					
1805-1	Land Station >50 kV			\$0	-					-
1805-2	Land Station <50 kV		100.00%	\$0	-					-
1806	Land Rights	\$0		\$0	-					
1806-1	Land Rights Station >50 kV			\$0	-					-
1806-2	Land Rights Station <50 kV		100.00%	\$0	-					-
1808	Buildings and Fixtures	\$0		\$0	-					
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$0	-					-
1810	Leasehold Improvements	\$0		\$0	-					
1810-1	Leasehold Improvements >50 kV			\$0	-					-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0		\$0	-					-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)			\$0	-					-
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		100.00%	\$0	-					-
1825	Storage Battery Equipment	\$0		\$0	-					
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-
1830	Poles, Towers and Fixtures	\$160,743		(\$160,743)	-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-
1830-4	Poles, Towers and Fixtures - Primary			\$0	-					-
1830-5	Poles, Towers and Fixtures - Secondary		100.00%	\$160,743	160,743			\$ (38,809)		121,934



# 2006 COST ALLOCATION INFORMATION FILING

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

## Sheet I4 Break Out Worksheet - Second Run

### Instructions:

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

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

Enter Net Fixed Assets from approved EDR,  
Sheet 3-1, cell F12

**\$351,368**

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1835	Overhead Conductors and Devices	\$149,656		(\$149,656)	-					
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-
1835-4	Overhead Conductors and Devices - Primary			\$0	-					-
1835-5	Overhead Conductors and Devices - Secondary		100.00%	\$149,656	149,656			\$ (37,812)		111,844
1840	Underground Conduit	\$0		\$0	-					
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-
1840-4	Underground Conduit - Primary			\$0	-					-
1840-5	Underground Conduit - Secondary		100.00%	\$0	-					-
1845	Underground Conductors and Devices	\$52,075		(\$52,075)	-					
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-
1845-4	Underground Conductors and Devices - Primary			\$0	-					-
1845-5	Underground Conductors and Devices - Secondary		100.00%	\$52,075	52,075			\$ (12,041)		40,035
1850	Line Transformers	\$52,828		\$0	52,828			\$ (12,773)		40,055
1855	Services	\$0		\$0	-					-
1860	Meters	\$43,687		\$0	43,687			\$ (12,100)		31,587
<b>Total</b>		<b>\$458,989</b>		<b>\$0</b>	<b>\$458,989</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$113,534)</b>	<b>\$0</b>	<b>345,455</b>
<b>SUB TOTAL from I3</b>		<b>\$458,989</b>								





# 2006 COST ALLOCATION INFORMATION FILING

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

## Sheet I4 Break Out Worksheet - Second Run

### Instructions:

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

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

Enter Net Fixed Assets from approved EDR,  
Sheet 3-1, cell F12

**\$351,368**

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	\$0			-					\$ -
1906	Land Rights	\$0			-					\$ -
1908	Buildings and Fixtures	\$0			-					\$ -
1910	Leasehold Improvements	\$0			-					\$ -
1915	Office Furniture and Equipment	\$3,084			3,084			\$ (2,220)		\$ 863
1920	Computer Equipment - Hardware	\$14,037			14,037			\$ (11,077)		\$ 2,960
1925	Computer Software	\$2,613			2,613			\$ (523)		\$ 2,090
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			-					\$ -
Total		\$19,733		\$0	\$19,733	\$0	\$0	(\$13,820)	\$0	\$5,913
SUB TOTAL from I3		\$19,733								
I3 Directly Allocated		\$0								
Grand Total		\$478,722		\$0	\$478,722	\$0	\$0	(\$127,354)	\$0	\$351,369



**2006 COST ALLOCATION INFORMATION FILING**  
**HYDRO 2000 INC.**  
**ED-2005-0380 EB-2006-0247**  
**JAN-15-2007**

**Sheet I4 Break Out Worksheet - Second Run**

**Instructions:**

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

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

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$351,368
-------------------------------------------------------------------------	-----------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
<b>To be Prorated</b>										
1995	Contributed Capital - 1995			\$0		\$0	Balanced			
2105	Accumulated Depreciation - 2105			(\$127,354)				\$127,354	Balanced	
2120	Accumulated Depreciation - 2120			\$0					\$0	Balanced
	<b>Total</b>			<b>(\$127,354)</b>						
	<b>Net Assets</b>			<b>\$351,368</b>	<b>Net Fixed Assets Match EDR</b>					

**Amortization Expenses**

5705	Amortization Expense - Property, Plant, and Equipment	\$36,355
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$463
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
	<b>Total Amortization Expense</b>	<b>\$36,818</b>



**2006 COST ALLOC**  
**HYDRO 2000 II**  
**ED-2005-0380 EI**  
**JAN-15-2007**  
**Sheet I4 Break**

**Instructions:**

This is an input sheet for the Break Out c  
**\*\*Please see Handbook for detailed instr**

Enter Net Fixed Assets from **approved** EDR,  
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
Account	Description	5705	5710	5715	5720
		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management				
1805	Land				
1805-1	Land Station >50 kV				
1805-2	Land Station <50 kV				
1806	Land Rights				
1806-1	Land Rights Station >50 kV				
1806-2	Land Rights Station <50 kV				
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 kV				
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV				
1810-2	Leasehold Improvements <50 kV				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)				
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)				
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV				
1825-2	Storage Battery Equipment <50 kV				
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery				
1830-4	Poles, Towers and Fixtures - Primary				
1830-5	Poles, Towers and Fixtures - Secondary	\$11,530			



**2006 COST ALLOC**  
**HYDRO 2000 II**  
**ED-2005-0380 EI**  
**JAN-15-2007**  
**Sheet I4 Break**

**Instructions:**

This is an input sheet for the Break Out c  
**\*\*Please see Handbook for detailed instr**

Enter Net Fixed Assets from **approved** EDR,  
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	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
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery				
1835-4	Overhead Conductors and Devices - Primary				
1835-5	Overhead Conductors and Devices - Secondary	\$11,100			
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery				
1840-4	Underground Conduit - Primary				
1840-5	Underground Conduit - Secondary				
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery				
1845-4	Underground Conductors and Devices - Primary				
1845-5	Underground Conductors and Devices - Secondary	\$3,284			
1850	Line Transformers	\$3,774			
1855	Services				
1860	Meters	\$3,422			
<b>Total</b>		<b>\$33,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SUB TOTAL from I3</b>					
		5705	5710	5715	5720



**2006 COST ALLOC**  
**HYDRO 2000 II**  
**ED-2005-0380 EI**  
**JAN-15-2007**  
**Sheet I4 Break**

**Instructions:**

This is an input sheet for the Break Out c  
**\*\*Please see Handbook for detailed instr**

Enter Net Fixed Assets from **approved** EDR,  
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land				
1906	Land Rights				
1908	Buildings and Fixtures				
1910	Leasehold Improvements				
1915	Office Furniture and Equipment	640			
1920	Computer Equipment - Hardware	1,560			
1925	Computer Software	1,045			
1930	Transportation Equipment				
1935	Stores Equipment				
1940	Tools, Shop and Garage Equipment				
1945	Measurement and Testing Equipment				
1950	Power Operated Equipment				
1955	Communication Equipment				
1960	Miscellaneous Equipment				
1970	Load Management Controls - Customer Premises				
1975	Load Management Controls - Utility Premises				
1980	System Supervisory Equipment				
1990	Other Tangible Property			\$463	
2005	Property Under Capital Leases				
2010	Electric Plant Purchased or Sold				
Total		\$3,245	\$0	\$463	\$0
SUB TOTAL from I3 I3 Directly Allocated					
Grand Total		\$36,355	\$0	\$463	\$0

**Instructions:**

This is an input sheet for the Break Out c  
**\*\*Please see Handbook for detailed instr**

Enter Net Fixed Assets from **approved** EDR,  
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	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
<b>To be Prorated</b>					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	<b>Total</b>				
	<b>Net Assets</b>				
<b>Amortization Expenses</b>					
5705	Amortization Expense - Property, Plant, and Equipment	(\$36,355)	Balanced		
5710	Amortization of Limited Term Electric Plant		\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			(\$463)	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	<b>Total Amortization Expense</b>				Balanced



## 2006 COST ALLOCATION INFORMATION FILING

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

### Sheet 15 Miscellaneous Data Worksheet - Sec

kMs of Roads in Service Area Where  
Distribution Lines Exist

20.1

Deemed Equity Component  
of Rate Base (%)

50%

1	2	3
Residential	GS <50	GS>50-Regular

#### Instructions (Cont'd):

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

8.13

11.8

63.22

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

0.26

0.26

0.26

**Cond Run**

---

7	9
Street Light	Unmetered Scattered Load

0.17	5.77
------	------





# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet I6 Customer Data Worksheet - Second F

Total kWhs	26,668,610
------------	------------

Total kW	14,020
----------	--------

Total Approved Distribution Revenue (\$)	\$232,580
------------------------------------------	-----------

	ID	Total	1 Residential
<b>Billing Data</b>			
KWh from approved EDR model, Sheet 7-1, Col M	CEN	26,668,610	15,567,706
KW from approved EDR model, Sheet 7-1, Col S	CDEM	14,020	
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		-	
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	26,668,609	15,567,706
kWh - 30 year weather normalized amount		26,365,882	15,334,552
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	\$232,581	\$159,375
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$1,957	\$1,957

Late Payment 3 Year Historical Average	<b>LPHA</b>	\$4,718	\$4,718
Weighting Factor - Services			1.0
Weighting Factor - Billings			1.0
Number of Bills	<b>CNB</b>	7,758	5,814
Number of Connections (Unmetered)	<b>CCON</b>	351	
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	<b>CCA</b>	1,127	969
Bulk Customer Base	<b>CCB</b>	-	-
Primary Customer Base	<b>CCP</b>	-	-
Line Transformer Customer Base	<b>CCLT</b>	1,127	969
Secondary Customer Base	<b>CCS</b>	1,127	969
Weighted - Services	<b>CWCS</b>	1,721	969
Weighted Meter -Capital	<b>CWMC</b>	85,250	48,450
Weighted Meter Reading	<b>CWMR</b>	17,760	11,628
Weighted Bills	<b>CWNB</b>	10,566	5,814
<b>Data Mismatch Analysis</b>			
<b>Revenue with 30 year weather normalized kWh</b>		229,715	156,988

### Weather Normalized Data from Hydro

Total	Residential
27,966,291	16,265,359
	1.0607

kWh - 30 year weather normalized amount

2006 EDR Distribution Loss Factor

### Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E

Sheet ADJ5 rows 26 - 32, column F

Sheet ADJ5 rows 26 - 32, column G

Three-year average

2,443	2,443
368	368
3,059	3,059
1,957	1,957

Run

2	3	7	9
GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
5,504,336	5,258,719	325,313	12,536
	13,164	855	
5,504,335	5,258,719	325,313	12,536
5,443,481	5,243,124	325,918	18,807
\$50,921	\$20,295	\$1,708	\$282
			\$0

2.0	10.0	1.0	1.0
2.0	7.0	1.0	5.0
1,728	132	12	72
		351	
144	11		3
-	-		
-	-		
144	11		3
144	11		3
288	110	351	3
29,700	7,100	-	-
5,184	948	-	-
3,456	924	12	360
50,358	20,235	1,711	423

GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
5,773,900	5,561,382	345,701	19,949
1.0607	1.0607	1.0607	1.0607

-
-
-
-













# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

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

		Residential	
		1	2
		Number of Meters	Weighted Metering Costs
Allocation Percentage	Weighted Factor		
Cost Relative to Residential Average Cost			
Total		969	48450
Meter Types	Cost per Meter (Installed)		
Single Phase 200 Amp - Urban	50	969	48450
Single Phase 200 Amp - Rural	150		0
Central Meter	250		0
Network Meter (Costs to be updated)	225		0
Three-phase - No demand	210		0
Smart Meters	300		0
Demand without IT (usually three-phase)	500		0
Demand with IT	2,100		0
Demand with IT and Interval Capability - Secondary	2,300		0
Demand with IT and Interval Capability - Primary	10,000		0
Demand with IT and Interval Capability -Special (WMP)	40,000		0
LDC Specific 1			0
LDC Specific 2			0
LDC Specific 3			0



	GS <50			
3	1	2	3	1
Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters
56.83%			35%	
1.00			4.13	
50	144	29700	206.25	11

	94	4700		
		0		
		0		
		0		
		0		
		0		
		0		
	50	25000		10
		0		1
		0		
		0		
		0		
		0		
		0		
		0		
		0		

GS>50-Regular		Street Light		
2	3	1	2	3
Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	8%			0%
	12.91			-
7100	645.4545455	0	0	-

[illegible]







# 2006 COST ALLOCATION INFORMATION FILING

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

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

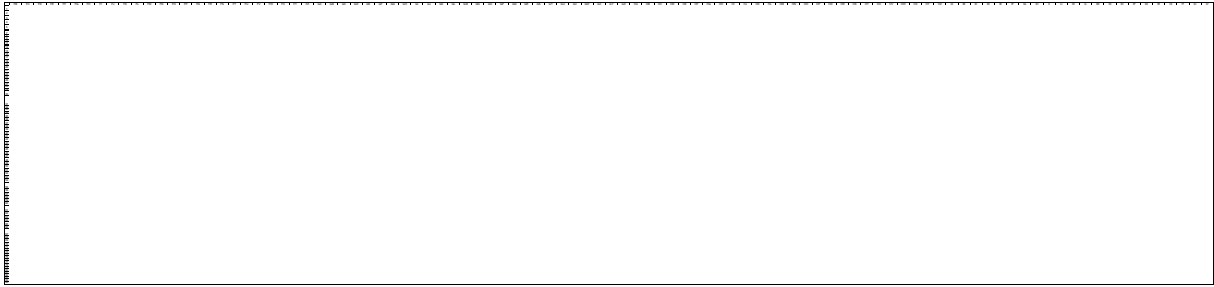
Weighting Factors based on  
Contractor Pricing

Description		1			2			3					
		Residential			GS <50			GS>50-Regular					
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units		
		Allocation Percentage Weighted Factor			65.47%			29.19%			5.34%		
		Cost Relative to Residential Average Cost			1.00			1.50			3.59		
	Total	5,814	11,628	2.00	1,728	5,184	3.00	132	948	7.18	-		
	Factor												
Residential - Urban - Outside	1.00	2,568	2,568		0			0					
Residential - Urban - Outside with other services	1.00		0		0			0					
Residential - Urban - Inside	2.00	678	1,356		0			0					
Residential - Urban - Inside - with other services	1.00		0		0			0					
Residential - Rural - Outside	3.00	2,568	7,704		0			0					
Residential - Rural - Outside with other services	2.00		0		0			0					
LDC Specific 1			0		0			0					
LDC Specific 2			0		0			0					
GS - Walking	2.00		0		0			0					
GS - Walking - with other services	3.00		0		0			0					
GS - Vehicle with other services --- TOU Read	3.00		0		0			0					
GS - Vehicle with other services	3.00		0		1,728	5,184		120	360				
LDC Specific 3			0		0			0					
LDC Specific 4	0.00		0		0			0					
Interval	49.00		0		0			12	588				
LDC Specific 5			0		0			0					
LDC Specific 6			0		0			0					

7		9					
Street Light		Unmetered Scattered Load			TOTAL		
Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	0.00%			0.00%			100.00%
	0.00			0.00			6.09
-	0	-	-	0	7,674	17,760	12
0			0		2,568	2,568	
0			0		-	-	
0			0		678	1,356	
0			0		-	-	
0			0		2,568	7,704	
0			0		-	-	
0			0		-	-	
0			0		-	-	
0			0		-	-	
0			0		-	-	
0			0		-	-	
0			0		1,848	5,544	
0			0		-	-	
0			0		-	-	
0			0		12	588	
0			0		-	-	
0			0		-	-	

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# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet I9 Direct Allocation Worksheet - S

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?
----------------------	----------	-------------------	------------------------------------------------

### Instructions:

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

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

### Instructions:

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

1805	Land	\$0	Yes
1806	Land Rights	\$0	Yes
1808	Buildings and Fixtures	\$0	Yes
1810	Leasehold Improvements	\$0	Yes
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes
1825	Storage Battery Equipment	\$0	Yes
1830	Poles, Towers and Fixtures	\$0	Yes
1835	Overhead Conductors and Devices	\$0	Yes
1840	Underground Conduit	\$0	Yes
1845	Underground Conductors and Devices	\$0	Yes
1850	Line Transformers	\$0	Yes
1855	Services	\$0	Yes
1860	Meters	\$0	Yes
1905	Land	\$0	Yes
1906	Land Rights	\$0	Yes
1908	Buildings and Fixtures	\$0	Yes
1910	Leasehold Improvements	\$0	Yes
1915	Office Furniture and Equipment	\$0	Yes
1920	Computer Equipment - Hardware	\$0	Yes
1925	Computer Software	\$0	Yes
1930	Transportation Equipment	\$0	Yes
1935	Stores Equipment	\$0	Yes
1940	Tools, Shop and Garage Equipment	\$0	Yes
1945	Measurement and Testing Equipment	\$0	Yes
1950	Power Operated Equipment	\$0	Yes

1955	Communication Equipment	\$0	Yes
1960	Miscellaneous Equipment	\$0	Yes
1970	Load Management Controls - Customer Premises	\$0	Yes
1975	Load Management Controls - Utility Premises	\$0	Yes
1980	System Supervisory Equipment	\$0	Yes
1990	Other Tangible Property	\$0	Yes
2005	Property Under Capital Leases	\$0	Yes
2010	Electric Plant Purchased or Sold	\$0	Yes
2050	Completed Construction Not Classified-- Electric	\$0	Yes
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes
	<b>Directly Allocated Net Fixed Assets</b>		
5005	Operation Supervision and Engineering	\$0	Yes
5010	Load Dispatching	\$0	Yes
5012	Station Buildings and Fixtures Expense	\$0	Yes
5014	Transformer Station Equipment - Operation Labour	\$0	Yes
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes
5016	Distribution Station Equipment - Operation Labour	\$0	Yes
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes
5035	Overhead Distribution Transformers- Operation	\$0	Yes
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes
5050	Underground Subtransmission Feeders - Operation	\$0	Yes
5055	Underground Distribution Transformers - Operation	\$0	Yes
5065	Meter Expense	\$0	Yes
5070	Customer Premises - Operation Labour	\$0	Yes
5075	Customer Premises - Materials and Expenses	\$0	Yes
5085	Miscellaneous Distribution Expense	\$0	Yes

5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	Yes
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes
5096	Other Rent	\$0	Yes
5105	Maintenance Supervision and Engineering	\$0	Yes
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes
5112	Maintenance of Transformer Station Equipment	\$0	Yes
5114	Maintenance of Distribution Station Equipment	\$0	Yes
5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes
5125	Maintenance of Overhead Conductors and Devices	\$0	Yes
5130	Maintenance of Overhead Services	\$0	Yes
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes
5145	Maintenance of Underground Conduit	\$0	Yes
5150	Maintenance of Underground 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 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 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
5615	General Administrative Salaries and Expenses	\$0	Yes
5620	Office Supplies and Expenses	\$0	Yes
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	Employee Pensions and Benefits	\$0	Yes
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, Plant, and Equipment	\$0	Yes
5710	Amortization of Limited Term Electric Plant	\$0	Yes
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes
6105	Taxes Other Than Income Taxes	\$0	Yes
6205	Donations	\$0	Yes
6210	Life Insurance	\$0	Yes
6215	Penalties	\$0	Yes
6225	Other Deductions	\$0	Yes
	Total Expenses		
	Depreciation Expense		

<b>Total Net Fixed Assets Excluding Gen Plant</b>	<b>\$458,989</b>	<b>Allocated</b>
<b>Approved Total PILs</b>	<b>\$0</b>	<b>\$0</b>
<b>Approved Total Return on Debt</b>	<b>\$18,031</b>	<b>\$0</b>
<b>Approved Total Return on Equity</b>	<b>\$29,506</b>	<b>\$0</b>

<b>Total</b>
--------------



i

## Second Run

<b>1</b>	<b>2</b>	<b>3</b>	<b>7</b>	<b>9</b>
<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>	<b>Metered Scattered L</b>

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[illegible]

[illegible]



[illegible]

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

Residential	GS <50	GS>50-Regular	Street Light	Metered Scattered L
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

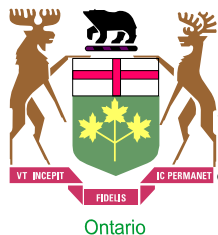


**Load**





**Load**



# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 02 Monthly Fixed Charge Min. & Max. Works

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

### Summary

	1
	Residential
Customer Unit Cost per month - Avoided Cost	\$3.88
Customer Unit Cost per month - Directly Related	\$8.50
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$10.71
Fixed Charge per approved 2006 EDR	\$8.13

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

	Total	1 Residential
General Plant - Gross Assets	\$19,733	\$12,413
General Plant - Accumulated Depreciation	(\$13,820)	(\$8,693)
General Plant - Net Fixed Assets	\$5,913	\$3,720
General Plant - Depreciation	\$3,708	\$2,333
Total Net Fixed Assets Excluding General Plant	\$345,455	\$217,307
Total Administration and General Expense	\$108,262	\$62,211
Total O&M	\$85,478	\$48,950

### Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

1



USoA Account #	Accounts	Total	Residential
	<b><u>Distribution Plant</u></b>		
1860	Meters		
	<b><u>Accumulated Amortization</u></b>		
	Accum. Amortization of Electric Utility Plant - Meters only		
	<b>Meter Net Fixed Assets</b>		
	<b><u>Misc Revenue</u></b>		
4082	Retail Services Revenues		
4084	Service Transaction Requests (STR) Revenues		
4090	Electric Services Incidental to Energy Sales		
4220	Other Electric Revenues		
4225	Late Payment Charges		
	<i>Sub-total</i>		
	<b><u>Operation</u></b>		
5065	Meter Expense		
5070	Customer Premises - Operation Labour		
5075	Customer Premises - Materials and Expenses		
	<i>Sub-total</i>		
	<b><u>Maintenance</u></b>		
5175	Maintenance of Meters		
	<b><u>Billing and Collection</u></b>		
5310	Meter Reading Expense		
5315	Customer Billing		
5320	Collecting		
5325	Collecting- Cash Over and Short		
5330	Collection Charges		
	<i>Sub-total</i>		
	<i>Total Operation, Maintenance and Billing</i>		
	<b>Amortization Expense - Meters</b>		
	<b>Allocated PILs</b>		
	<b>Allocated Debt Return</b>		
	<b>Allocated Equity Return</b>		
	<b>Total</b>		

## **Scenario 2**

***Accounts included in Directly Related Customer Costs Plus General Administration AI***

USoA Account #	Accounts		
	<b><u>Distribution Plant</u></b>		
1860	Meters		
	<b><u>Accumulated Amortization</u></b>		
	Accum. Amortization of Electric Utility Plant - Meters only		
	<b>Meter Net Fixed Assets</b>		
	<b>Allocated General Plant Net Fixed Assets</b>		
	<b>Meter Net Fixed Assets Including General Plant</b>		
	<b><u>Misc Revenue</u></b>		
4082	Retail Services Revenues		
4084	Service Transaction Requests (STR) Revenues		
4090	Electric Services Incidental to Energy Sales		
4220	Other Electric Revenues		
4225	Late Payment Charges		
	<i>Sub-total</i>		
	<b><u>Operation</u></b>		
5065	Meter Expense		
5070	Customer Premises - Operation Labour		
5075	Customer Premises - Materials and Expenses		
	<i>Sub-total</i>		
	<b><u>Maintenance</u></b>		
5175	Maintenance of Meters		
	<b><u>Billing and Collection</u></b>		
5310	Meter Reading Expense		
5315	Customer Billing		
5320	Collecting		
5325	Collecting- Cash Over and Short		
5330	Collection Charges		
	<i>Sub-total</i>		
	Total Operation, Maintenance and Billing		
	<b>Amortization Expense - Meters</b>		
	<b>Amortization Expense -</b>		
	<b>General Plant assigned to Meters</b>		
	<b>Admin and General</b>		
	<b>Allocated PILs</b>		
	<b>Allocated Debt Return</b>		
	<b>Allocated Equity Return</b>		

Total

## Scenario 3

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

USoA Account #	Accounts		
	<b><u>Distribution Plant</u></b>		
1565	Conservation and Demand Management		
	Expenditures and Recoveries		
1830	Poles, Towers and Fixtures		
	Poles, Towers and Fixtures - Subtransmission Bulk		
1830-3	Delivery		
1830-4	Poles, Towers and Fixtures - Primary		
1830-5	Poles, Towers and Fixtures - Secondary		
1835	Overhead Conductors and Devices		
	Overhead Conductors and Devices - Subtransmission		
1835-3	Bulk Delivery		
1835-4	Overhead Conductors and Devices - Primary		
1835-5	Overhead Conductors and Devices - Secondary		
1840	Underground Conduit		
1840-3	Underground Conduit - Bulk Delivery		
1840-4	Underground Conduit - Primary		
1840-5	Underground Conduit - Secondary		
1845	Underground Conductors and Devices		
1845-3	Underground Conductors and Devices - Bulk Delivery		
1845-4	Underground Conductors and Devices - Primary		
1845-5	Underground Conductors and Devices - Secondary		
1850	Line Transformers		
1855	Services		
1860	Meters		

*Sub-total*

### **Accumulated Amortization**

Accum. Amortization of Electric Utility Plant -Line  
Transformers, Services and Meters

### **Customer Related Net Fixed Assets**

### **Allocated General Plant Net Fixed Assets**

### **Customer Related NFA Including General Plant**

### **Misc Revenue**

4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales
4220	Other Electric Revenues
4225	Late Payment Charges
4235	Miscellaneous Service Revenues

---

*Sub-total*

**Operating and Maintenance**

5005	Operation Supervision and Engineering
5010	Load Dispatching
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters

---

*Sub-total*

**Billing and Collection**

5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses

---

*Sub-total*

*Sub Total Operating, Maintenance and Biling*

Amortization Expense - Customer Related  
Amortization Expense - General Plant assigned to  
Meters  
Admin and General  
Allocated PILs  
Allocated Debt Return  
Allocated Equity Return

PLCC Adjustment for Line Transformer  
PLCC Adjustment for Primary Costs  
PLCC Adjustment for Secondary Costs

**Total**

**Below: Grouping to avoid disclosure**

## **Scenario 1**

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

Accounts	Total	Residential
<b><u>Distribution Plant</u></b>		
CWMC	\$ 43,687	\$ 24,829
<b><u>Accumulated Amortization</u></b>		
Accum. Amortization of Electric Utility Plant - Meters only	\$ (12,100)	\$ (6,877)
<b>Meter Net Fixed Assets</b>	\$ 31,587	\$ 17,952
<b><u>Misc Revenue</u></b>		
CWNB	\$ (495)	\$ (272)
NFA	\$ -	\$ -
LPHA	\$ (4,039)	\$ (4,039)
<b><i>Sub-total</i></b>	<b>\$ (4,533)</b>	<b>\$ (4,311)</b>
<b><u>Operation</u></b>		
CWMC	\$ 439	\$ 250
CCA	\$ -	\$ -
<b><i>Sub-total</i></b>	<b>\$ 439</b>	<b>\$ 250</b>
<b><u>Maintenance</u></b>		
1860	\$ 985	\$ 560
<b><u>Billing and Collection</u></b>		

CWMR	\$	-	\$	-
CWNB	\$	74,949	\$	41,241
<b>Sub-total</b>	<b>\$</b>	<b>74,949</b>	<b>\$</b>	<b>41,241</b>
<b>Total Operation, Maintenance and Billing</b>	<b>\$</b>	<b>76,374</b>	<b>\$</b>	<b>42,051</b>
 <b>Amortization Expense - Meters</b>	 \$	 3,422	 \$	 1,945
<b>Allocated PILs</b>	\$	-	\$	-
<b>Allocated Debt Return</b>	\$	1,621	\$	921
<b>Allocated Equity Return</b>	\$	2,653	\$	1,508
 <b>Total</b>	 \$	 79,536	 \$	 42,113

## **Scenario 2**

***Accounts included in Directly Related Customer Costs Plus General Administration All***

<b>Accounts</b>	<b>Total</b>	<b>Residential</b>
<b><u>Distribution Plant</u></b>		
CWMC	\$ 43,687	\$ 24,829
 <b><u>Accumulated Amortization</u></b>		
Accum. Amortization of Electric Utility Plant - Meters only	\$ (12,100)	\$ (6,877)
<b>Meter Net Fixed Assets</b>	\$ 31,587	\$ 17,952
<b>Allocated General Plant Net Fixed Assets</b>	\$ 541	\$ 307
<b>Meter Net Fixed Assets Including General Plant</b>	\$ 32,128	\$ 18,259
<b><u>Misc Revenue</u></b>		
CWNB	\$ (495)	\$ (272)
NFA	\$ -	\$ -
LPHA	\$ (4,039)	\$ (4,039)
<b>Sub-total</b>	<b>\$ (4,533)</b>	<b>\$ (4,311)</b>
 <b><u>Operation</u></b>		
CWMC	\$ 439	\$ 250
CCA	\$ -	\$ -
<b>Sub-total</b>	<b>\$ 439</b>	<b>\$ 250</b>
 <b><u>Maintenance</u></b>		
1860	\$ 985	\$ 560
 <b><u>Billing and Collection</u></b>		
CWMR	\$ -	\$ -
CWNB	\$ 74,949	\$ 41,241
<b>Sub-total</b>	<b>\$ 74,949</b>	<b>\$ 41,241</b>
<b>Total Operation, Maintenance and Billing</b>	<b>\$ 76,374</b>	<b>\$ 42,051</b>

Amortization Expense - Meters	\$	3,422	\$	1,945
<i>Amortization Expense -</i>				
<i>General Plant assigned to Meters</i>	\$	339	\$	193
Admin and General	\$	96,449	\$	53,443
Allocated PILs	\$	-	\$	-
Allocated Debt Return	\$	1,649	\$	937
Allocated Equity Return	\$	2,698	\$	1,533
<b>Total</b>	<b>\$</b>	<b>176,397</b>	<b>\$</b>	<b>95,791</b>

## **Scenario 3**

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

<b>USoA Account #</b>	<b>Accounts</b>	<b>Total</b>	<b>Residential</b>
	<b><u>Distribution Plant</u></b>		
	CDMPP	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -
	BCP	\$ -	\$ -
	PNCP	\$ -	\$ -
	SNCP	\$ 144,990	\$ 95,058
	Overhead Conductors and Devices	\$ -	\$ -
	LTNCP	\$ 21,131	\$ 13,854
	CWCS	\$ -	\$ -
	CWMC	\$ 43,687	\$ 24,829
	<i>Sub-total</i>	<i>\$ 209,808</i>	<i>\$ 133,740</i>
	<b><u>Accumulated Amortization</u></b>		
	Accum. Amortization of Electric Utility Plant -Line	\$ (52,673)	\$ (33,477)
	Transformers, Services and Meters		
	<b>Customer Related Net Fixed Assets</b>	\$ 157,134	\$ 100,263
	<b>Allocated General Plant Net Fixed Assets</b>	\$ 2,690	\$ 1,716
	<b>Customer Related NFA Including General Plant</b>	\$ 159,824	\$ 101,979
	<b><u>Misc Revenue</u></b>		
	CWNB	\$ (8,664)	\$ (4,767)
	NFA	\$ -	\$ -
	LPHA	\$ (4,039)	\$ (4,039)
	<i>Sub-total</i>	<i>\$ (12,702)</i>	<i>\$ (8,806)</i>
	<b><u>Operating and Maintenance</u></b>		
	1815-1855	\$ -	\$ -
	1830 & 1835	\$ -	\$ -
	1850	\$ -	\$ -
	1840 & 1845	\$ -	\$ -
	CWMC	\$ 439	\$ 250
	CCA	\$ -	\$ -

O&M	\$	-	\$	-
1830	\$	-	\$	-
1835	\$	2,418	\$	1,586
1855	\$	-	\$	-
1840	\$	-	\$	-
1845	\$	-	\$	-
1860	\$	985	\$	560
<i>Sub-total</i>	\$	3,843	\$	2,395

**Billing and Collection**

CWNB	\$	74,949	\$	41,241
CWMR	\$	-	\$	-
BDHA	\$	3,059	\$	3,059
<i>Sub-total</i>	\$	78,008	\$	44,300

<i>Sub Total Operating, Maintenance and Biling</i>	\$	81,851	\$	46,695
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<b>Amortization Expense - Customer Related</b>	\$	15,297	\$	9,730
<b>Amortization Expense - General Plant assigned to Meters</b>	\$	1,687	\$	1,076
<b>Admin and General</b>	\$	103,662	\$	59,346
<b>Allocated PILs</b>	\$	-	\$	-
<b>Allocated Debt Return</b>	\$	8,202	\$	5,233
<b>Allocated Equity Return</b>	\$	13,421	\$	8,564
 <b>PLCC Adjustment for Line Transformer</b>	 \$	 388	 \$	 333
<b>PLCC Adjustment for Primary Costs</b>	\$	-	\$	-
<b>PLCC Adjustment for Secondary Costs</b>	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>211,029</b>	<b>\$</b>	<b>121,505</b>





















## Sheet - Second Run

2	3	7	9
GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
\$16.19	\$55.34	\$0.02	\$70.47
\$34.33	\$120.28	\$0.05	\$157.24
\$34.78	\$116.87	\$2.14	\$151.50
\$11.80	\$63.22	\$0.17	\$5.77

2	3	7	9
GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
\$3,409	\$2,191	\$1,703	\$16
(\$2,388)	(\$1,535)	(\$1,193)	(\$11)
\$1,022	\$657	\$510	\$5
\$641	\$412	\$320	\$3
\$59,684	\$38,363	\$29,815	\$286
\$32,367	\$9,418	\$1,134	\$3,130
\$25,949	\$7,361	\$659	\$2,559

2	3	7	9
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GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
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*location*

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GS <50		GS>50-Regular		Street Light		Unmetered Scattered Load	
\$	15,220	\$	3,638	\$	-	\$	-
\$	(4,215)	\$	(1,008)	\$	-	\$	-
\$	11,005	\$	2,631	\$	-	\$	-
\$	(162)	\$	(43)	\$	(1)	\$	(17)
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	(162)	\$	(43)	\$	(1)	\$	(17)
\$	153	\$	37	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	153	\$	37	\$	-	\$	-
\$	343	\$	82	\$	-	\$	-

\$	-	\$	-	\$	-	\$	-
\$	24,515	\$	6,554	\$	85	\$	2,554
\$	24,515	\$	6,554	\$	85	\$	2,554
\$	25,011	\$	6,673	\$	85	\$	2,554
\$	1,192	\$	285	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	565	\$	135	\$	-	\$	-
\$	924	\$	221	\$	-	\$	-
\$	27,530	\$	7,271	\$	85	\$	2,537

### *Allocation*

GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
\$ 15,220	\$ 3,638	\$ -	\$ -
\$ (4,215)	\$ (1,008)	\$ -	\$ -
\$ 11,005	\$ 2,631	\$ -	\$ -
\$ 188	\$ 45	\$ -	\$ -
\$ 11,193	\$ 2,676	\$ -	\$ -
\$ (162)	\$ (43)	\$ (1)	\$ (17)
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ (162)	\$ (43)	\$ (1)	\$ (17)
\$ 153	\$ 37	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 153	\$ 37	\$ -	\$ -
\$ 343	\$ 82	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 24,515	\$ 6,554	\$ 85	\$ 2,554
\$ 24,515	\$ 6,554	\$ 85	\$ 2,554
\$ 25,011	\$ 6,673	\$ 85	\$ 2,554

\$	1,192	\$	285	\$	-	\$	-
\$	118	\$	28	\$	-	\$	-
\$	31,198	\$	8,538	\$	146	\$	3,124
\$	-	\$	-	\$	-	\$	-
\$	574	\$	137	\$	-	\$	-
\$	940	\$	225	\$	-	\$	-
<b>\$</b>	<b>58,872</b>	<b>\$</b>	<b>15,843</b>	<b>\$</b>	<b>231</b>	<b>\$</b>	<b>5,660</b>

arge

GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
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\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	14,126	\$	1,079	\$	34,433	\$	294
\$	-	\$	-	\$	-	\$	-
\$	2,059	\$	157	\$	5,018	\$	43
\$	-	\$	-	\$	-	\$	-
\$	15,220	\$	3,638	\$	-	\$	-
<b>\$</b>	<b>31,405</b>	<b>\$</b>	<b>4,875</b>	<b>\$</b>	<b>39,451</b>	<b>\$</b>	<b>337</b>

\$	(8,168)	\$	(1,310)	\$	(9,636)	\$	(82)
\$	23,237	\$	3,565	\$	29,815	\$	255
\$	398	\$	61	\$	510	\$	4
\$	23,634	\$	3,626	\$	30,326	\$	259
\$	(2,834)	\$	(758)	\$	(10)	\$	(295)
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
<b>\$</b>	<b>(2,834)</b>	<b>\$</b>	<b>(758)</b>	<b>\$</b>	<b>(10)</b>	<b>\$</b>	<b>(295)</b>

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	153	\$	37	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-



\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	236	\$	18	\$	574	\$	5
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	343	\$	82	\$	-	\$	-
\$	732	\$	137	\$	574	\$	5

\$	24,515	\$	6,554	\$	85	\$	2,554
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	24,515	\$	6,554	\$	85	\$	2,554

\$	25,247	\$	6,691	\$	659	\$	2,559
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\$	2,349	\$	373	\$	2,820	\$	24
\$	249	\$	38	\$	320	\$	3
\$	31,492	\$	8,561	\$	1,134	\$	3,130
\$	-	\$	-	\$	-	\$	-
\$	1,213	\$	186	\$	1,556	\$	13
\$	1,985	\$	305	\$	2,547	\$	22
\$	50	\$	4	\$	-	\$	1
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	59,651	\$	15,392	\$	9,027	\$	5,454





















CWMC

CWNB  
CWNB  
CWNB  
NFA  
LPHA

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CWMC  
CCA  
CCA

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1860

CWMR  
CWNB  
CWNB  
CWNB  
CWNB

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---

CWMC

CWNB  
CWNB  
CWNB  
NFA  
LPHA

---

CWMC  
CCA  
CCA

---

1860

CWMR  
CWNB  
CWNB  
CWNB  
CWNB

---

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CDMPP

#N/A  
BCP

PNCP  
SNCP  
#N/A  
BCP

PNCP  
SNCP  
#N/A  
BCP  
PNCP  
SNCP  
#N/A  
BCP

PNCP  
SNCP  
LTNCP  
CWCS  
CWMC

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CWNB  
CWNB  
CWNB  
NFA  
LPHA  
CWNB

1815-1855  
1815-1855  
1830 & 1835

1830 & 1835

1850  
1840 & 1845

1840 & 1845

1850  
CWMC  
CCA  
CCA  
1815-1855  
1840 & 1845

1830 & 1835

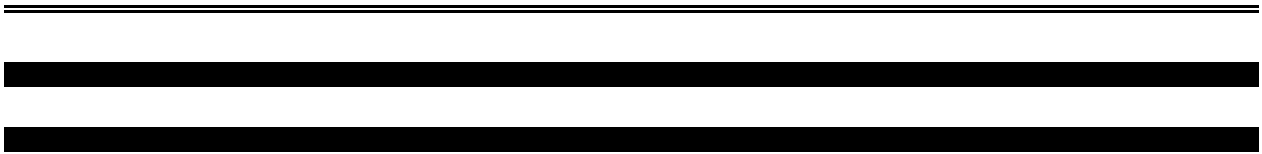
O&M  
1815-1855  
1830  
1835  
1855  
1830 & 1835

1840  
1845

1855  
1850  
1860

CWNB  
CWMR  
CWNB  
CWNB  
CWNB  
CWNB  
BDHA  
CWNB

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# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 02.1 Line Transformer Worksheet - 1

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

<u>Description</u>	Total
Depreciation on Acct 1850 Line Transformers	\$2,264
Depreciation on General Plant Assigned to Line Transformers	\$258
Acct 5035 - Overhead Distribution Transformers- Operation	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0
Acct 5160 - Maintenance of Line Transformers	\$0
Allocation of General Expenses	\$0
Admin and General Assigned to Line Transformers	\$0
PILs on Line Transformers	\$0
Debt Return on Line Transformers	\$1,254
Equity Return on Line Transformers	\$2,053
<b>Total</b>	<b>\$5,829</b>
Line Tranformer NCP	27,100
PLCC Amount	2,124
Adjustment to Customer Related Cost for PLCC	<b>\$388</b>
General Plant - Gross Assets	\$19,733
General Plant - Accumulated Depreciation	(\$13,820)
General Plant - Net Fixed Assets	\$5,913
General Plant - Depreciation	\$3,708
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$345,455</b>
<b>Total Administration and General Expense</b>	<b>\$108,262</b>
<b>Total O&amp;M</b>	<b>\$85,478</b>
<u>Line Transformer Rate Base</u>	
Acct 1850 - Line Transformers - Gross Assets	\$31,697
Line Transformers - Accumulated Depreciation	(\$7,664)
Line Transformers - Net Fixed Assets	\$24,033

<b>General Plant Assigned to Line Transformers - NFA</b>	\$411
<b>Line Transformer Net Fixed Assets Including General Plant</b>	\$24,445
<b><u>General Expenses</u></b>	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0
<b>Total</b>	<b>\$0</b>
<b>Acct 1850 - Line Transformers - Gross Assets</b>	<b>\$31,697</b>
<b>Acct 1815 - 1855</b>	<b>\$249,182</b>

## Second Run

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$1,407	\$438	\$418	\$0	\$0
\$160	\$50	\$48	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$780	\$243	\$232	\$0	\$0
\$1,276	\$397	\$379	\$0	\$0
<b>\$3,623</b>	<b>\$1,128</b>	<b>\$1,077</b>	<b>\$0</b>	<b>\$0</b>
16,843	5,245	5,008	0	0
1,550	230	18	0	0
<b>\$333</b>	<b>\$50</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
\$12,413	\$3,409	\$2,191	\$0	\$0
(\$8,693)	(\$2,388)	(\$1,535)	\$0	\$0
\$3,720	\$1,022	\$657	\$0	\$0
\$2,333	\$641	\$412	\$0	\$0
<b>\$217,307</b>	<b>\$59,684</b>	<b>\$38,363</b>	<b>\$0</b>	<b>\$0</b>
\$62,211	\$32,367	\$9,418	\$0	\$0
<b>\$48,950</b>	<b>\$25,949</b>	<b>\$7,361</b>	<b>\$0</b>	<b>\$0</b>
\$19,700	\$6,135	\$5,857	\$0	\$0
(\$4,763)	(\$1,483)	(\$1,416)	\$0	\$0
\$14,937	\$4,651	\$4,441	\$0	\$0

\$256	\$80	\$76	\$0	\$0
\$15,193	\$4,731	\$4,517	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$19,700	\$6,135	\$5,857	\$0	\$0
\$154,870	\$48,227	\$46,044	\$0	\$0

6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
0	0	0	5	0
0	321	0	5	0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
\$0	\$1,703	\$0	\$16	\$0
\$0	(\$1,193)	\$0	(\$11)	\$0
\$0	\$510	\$0	\$5	\$0
\$0	\$320	\$0	\$3	\$0
<b>\$0</b>	<b>\$29,815</b>	<b>\$0</b>	<b>\$286</b>	<b>\$0</b>
\$0	\$1,134	\$0	\$3,130	\$0
<b>\$0</b>	<b>\$659</b>	<b>\$0</b>	<b>\$2,559</b>	<b>\$0</b>



\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$4	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$5	\$0
\$0	\$0	\$0	\$42	\$0



\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

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# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 02.2 Primary Cost PLCC Adjustment W

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

### Allocation by Rate Classification

Description	Total
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0
Depreciation on General Plant Assigned to Primary C&P	\$0
Primary C&P Operations and Maintenance	\$0
Allocation of General Expenses	\$0
Admin and General Assigned to Primary C&P	\$0
PILs on Primary C&P	\$0
Debt Return on Primary C&P	\$0
Equity Return on Primary C&P	\$0
<b>Total</b>	<b>\$0</b>
Primary NCP	0
PLCC Amount	0
Adjustment to Customer Related Cost for PLCC	\$0
General Plant - Gross Assets	\$19,733
General Plant - Accumulated Depreciation	(\$13,820)
General Plant - Net Fixed Assets	\$5,913
General Plant - Depreciation	\$3,708
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$345,455</b>
<b>Total Administration and General Expense</b>	<b>\$108,262</b>
<b>Total O&amp;M</b>	<b>\$85,478</b>
<b>Primary Conductors and Poles Gross Assets</b>	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Acct 1835-4 Primary Overhead Conductors	\$0

Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
<b>Primary Conductors and Poles Accumulated Depreciation</b>	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
Primary Conductor & Pools - Net Fixed Assets	\$0
General Plant Assigned to Primary C&P - NFA	\$0
Primary C&P Net Fixed Assets Including General Plant	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$96,446
Acct 1835-5 Secondary Overhead Conductors	\$89,794
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$31,245
<b>Subtotal</b>	<b>\$217,485</b>
<b>Operations and Maintenance</b>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$3,628
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$0
Acct 5145 Maintenance of Underground Conduit	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0
<b>Total</b>	<b>\$3,628</b>
<b>General Expenses</b>	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0
<b>Total</b>	<b>\$0</b>
<b>Primary Conductors and Poles Gross Assets</b>	<b>\$0</b>



Acct 1815 - 1855	\$249,182
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1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
0	0	0	0	0
0	0	0	0	0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$12,413	\$3,409	\$2,191	\$0	\$0
(\$8,693)	(\$2,388)	(\$1,535)	\$0	\$0
\$3,720	\$1,022	\$657	\$0	\$0
\$2,333	\$641	\$412	\$0	\$0
<b>\$217,307</b>	<b>\$59,684</b>	<b>\$38,363</b>	<b>\$0</b>	<b>\$0</b>
<b>\$62,211</b>	<b>\$32,367</b>	<b>\$9,418</b>	<b>\$0</b>	<b>\$0</b>
<b>\$48,950</b>	<b>\$25,949</b>	<b>\$7,361</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\$59,942	\$18,666	\$17,821	\$0	\$0
\$55,808	\$17,379	\$16,592	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$19,419	\$6,047	\$5,773	\$0	\$0
<b>\$135,170</b>	<b>\$42,092</b>	<b>\$40,187</b>	<b>\$0</b>	<b>\$0</b>

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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,255	\$702	\$670	\$0	\$0
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<b>\$2,255</b>	<b>\$702</b>	<b>\$670</b>	<b>\$0</b>	<b>\$0</b>

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\$0	\$0	\$0	\$0	\$0







# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 02.3 Secondary Cost PLCC Adjustment

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

### Allocation by Rate Classification

#### Description

Total

Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$6,918
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$11,100
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$3,284
Depreciation on General Plant Assigned to Secondary C&P	\$1,763
Secondary C&P Operations and Maintenance	\$3,628
Allocation of General Expenses	\$0
Admin and General Assigned to Primary C&P	\$4,600
PILs on Secondary C&P	\$0
Debt Return on Secondary C&P	\$8,575
Equity Return on Secondary C&P	\$14,032
<b>Total</b>	<b>\$53,900</b>

Secondary NCP	27,100
PLCC Amount	321
Adjustment to Customer Related Cost for PLCC	\$0

General Plant - Gross Assets	\$19,733
General Plant - Accumulated Depreciation	(\$13,820)
General Plant - Net Fixed Assets	\$5,913

General Plant - Depreciation	\$3,708
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<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$345,455</b>
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<b>Total Administration and General Expense</b>	<b>\$108,262</b>
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<b>Total O&amp;M</b>	<b>\$85,478</b>
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#### Secondary Conductors and Poles Gross Plant

Acct 1830-5 Secondary Poles, Towers & Fixtures	\$96,446
Acct 1835-5 Secondary Overhead Conductors	\$89,794

Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$31,245
<b>Subtotal</b>	<b>\$217,485</b>
Secondary Conductors and Poles Accumulated Depreciation	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$23,286)
Acct 1835-5 Secondary Overhead Conductors	(\$22,687)
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	(\$7,224)
<b>Subtotal</b>	<b>(\$53,197)</b>
Secondary Conductor & Pools - Net Fixed Assets	\$164,287
General Plant Assigned to Secondary C&P - NFA	\$2,812
Secondary C&P Net Fixed Assets Including General Plant	\$167,100
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
<b><u>Operations and Maintenance</u></b>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$3,628
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$0
Acct 5145 Maintenance of Underground Conduit	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0
<b>Total</b>	<b>\$3,628</b>
<b><u>General Expenses</u></b>	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0
<b>Total</b>	<b>\$0</b>
Secondary Conductors and Poles Gross Assets	\$217,485



Acct 1815 - 1855

\$249,182

## t Worksheet - Second Run

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$4,300	\$1,339	\$1,278	\$0	\$0
\$7,050	\$1,722	\$1,264	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,086	\$509	\$374	\$0	\$0
\$1,096	\$341	\$326	\$0	\$0
\$2,255	\$702	\$670	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,866	\$876	\$858	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$5,329	\$1,660	\$1,584	\$0	\$0
\$8,721	\$2,716	\$2,593	\$0	\$0
<b>\$33,703</b>	<b>\$9,864</b>	<b>\$8,947</b>	<b>\$0</b>	<b>\$0</b>
16,843	5,245	5,008	0	0
0	0	0	0	0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$12,413	\$3,409	\$2,191	\$0	\$0
(\$8,693)	(\$2,388)	(\$1,535)	\$0	\$0
\$3,720	\$1,022	\$657	\$0	\$0
\$2,333	\$641	\$412	\$0	\$0
<b>\$217,307</b>	<b>\$59,684</b>	<b>\$38,363</b>	<b>\$0</b>	<b>\$0</b>
<b>\$62,211</b>	<b>\$32,367</b>	<b>\$9,418</b>	<b>\$0</b>	<b>\$0</b>
<b>\$48,950</b>	<b>\$25,949</b>	<b>\$7,361</b>	<b>\$0</b>	<b>\$0</b>
\$59,942	\$18,666	\$17,821	\$0	\$0
\$55,808	\$17,379	\$16,592	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$19,419	\$6,047	\$5,773	\$0	\$0
<b>\$135,170</b>	<b>\$42,092</b>	<b>\$40,187</b>	<b>\$0</b>	<b>\$0</b>
(\$14,472)	(\$4,507)	(\$4,303)	\$0	\$0
(\$14,100)	(\$4,391)	(\$4,192)	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$4,490)	(\$1,398)	(\$1,335)	\$0	\$0
<b>(\$33,063)</b>	<b>(\$10,296)</b>	<b>(\$9,830)</b>	<b>\$0</b>	<b>\$0</b>
\$102,107	\$31,796	\$30,357	\$0	\$0
\$1,748	\$544	\$520	\$0	\$0
\$103,855	\$32,340	\$30,877	\$0	\$0
\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,255	\$702	\$670	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$2,255</b>	<b>\$702</b>	<b>\$670</b>	<b>\$0</b>	<b>\$0</b>
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\$135,170	\$42,092	\$40,187	\$0	\$0

\$154,870

\$48,227

\$46,044

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6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
\$0	\$0	\$0	\$1	\$0
\$0	\$1,054	\$0	\$10	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$312	\$0	\$3	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$0
\$0	\$0	\$0	\$2	\$0
\$0	\$1,366	\$0	\$20	\$0
0	0	0	5	0
0	321	0	0	0
\$0	\$0	\$0	\$0	\$0
\$0	\$1,703	\$0	\$16	\$0
\$0	(\$1,193)	\$0	(\$11)	\$0
\$0	\$510	\$0	\$5	\$0
\$0	\$320	\$0	\$3	\$0
\$0	\$29,815	\$0	\$286	\$0
\$0	\$1,134	\$0	\$3,130	\$0
\$0	\$659	\$0	\$2,559	\$0
\$0	\$0	\$0	\$16	\$0
\$0	\$0	\$0	\$15	\$0

\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	(\$4)	\$0
\$0	\$0	\$0	(\$4)	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$1)	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$9)</b>	<b>\$0</b>

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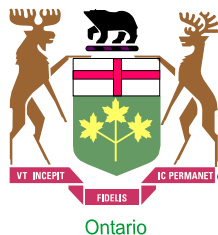


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\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	\$0	\$0	\$0









# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 03.1 Line Transformers Unit Cost W

### ALLOCATION BY RATE CLASSIFICATION

#### Description

Total

Depreciation on Acct 1850 Line Transformers	\$3,774
Depreciation on General Plant Assigned to Line Transformers	\$430
Acct 5035 - Overhead Distribution Transformers- Operation	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0
Acct 5160 - Maintenance of Line Transformers	\$0
Allocation of General Expenses	\$0
Admin and General Assigned to Line Transformers	\$0
PILs on Line Transformers	\$0
Debt Return on Line Transformers	\$2,091
Equity Return on Line Transformers	\$3,421
<b>Total</b>	<b>\$9,716</b>
 Billed kW without Line Transformer Allowance Billed kWh without Line Transformer Allowance	
 Line Transformation Unit Cost (\$/kW) Line Transformation Unit Cost (\$/kWh)	
 General Plant - Gross Assets	\$19,733
General Plant - Accumulated Depreciation	(\$13,820)
General Plant - Net Fixed Assets	\$5,913
 General Plant - Depreciation	\$3,708
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$345,455</b>
<b>Total Administration and General Expense</b>	<b>\$108,262</b>
<b>Total O&amp;M</b>	<b>\$85,478</b>
 <u>Line Transformer Rate Base</u>	
Acct 1850 - Line Transformers - Gross Assets	\$52,828
Line Transformers - Accumulated Depreciation	(\$12,773)
Line Transformers - Net Fixed Assets	\$40,055
General Plant Assigned to Line Transformers - NFA	\$686



Line Transformer Net Fixed Assets Including General Plant	\$40,741
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
Total	\$0
Acct 1850 - Line Transformers - Gross Assets	\$52,828
Acct 1815 - 1855	\$415,303



## Worksheet - Second Run

1	2	3	7	9
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
\$2,397	\$585	\$430	\$358	\$3
\$273	\$67	\$49	\$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	\$0
\$0	\$0	\$0	\$0	\$0
\$1,328	\$324	\$238	\$199	\$2
\$2,173	\$531	\$389	\$325	\$3
<b>\$6,171</b>	<b>\$1,507</b>	<b>\$1,106</b>	<b>\$923</b>	<b>\$9</b>
0	0	13,164	855	0
15,567,706	5,504,336	5,258,719	325,313	12,536
<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0840</b>	<b>\$1.0792</b>	<b>\$0.0000</b>
<b>\$0.0004</b>	<b>\$0.0003</b>	<b>\$0.0002</b>	<b>\$0.0028</b>	<b>\$0.0007</b>
\$12,413	\$3,409	\$2,191	\$1,703	\$16
(\$8,693)	(\$2,388)	(\$1,535)	(\$1,193)	(\$11)
\$3,720	\$1,022	\$657	\$510	\$5
\$2,333	\$641	\$412	\$320	\$3
\$217,307	\$59,684	\$38,363	\$29,815	\$286
\$62,211	\$32,367	\$9,418	\$1,134	\$3,130
\$48,950	\$25,949	\$7,361	\$659	\$2,559
\$33,554	\$8,193	\$6,014	\$5,018	\$48
(\$8,113)	(\$1,981)	(\$1,454)	(\$1,213)	(\$12)
\$25,441	\$6,212	\$4,560	\$3,805	\$37
\$435	\$106	\$78	\$65	\$1

\$25,877	\$6,319	\$4,638	\$3,870	\$37
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\$0	\$0	\$0	\$0	\$0
\$33,554	\$8,193	\$6,014	\$5,018	\$48
\$263,781	\$64,412	\$47,280	\$39,451	\$379







# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet O3.2 Substation Transformers Unit Cost

### ALLOCATION BY RATE CLASSIFICATION

#### Description

Total

Depreciation on Acct 1820-2 Distribution Station Equipment	\$0
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$0
Acct 5012 - Station Buildings and Fixtures Expense	\$0
Acct 5016 - Distributon Station Equipment - Labour	\$0
Acct 5017 - Distributon Station Equipment - Other	\$0
Acct 5114 - Maintenance of Distribution Station Equipment	\$0
Allocation of General Expenses	\$0
Admin and General Assigned to SubstationTransformers	\$0
PILs on SubstationTransformers	\$0
Debt Return on Substation Transformers	\$0
Equity Return on Substation Transformers	\$0
<b>Total</b>	<b>\$0</b>
 Billed kW without Substation Transformer Allowance	
Billed kWh without Substation Transformer Allowance	
 Substation Transformation Unit Cost (\$/kW)	
Substation Transformation Unit Cost (\$/kWh)	
 General Plant - Gross Assets	\$19,733
General Plant - Accumulated Depreciation	(\$13,820)
General Plant - Net Fixed Assets	\$5,913
 General Plant - Depreciation	\$3,708
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$345,455</b>
<b>Total Administration and General Expense</b>	<b>\$108,262</b>
<b>Total O&amp;M</b>	<b>\$85,478</b>

Substation Transformer Rate Base Gross Plant	
Acct 1820-2 Distribution Station Equipment	\$0
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0
<b>Subtotal</b>	<b>\$0</b>
Substation Transformers - Accumulated Depreciation	
Acct 1820-2 Distribution Station Equipment	\$0
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0
<b>Subtotal</b>	<b>\$0</b>
Substation Transformers - Net Fixed Assets	\$0
General Plant Assigned to Substation Transformers - NFA	\$0
Substation Transformer NFA Including General Plant	\$0
 <u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
<b>Total</b>	<b>\$0</b>
 Acct 1820-2 Distribution Station Equipment	\$0
Acct 1825-2 Storage Battery Equipment	\$0
<b>Total</b>	<b>\$0</b>
 Acct 1815 - 1855	 \$415,303



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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

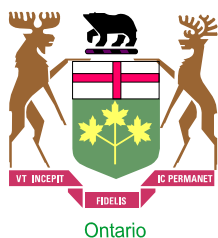
\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$263,781	\$64,412	\$47,280	\$39,451	\$379
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# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 03.3 Primary Conductors and Poles Co

### ALLOCATION BY RATE CLASSIFICATION

#### Description

Total

Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0
Depreciation on General Plant Assigned to Primary C&P	\$0
Primary C&P Operations and Maintenance	\$0
Allocation of General Expenses	\$0
Admin and General Assigned to Primary C&P	\$0
PILs on Primary C&P	\$0
Debt Return on Primary C&P	\$0
Equity Return on Primary C&P	\$0
<b>Total</b>	<b>\$0</b>
General Plant - Gross Assets	\$19,733
General Plant - Accumulated Depreciation	(\$13,820)
General Plant - Net Fixed Assets	\$5,913
General Plant - Depreciation	\$3,708
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$345,455</b>
<b>Total Administration and General Expense</b>	<b>\$108,262</b>
<b>Total O&amp;M</b>	<b>\$85,478</b>
Primary Conductors and Poles Gross Assets	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
Primary Conductors and Poles Accumulated Depreciation	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Acct 1835-4 Primary Overhead Conductors	\$0

Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
Primary Conductor & Pools - Net Fixed Assets	\$0
General Plant Assigned to Primary C&P - NFA	\$0
Primary C&P Net Fixed Assets Including General Plant	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$160,743
Acct 1835-5 Secondary Overhead Conductors	\$149,656
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$52,075
<b>Subtotal</b>	<b>\$362,475</b>
<b><u>Operations and Maintenance</u></b>	
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	
<b>Total</b>	<b>\$6,046</b>
<b><u>General Expenses</u></b>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
<b>Total</b>	<b>\$0</b>
Primary Conductors and Poles Gross Assets	\$0
Acct 1815 - 1855	\$415,303

**Grouping of Operation and Maintenance**

**Total**

1830	\$	-
1835	\$	6,046
1840	\$	-
1845	\$	-
1830 & 1835	\$	-
1840 & 1845	\$	-
<b>Total</b>	<b>\$</b>	<b>6,046</b>

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

[illegible]

\$12,413	\$3,409	\$2,191	\$1,703	\$16
(\$8,693)	(\$2,388)	(\$1,535)	(\$1,193)	(\$11)
\$3,720	\$1,022	\$657	\$510	\$5

\$2,333	\$641	\$412	\$320	\$3
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\$217,307	\$59,684	\$38,363	\$29,815	\$286
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\$62,211	\$32,367	\$9,418	\$1,134	\$3,130
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\$48,950	\$25,949	\$7,361	\$659	\$2,559
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$102,097	\$24,931	\$18,300	\$15,269	\$147
\$95,055	\$23,211	\$17,038	\$14,216	\$136
\$0	\$0	\$0	\$0	\$0
\$33,076	\$8,077	\$5,928	\$4,947	\$47
<b>\$230,228</b>	<b>\$56,218</b>	<b>\$41,266</b>	<b>\$34,433</b>	<b>\$331</b>

<b>\$3,840</b>	<b>\$938</b>	<b>\$688</b>	<b>\$574</b>	<b>\$6</b>
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<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	\$0	\$0	\$0
\$263,781	\$64,412	\$47,280	\$39,451	\$379



Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
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\$	-	\$	-	\$	-	\$	-	\$	-
\$	3,840	\$	938	\$	688	\$	574	\$	6
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	3,840	\$	938	\$	688	\$	574	\$	6





# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 03.4 Secondary Cost Pool Worksheet

### ALLOCATION BY RATE CLASSIFICATION

#### Description

Total

Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$11,530
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$11,100
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$3,284
Depreciation on General Plant Assigned to Secondary C&P	\$2,939
Secondary C&P Operations and Maintenance	\$6,046
Allocation of General Expenses	\$0
Admin and General Assigned to Primary C&P	\$7,926
PILs on Secondary C&P	\$0
Debt Return on Secondary C&P	\$14,292
Equity Return on Secondary C&P	\$23,387
<b>Total</b>	<b>\$80,504</b>
General Plant - Gross Assets	\$19,733
General Plant - Accumulated Depreciation	(\$13,820)
General Plant - Net Fixed Assets	\$5,913
General Plant - Depreciation	\$3,708
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$345,455</b>
<b>Total Administration and General Expense</b>	<b>\$108,262</b>
<b>Total O&amp;M</b>	<b>\$85,478</b>
<u>Secondary Conductors and Poles Gross Plant</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$160,743
Acct 1835-5 Secondary Overhead Conductors	\$149,656
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$52,075
<b>Subtotal</b>	<b>\$362,475</b>
<u>Secondary Conductors and Poles Accumulated Depreciation</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$38,809)
Acct 1835-5 Secondary Overhead Conductors	(\$37,812)
Acct 1840-5 Secondary Underground Conduit	\$0

Acct 1845-5 Secondary Underground Conductors	(\$12,041)
<b>Subtotal</b>	<b>(\$88,662)</b>
Secondary Conductor & Pools - Net Fixed Assets	\$273,812
General Plant Assigned to Secondary C&P - NFA	\$4,687
Secondary C&P Net Fixed Assets Including General Plant	\$278,499
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
<b>Subtotal</b>	<b>\$0</b>
<b><u>Operations and Maintenance</u></b>	
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	
<b>Total</b>	<b>\$6,046</b>
<b><u>General Expenses</u></b>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
<b>Total</b>	<b>\$0</b>
Secondary Conductors and Poles Gross Assets	\$362,475
Acct 1815 - 1855	\$415,303

<b><u>Grouping of Operation and Maintenance</u></b>		<b>Total</b>
1830	\$	-
1835	\$	6,046
1840	\$	-
1845	\$	-
1830 & 1835	\$	-
1840 & 1845	\$	-
<b>Total</b>	<b>\$</b>	<b>6,046</b>

## - Second Run

1	2	3	7	9
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
\$7,324	\$1,788	\$1,313	\$1,095	\$11
\$7,050	\$1,722	\$1,264	\$1,054	\$10
\$0	\$0	\$0	\$0	\$0
\$2,086	\$509	\$374	\$312	\$3
\$1,867	\$456	\$335	\$279	\$3
\$3,840	\$938	\$688	\$574	\$6
\$0	\$0	\$0	\$0	\$0
\$4,881	\$1,170	\$881	\$988	\$7
\$0	\$0	\$0	\$0	\$0
\$9,077	\$2,217	\$1,627	\$1,358	\$13
\$14,854	\$3,627	\$2,662	\$2,222	\$21
<b>\$50,979</b>	<b>\$12,426</b>	<b>\$9,143</b>	<b>\$7,882</b>	<b>\$73</b>
\$12,413	\$3,409	\$2,191	\$1,703	\$16
(\$8,693)	(\$2,388)	(\$1,535)	(\$1,193)	(\$11)
\$3,720	\$1,022	\$657	\$510	\$5
\$2,333	\$641	\$412	\$320	\$3
<b>\$217,307</b>	<b>\$59,684</b>	<b>\$38,363</b>	<b>\$29,815</b>	<b>\$286</b>
<b>\$62,211</b>	<b>\$32,367</b>	<b>\$9,418</b>	<b>\$1,134</b>	<b>\$3,130</b>
<b>\$48,950</b>	<b>\$25,949</b>	<b>\$7,361</b>	<b>\$659</b>	<b>\$2,559</b>
\$102,097	\$24,931	\$18,300	\$15,269	\$147
\$95,055	\$23,211	\$17,038	\$14,216	\$136
\$0	\$0	\$0	\$0	\$0
\$33,076	\$8,077	\$5,928	\$4,947	\$47
<b>\$230,228</b>	<b>\$56,218</b>	<b>\$41,266</b>	<b>\$34,433</b>	<b>\$331</b>
(\$24,650)	(\$6,019)	(\$4,418)	(\$3,687)	(\$35)
(\$24,017)	(\$5,865)	(\$4,305)	(\$3,592)	(\$34)
\$0	\$0	\$0	\$0	\$0

[illegible]

	Residential		GS <50		GS>50-Regular		Street Light		Unmetered Scattered Load	
\$	-	\$	-	\$	-	\$	-	\$	-	
\$	3,840	\$	938	\$	688	\$	574	\$	6	
\$	-	\$	-	\$	-	\$	-	\$	-	
\$	-	\$	-	\$	-	\$	-	\$	-	
\$	-	\$	-	\$	-	\$	-	\$	-	
\$	-	\$	-	\$	-	\$	-	\$	-	
\$	3,840	\$	938	\$	688	\$	574	\$	6	







# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 03.5 USL Metering Credit Worksheet - See

### ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$1,192
Depreciation on General Plant Assigned to Metering	\$118
Acct 5065 - Meter expense	\$153
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$343
Acct 5310 - Meter Reading	\$0
Admin and General Assigned to Metering	\$619
PILs on Metering	\$0
Debt Return on Metering	\$574
Equity Return on Metering	\$940
<b>Total</b>	<b>\$3,940</b>
Number of Customers	144
Metering Unit Cost (\$/Customer/Month)	<b>\$2.28</b>
General Plant - Gross Assets	\$3,409
General Plant - Accumulated Depreciation	(\$2,388)
General Plant - Net Fixed Assets	\$1,022
General Plant - Depreciation	\$641
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$59,684</b>
<b>Total Administration and General Expense</b>	<b>\$32,367</b>
<b>Total O&amp;M</b>	<b>\$25,949</b>
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$15,220
Metering - Accumulated Depreciation	(\$4,215)
Metering - Net Fixed Assets	\$11,005
General Plant Assigned to Metering - NFA	\$188
Metering Net Fixed Assets Including General Plant	\$11,193



**cond Run**

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# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 04 Summary of Allocators by Class & Ac

### ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping
1565	Conservation and Demand Management Expenditures and Recoveries	dp
1608	Franchises and Consents	gp
1805	Land	dp
1805-1	Land Station >50 kV	dp
1805-2	Land Station <50 kV	dp
1806	Land Rights	dp
1806-1	Land Rights Station >50 kV	dp
1806-2	Land Rights Station <50 kV	dp
1808	Buildings and Fixtures	dp
1808-1	Buildings and Fixtures > 50 kV	dp
1808-2	Buildings and Fixtures < 50 KV	dp
1810	Leasehold Improvements	dp
1810-1	Leasehold Improvements >50 kV	dp
1810-2	Leasehold Improvements <50 kV	dp
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp
1825	Storage Battery Equipment	dp
1825-1	Storage Battery Equipment > 50 kV	dp
1825-2	Storage Battery Equipment <50 kV	dp
1830	Poles, Towers and Fixtures	dp
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp
1830-4	Poles, Towers and Fixtures - Primary	dp
1830-5	Poles, Towers and Fixtures - Secondary	dp
1835	Overhead Conductors and Devices	dp
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp
1835-4	Overhead Conductors and Devices - Primary	dp
1835-5	Overhead Conductors and Devices - Secondary	dp
1840	Underground Conduit	dp
1840-3	Underground Conduit - Bulk Delivery	dp

1840-4	Underground Conduit - Primary	dp
1840-5	Underground Conduit - Secondary	dp
1845	Underground Conductors and Devices	dp
1845-3	Underground Conductors and Devices - Bulk Delivery	dp
1845-4	Underground Conductors and Devices - Primary	dp
1845-5	Underground Conductors and Devices - Secondary	dp
1850	Line Transformers	dp
1855	Services	dp
1860	Meters	dp
1905	Land	gp
1906	Land Rights	gp
1908	Buildings and Fixtures	gp
1910	Leasehold Improvements	gp
1915	Office Furniture and Equipment	gp
1920	Computer Equipment - Hardware	gp
1925	Computer Software	gp
1930	Transportation Equipment	gp
1935	Stores Equipment	gp
1940	Tools, Shop and Garage Equipment	gp
1945	Measurement and Testing Equipment	gp
1950	Power Operated Equipment	gp
1955	Communication Equipment	gp
1960	Miscellaneous Equipment	gp
1970	Load Management Controls - Customer Premises	gp
1975	Load Management Controls - Utility Premises	gp
1980	System Supervisory Equipment	gp
1990	Other Tangible Property	gp
1995	Contributions and Grants - Credit	co
2005	Property Under Capital Leases	gp
2010	Electric Plant Purchased or Sold	gp
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep
3046	Balance Transferred From Income	NI
4080	Distribution Services Revenue	CREV
4082	Retail Services Revenues	mi
4084	Service Transaction Requests (STR) Revenues	mi
4090	Electric Services Incidental to Energy Sales	mi
4205	Interdepartmental Rents	mi
4210	Rent from Electric Property	mi
4215	Other Utility Operating Income	mi
4220	Other Electric Revenues	mi
4225	Late Payment Charges	mi
4235	Miscellaneous Service Revenues	mi
4240	Provision for Rate Refunds	mi
4245	Government Assistance Directly Credited to Income	mi
4305	Regulatory Debits	mi
4310	Regulatory Credits	mi
4315	Revenues from Electric Plant Leased to Others	mi

4320	Expenses of Electric Plant Leased to Others	mi
4325	Revenues from Merchandise, Jobbing, Etc.	mi
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi
4335	Profits and Losses from Financial Instrument Hedges	mi
4340	Profits and Losses from Financial Instrument Investments	mi
4345	Gains from Disposition of Future Use Utility Plant	mi
4350	Losses from Disposition of Future Use Utility Plant	mi
4355	Gain on Disposition of Utility and Other Property	mi
4360	Loss on Disposition of Utility and Other Property	mi
4365	Gains from Disposition of Allowances for Emission	mi
4370	Losses from Disposition of Allowances for Emission	mi
4390	Miscellaneous Non-Operating Income	mi
4395	Rate-Payer Benefit Including Interest	mi
4398	Foreign Exchange Gains and Losses, Including Amortization	mi
4405	Interest and Dividend Income	mi
4415	Equity in Earnings of Subsidiary Companies	mi
4705	Power Purchased	cop
4708	Charges-WMS	cop
4710	Cost of Power Adjustments	cop
4712	Charges-One-Time	cop
4714	Charges-NW	cop
4715	System Control and Load Dispatching	cop
4716	Charges-CN	cop
4730	Rural Rate Assistance Expense	cop
5005	Operation Supervision and Engineering	di
5010	Load Dispatching	di
5012	Station Buildings and Fixtures Expense	di
5014	Transformer Station Equipment - Operation Labour	di
5015	Transformer Station Equipment - Operation Supplies and Expenses	di
5016	Distribution Station Equipment - Operation Labour	di
5017	Distribution Station Equipment - Operation Supplies and Expenses	di
5020	Overhead Distribution Lines and Feeders - Operation Labour	di
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di
5030	Overhead Subtransmission Feeders - Operation	di
5035	Overhead Distribution Transformers- Operation	di
5040	Underground Distribution Lines and Feeders - Operation Labour	di
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di
5050	Underground Subtransmission Feeders - Operation	di
5055	Underground Distribution Transformers - Operation	di
5065	Meter Expense	cu
5070	Customer Premises - Operation Labour	cu
5075	Customer Premises - Materials and Expenses	cu

5085	Miscellaneous Distribution Expense	di
5090	Underground Distribution Lines and Feeders - Rental Paid	di
5095	Overhead Distribution Lines and Feeders - Rental Paid	di
5096	Other Rent	di
5105	Maintenance Supervision and Engineering	di
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di
5112	Maintenance of Transformer Station Equipment	di
5114	Maintenance of Distribution Station Equipment	di
5120	Maintenance of Poles, Towers and Fixtures	di
5125	Maintenance of Overhead Conductors and Devices	di
5130	Maintenance of Overhead Services	di
5135	Overhead Distribution Lines and Feeders - Right of Way	di
5145	Maintenance of Underground Conduit	di
5150	Maintenance of Underground Conductors and Devices	di
5155	Maintenance of Underground Services	di
5160	Maintenance of Line Transformers	di
5175	Maintenance of Meters	cu
5305	Supervision	cu
5310	Meter Reading Expense	cu
5315	Customer Billing	cu
5320	Collecting	cu
5325	Collecting- Cash Over and Short	cu
5330	Collection Charges	cu
5335	Bad Debt Expense	cu
5340	Miscellaneous Customer Accounts Expenses	cu
5405	Supervision	ad
5410	Community Relations - Sundry	ad
5415	Energy Conservation	ad
5420	Community Safety Program	ad
5425	Miscellaneous Customer Service and Informational Expenses	ad
5505	Supervision	ad
5510	Demonstrating and Selling Expense	ad
5515	Advertising Expense	ad
5520	Miscellaneous Sales Expense	ad
5605	Executive Salaries and Expenses	ad
5610	Management Salaries and Expenses	ad
5615	General Administrative Salaries and Expenses	ad
5620	Office Supplies and Expenses	ad
5625	Administrative Expense Transferred Credit	ad
5630	Outside Services Employed	ad
5635	Property Insurance	ad
5640	Injuries and Damages	ad
5645	Employee Pensions and Benefits	ad

5650	Franchise Requirements	ad
5655	Regulatory Expenses	ad
5660	General Advertising Expenses	ad
5665	Miscellaneous General Expenses	ad
5670	Rent	ad
5675	Maintenance of General Plant	ad
5680	Electrical Safety Authority Fees	ad
5685	Independent Market Operator Fees and Penalties	cop
5705	Amortization Expense - Property, Plant, and Equipment	dep
5710	Amortization of Limited Term Electric Plant	dep
5715	Amortization of Intangibles and Other Electric Plant	dep
5720	Amortization of Electric Plant Acquisition Adjustments	dep
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep
5735	Amortization of Deferred Development Costs	dep
5740	Amortization of Deferred Charges	dep
6005	Interest on Long Term Debt	INT
6105	Taxes Other Than Income Taxes	ad
6110	Income Taxes	Input
6205	Donations	ad
6210	Life Insurance	ad
6215	Penalties	ad
6225	Other Deductions	ad

**Grouping by  
Allocator**

1808  
1815  
1820  
1830  
1835  
1840  
1845  
1850  
1855  
1860  
1815-1855

**1830 & 1835**

**1840 & 1845**

**BCP**

**BDHA**

**Break Out**

**CCA**

**CDMPP**

**CEN**

**CEN EWMP**

**CREV**

**CWCS**

**CWMC**

**CWMR**

**CWNB**

**DCP**

**LPHA**

**LTNCP**

**NFA**

**NFA ECC**

**O&M**

**PNCP**

**SNCP**

**TCP**

**Total**



















































Counts - Second Run

	1	2	3	7
Total	Residential	GS <50	GS>50-Regular	Street Light











\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	3,059	\$	3,059	\$	-	\$	-	\$	-
-\$	90,536	-\$	56,863	-\$	15,898	-\$	10,014	-\$	7,688
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	278,972	\$	162,849	\$	57,579	\$	55,010	\$	3,403
\$	1,449,791	\$	846,311	\$	299,233	\$	285,881	\$	17,685
-\$	232,581	-\$	159,375	-\$	50,921	-\$	20,295	-\$	1,708
\$	-	\$	-	\$	-	\$	-	\$	-
\$	44,126	\$	25,078	\$	15,373	\$	3,675	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	66,286	\$	36,474	\$	21,681	\$	5,797	\$	75
\$	-	\$	-	\$	-	\$	-	\$	-
-\$	4,039	-\$	4,039	\$	-	\$	-	\$	-
\$	52,828	\$	33,554	\$	8,193	\$	6,014	\$	5,018
-\$	44,287	-\$	27,858	-\$	7,651	-\$	4,918	-\$	3,822
\$	23,540	\$	14,808	\$	4,067	\$	2,614	\$	2,032
\$	104,455	\$	59,817	\$	31,710	\$	8,996	\$	806
\$	-	\$	-	\$	-	\$	-	\$	-
\$	362,475	\$	230,228	\$	56,218	\$	41,266	\$	34,433
\$	-	\$	-	\$	-	\$	-	\$	-
\$	2,021,121	\$	1,168,442	\$	420,866	\$	374,795	\$	50,808





















































9
<b>Unmetered Scattered Load</b>









\$	-
\$	-
\$	-
\$	-
-\$	74
\$	-
\$	-
\$	131
\$	681
-\$	282
\$	-
\$	-
\$	-
\$	2,258
\$	-
\$	-
\$	48
-\$	37
\$	20
\$	3,127
\$	-
\$	331
\$	-
<b>\$</b>	<b>6,210</b>







































# 2006 COST ALLOCATION INFORMATION FILING HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

## Sheet 05 Details of Allocators by Class and Account

### Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital
1565	Conservation and Demand Management Expenditures and Recoveries		
1608	Franchises and Consents		
1805	Land		
1805-1	Land Station >50 kV		
1805-2	Land Station <50 kV		
1806	Land Rights		
1806-1	Land Rights Station >50 kV		
1806-2	Land Rights Station <50 kV		
1808	Buildings and Fixtures		
1808-1	Buildings and Fixtures > 50 kV		
1808-2	Buildings and Fixtures < 50 kV		
1810	Leasehold Improvements		
1810-1	Leasehold Improvements >50 kV		
1810-2	Leasehold Improvements <50 kV		
1815	Transformer Station Equipment - Normally Primary above 50 kV		
1820	Distribution Station Equipment - Normally Primary below 50 kV		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		
1825	Storage Battery Equipment		
1825-1	Storage Battery Equipment > 50 kV		
1825-2	Storage Battery Equipment <50 kV		
1830	Poles, Towers and Fixtures		
	Poles, Towers and Fixtures - Subtransmission		
1830-3	Bulk Delivery		
1830-4	Poles, Towers and Fixtures - Primary		



1830-5	Poles, Towers and Fixtures - Secondary
1835	Overhead Conductors and Devices
	Overhead Conductors and Devices -
1835-3	Subtransmission Bulk Delivery
1835-4	Overhead Conductors and Devices - Primary
1835-5	Overhead Conductors and Devices - Secondary
1840	Underground Conduit
1840-3	Underground Conduit - Bulk Delivery
1840-4	Underground Conduit - Primary
1840-5	Underground Conduit - Secondary
1845	Underground Conductors and Devices
	Underground Conductors and Devices - Bulk
1845-3	Delivery
1845-4	Underground Conductors and Devices - Primary
	Underground Conductors and Devices -
1845-5	Secondary
1850	Line Transformers
1855	Services
1860	Meters
1905	Land
1906	Land Rights
1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1970	Load Management Controls - Customer
	Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1990	Other Tangible Property
1995	Contributions and Grants - Credit
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2105	Accum. Amortization of Electric Utility Plant -
	Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility
	Plant - Intangibles
3046	Balance Transferred From Income
4080	Distribution Services Revenue
4082	Retail Services Revenues

4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
4225	Late Payment Charges
4235	Miscellaneous 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
4325	Revenues from Merchandise, 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 Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies
4705	Power Purchased
4708	Charges-WMS
4710	Cost of Power Adjustments
4712	Charges-One-Time
4714	Charges-NW
4715	System Control and Load Dispatching
4716	Charges-CN
4730	Rural Rate Assistance Expense
5005	Operation Supervision and Engineering

5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices

5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses
5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation
5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses
5505	Supervision
5510	Demonstrating and Selling Expense
5515	Advertising Expense
5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses
5625	Administrative Expense Transferred Credit
5630	Outside Services Employed
5635	Property Insurance
5640	Injuries and Damages
5645	Employee Pensions and Benefits
5650	Franchise Requirements
5655	Regulatory Expenses
5660	General Advertising Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties
5705	Amortization Expense - Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant
5720	Amortization of Electric Plant Acquisition Adjustments
5730	Amortization of Unrecovered Plant and Regulatory Study Costs
5735	Amortization of Deferred Development Costs
5740	Amortization of Deferred Charges
6005	Interest on Long Term Debt

6105	Taxes Other Than Income Taxes		
6110	Income Taxes		
6205	Donations		
6210	Life Insurance		
6215	Penalties		
6225	Other Deductions		
		\$2,021,121	\$0



Grouping by Allocator		Adjusted TB	Demand
1808	\$	-	\$ -
1815	\$	-	\$ -
1820	\$	-	\$ -
1830	\$	-	\$ -
1835	\$	6,046.19	\$ 3,627.71
1840	\$	-	\$ -
1845	\$	-	\$ -
1850	\$	-	\$ -
1855	\$	-	\$ -
1860	\$	984.96	\$ -
1815-1855	\$	-	\$ -
1830 & 1835	\$	-	\$ -
1840 & 1845	\$	-	\$ -
BCP	\$	-	\$ -
BDHA	\$	3,058.53	\$ -
Break Out	\$	(90,535.90)	\$ -
CCA	\$	-	\$ -
CDMPP	\$	-	\$ -
CEN	\$	278,972.47	\$ -
CEN EWMP	\$	1,449,791.41	\$ -
CREV	\$	(232,580.95)	\$ -
CWCS	\$	-	\$ -
CWMC	\$	44,126.18	\$ -
CWMR	\$	-	\$ -
CWNB	\$	66,285.72	\$ -
DCP	\$	-	\$ -
LPHA	\$	(4,038.58)	\$ -
LTNCP	\$	52,827.95	\$ 31,696.77
NFA	\$	(44,286.90)	\$ -
NFA ECC	\$	23,539.93	\$ -
O&M	\$	104,454.96	\$ -
PNCP	\$	-	\$ -
SNCP	\$	362,474.63	\$ 217,484.78
TCP	\$	-	\$ -

**Total**

<b>\$</b>	<b>2,021,121</b>	<b>\$</b>	<b>252,809</b>
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**int Worksheet - Second Run**



Categorization				Allocation - Demand Related 1
Adjusted TB	Demand	Customer	Total	Residential











\$2,021,121	\$252,809	\$291,659	\$544,468	\$130,370
			O5 Summary	O4 Summary
	\$43,048	\$37,377	\$2,021,121	\$2,021,121
			\$0	
\$0			\$2,021,121	



Customer	Total	Residential	GS <50	GS>50-Regular
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,418.48	\$ 6,046.19	\$ 2,254.68	\$ 702.11	\$ 670.33
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 984.96	\$ 984.96	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,058.53	\$ 3,058.53	\$ -	\$ -	\$ -
\$ -	\$ -	\$ (26,754.90)	\$ (8,331.49)	\$ (7,954.36)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 44,126.18	\$ 44,126.18	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 74,949.37	\$ 74,949.37	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 21,131.18	\$ 52,827.95	\$ 19,699.99	\$ 6,134.59	\$ 5,856.90
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 144,989.85	\$ 362,474.63	\$ 135,169.89	\$ 42,091.99	\$ 40,186.66
\$ -	\$ -	\$ -	\$ -	\$ -

\$	291,659	\$	544,468	\$	130,370	\$	40,597	\$	38,760
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2	3	7	9	
GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Demand











\$40,597	\$38,760	\$0	\$35	\$209,761
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GS> 50-TOU		GS >50-Intermediate		Unmetered Scattered Load	Back-up/Standby Power	GS <50	
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	0.60	\$	235.63
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	343.15
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	(7.17)	\$	(5,819.35)
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	15,372.99
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	24,514.96
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	5.28	\$	2,058.79
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	36.24	\$	14,126.21
\$	-	\$	-	\$	-	\$	-

\$	-	\$	-	\$	35	\$	-	\$	50,832
----	---	----	---	----	----	----	---	----	--------































Allocation - Customer  
Related

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











\$156,688	\$50,832	\$10,629	\$33,295	\$2,837
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GS>50-Regular		GS> 50-TOU		GS >50-Intermediate		Unmetered Scattered Load		Back-up/Standby Power	
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	18.00	\$	-	\$	-	\$	4.91	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	82.03	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	(936.33)	\$	-	\$	-	\$	(58.25)	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	3,675.02	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	6,554.35	\$	-	\$	-	\$	2,553.64	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	157.27	\$	-	\$	-	\$	42.89	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,079.09	\$	-	\$	-	\$	294.30	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-

\$	10,629	\$	-	\$	-	\$	2,837	\$	-
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Allocation of  
Miscellaneous  
Revenue

1

2

3

7

Total - Customer	Residential	GS <50	GS>50-Regular	Street Light
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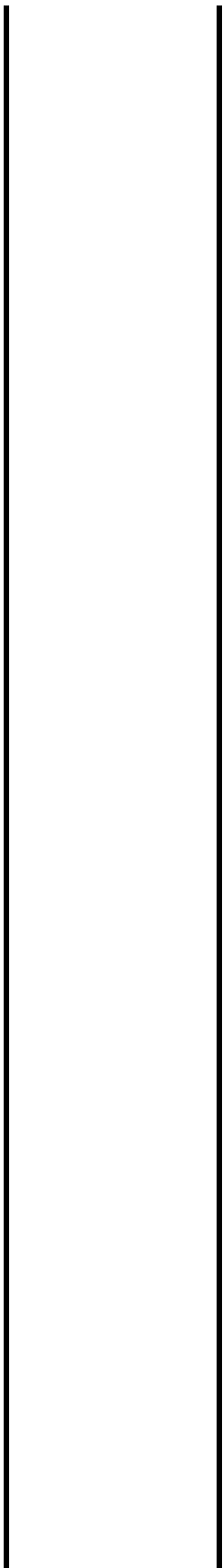


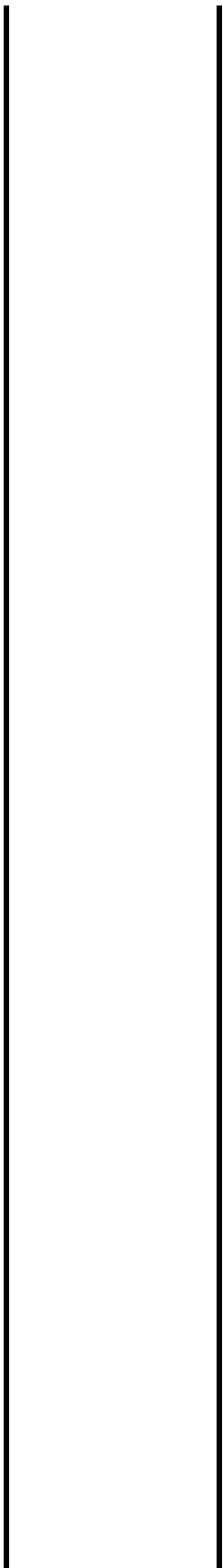


- \$	64,521	- \$	27,973	\$	-	\$	-	- \$	629
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1

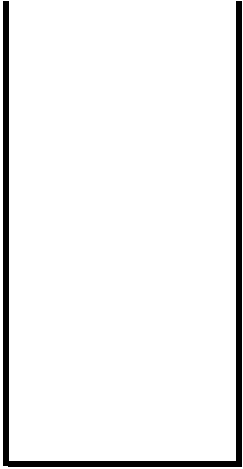
2

1

2

1

2



















Allocation of General  
Plant and  
Administration

9		1	2	3
Unmetered Scattered Load	Total - Mis	Residential	GS <50	GS>50-Regular













\$	-	\$	393,957	\$	353,380	\$	-	\$	-
----	---	----	---------	----	---------	----	---	----	---





























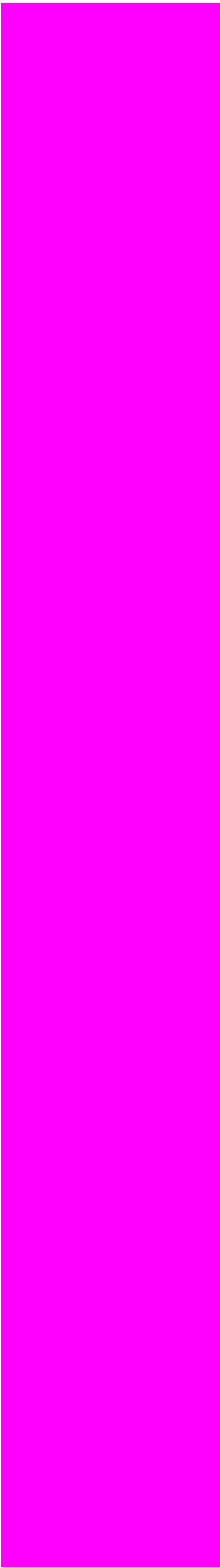
7

9

Street Light	Unmetered Scattered Load	Total - A&G
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\$24,609	\$3,966	\$1,864,678	\$0
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	Unmetered Scattered Load	Back-up/Standby Power
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
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\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	(8.38)	\$ -
\$	-	\$ -
\$	-	\$ -
\$	131.14	\$ -
\$	681.50	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	14.94	\$ -
\$	19.50	\$ -
\$	3,127.30	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -

\$	3,966	\$	-
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	A	B	C	D	E	F	J
1		2006 COST ALLOCATION INFORMATION FILING					
2		HYDRO 2000 INC.					
3		ED-2005-0380 EB-2006-0247					
4		JAN-15-2007					
5		Sheet 06 Composite Allocator Detail Worksheet - Second Run					
6							
7							
8	<div>Details: Output Sheet Details How Various Composite Allocators are Derived</div> <div>Demand Allocators can be found in columns C to AG Customer Allocators can be found in columns A.I to BN</div>						
9							
10							
11							
12							
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	A	B	C	D	E	F	J
81							
82	1850	Line Transformers	\$31,697	\$19,700	\$6,135	\$5,857	\$0
83							
84	1815- 1850	Total	\$249,182	\$154,870	\$48,227	\$46,044	\$0
85							
86	1855	Services	\$0	\$0	\$0	\$0	\$0
87							
88	1815- 1855	Total	\$249,182	\$154,870	\$48,227	\$46,044	\$0
89							
90	1860	Meters	\$0	\$0	\$0	\$0	\$0
91							
92	1815-1860	Total	\$249,182	\$154,870	\$48,227	\$46,044	\$0
93							
94	1565-1860	Total	\$249,182	\$154,870	\$48,227	\$46,044	\$0
95							
96		Total Demand And Customer	\$458,989	\$288,610	\$79,632	\$50,918	\$39,451
97		Accum Depreciation - NFA	(\$113,534)	(\$71,303)	(\$19,947)	(\$12,555)	(\$9,636)
98		Accum Depreciation - NFA ECC	(\$113,534)	(\$71,303)	(\$19,947)	(\$12,555)	(\$9,636)
99	NFA	Net Fixed Assets	\$345,455	\$217,307	\$59,684	\$38,363	\$29,815
100	NFA ECC	Net Fixed Assets Excluding Capital Contribution	\$345,455	\$217,307	\$59,684	\$38,363	\$29,815
101							
102							
103	<b>Operating and Maintenance</b>		Allocate all the costs to the O and M expenses before using it as a composite				
104							
105	<b>Accounts</b>						
106	5005	Operation Supervision and Engineering					
107	5010	Load Dispatching					
108	5012	Station Buildings and Fixtures Expense					
109	5014	Transformer Station Equipment - Operation Labour					
110	5015	Transformer Station Equipment - Operation Supplies and Expenses					
111	5016	Distribution Station Equipment - Operation Labour					
112	5017	Distribution Station Equipment - Operation Supplies and Expenses					
113	5020	Overhead Distribution Lines and Feeders - Operation Labour					
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses					
115	5030	Overhead Subtransmission Feeders - Operation					
116	5035	Overhead Distribution Transformers- Operation					
117	5040	Underground Distribution Lines and Feeders - Operation Labour					
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses					
119	5050	Underground Subtransmission Feeders - Operation					
120	5055	Underground Distribution Transformers - Operation					
121	5065	Meter Expense					
122	5070	Customer Premises - Operation Labour					
123	5075	Customer Premises - Materials and Expenses					
124	5085	Miscellaneous Distribution Expense					
125	5090	Underground Distribution Lines and Feeders - Rental Paid					
126	5095	Overhead Distribution Lines and Feeders - Rental Paid					
127	5096	Other Rent					
128	5105	Maintenance Supervision and Engineering					
129	5110	Maintenance of Buildings and Fixtures - Distribution Stations					
130	5112	Maintenance of Transformer Station Equipment					
131	5114	Maintenance of Distribution Station Equipment					
132	5120	Maintenance of Poles, Towers and Fixtures					
133	5125	Maintenance of Overhead Conductors and Devices					
134	5130	Maintenance of Overhead Services					
135	5135	Overhead Distribution Lines and Feeders - Right of Way					
136	5145	Maintenance of Underground Conduit					
137	5150	Maintenance of Underground Conductors and Devices					
138	5155	Maintenance of Underground Services					
139	5160	Maintenance of Line Transformers					
140	5175	Maintenance of Meters					
141	5305	Supervision					

	A	B	C	D	E	F	J
142	5310	Meter Reading Expense					
143	5315	Customer Billing					
144	5320	Collecting					
145	5325	Collecting- Cash Over and Short					
146	5330	Collection Charges					
147	5335	Bad Debt Expense					
148	5340	Miscellaneous Customer Accounts Expenses					
149							
150	O&M DC	Total	\$3,628	\$2,255	\$702	\$670	\$0
151							
152	O&M	Total Demand and Customer	\$85,478	\$48,950	\$25,949	\$7,361	\$659
153							
154							
155	<b>Accounts</b>						
156	4705	Power Purchased	\$1,333,304	\$778,311	\$275,191	\$262,911	\$16,264
157	4708	Charges-WMS	\$170,252	\$99,384	\$35,140	\$33,572	\$2,077
158	4710	Cost of Power Adjustments	(\$53,765)	(\$31,385)	(\$11,097)	(\$10,602)	(\$656)
159	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0
160	4714	Charges-NW	\$149,261	\$87,131	\$30,807	\$29,432	\$1,821
161	4716	Charges-CN	\$129,712	\$75,719	\$26,772	\$25,578	\$1,582
162	4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0
163	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0
164							
165	COP	Cost of Power	\$1,728,764	\$1,009,160	\$356,813	\$340,891	\$21,088
166							
167	<b>Accounts</b>						
168	5005	Operation Supervision and Engineering					
169	5010	Load Dispatching					
170	5012	Station Buildings and Fixtures Expense					
171	5014	Transformer Station Equipment - Operation Labour					
172	5015	Transformer Station Equipment - Operation Supplies and Expenses					
173	5016	Distribution Station Equipment - Operation Labour					
174	5017	Distribution Station Equipment - Operation Supplies and Expenses					
175	5020	Overhead Distribution Lines and Feeders - Operation Labour					
176	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses					
177	5030	Overhead Subtransmission Feeders - Operation					
178	5035	Overhead Distribution Transformers- Operation					
179	5040	Underground Distribution Lines and Feeders - Operation Labour					
180	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses					
181	5050	Underground Subtransmission Feeders - Operation					
182	5055	Underground Distribution Transformers - Operation					
183	5065	Meter Expense					
184	5070	Customer Premises - Operation Labour					
185	5075	Customer Premises - Materials and Expenses					
186	5085	Miscellaneous Distribution Expense					
187	5090	Underground Distribution Lines and Feeders - Rental Paid					
188	5095	Overhead Distribution Lines and Feeders - Rental Paid					
189	5096	Other Rent					
190	5105	Maintenance Supervision and Engineering					
191	5110	Maintenance of Buildings and Fixtures - Distribution Stations					
192	5112	Maintenance of Transformer Station Equipment					
193	5114	Maintenance of Distribution Station Equipment					
194	5120	Maintenance of Poles, Towers and Fixtures					
195	5125	Maintenance of Overhead Conductors and Devices					
196	5130	Maintenance of Overhead Services					
197	5135	Overhead Distribution Lines and Feeders - Right of Way					
198	5145	Maintenance of Underground Conduit					
199	5150	Maintenance of Underground Conductors and Devices					
200	5155	Maintenance of Underground Services					
201	5160	Maintenance of Line Transformers					
202	5175	Maintenance of Meters					

	A	B	C	D	E	F	J
203	5305	Supervision					
204	5310	Meter Reading Expense					
205	5315	Customer Billing					
206	5320	Collecting					
207	5325	Collecting- Cash Over and Short					
208	5330	Collection Charges					
209	5335	Bad Debt Expense					
210	5340	Miscellaneous Customer Accounts Expenses					
211	5405	Supervision					
212	5410	Community Relations - Sundry					
213	5415	Energy Conservation					
214	5420	Community Safety Program					
215	5425	Miscellaneous Customer Service and Informational Expenses					
216	5505	Supervision					
217	5510	Demonstrating and Selling Expense					
218	5515	Advertising Expense					
219	5520	Miscellaneous Sales Expense					
220	5605	Executive Salaries and Expenses					
221	5610	Management Salaries and Expenses					
222	5615	General Administrative Salaries and Expenses					
223	5620	Office Supplies and Expenses					
224	5625	Administrative Expense Transferred Credit					
225	5630	Outside Services Employed					
226	5635	Property Insurance					
227	5640	Injuries and Damages					
228	5645	Employee Pensions and Benefits					
229	5650	Franchise Requirements					
230	5655	Regulatory Expenses					
231	5660	General Advertising Expenses					
232	5665	Miscellaneous General Expenses					
233	5670	Rent					
234	5675	Maintenance of General Plant					
235	5680	Electrical Safety Authority Fees					
236	6105	Taxes Other Than Income Taxes					
237	6205	Donations					
238	6210	Life Insurance					
239	6215	Penalties					
240	6225	Other Deductions					
241							
242		OM&A Expenses	\$193,740	\$111,161	\$58,316	\$16,780	\$1,794
243							
244							
245							
246							
247							
248							
249							
			<b>Demand Allocators</b>				
			Demand Total	Residential	GS <50	GS>50-Regular	Street Light
250	1808	\$ - \$	- \$	- \$	- \$	- \$	-
251	1815	\$ - \$	- \$	- \$	- \$	- \$	-
252	1820	\$ - \$	- \$	- \$	- \$	- \$	-
253	1830	\$ - \$	- \$	- \$	- \$	- \$	-
254	1835	\$ 3,628 \$	2,255 \$	702 \$	670 \$	\$	-
255	1840	\$ - \$	- \$	- \$	- \$	- \$	-
256	1845	\$ - \$	- \$	- \$	- \$	- \$	-
257	1850	\$ - \$	- \$	- \$	- \$	- \$	-
258	1855	\$ - \$	- \$	- \$	- \$	- \$	-
259	1860	\$ - \$	- \$	- \$	- \$	- \$	-
260	1815-1855	\$ - \$	- \$	- \$	- \$	- \$	-
261	1830 & 1835	\$ - \$	- \$	- \$	- \$	- \$	-
262	1840 & 1845	\$ - \$	- \$	- \$	- \$	- \$	-
263	BCP	\$ - \$	- \$	- \$	- \$	- \$	-
264	BDHA	\$ - \$	- \$	- \$	- \$	- \$	-
265	Break Out	\$ - \$	- \$	- \$	- \$	- \$	-
266	CCA	\$ - \$	- \$	- \$	- \$	- \$	-
267	CDMPP	\$ - \$	- \$	- \$	- \$	- \$	-
268	CEN	\$ - \$	- \$	- \$	- \$	- \$	-
269	CEN EWMP	\$ - \$	- \$	- \$	- \$	- \$	-
270	CREV	\$ - \$	- \$	- \$	- \$	- \$	-
271	CWCS	\$ - \$	- \$	- \$	- \$	- \$	-
272	CWMC	\$ - \$	- \$	- \$	- \$	- \$	-
273	CWMR	\$ - \$	- \$	- \$	- \$	- \$	-
274	CWNB	\$ - \$	- \$	- \$	- \$	- \$	-
275	DCP	\$ - \$	- \$	- \$	- \$	- \$	-
276	LPHA	\$ - \$	- \$	- \$	- \$	- \$	-
277	LTNCP	\$ - \$	- \$	- \$	- \$	- \$	-
278	NFA	\$ - \$	- \$	- \$	- \$	- \$	-
279	NFA ECC	\$ - \$	- \$	- \$	- \$	- \$	-
280	O&M	\$ - \$	- \$	- \$	- \$	- \$	-
281	PNCP	\$ - \$	- \$	- \$	- \$	- \$	-
282	SNCP	\$ - \$	- \$	- \$	- \$	- \$	-
283	TCP	\$ - \$	- \$	- \$	- \$	- \$	-
284							
285	Total	\$ 3,628 \$	2,255 \$	702 \$	670 \$	\$	-
286							
287							
288							
			<b>Demand Allocators</b>				

	A	B	C	D	E	F	J
	Grouping of OM&A (lines 168 - 240)		Demand Total	Residential	GS <50	GS>50-Regular	Street Light
289							
290							
291		1808	\$ -	\$ -	\$ -	\$ -	\$ -
292		1815	\$ -	\$ -	\$ -	\$ -	\$ -
293		1820	\$ -	\$ -	\$ -	\$ -	\$ -
294		1830	\$ -	\$ -	\$ -	\$ -	\$ -
295		1835	\$ 6,046	\$ 3,840	\$ 938	\$ 688	\$ 574
296		1840	\$ -	\$ -	\$ -	\$ -	\$ -
297		1845	\$ -	\$ -	\$ -	\$ -	\$ -
298		1850	\$ -	\$ -	\$ -	\$ -	\$ -
299		1855	\$ -	\$ -	\$ -	\$ -	\$ -
300		1860	\$ 985	\$ 560	\$ 343	\$ 82	\$ -
301		1815-1855	\$ -	\$ -	\$ -	\$ -	\$ -
302		1830 & 1835	\$ -	\$ -	\$ -	\$ -	\$ -
303		1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -
304		BCP	\$ -	\$ -	\$ -	\$ -	\$ -
305		BDHA	\$ 3,059	\$ 3,059	\$ -	\$ -	\$ -
306		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -
307		CCA	\$ -	\$ -	\$ -	\$ -	\$ -
308		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -
309		CEN	\$ -	\$ -	\$ -	\$ -	\$ -
310		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -
311		CREV	\$ -	\$ -	\$ -	\$ -	\$ -
312		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -
313		CWMC	\$ 439	\$ 250	\$ 153	\$ 37	\$ -
314		CWMR	\$ -	\$ -	\$ -	\$ -	\$ -
315		CWNB	\$ 74,949	\$ 41,241	\$ 24,515	\$ 6,554	\$ 85
316		DCP	\$ -	\$ -	\$ -	\$ -	\$ -
317		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -
318		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -
319		NFA	\$ -	\$ -	\$ -	\$ -	\$ -
320		NFA ECC	\$ 3,807	\$ 2,395	\$ 658	\$ 423	\$ 329
321		O&M	\$ 104,455	\$ 59,817	\$ 31,710	\$ 8,996	\$ 806
322		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -
323		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -
324		TCP	\$ -	\$ -	\$ -	\$ -	\$ -
325							
326		Total	\$ 193,740	\$ 111,161	\$ 58,316	\$ 16,780	\$ 1,794
327							
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22	9	Customer Allocators							
	9	1	2	3	7	9			
	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total	
23									
24									
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26									
27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28									
29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32									
33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36									
37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40									
41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
46									
47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
51									
52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
57									
58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
60	\$16	\$64,297	\$42,154	\$6,264	\$479	\$15,269	\$131	\$64,297	
61	\$16	\$64,297	\$42,154	\$6,264	\$479	\$15,269	\$131	\$160,743	
62									
63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
65	\$15	\$59,863	\$39,247	\$5,832	\$446	\$14,216	\$122	\$59,863	
66	\$15	\$59,863	\$39,247	\$5,832	\$446	\$14,216	\$122	\$149,656	
67									
68	\$31	\$124,160	\$81,401	\$12,097	\$924	\$29,486	\$252	\$310,399	
69									
70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
74									
75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	\$5	\$20,830	\$13,657	\$2,029	\$155	\$4,947	\$42	\$20,830	
78	\$5	\$20,830	\$13,657	\$2,029	\$155	\$4,947	\$42	\$52,075	
79									
80	\$5	\$20,830	\$13,657	\$2,029	\$155	\$4,947	\$42	\$52,075	





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USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	<b><u>Distribution Plant</u></b>			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	40%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	40%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	40%
1835	Overhead Conductors and Devices	DNCP	CCA	40%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	40%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	40%
1840	Underground Conduit	DNCP	CCA	40%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	40%
1840-5	Underground Conduit - Secondary	SNCP	CCS	40%
1845	Underground Conductors and Devices	DNCP	CCA	40%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	40%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	40%
1850	Line Transformers	LTNCP	CCLT	40%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	<b><u>Accumulated Amortization</u></b>			

2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	<b>Operation</b>			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5010	Load Dispatching	1815-1855 D	1815-1855 C	40%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	40%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	40%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	40%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	40%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	40%
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	40%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	40%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	40%
	<b>Maintenance</b>			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	40%
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	40%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	40%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	40%
5145	Maintenance of Underground Conduit	1840 D	1840 C	40%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	40%



5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	40%
5175	Maintenance of Meters		1860 C	100%

14				1	2	3	7	9
	Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Street Light	Unmetered Scattered Load
15								
16								
17	Demand Allocators							
18								
19	1 cp							
20	Transformation CP	TCP1	-	0	0	0	0	0
21	Bulk Delivery (SubTransmission) CP	BCP1	-	0	0	0	0	0
22	Distribution CP (Total System)	DCP1	100.00%	61.57%	20.76%	17.64%	0.00%	0.03%
23								
24	4 cp							
25	Transformation CP	TCP4	-	0	0	0	0	0
26	Bulk Delivery (SubTransmission) CP	BCP4	-	0	0	0	0	0
27	Distribution CP (Total System)	DCP4	100.00%	64.69%	17.67%	16.69%	0.92%	0.03%
28								
29	12 cp							
30	Transformation CP	TCP12	-	0	0	0	0	0
31	Bulk Delivery (SubTransmission) CP	BCP12	-	0	0	0	0	0
32	Distribution CP (Total System)	DCP12	100.00%	63.45%	17.86%	17.67%	0.98%	0.05%
33								
34	NON CO_INCIDENT PEAK							
35	1 NCP							
36	Distribution NCP ( Total System)	DNCP1	100.00%	64.11%	19.26%	16.60%	0.00%	0.03%
37	Primary NCP	PNCP1	-	0	0	0	0	0
38	Line Transformer NCP	LTNCP1	100.00%	62.76%	19.66%	17.56%	0.00%	0.02%
39	Secondary NCP	SNCP1	100.00%	62.76%	19.66%	17.56%	0.00%	0.02%
40								
41	4 NCP							
42	Distribution NCP ( Total System)	DNCP4	100.00%	63.64%	18.94%	17.39%	0.00%	0.03%
43	Primary NCP	PNCP4	-	0	0	0	0	0
44	Line Transformer NCP	LTNCP4	100.00%	62.15%	19.35%	18.48%	0.00%	0.02%
45	Secondary NCP	SNCP4	100.00%	62.15%	19.35%	18.48%	0.00%	0.02%
46								
47	12 NCP							
48	Distribution NCP ( Total System)	DNCP12	100.00%	62.27%	18.90%	18.78%	0.00%	0.04%
49	Primary NCP	PNCP12	-	0	0	0	0	0
50	Line Transformer NCP	LTNCP12	100.00%	59.99%	19.49%	20.50%	0.00%	0.02%
51	Secondary NCP	SNCP12	100.00%	59.99%	19.49%	20.50%	0.00%	0.02%
52								
53	Demand Allocators - Composite							
54								
55	DEMAND 1815-1855	1815-1855 D	100.00%	62.15%	19.35%	18.48%	0.00%	0.02%
56	DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
58	DEMAND 1820	1820 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
		1815 & 1820						
59	DEMAND 1815 & 1820	D	-	0.00%	0.00%	0.00%	0.00%	0.00%
60	DEMAND 1830	1830 D	100.00%	62.15%	19.35%	18.48%	0.00%	0.02%
61	DEMAND 1835	1835 D	100.00%	62.15%	19.35%	18.48%	0.00%	0.02%
		1830 & 1835						
62	DEMAND 1830 & 1835	D	100.00%	62.15%	19.35%	18.48%	0.00%	0.02%
63	DEMAND 1840	1840 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
64	DEMAND 1845	1845 D	100.00%	62.15%	19.35%	18.48%	0.00%	0.02%
		1840 & 1845						
65	DEMAND 1840 & 1845	D	100.00%	62.15%	19.35%	18.48%	0.00%	0.02%
66	DEMAND 1850	1850 D	100.00%	62.15%	19.35%	18.48%	0.00%	0.02%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
69								
70	CUSTOMER ALLOCATORS							
71								

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72	Billing Data										
73	kWh	CEN	100.00%	58.37%	20.64%	19.72%	1.22%	0.05%			
74	kW	CDEM	100.00%	0.00%	0.00%	93.90%	6.10%	0.00%			
75	kWh - Excl WMP	CEN EWMP	100.00%	58.37%	20.64%	19.72%	1.22%	0.05%			
76											
77	Dollar Billed (per 2006 EDR)	CREV	100.00%	68.52%	21.89%	8.73%	0.73%	0.12%			
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%			
79	Late Payment 3 Year Historical Average	LPHA	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%			
80											
81	Number of Bills	CNB	100.00%	74.94%	22.27%	1.70%	0.15%	0.93%			
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%			
83											
85											
86	Total Number of Customer	CCA	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%			
88	Primary Feeder Customer Base	CCP	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%			
89	Line Transformer Customer Base	CCLT	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
90	Secondary Feeder Customer Base	CCS	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
91											
92	Weighted - Services	CWCS	100.00%	56.30%	16.73%	6.39%	20.40%	0.17%			
93	Weighted Meter -Capital	CWMC	100.00%	56.83%	34.84%	8.33%	0.00%	0.00%			
94	Weighted Meter Reading	CWMR	100.00%	65.47%	29.19%	5.34%	0.00%	0.00%			
95	Weighted Bills	CWNB	100.00%	55.03%	32.71%	8.75%	0.11%	3.41%			
96											
97	CUSTOMER ALLOCATORS - Composite										
98											
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%			
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%			
102	CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%			
		1815 & 1820									
103	CUSTOMER 1815 & 1820	C	-	0.00%	0.00%	0.00%	0.00%	0.00%			
104	CUSTOMER 1830	1830 C	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
105	CUSTOMER 1835	1835 C	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
		1830 & 1835									
106	CUSTOMER 1830 & 1835	C	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
107	CUSTOMER 1840	1840 C	-	0.00%	0.00%	0.00%	0.00%	0.00%			
108	CUSTOMER 1845	1845 C	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
		1840 & 1845									
109	CUSTOMER 1840 & 1845	C	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
110	CUSTOMER 1850	1850 C	100.00%	65.56%	9.74%	0.74%	23.75%	0.20%			
111	CUSTOMER 1855	1855 C	-	0.00%	0.00%	0.00%	0.00%	0.00%			
112	CUSTOMER 1860	1860 C	100.00%	56.83%	34.84%	8.33%	0.00%	0.00%			
113											
114	Composite Allocators										
115	Net Fixed Assets	NFA	100.00%	62.90%	17.28%	11.11%	8.63%	0.08%			
	Net Fixed Assets Excluding Capital Contribution	NFA ECC	100.00%	62.90%	17.28%	11.11%	8.63%	0.08%			
117	5005-5340	O&M	100.00%	57.27%	30.36%	8.61%	0.77%	2.99%			
118											
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[illegible]

A	B	C	D	
		<b>2006 COST ALLOCATION INFORMATION</b>		



HYDRO 2000 INC.

ED-2005-0380  
IAN-15-2007

### Sheet 13 Demand Allocator Worksheet - Second Run

**Instructions:**  
Search about for Demand & Response

Source: Authors' calculations for the National Association.

## PLCC WATTS

Customer Category	Total	Residential	GE-adj.	GE-adj-Separate	Street Lights	Unsubscribed Residential Load
COA	1,476	1,476	146	111	0	0
COB	331	331	0	0	261	0
COB-1	331	331	0	0	261	0
COB-2	0	0	0	0	0	0
COB-3	1,476	1,476	146	111	261	0
COB-4	0	0	0	0	0	0
COB-5	0	0	0	0	0	0
COB-6	0	0	0	0	0	0
COB-7	0	0	0	0	0	0
COB-8	0	0	0	0	0	0
COB-9	0	0	0	0	0	0
COB-10	0	0	0	0	0	0
COB-11	0	0	0	0	0	0
COB-12	0	0	0	0	0	0
COB-13	0	0	0	0	0	0
COB-14	0	0	0	0	0	0
COB-15	0	0	0	0	0	0
COB-16	0	0	0	0	0	0
COB-17	0	0	0	0	0	0
COB-18	0	0	0	0	0	0
COB-19	0	0	0	0	0	0
COB-20	0	0	0	0	0	0
COB-21	0	0	0	0	0	0
COB-22	0	0	0	0	0	0
COB-23	0	0	0	0	0	0
COB-24	0	0	0	0	0	0
COB-25	0	0	0	0	0	0
COB-26	0	0	0	0	0	0
COB-27	0	0	0	0	0	0
COB-28	0	0	0	0	0	0
COB-29	0	0	0	0	0	0
COB-30	0	0	0	0	0	0
COB-31	0	0	0	0	0	0
COB-32	0	0	0	0	0	0
COB-33	0	0	0	0	0	0
COB-34	0	0	0	0	0	0
COB-35	0	0	0	0	0	0
COB-36	0	0	0	0	0	0
COB-37	0	0	0	0	0	0
COB-38	0	0	0	0	0	0
COB-39	0	0	0	0	0	0
COB-40	0	0	0	0	0	0
COB-41	0	0	0	0	0	0
COB-42	0	0	0	0	0	0
COB-43	0	0	0	0	0	0
COB-44	0	0	0	0	0	0
COB-45	0	0	0	0	0	0
COB-46	0	0	0	0	0	0
COB-47	0	0	0	0	0	0
COB-48	0	0	0	0	0	0
COB-49	0	0	0	0	0	0
COB-50	0	0	0	0	0	0
COB-51	0	0	0	0	0	0
COB-52	0	0	0	0	0	0
COB-53	0	0	0	0	0	0
COB-54	0	0	0	0	0	0
COB-55	0	0	0	0	0	0
COB-56	0	0	0	0	0	0
COB-57	0	0	0	0	0	0
COB-58	0	0	0	0	0	0
COB-59	0	0	0	0	0	0
COB-60	0	0	0	0	0	0
COB-61	0	0	0	0	0	0
COB-62	0	0	0	0	0	0
COB-63	0	0	0	0	0	0
COB-64	0	0	0	0	0	0
COB-65	0	0	0	0	0	0
COB-66	0	0	0	0	0	0
COB-67	0	0	0	0	0	0
COB-68	0	0	0	0	0	0
COB-69	0	0	0	0	0	0
COB-70	0	0	0	0	0	0
COB-71	0	0	0	0	0	0
COB-72	0	0	0	0	0	0
COB-73	0	0	0	0	0	0
COB-74	0	0	0	0	0	0
COB-75	0	0	0	0	0	0
COB-76	0	0	0	0	0	0
COB-77	0	0	0	0	0	0
COB-78	0	0	0	0	0	0
COB-79	0	0	0	0	0	0
COB-80	0	0	0	0	0	0
COB-81	0	0	0	0	0	0
COB-82	0	0	0	0	0	0
COB-83	0	0	0	0	0	0
COB-84	0	0	0	0	0	0
COB-85	0	0	0	0	0	0
COB-86	0	0	0	0	0	0
COB-87	0	0	0	0	0	0
COB-88	0	0	0	0	0	0
COB-89	0	0	0	0	0	0
COB-90	0	0	0	0	0	0
COB-91	0	0	0	0	0	0
COB-92	0	0	0	0	0	0
COB-93	0	0	0	0	0	0
COB-94	0	0	0	0	0	0
COB-95	0	0	0	0	0	0
COB-96	0	0	0	0	0	0
COB-97	0	0	0	0	0	0
COB-98	0	0	0	0	0	0
COB-99	0	0	0	0	0	0
COB-100	0	0	0	0	0	0
COB-101	0	0	0	0	0	0
COB-102	0	0	0	0	0	0
COB-103	0	0	0	0	0	0
COB-104	0	0	0	0	0	0
COB-105	0	0	0	0	0	0
COB-106	0	0	0	0	0	0
COB-107	0	0	0	0	0	0
COB-108	0	0	0	0	0	0
COB-109	0	0	0	0	0	0
COB-110	0	0	0	0	0	0
COB-111	0	0	0	0	0	0
COB-112	0	0	0	0	0	0
COB-113	0	0	0	0	0	0
COB-114	0	0	0	0	0	0
COB-115	0	0	0	0	0	0
COB-116	0	0	0	0	0	0
COB-117	0	0	0	0	0	0
COB-118	0	0	0	0	0	0
COB-119	0	0	0	0	0	0
COB-120	0	0	0	0	0	0
COB-121	0	0	0	0	0	0
COB-122	0	0	0	0	0	0
COB-123	0	0	0	0	0	0
COB-124	0	0	0	0	0	0
COB-125	0	0	0	0	0	0
COB-126	0	0	0	0	0	0
COB-127	0	0	0	0	0	0
COB-128	0	0	0	0	0	0
COB-129	0	0	0	0	0	0
COB-130	0	0	0	0	0	0
COB-131	0	0	0	0	0	0
COB-132	0	0	0	0	0	0
COB-133	0	0	0	0	0	0
COB-134	0	0	0	0	0	0
COB-135	0	0	0	0	0	0
COB-136	0	0	0	0	0	0
COB-137	0	0	0	0	0	0
COB-138	0	0	0	0	0	0
COB-139	0	0	0	0	0	0
COB-140	0	0	0	0	0	0
COB-141	0	0	0	0	0	0
COB-142	0	0	0	0	0	0
COB-143	0	0	0	0	0	0
COB-144	0	0	0	0	0	0
COB-145	0	0	0	0	0	0
COB-146	0	0	0	0	0	0
COB-147	0	0	0	0	0	0
COB-148	0	0	0	0	0	0
COB-149	0	0	0	0	0	0
COB-150	0	0	0	0	0	0
COB-151	0	0	0	0	0	0
COB-152	0	0	0	0	0	0
COB-153	0	0	0	0	0	0
COB-154	0	0	0	0	0	0
COB-155	0	0	0	0	0	0
COB-156	0	0	0	0	0	0
COB-157	0	0	0	0	0	0
COB-158	0	0	0	0	0	0
COB-159	0	0	0	0	0	0
COB-160	0	0	0	0	0	0
COB-161	0	0	0	0	0	0
COB-162	0	0	0	0	0	0
COB-163	0	0	0	0	0	0
COB-164	0	0	0	0	0	0
COB-165	0	0	0	0	0	0
COB-166	0	0	0	0	0	0
COB-167	0	0	0	0	0	0
COB-168	0	0	0	0	0	0
COB-169	0	0	0	0	0	0
COB-170	0	0	0	0	0	0
COB-171	0	0	0	0	0	0
COB-172	0	0	0	0	0	0
COB-173	0	0	0	0	0	0
COB-174	0	0	0	0	0	0
COB-175	0	0	0	0	0	0
COB-176	0	0	0	0	0	0
COB-177	0	0	0	0	0	0
COB-178	0	0	0	0	0	0
COB-179	0	0	0	0	0	0
COB-180	0	0	0	0	0	0
COB-181	0	0	0	0	0	0
COB-182	0	0	0	0	0	0
COB-183	0	0	0	0	0	0
COB-184	0	0	0	0	0	0
COB-185	0	0	0	0	0	0
COB-186	0	0	0	0	0	0
COB-187	0	0	0	0	0	0
COB-188	0	0	0	0	0	0
COB-189	0	0	0	0	0	0
COB-190	0	0	0	0	0	0
COB-191	0	0	0	0	0	0
COB-192	0	0	0	0	0	0
COB-193	0	0	0	0	0	0
COB-194	0	0	0	0	0	0
COB-195	0	0	0	0	0	0
COB-196	0	0	0	0	0	0
COB-197	0	0	0	0	0	0
COB-198	0	0	0	0	0	0
COB-199	0	0	0	0	0	0
COB-200	0	0	0	0	0	0
COB-201	0	0	0	0	0	0
COB-202	0	0	0	0	0	0
COB-203	0	0	0	0	0	0
COB-204	0	0	0	0	0	0
COB-205	0	0	0	0	0	0
COB-206	0	0	0	0	0	0
COB-207	0	0	0	0	0	0
COB-208	0	0	0	0	0	0
COB-209	0	0	0	0	0	0
COB-210	0	0	0	0	0	0
COB-211	0	0	0	0	0	0
COB-212	0	0	0	0	0	0
COB-213	0	0	0	0	0	0
COB-214	0	0	0	0	0	0
COB-215	0	0	0	0	0	0
COB-216	0	0	0	0	0	0
COB-217	0	0	0	0	0	0
COB-218	0	0	0	0	0	0
COB-219	0	0	0	0	0	0
COB-220	0	0	0	0	0	0
COB-221	0	0	0	0	0	0
COB-222	0	0	0	0	0	0
COB-223	0	0	0	0	0	0
COB-224	0	0	0	0	0	0
COB-225	0	0	0	0	0	0
COB-226	0	0	0	0	0	0
COB-227	0	0	0	0	0	0
COB-228	0	0	0	0	0	0
COB-229	0	0	0	0	0	0
COB-230	0	0	0	0	0	0
COB-231	0	0	0	0	0	0
COB-232	0	0	0	0	0	0
COB-233	0	0	0	0	0	0
COB-234	0	0	0	0	0	0
COB-235	0	0	0	0	0	0
COB-236	0	0	0	0	0	0
COB-237	0	0	0	0	0	0
COB-238	0	0	0	0	0	0
COB-239	0	0	0	0	0	0
COB-240	0	0	0	0	0	0
COB-241	0	0	0	0	0	0
COB-2						

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp		
1608	Franchises and Consents	Other Distribution Assets	gp		
1805	Land		dp	DDCP	
1805-1	Land Station >50 kV		dp	TCP	TCP4
1805-2	Land Station <50 kV		dp	DCP	DCP4
1806	Land Rights		dp	DDCP	
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4
1808	Buildings and Fixtures		dp	DDCP	
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4
1810	Leasehold Improvements		dp	DDCP	
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp		
1825	Storage Battery Equipment		dp	DDCP	
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4
1830	Poles, Towers and Fixtures		dp	DDNCP	
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
1835	Overhead Conductors and Devices		dp	DDNCP	
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4
1840	Underground Conduit		dp	DDNCP	
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP	
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4
1855	Services	Services and Meters	dp		
1860	Meters	Services and Meters	dp		
1905	Land	Land and Buildings	gp		
1906	Land Rights	Land and Buildings	gp		
1908	Buildings and Fixtures	General Plant	gp		
1910	Leasehold Improvements	General Plant	gp		
1915	Office Furniture and Equipment	Equipment	gp		
1920	Computer Equipment - Hardware	IT Assets	gp		
1925	Computer Software	IT Assets	gp		
1930	Transportation Equipment	Equipment	gp		
1935	Stores Equipment	Equipment	gp		
1940	Tools, Shop and Garage Equipment	Equipment	gp		
1945	Measurement and Testing Equipment	Equipment	gp		
1950	Power Operated Equipment	Equipment	gp		
1955	Communication Equipment	Equipment	gp		
1960	Miscellaneous Equipment	Equipment	gp		
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp		
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
1980	System Supervisory Equipment	Other Distribution Assets	gp		
1990	Other Tangible Property	Other Distribution Assets	gp		
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out
2005	Property Under Capital Leases	Other Distribution Assets	gp		
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp		
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out
3046	Balance Transferred From Income	Equity	NI		
4080	Distribution Services Revenue	Distribution Services Revenue	CREV		
4082	Retail Services Revenues	Other Distribution Revenue	mi		
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi		
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi		
4205	Interdepartmental Rents	Other Distribution Revenue	mi		
4210	Rent from Electric Property	Other Distribution Revenue	mi		
4215	Other Utility Operating Income	Other Distribution Revenue	mi		
4220	Other Electric Revenues	Other Distribution Revenue	mi		
4225	Late Payment Charges	Late Payment Charges	mi		
4235	Miscellaneous Service Revenues	Specific Service Charges	mi		
4240	Provision for Rate Refunds	Other Distribution Revenue	mi		
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi		
4305	Regulatory Debits	Other Income & Deductions	mi		
4310	Regulatory Credits	Other Income & Deductions	mi		
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi		
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi		



Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi		
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi		
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi		
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi		
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi		
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi		
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi		
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi		
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi		
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi		
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi		
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi		
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi		
4405	Interest and Dividend Income	Other Income & Deductions	mi		
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi		
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop		
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop		
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop		
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop		
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop		
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop		
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop		
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu		
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu		
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di		
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu		
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu		
5315	Customer Billing	Billing and Collection (Working Capital)	cu		
5320	Collecting	Billing and Collection (Working Capital)	cu		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu		
5330	Collection Charges	Billing and Collection (Working Capital)	cu		
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu		
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu		
5405	Supervision	Community Relations (Working Capital)	ad		
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad		
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad		
5420	Community Safety Program	Community Relations (Working Capital)	ad		
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad		
5505	Supervision	Other Distribution Expenses	ad		
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad		
5515	Advertising Expense	Advertising Expenses	ad		
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad		
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad		
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad		
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad		
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad		
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad		
5635	Property Insurance	Insurance Expense (Working Capital)	ad		
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad		
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad		
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad		
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad		
5660	General Advertising Expenses	Advertising Expenses	ad		
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad		
5670	Rent	Administrative and General Expenses (Working Capital)	ad		
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad		
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad		
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop		
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep		
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep		
5740	Amortization of Deferred Charges	Amortization of Assets	dep		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT		
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad		
6110	Income Taxes	Income Tax Expense - Unclassified	Input		
6205	Donations	Charitable Contributions	ad		
6210	Life Insurance	Insurance Expense (Working Capital)	ad		
6215	Penalties	Other Distribution Expenses	ad		
6225	Other Deductions	Other Distribution Expenses	ad		

Distribution and Allocation	
Customer	Joint
O&M	
CEN	
CCP	x
CCS	x

[illegible]

## Joint

**X**

**x**

**x**

**X**

**X**

**X**

**X**

10

1

1

---

10

1

10

1

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[illegible]

**Customer**

## Joint

tion and Allocation	
Customer	Joint
1815-1855 C	x
1815-1855 C	x
1808 C	
1815 C	
1815 C	
1820 C	
1820 C	
1830 & 1835 C	x
1830 & 1835 C	x
1830 & 1835 C	
1850 C	x
1840 & 1845 C	x
1840 & 1845 C	x
1840 & 1845 C	
1850 C	x
CWMC	
CCA	

tion and Allocation	
Customer	Joint
CCA	
1815-1855 C	x
1840 & 1845 C	x
1830 & 1835 C	x
1815-1855 C	x
1808 C	
1815 C	
1820 C	
1830 C	x
1835 C	x
1855 C	
1830 & 1835 C	x
1840 C	x
1845 C	x
1855 C	
1850 C	x
1860 C	
CWNB	
CWMR	
CWNB	
CWNB	

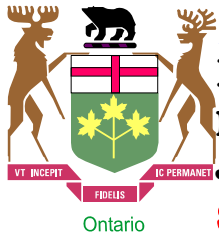
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[illegible]

## tion and Allocation

**Customer**

Joint



## 2006 COST ALLOCATION INFORMATION FILING

**HYDRO 2000 INC.**

**ED-2005-0380 EB-2006-0247**

**JAN-15-2007**

### Sheet E5 Reconciliation Worksheet - Second Run

**Details:**

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS
1565	Conservation and Demand Management Expenditures and Recoveries				
1608	Franchises and Consents				
1805	Land				
1805-1	Land Station >50 kV				
1805-2	Land Station <50 kV				
1806	Land Rights				
1806-1	Land Rights Station >50 kV				
1806-2	Land Rights Station <50 kV				
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 KV				
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV				
1810-2	Leasehold Improvements <50 kV				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)				



1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)
1825	Storage Battery Equipment
1825-1	Storage Battery Equipment > 50 kV
1825-2	Storage Battery Equipment <50 kV
1830	Poles, Towers and Fixtures
	Poles, Towers and Fixtures -
1830-3	Subtransmission Bulk Delivery
1830-4	Poles, Towers and Fixtures - Primary
1830-5	Poles, Towers and Fixtures - Secondary
1835	Overhead Conductors and Devices
	Overhead Conductors and Devices -
1835-3	Subtransmission Bulk Delivery
1835-4	Overhead Conductors and Devices - Primary
	Overhead Conductors and Devices -
1835-5	Secondary
1840	Underground Conduit
1840-3	Underground Conduit - Bulk Delivery
1840-4	Underground Conduit - Primary
1840-5	Underground Conduit - Secondary
1845	Underground Conductors and Devices
	Underground Conductors and Devices - Bulk
1845-3	Delivery
	Underground Conductors and Devices -
1845-4	Primary
	Underground Conductors and Devices -
1845-5	Secondary
1850	Line Transformers
1855	Services
1860	Meters
1905	Land
1906	Land Rights
1908	Buildings and Fixtures
1910	Leasehold Improvements

1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1990	Other Tangible Property
1995	Contributions and Grants - Credit
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility Plant - Intangibles
3046	Balance Transferred From Income
4080	Distribution Services Revenue
4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
4225	Late Payment Charges
4235	Miscellaneous 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
4325	Revenues from Merchandise, 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 Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies
4705	Power Purchased
4708	Charges-WMS
4710	Cost of Power Adjustments

4712	Charges-One-Time
4714	Charges-NW
4715	System Control and Load Dispatching
4716	Charges-CN
4730	Rural Rate Assistance Expense
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense

5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses
5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation
5420	Community Safety Program

5425	Miscellaneous Customer Service and Informational Expenses
5505	Supervision
5510	Demonstrating and Selling Expense
5515	Advertising Expense
5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses
5625	Administrative Expense Transferred Credit
5630	Outside Services Employed
5635	Property Insurance
5640	Injuries and Damages
5645	Employee Pensions and Benefits
5650	Franchise Requirements
5655	Regulatory Expenses
5660	General Advertising Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties
5705	Amortization Expense - Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant
5720	Amortization of Electric Plant Acquisition Adjustments
5730	Amortization of Unrecovered Plant and Regulatory Study Costs
5735	Amortization of Deferred Development Costs
5740	Amortization of Deferred Charges

6005	Interest on Long Term Debt				
6105	Taxes Other Than Income Taxes				
6110	Income Taxes				
6205	Donations				
6210	Life Insurance				
6215	Penalties				
6225	Other Deductions				
<b>Total</b>		<b>\$1,542,398</b>	<b>\$478,722</b>	<b>\$2,021,121</b>	<b>Control</b>



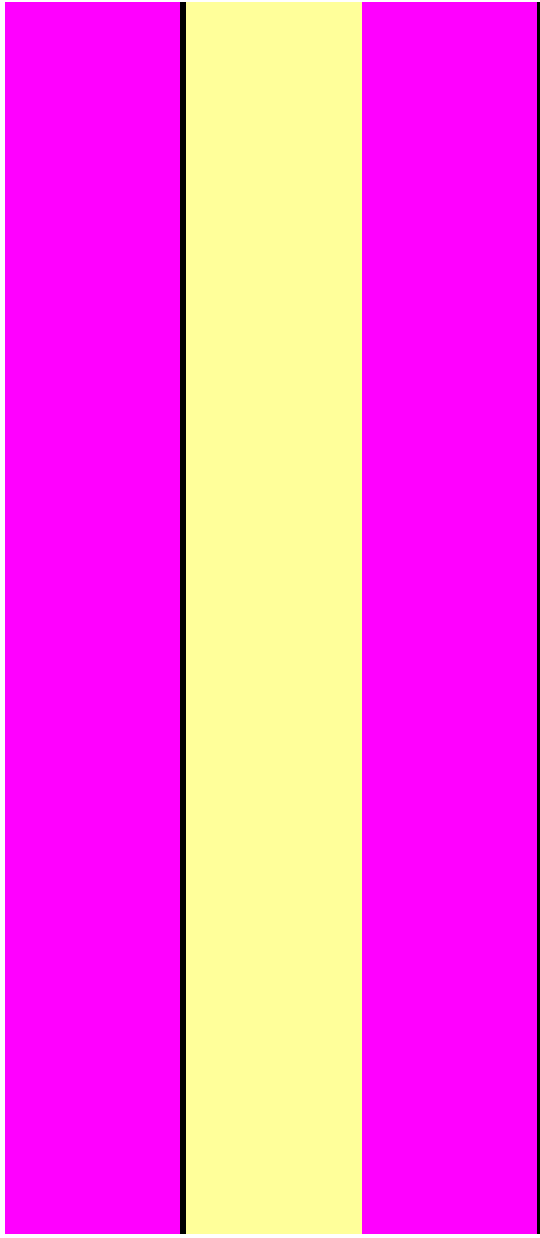
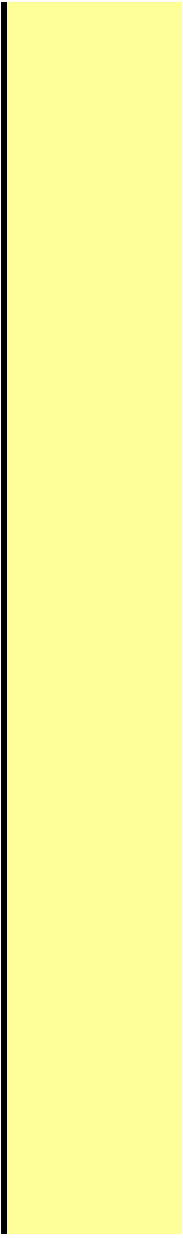
Grouping by Allocator		Adjusted TB	Excluded from COSS	Excluded	Included	
1808	\$	-	\$	-	\$	-
1815	\$	-	\$	-	\$	-
1820	\$	-	\$	-	\$	-
1830	\$	-	\$	-	\$	-
1835	\$	6,046	\$	-	\$	6,046
1840	\$	-	\$	-	\$	-
1845	\$	-	\$	-	\$	-
1850	\$	-	\$	-	\$	-
1855	\$	-	\$	-	\$	-
1860	\$	985	\$	-	\$	985
1815-1855	\$	-	\$	-	\$	-
1830 & 1835	\$	-	\$	-	\$	-
1840 & 1845	\$	-	\$	-	\$	-
BCP	\$	-	\$	-	\$	-
BDHA	\$	3,059	\$	-	\$	3,059
Break Out	\$	(90,536)	\$	-	\$	(90,536)
CCA	\$	-	\$	-	\$	-
CDMPP	\$	-	\$	-	\$	-
CEN	\$	278,972	\$	-	\$	278,972
CEN EWMP	\$	1,449,791	\$	-	\$	1,449,791
CREV	\$	(232,581)	\$	-	\$	(232,581)

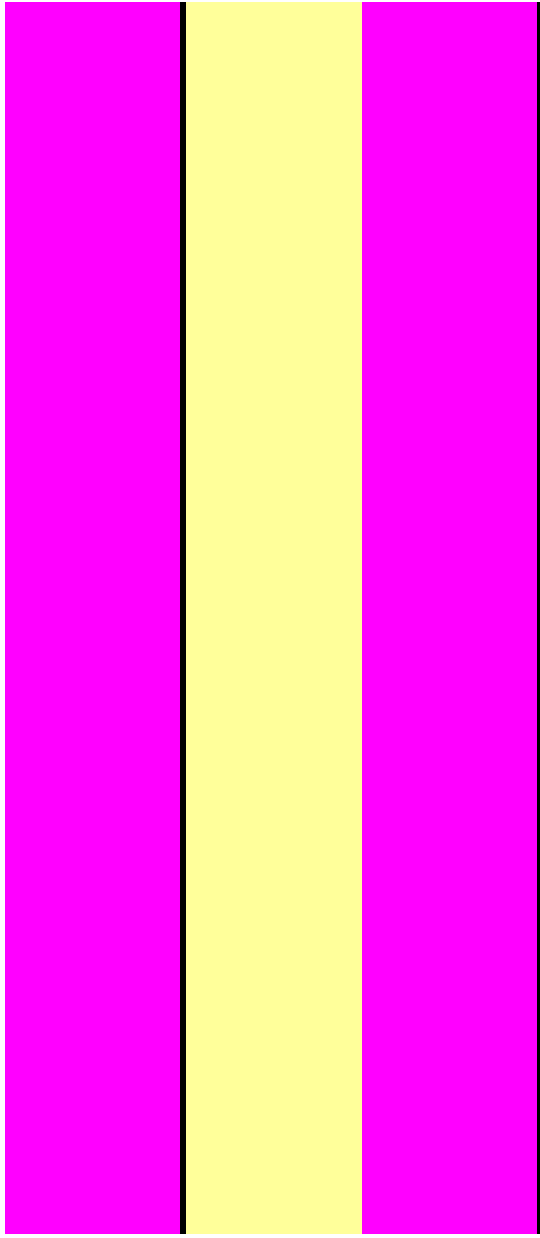
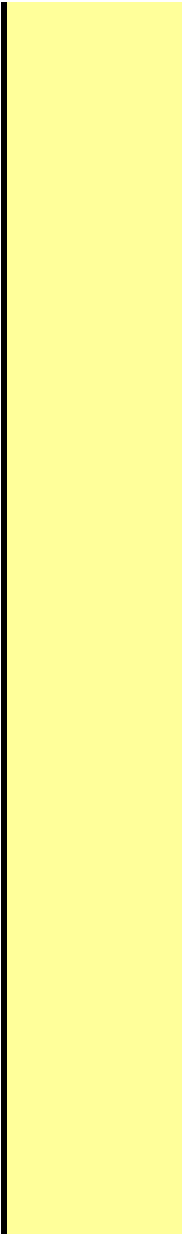
CWCS	\$	-	\$	-	\$	-	\$	-
CWMC	\$	44,126	\$	-	\$	-	\$	44,126
CWMR	\$	-	\$	-	\$	-	\$	-
CWNB	\$	66,286	\$	-	\$	-	\$	66,286
DCP	\$	-	\$	-	\$	-	\$	-
LPHA	\$	(4,039)	\$	-	\$	-	\$	(4,039)
LTNCP	\$	52,828	\$	-	\$	-	\$	52,828
NFA	\$	(44,287)	\$	-	\$	-	\$	(44,287)
NFA ECC	\$	23,540	\$	-	\$	-	\$	23,540
O&M	\$	104,455	\$	-	\$	-	\$	104,455
PNCP	\$	-	\$	-	\$	-	\$	-
SNCP	\$	362,475	\$	-	\$	-	\$	362,475
TCP	\$	-	\$	-	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>2,021,121</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,021,121</b>

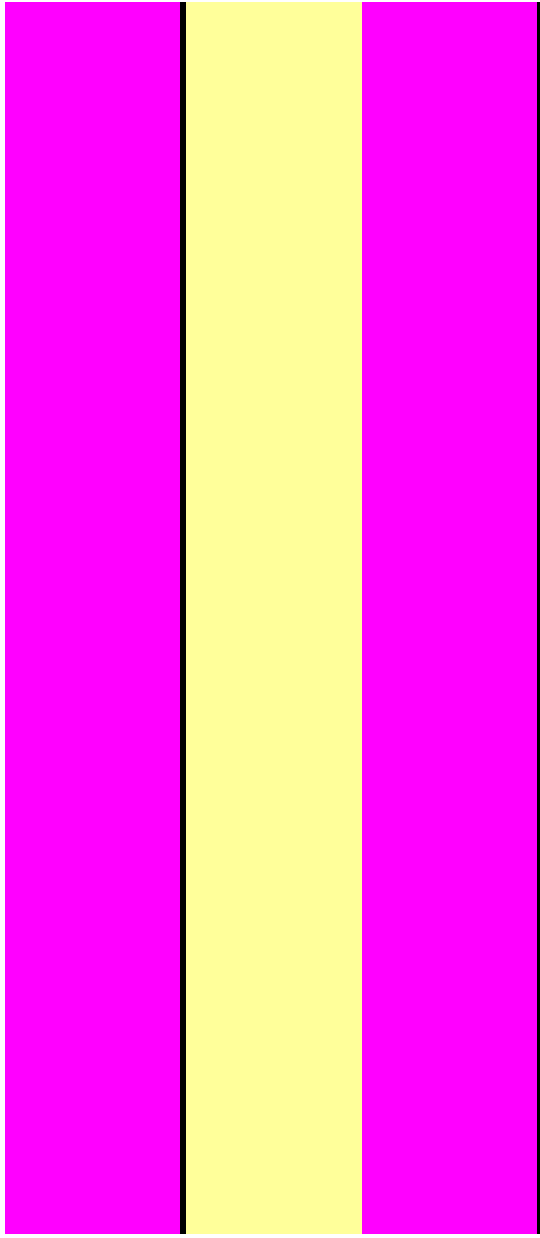
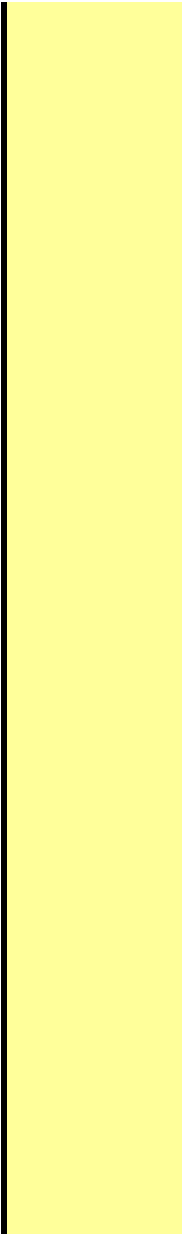


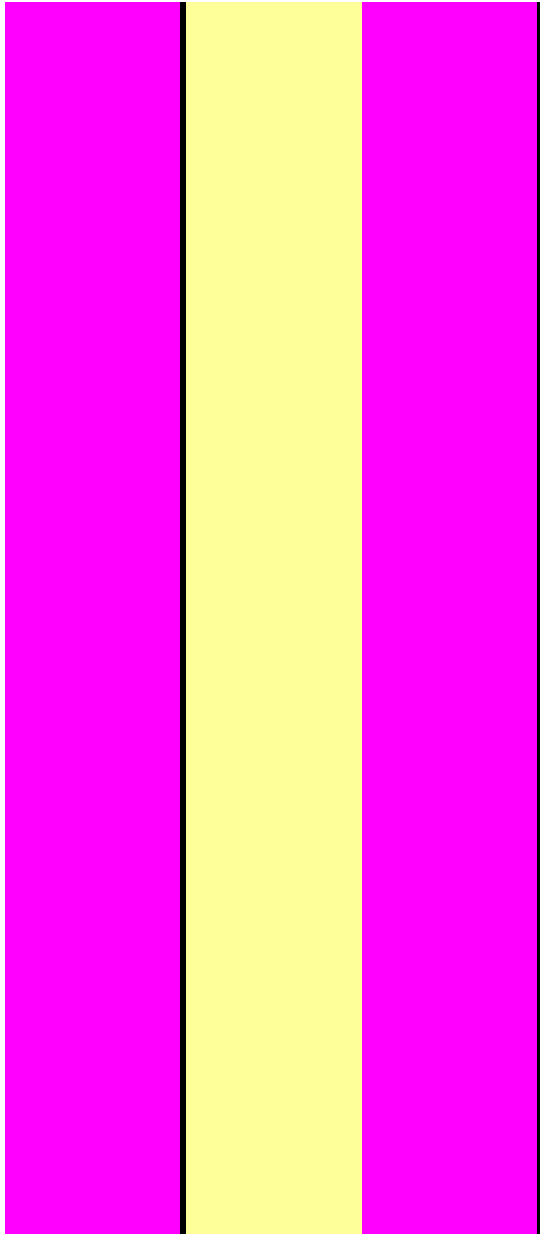
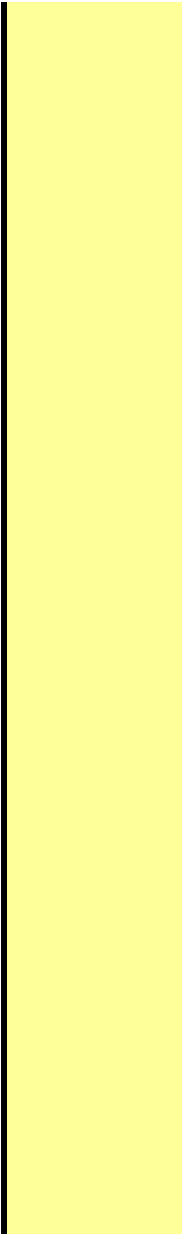


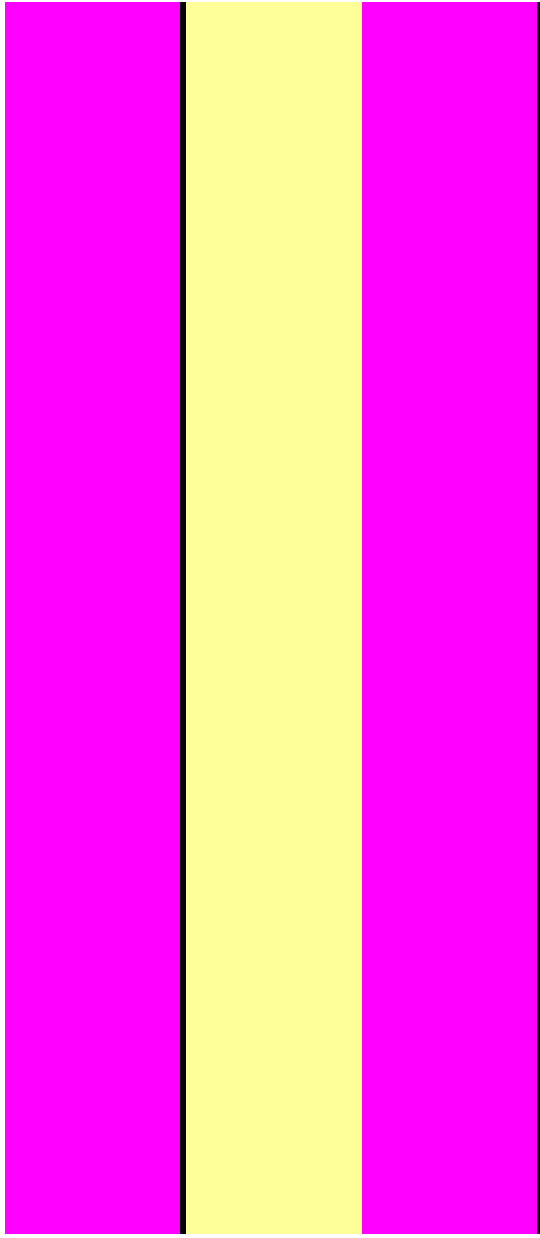
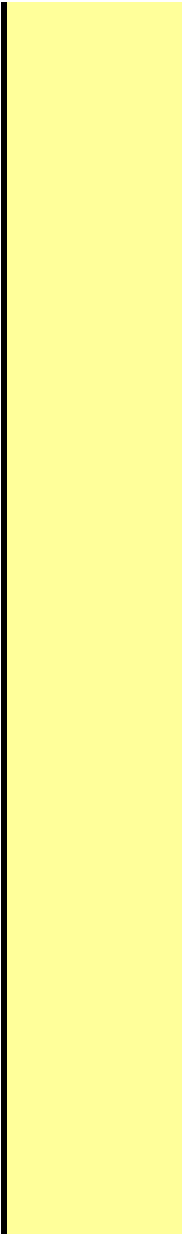
Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference

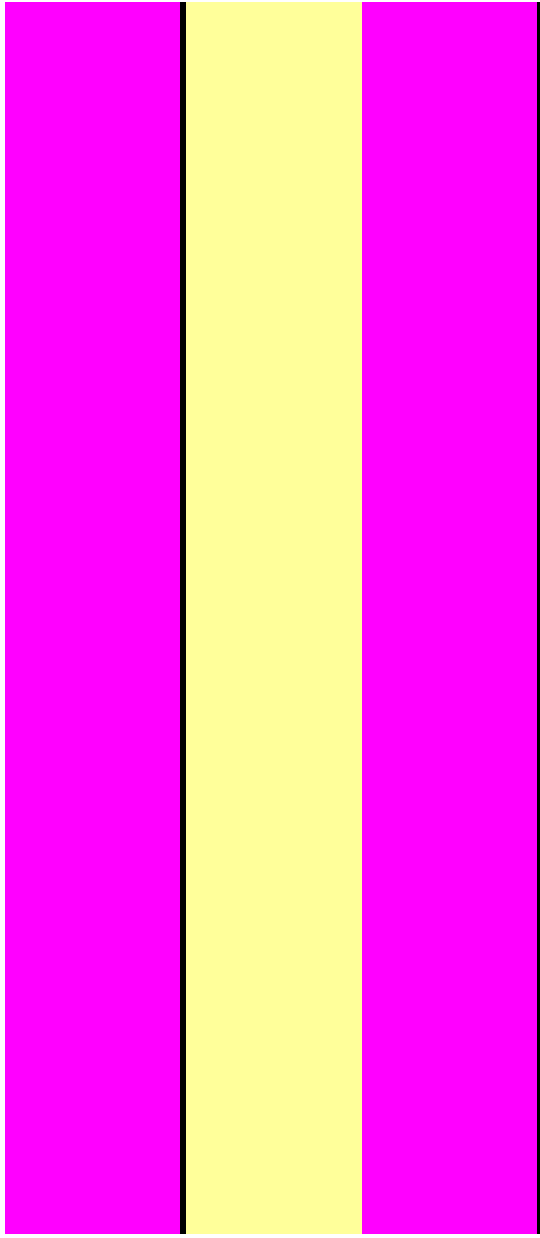
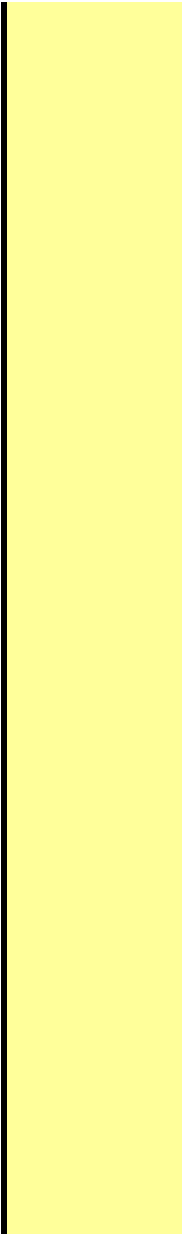








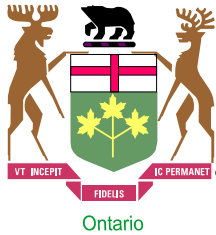








\$	-	\$	-	\$	-	\$	-
\$	44,126	\$	-	\$	44,126	\$	-
\$	-	\$	-	\$	-	\$	-
\$	66,286	\$	-	\$	66,286	\$	-
\$	-	\$	-	\$	-	\$	-
\$	(4,039)	\$	-	\$	(4,039)	\$	-
\$	52,828	\$	-	\$	52,828	\$	-
\$	(44,287)	\$	-	\$	(44,287)	\$	-
\$	23,540	\$	-	\$	23,540	\$	-
\$	104,455	\$	-	\$	104,455	\$	-
\$	-	\$	-	\$	-	\$	-
\$	362,475	\$	-	\$	362,475	\$	-
\$	-	\$	-	\$	-	\$	-
<b>\$</b>	<b>2,021,121</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,021,121</b>	<b>\$</b>	<b>0</b>



## 2006 COST ALLOCATION HYDRO 2000 INC.

ED-2005-0380 EB-2006-0247

JAN-15-2007

### Sheet E5 Reconciliation Worksheet - Second R

If you have completed the Cost Allocation filing model and prepared findings to the Ontario Energy Board, please note that you have 2 s

#### **OPTION #1 - Detailed**

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

#### **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 I2, I4, and O1

**OPTION 2**

**un**

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d to submit your  
saving options.

