

**2008 Electricity Distribution Rates  
Barrie Hydro Distribution Inc.  
EB-2007-0746**

**REVENUE REQUIREMENT**

1. Ref: Exhibit 1 /Tab 2 /Schedules 4 and 5 /Appendix 1-3

Calculation of Revenue Deficiency or Surplus

Board Staff have prepared the following table which shows the calculation of Barrie Hydro's Revenue Requirement from Distribution Rates and Revenue Requirement from Rate Riders from the 2006 EDR. Revenue Requirement from Distribution Rates can be confirmed by applying the 2006 EDR distribution billing determinants time the Board approved May 1, 2006 distributions rates. (Note some difference may occur due to rounding).

## Revenue Requirement - 2006 OEB Approved

### Barrie Hydro Distribution Inc

EB-2005-0338

	2006 EDR Model Reference	2006 OEB Approved	
<b>Applicants Rate Base</b>			
Net Fixed Assets	3-1 RATE BASE		
Working Capital Allowance Base			
Working Capital Allowance	3-1 RATE BASE		
<b>Rate Base</b>	3-1 RATE BASE		
<b>Return on Rate Base</b>			
Deemed Debt %	3-2 COST OF CAPITAL (Input)		
Deemed Equity %	3-2 COST OF CAPITAL (Input)		
Interest	3-2 COST OF CAPITAL (Input)		
Return on Equity	3-2 COST OF CAPITAL (Input)		
<b>Return on Rate Base</b>	5-1 SERVICE REVENUE REQUIREMENT		
<b>Distribution Expenses</b>			
OM&A Expenses	See Note 1 below		
Transformer Allowance	6-3 Trfmr Ownership (Input)		
Amortization	See Note 1 below		
PILs	5-1 SERVICE REVENUE REQUIREMENT		
<b>Variance / Deferral Account Rate Adders</b>			
Low Voltage	7-2 ALLOCATION - LV-Wheeling		
Smart Meters	See Note 2 Below		
Incremental CDM	5-1 SERVICE REVENUE REQUIREMENT		
<b>Revenue Offsets</b>			
Specific Service Charges	5-5 BASE REVENUE REQUIREMENT		
Late Payment Charges	5-5 BASE REVENUE REQUIREMENT		
Other Distribution Income	5-5 BASE REVENUE REQUIREMENT		
Other Income and Deductions	5-5 BASE REVENUE REQUIREMENT		
<b>Revenue Requirement from Distribution Rates</b>			
<b>Variance / Deferral Account Rate Riders</b>			
Regulatory Assets	Reg Asset Model 2: Rate Riders Calculation		
LRAM & SSM			
<b>Revenue Requirement from Rate Riders</b>			
<b>Revenue Requirement from Distribution Rates</b>			
<b>2008 Forecast Billing Determinants Time Current Rates</b>			
<b>Revenue Sufficiency/Deficiency</b>			

#### Note 1: Proof Distribution Expenses

OM&A Expenses	P	\$	9,095,463
Amortization	R	\$	6,576,176
Low Voltage	U	\$	1,242,398
5-1 SERVICE REVENUE REQUIREMENT	F17	\$	16,914,037

#### Note 2: Proof Smart Meters

2006 EDR Metered Customers	63,444
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- a. Please confirm that Barrie Hydro agrees with the values in the table above. If Barrie Hydro does not agree please prepare an amended schedule with supporting details.

**Response:**

**Confirmed**

- b. Please use the following format from the table below as a guide for preparing a similar schedule for Barrie Hydro 2008 application. Please ensure that application references are accurate. Note the values entered are for example purposes only and may or may not be correct for this application.

**Response**

**See Attachment 1b.**

- c. Using the applicant prepared 2008 Revenue Requirement schedule as requested above please compare and contrast the 2008 Test Year application values to the OEB Approved 2006 values in the Board staff table. Please identify application references that exist in the application where 2006 values have been compared to 2006 actual results (e.g., OM&A expenses). If no comparison schedule exists in the application, please prepare complete supporting schedules in the format required by the minimum filing guidelines.

**Response**

Rate Base - Exhibit 2, Tab 1, Schedule 2, Page 3

Return on Rate Base - Exhibit 6, Tab 1, Schedule 4, Page 8

OM&A - Exhibit 4, Tab 1, Schedule 2, Page 3

Amortization - Exhibit 4, Tab 1, Schedule 2, Page 3

Revenue Offsets – Exhibit 3, Tab 3, Schedule 1, Page 15

- d. Please compare the prepared schedule from b. above to Barrie Hydro Revenue Sufficiency or Deficiency values as calculated on Appendix 1-3. If Revenue Sufficiency or Deficiency values are different please prepare a reconciliation to explain differences.

**Response**

As per table outlined in 1 b, Exhibit 3-1 and board's methodology are in balance for Base Revenue sufficiency/deficiency. In Appendix 3-1 amounts for recovery of transformer Allowance credit, Low voltage charges, and Smart meter recovery were amounts to be recovered outside of base distribution revenues.

**RATE BASE**

2. Ref: Exhibit 1/ tab 3/ Schedule 3 /Appendix 1-7 (Fin Statements page 7)

The listing of amortization periods uses 25 to 30 years for distribution assets. Please justify this range and indicate the specific years used for:

- a. Pole top transformers
- b. Pad mounted distribution transformers
- c. Switchgear

**Response**

Justification is provided in the 2006 EDR Handbook Appendix B and EDR Handbook 2000, Appendix E.

A. 25 years

B. 25 years

C. 25 years

3. Ref: Exhibit 1, Tab 3, Schedule 3, Appendix 1-7

The reference indicates that “Barrie Hydro does not currently capture the cost of funds on CWIP...”

- a. Has it been assessed as an insignificant amount? If so, please state the amount.
- b. Is it covered in some other heading?
- c. Are there plans to capture interest on funds in the future?

**Response**

- A. Past Practice and limitations in our software packages have limited us in performing this activity. We do not have any mechanism to judge if the amount is insignificant or not.
- B. No
- C. No plans to do so at least before the next rebasing period.

4. Ref: 2006 Filing requirement (EB-2006-0170) section 2.3 Exhibit 2

Please confirm that Barrie Hydro has no projects for which a Leave to Construct under section 92 is required.

**Response**

**Confirmed**

5. Ref: 2006 Filing requirement (EB-2006-0170) section 2.3

For each of 2006, 2007 and 2008, please provide the total value, the number of capital projects and the average value of the capital projects that are under the materiality level (1% of total net fixed assets) and reconcile to total Capital Budget.

**Response**

2008 Materiality level 1% of net fixed assets equates to \$1,303,880 E2T1S2 page 3. Total capital \$14,619,289, 4 projects over materiality, total cost \$7,497,000. 30 projects with cost of \$7,122,289 under materiality equates to \$237,410 per project.

2007 Materiality level 1% of net fixed assets equates to \$1,252,200 E2T1S2 page 3. Total capital \$13,971,381, 3 projects over materiality, total cost \$5,006,214. 45 projects with cost of \$8,965,167 under materiality equates to \$199,225 per project.

2006 Materiality level 1% of net fixed assets equates to \$1,186,281 E2T1S2 page 3. Total capital \$16,241,873, 2 projects over materiality, total cost \$7,294,000. 40 projects with cost of \$8,947,873 under materiality equates to \$223,697 per project.

6. Ref: (1) Appendix 1-11 Annual report 2006, Message from the Chair, p1. and (2) Exhibit 2 Tab 1 Schedule 2 p3

The text at reference (1) indicates that the dividend from Barrie Hydro Holdings Inc. increased from \$1.97m in 2005 to \$3.1m in 2006.

- a. What portion of that increase in dividends can be ascribed to the regulated Distribution Inc. and what portion can be ascribed to the unregulated Energy Services Company?

**Response**

**\$2,900,000 paid from Distribution.**

- b. If the answer to a) reflects that the contribution to the dividends from the Distribution Inc. has increased significantly, why did Barrie Hydro Distribution not hold more of the net income in retained earnings to finance capital expenditure growth in the coming years, rather than seek increased revenue from its customers?

**Response**

**In the 2006 EDR recovery of transitional costs were approved to begin recovery in May 2006, for BHDH many of these costs had been expensed in our audited financial statements in 2001 & 2002. In the early years of deregulation dividends had not been paid. The additional dividends paid in 2006 reflect an adjustment due to the reasons outlined above.**

- c. Please provide Barrie Hydro's Code of Business Conduct.

**Response**

**We are currently in the process of developing a code of business conduct. At this time BHDH Board has not approved, it is only in draft at this point in time. We expect final approval from BHDH Board in the timeframe of December 2007 to February 2008.**

- d. For the years 2002 to 2008 inclusive, please provide a table listing the following (use actual dollars in years where available, or expected or planned or projected dollars or % where indicated):
- i. Net income
  - ii. Actual Return on Equity (%)
  - iii. Allowed Return on Equity (%)
  - iv. Retained Earnings;
  - v. Dividends to shareholders;
  - vi. Sustainment Capital expenditures;
  - vii. Development Capital Expenditures;
  - viii. Operations Capital Expenditures;
  - ix. Other Capital Expenditures (identify)
  - x. Total Capital Expenditures

**Response**

**Please see Attachment 6d**

Barrie Hydro has categorized capital spending in the past as construction capital and purchased capital. We have continued that categorization in this schedule.

7. Ref: Annual Report 2006, Message from the President & CEO, p3

The text indicates that Service Reliability Indices were “slightly outside of our three year average”. Please:

- a. Provide a listing of all the Service Reliability Indicators used, and their actual values, and indicate the target that the utility is seeking to maintain, for each of the years 2002 through 2006;

**Response**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
SAIDI	.9865	1.3987	4.6320	1.3438	2.5467	3.6102
3 year avg	-	-	2.3391	2.4582	2.8408	2.5002
SAIFI	.8698	1.4843	4.3099	1.3249	3.6991	3.2927
3 year avg	-	-	2.2221	2.3730	3.1113	2.7722
CAIDI	1.1341	.9423	1.0748	1.0143	.6885	1.0964
3 year avg	-	-	1.0504	1.0105	.9259	.9331

Electricity Distribution Rate Handbook March 9, 2000, sections 7.3.2.1 and .2 and .3 reference “utilities that have at least 3 years of data on this index should at minimum remain within the range of their historic performance.”

- b. Indicate whether there is any relationship between the indicators and the capital expenditure program and describe the nature of that relationship;

**Response**

BHDI has an overall focus on strengthening our plant through various maintenance and capital programs including OEB inspections, Tree Trimming, Switch Maintenance, pole and transformer replacements. Two specific capital projects that will impact reliability include: 44 kV Switch Automation Installation – targeted to reduce SAIDI; Protection Upgrade – targeted to reduce SAIFI and improve the safety of the system. As well our plant betterment programs (poles and transformers) will assist in reducing unplanned outages. Impact may or may not be seen in 2008 and is dependent on the location of outages experienced in 2008.

- c. Indicate which capital expenditure programs are responsive to the indices which are outside of the recent three year average.

**Response**

See B above.

8. Reference Exhibit 2-3-1

For each of the years 2006, 2007 and 2008:

- a. Please provide a table of capital expenditures on a project basis, which exceed the materiality threshold and a subtotal for these for each year;

**Response**

**2008**

New Subdivisions	\$2132 k
Ethanol Plant	\$1850 k
Municipal Road Reloc	\$1600 k
Computer Software	\$1915 k
Total	\$7497 k
Less than materiality	\$7122 k

Total Capital \$14619

**2007**

New subdivisions	\$2050 k
Municipal road Reloc	\$1594 k
Vehicles	\$1362
Total	\$5006 k
Less than Materiality	\$8965 k

Total Capital \$13971 k

**2006**

New Subdivisions	\$5944 k
Municipal road Reloc	\$1350 k
Total	\$7294 k
Less than materiality	\$8948 k

Total Capital \$16242 k

- b. Provide the total of the capital expenditures which are less than the materiality threshold;

**Response**

See A above

- c. Indicate total capital expenditures (all projects in a) and b).

**Response**

See A above

- d. Please indicate, for each of the years 2006, 2007, 2008 of the resulting Capital expenditures budgets summary,
- i. How would the table be adjusted if the budget were required to be reduced by 25%?

**Response**

The capital budget adjustments to meet a Board directed 25 % reduction in each of the years 2006, 2007, and 2008 would involve reductions in spending on those programs and/or projects that do not involve or conflict with obligation to connect License requirements. In other words, a large number of our capital programs and projects are driven by growth or legislative/regulatory requirements. A 25% reduction would require Barrie Hydro to look at those programs/projects that focus on reliability or replacement/rehabilitation of existing physical plant.

Specifically, if directed to implement a reduction such as the one proposed in this question, Barrie Hydro would look to programs such as the Pole Replacement program, the Transformer Betterment Program, the 44Kv Switch Automation program, the 13.8 kV Load Break Switch Installation program, the Tall Trees Subdivision Underground Rehabilitation program, and the Vault Betterment program among others.

It should be noted that all of these programs and projects that have been or are planned to be completed result from Barrie Hydro's commitment to build and maintain a reliable, cost effective and efficient distribution system across all of its service territories. We follow "good utility practices" in identifying and scrutinizing the prudence of all capital projects and programs. Every project and program is subject to an evaluation process that includes a comprehensive software scoring tool to assess both the value and risk of any potential investment against a series of weighted assessment criteria.

The consequences of a Board directed 25% reduction in capital spending would result in increased operating risk for Barrie Hydro with respect to system reliability and optimization. We would expect to see a negative impact on our reliability indicators such as SAIDI and SAIFI. In addition, the duration for a number of our planned replacement/rehabilitation programs would be extended to adjust for reduced available investment levels. This extended duration of program spending also increases operational risk and safety risk to both staff and the public.

- ii. What would be the consequences of the adjustment on each of the programs?

**Response**



See i above

9. Reference 1): Exhibit 2, Tab 3, Schedule 1, p31  
Reference 2): Exhibit 2, Tab 3, Schedule 1, p25.

Reference 1 describes an assessment of the condition of Wood poles in 2002 and again in 2006. Reference 2 describes an “OEB Inspection Program”. There is reference under Transformer Betterment” to an “... inspection program being conducted by Barrie Hydro staff.”

- a. Please describe the “OEB Inspection Program”

Response

There are 2 components to BHDH OEB Inspection Program. Component 1 is to inspect substation sites. BHDH follows ANSI/NETA MTS – 2007 Maintenance and Testing Standards for substation asset assessment. Component 2 is to inspect distribution plant. BHDH follows OEB inspection recommendations 1/3 of the distribution plant each year. Inspection of distribution plant includes visual inspection, infrared testing and where practical devices are operated. Repairs for both components of BHDH OEB Inspection program are made as required.

- b. Please provide:

- i. an overview of all plans which might be described as Asset Condition Assessment plans or practices which have been in place in the period 2002 through to 2008 inclusive, and

Response

In addition to BHDH OEB's inspection program identified above the following practices are in place:

- BHDH tests poles every 5 years for internal rot and decay. Identified problem poles are prioritized for replacement.
- Problem transformers identified through the OEB inspection program are either painted and/or replaced.
- BHDH completes tree trimming and is now on a planned 5 year cycle
- BHDH completes 44 kV Switch Maintenance on a 6 year cycle for non-motorized switches and every 2 years for motorized switches.
- BHDH completes U/G vault maintenance on identified problem vaults.

- ii. the details of these individual plans in (i) above.

Response

See i above

- c. Does the utility have an overall Asset Condition Assessment plan covering all its physical assets?

Response

BHDI is currently working on an overall Asset Condition Assessment Plan covering all assets.

## FORECASTING METHODOLOGY

10. Ref: 3/2/1/pp6-10 (i.e. Exhibit 3/ Tab 2/ Schedule 1/ pages 6 to 10)

In Schedule 1, pages 6 to 10, the Applicant explains how it developed its energy forecast. It appears that, in essence, the Applicant determined the weather-normalized retail energy for each customer class for 2004; each of these values was divided by the number of customers/connections in each class in 2004 to determine the 2004 retail normalized average use per customer ("retail NAC").

Please verify:

- (a) That the above is the essence of the retail NAC determination for each class and that the calculation was based only on 2004 data,

Response

Yes, except for a new Large Use customer see explanation E3, T2, S1 page 8. The weather normalization was performed by Hydro One as part of the Cost allocation filing and was based on 31 years of weather data.

- (b) That the 2004 retail NAC (in (a) above) was applied to the 2008 Test Year without modification, and

Response

Yes

- (c) That the 2008 Test Year energy forecast for each customer class was determined by multiplying the applicable 2004 retail NAC value by the 2008 forecasted number of customers in that class.

Response

Yes

11. Ref: 3/2/1/pp6-7

In Schedule 1, Table 1, pages 6 and 7, the Applicant presents the number of customers by class for the 2004, 2005 and 2006 historical years, for the 2007 Bridge Year and the 2008 Test Year.

Please verify:

- (a) That the total for the 2004, 2006 and 2008 columns is 77,225, 81,697 and 84,768 respectively, and

Response

Yes, please note that numbers for streetlights and USL represent connections.

- (b) That this represents growth during the 2004-2006 period of approximately 2.9% per annum and growth during the 2006-2008 period of approximately 1.9% per annum.

Response

Yes

12. Ref: 3/2/1/p9

In Schedule 1, page 9, the Applicant presents two tables containing energy-related data. In the first table, one of the columns is titled "Weather Actual Retail kWh" and in the second table one of the columns is titled "Weather Normal Retail kWh (2004)". The numerical values in the two columns are identical.

Please explain, for each table in turn, if the values in the columns identified are actual energy, weather-normalized energy or both.

Response

Both tables and columns represent weather normalized energy, please see VECC Q14 d as well.

13. Ref: 3/2/1/pp6-10

In Schedule 1, page 10, the Applicant presents customer count and energy data. One of the columns is titled "Historical Actual Normalized 2006". In Schedule 1, page 6, the Applicant seems to suggest only 2004 data was weather normalized.

Please:

- (a) Clarify whether the column referenced contains 2006 data as indicated and whether the data is actual or weather normalized, and

Response

2006, 2007, and 2008 amounts presented are normalized based on the Retail NAC calculated on 2004 weather normalized data.

- (b) If the data is indeed 2006 weather normalized, explain how this data was generated in light of the inference on page 6 that Hydro One weather normalized only 2004 data.

Response

Retail NAC by customer class X number of customers in class.

14. Ref: 3/2/1/pp6-10

In Schedule 1, page 10, the Applicant presents various data including its “Test Year Normalized Forecast”. The simplifying NAC assumption that was apparently made (i.e. that the 2008 retail NAC equals the 2004 retail NAC) could dampen the value of the energy growth forecasted. Utilizing the approximate 1.9% annual forecasted customer growth would also produce a lower forecast than if the historical 2.9% value were used (as discussed in interrogatory #2 above). The absence of supporting detail does not permit an independent assessment of the Applicant’s forecast.

**Response**

**See Attachment 14**

Please file a data table:

- (a) Including customer count data for the historical years 2002 to 2006,
- (b) Including weather normalized kWh data for the historical years 2002 to 2006,
- (c) Including 2007 and 2008 customer count forecasts based on the historic customer count trend indicated by the data provided in response to (a) above, and
- (d) Including 2007 and 2008 kWh energy forecasts based on the historical retail NAC trend indicated by the data provided in response to (a), (b) and (c) above.

## LOSS FACTORS

### 15. References:

- i. Exhibit 4, Tab 2, Schedule 9, Page 16
- ii. Appendix 4-7

The 1st reference provides Distribution Loss Factors for 2007 and 2008. The 2nd reference provides loss factors for 2008.

- a. The 2nd reference provides DLF in the “Loss Factor Line15/Line 24” line for 2004 to 2006. The 1st reference provides DLF for 2007 and 2008. The annual DLF for 2004 to 2008 is tabulated below.

Year	DLF
2004	1.0450 (4.50%)
2005	1.0533 (5.33%)
2006	1.0570 (5.70%)

2007 1.0463 (4.63%)  
2008 1.0518 (5.18%)

Is Barrie Hydro aware of factors causing the steady increase in the actually observed DLF in the 2004 to 2006 period other than the fact that load growth is in areas distant from transformer stations (stated in 1st reference) leading to an increase in line losses. Please explain what steps are contemplated to decrease the DLF during the test year (2008) and/or during a longer planning period.

**Response**

**None other than those stated in E4, T2, S9 page 16.**

- b. In the 2nd reference, the DLF for 2008 is computed as a three year average of the DLF for 2004 to 2006. This calculation method captures and carries forward the steady increase in DLF during this period. Please provide the rationale for this decision.

**Response**

**The 3 year average is the same methodology used by the Board in the 2006 EDR.**

- c. In the 2nd reference, with respect to the 2006 DLF of 1.0570 provided, please provide the Supply Facilities Loss Factor (SFLF) used to convert DLF to the corresponding Total Loss Factor (TLF).

**Response**

**Please see Appendix 4-7, SFLF is 1.0045. This is the same factor as used in the original Retail Transmission Rate application.**

## **REVENUE OFFSETS AND SPECIFIC SERVICE CHARGES**

16. Ref: Exhibit 3, Tab 1, Schedule 2, page 3 of 19

In the variance analysis at E3/T1/S3/page 4 of 19, Barrie Hydro requests "Approval to recoup \$549,556 through distribution rates representing transformer discount amounts to be paid to those qualifying customers. This amount is not included in the revenue requirement listed above." Please explain the rationale for including the transformer discount amount as a revenue offset.

**Response**

**Since the implementation of USOA we have had discussion with Board staff as to where Transformer allowance should be shown. Direction given was miscellaneous revenue. We have continued this practice in the rate application.**

17. Ref: Exhibit 3/Tab 3/Schedule 1 page 15 of 19:

- a) Please provide an explanation as to why the numbers in the “2007 Actual” column are identical to those in the “2007 Bridge” column and please also provide an explanation as to what is meant by 2007 Actual.

**Response**

The column “2007 Actual” should be “2007 Bridge”.

- b) Please provide a description of each variance from 2006 Actual versus 2008 Test.

**Response**

Retail Service Revenues – 2006 \$125569, 2008 \$150821

Increased retailer activity, 2007 YTD annualized, 2008 2% growth.

STR – 2006 \$0, 2008 \$5037. STR charges to retailers started in 2007.

Electric Services – 2006 \$0, 2008 \$166170

SSS service charges recorded here for 2008 rate application, same process as direction for 2006 EDR. Normally SSS charges are reported as account 4080

Rent – 2006 \$217451, 2008 \$224703

Pole & property rentals 2% growth factor.

Other electric revenues – 2006 \$14950, 2008 \$7800

Standby charges reduction from 2 to 1 customer.

Late payment – 2006 \$521785, 2008 \$642288

2007 has seen an increase in the number of customers incurring late payment charges, this is forecasted to continue in 2008.

Misc Service Revenue- 2006 \$528524, 2008 \$951255

Transformer allowance credit to customers of \$534k included in 2006, 2008 amount of \$556k not shown in this account for determination of rates.

Gain on disposition of Property – 2006 \$14839, 2008 \$0

No gains on disposition forecasted

Revenues/expenses of non utility – 2006 net \$0, 2008 net \$0

Miscellaneous non operating income – 2006 \$230k, 2008 \$233 k

Interest – 2006 \$475k, 2008 \$175k

2006 amount includes \$260k of carrying charges, \$0 forecasted for 2008 because RSVA balances are in a credit position

## **COST OF CAPITAL**

18. Ref. Exhibit 6 / Tab 1 / Schedule 3 and Appendix 1-7 – 2006 Audited Financial Statements – Long-term Affiliated Debt

In Exhibit 6 / Tab 1 / Schedule 3, Barrie Hydro states that the promissory note to the municipal shareholder of \$20,000,000 had an actual interest rate of 7.5% in 2006, and 6.5% for each of 2007 and 2008.

In Note 9 (b) of 2006 Audited Financial Statements, it states that “The \$20,000,000 was renewed in 2005 for a two-year term with the additional term commencing on January 1, 2006 with an interest rate of 6.5% per annum. The promissory note has not been reclassified to current liabilities as it is expected that it will be renewed or re-financed through another long-term debt facility.” The documentation in Note 9 also states that the promissory note matures December 31, 2007.

- a) Please reconcile Exhibit 6, Tab 1, Schedule 3 and the 2006 Audited Financial Statements with respect to the term and interest rate of the promissory note to the municipal shareholder.

**Response**

The financial statements Note 9 is correct E6 T1 S3 should state that the actual interest in 2006 was 6.5% for a 2 year term.

- b) Barrie Hydro is proposing that a 6.00% deemed rate be used for calculating the debt rate of the promissory note. However, section 2.2.1 of the Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation Mechanism for Ontario’s Electricity Distributors (the “Board Report”) provides for new debt held by a third party will be at the “prudently negotiated contracted rate” and that new affiliated debt will be the lower of the contracted rate and the deemed long-term debt rate”. Also, “all variable-rate debt and ... all affiliate debt that is callable on demand the Board will use the current deemed long-term debt rate.” The methodology for calculating the deemed long-term debt rate is documented in Appendix A of the Board Report.
- i) Will the promissory note be replaced by a new promissory note arrangement with the municipal shareholder or by third party-held debt effective January 1, 2008?

**Response**

The promissory note will be replaced with the City of Barrie on January 1, 2008, it is expected that it will be a 2 year term at 6.5%.

- ii) As the replacement for the promissory note will be established by January 1, 2008 and before rates for 2008 are set, please provide Barrie Hydro’s views on whether the actual debt cost established by January 1, 2008, when it becomes known, and constrained by the deemed debt cost calculated in accordance with Appendix A of the Board Report if the debt is held by an affiliated party such as the municipal shareholder, should be used in place of the 6.00%.

**Response**

When the Board determines the “deemed long term debt rate” in early 2008. We would expect to use the lower of that or the contracted rate.

19. Ref. Exhibit 6 / Tab 1 / Schedule 3 and Appendix 1-7 – 2006 Audited Financial Statements – Long-term Third-Party Debt

In Exhibit 6 / Tab 1 / Schedule 3, Barrie Hydro documents that it has an unsecured debenture with edfin, an unaffiliated party for \$25,000,000 at a rate of 6.83%. The debenture was issued August 1, 2002 and has a ten-year term.

Note 9 of Barrie Hydro’s 2006 Audited Financial Statements documents that this debt instrument as follows:

“6.45% EDFIN bond, with interest only payable in arrears semi-annually, on August 15 and February 15, maturing August 15, 2012”.

Please reconcile the Exhibit 6 / Tab 1 / Schedule 3 and Barrie Hydro’s 2006 Audited Financial Statements with respect to the rate of the EDFIN bond or debenture. Provide supporting documentation.

**Response**

This question was raised by Board Staff in the 2006 EDR as well. The 6.83% used for the EDFIN debt is a combination of 6.45% interest rate plus an amount for amortization of the cost of bonds ( $\$95,700/\$25,000,000 = .38\%$ ),  $6.45\% + .38\% = 6.83\%$ .

**PURCHASE OF SERVICES OR PRODUCTS**

20. Ref: Appendix 4-3

Pursuant to section 2.5 (Exhibit 4 Operating & Maintenance and Other Costs) of the Filing Requirements for Transmission and Distribution Applications, distribution expenses incurred through the purchase of services or products must be documented and justified if they are to be recovered as part of the revenue requirement:

Please provide descriptions of the specific methodologies used in determining the price (i.e.: summary of tendering process/summary of cost approach).

**Response**

BHDI follows a competitive bid process which may take the form of an oral quotation, written Request for Quote, and/or a written request for Proposal or Tender depending upon the dollar amount and requirements. The most appropriate method



is decided by the Purchasing Department in conjunction with the user and/or as required by law. Guidelines are as follows:

- Up to \$5,000.00 – Competitive bid is not required.
- \$5001.00 to \$25,000.00 – Three verbal/written quotes must be obtained. Less than three quotes requires next level of approval (C.E.O. or V.P. Approval.)
- Over \$25,000.00 – Minimum of three formal quotes via the tender process. Less than three quotes requires Senior Leadership Team approval.

## SHARED SERVICES

21. Ref: Appendix 1-7 / Page 16 / Note 6

In its 2006 financial statements, Note 6, Barrie Hydro has noted that \$1,526,882 was due to Barrie Hydro Holdings Inc. (BHHI). Subsequently, it was noted that \$1,450,000 of the stated amount was a dividend payable to BHHI.

Please provide an explanation describing the nature of the residual amount of \$76,882 (\$1,526,882 less \$1,450,000).

### Response

Payables & Receivables for BHHI & BHESI are transacted through BHDH's bank accounts. When these transactions occur an intercompany receivable/payable is generated. The amounts represent the balance of transactions uncleared at year-end.

22. Ref: Appendix 1-7 / Page 16 / Note 6

In its 2006 financial statements, Note 6, Barrie Hydro has noted that \$151,171 was due to Barrie Hydro Energy Services Inc. (BHESI).

### Response

See 21 above

Please provide an explanation describing the nature of the transaction.

23. Ref: Exhibit 4 / Tab2 / Schedule 4

On page 9 of 18, it is stated that "The actual cost per bill is determined including overheads and a profit of 9% is added."

Please state how it was determined that a profit of 9% should be added.

### Response

The 9% profit concept was based on the approved regulatory return of 9%.

24. Ref: Appendix 4-2

The table at the above reference shows the calculation of the transfer pricing for shared services between Barrie Hydro Distribution Inc. and Barrie Hydro Energy Services Inc.

a) Provide detailed explanations and evidence regarding the following areas:

The determination of;

- I. Customer Service Revenues
- II. Salaries & Benefits & Other Costs
- III. Occupancy Costs
- IV. Administrative Costs

**Response**

- (i) The associated Customer service revenues that apply to the water and sewer billing are the late payment charges of \$489,600. This revenue is allocated in the spreadsheet on a % billed basis for what applies to water and sewer and what applies to electricity.
  - (ii) Salaries and benefits are included in the total budget amount for each department, (which include Customer Service total salaries of 1.1 million and burden and benefits of 300,000, CFO and administration costs of \$163,000 and \$30,000 burdens, Accounting costs of \$250,000 salaries and 63,000 burden, Information Technology labour of \$450,000 and \$110,000 burdens, Corporate services \$400,000 labour and 100,000 burdens.) Note that only a % of these costs went to water and sewer 15.8% was used to calculate the costs that were applicable and then was divided amongst all the invoices – approx 55% going to water/sewer and water heater.
  - (iii) Occupancy costs are 830,000 of which 10% is allocated to billing and of that again 55% is allocated to water/sewer and water heaters and are charged to our services company through transfer pricing.
  - (iv) See Attachment 24 for administrative charges.
- b) Provide the rationale and the cost allocators used for shared costs, for each type of service.

**Response**

The rationale is that we have taken all the billing and overhead charges and are allocated then to how much is applicable to billing -then allocating them to a split between electricity billing costs that stay in the distribution company and allocating the rest out on a per bill basis for the water/sewer and water heating costs.

c) Clearly identify the year to which this table pertains to.

If the table pertains to the 2007 Bridge year, please provide a table with the 2006 actuals and 2008 test year.

If the table pertains to the 2008 test year, please provide a table with the 2006 actuals and 2007 bridge year.

**Response**

The table pertains to the 2007 budget year and fairly represents the 2008 rebasing year. The transfer price must be determined at the start of the year to accurately reflect the per invoice cost that must be charged between Barrie Hydro distribution and Barrie Hydro Energy Services.

**25. Ref: Appendix 4-2**

In this Appendix, Barrie Hydro Distribution Inc. discusses its shared services pricing methodology. Please provide an overview of the impact of this methodology in the following format for each of the 2006 historical, 2007 bridge and 2008 test years:

- (i) \$ amount of expenses paid to affiliates for services rendered and the percentage amount this represents of total expenses
- (ii) \$ amount of revenue received from affiliates for services provided and the percentage amount this represents of total revenue
- (iii) \$ amount of expenses incurred related to the provision of services to affiliates and the percentage amount this represents of total expenses

**Responses i, ii, iii**

For the historical 2006 year – as per the financial statements Barrie Hydro Distribution Inc. invoiced Barrie Hydro Energy Services Inc. \$1,480,731 for billing and collection services. There were no amounts paid to affiliates from BHDl. In 2006

Of the \$10,888 Admin, general and Operations expenses per our financial statements this represents 13.5% of our Operating expenses being charged to the affiliate for water/sewer and water heater charges.

In 2007 there is approx. 1,529,000 of expenses being allocated out to BHESI.- an increase of 3.2%. Overall Administrative, general and operations expenses for Barrie Hydro Distribution Inc. is projected to be approx. 11.6 million (13.1 % of total).

For 2008 we were allocating 1,590,000 million, with overall increase in expenses of 12.6 million which is 12% of the costs. This decrease in percentage is mainly due to the higher regulatory costs and are not attributable to the water/sewer and water heater costs.

## CORPORATE COST ALLOCATION

26. Ref: Exhibit 4 / Tab 2 / Schedule 5 / Page 10

Pursuant to section 2.5 (Exhibit 4 Part D) of the Filing Requirements for Transmission and Distribution Applications, Applicants are to file detailed description of the assumptions underlying the corporate cost allocation as well as provide documentation of the overall methodology and policy.

Please ensure that these filing requirements are met by providing the documentation described above.

### Response

Barrie Hydro's corporate cost allocation methodology and practices are applicable to our practices surrounding shared services. This is identified and discussed in E4, T2, S4, page 9.

## EMPLOYEE COMPENSATION

27. Ref: Exhibit 4 / Tab 2 / Schedule 7

Page 12 of 18, provides a breakdown of the total number of employees by employee type on a full-time and part-time basis. Please provide a list of the job positions and job descriptions for each employee category, including part-time equivalents.

### Response

See Attachment 27

As per discussions with Board Staff job descriptions for each category are not required.

28. Ref: Exhibit 4 / Tab 2 / Schedule 7

Page 13 of 18, provides a comparison of total incentives for executive, management and non-unionized employees, from 2006 to 2008. Please explain the rationale and justification for the increase from \$13,092 to \$19,597 in total incentive compensation for non-unionized employees from 2006 to 2008.

### Response

1 employee reclassified as non-union from management in 2008 represented \$4500 of increase, remainder of increase due to yearly base salary increase.

## 29. Ref: Exhibit 4 / Tab 2 / Schedule 7

Page 13 of 18, provides a comparison of total incentives for executive, management and non-unionized employees based on 2006 Actual data only. Barrie Hydro indicates that no incentive amounts were included in 2006 EDR due to confusion in identifying how these amounts were to be justified.

Please provide the total incentive amounts for each employee group that were not included in Barrie Hydro's 2006 EDR application. In the event of a differential between these amounts and the 2006 Actual amounts, please provide an explanation.

**Response**

Executive	2006 Approved	4.6 emp	\$16788	2006 Actual	3 emp	\$19334
Management	2006 Approved	23 emp	\$48706	2006 Actual	23 emp	\$69184
Non-Union	2006 Approved	13.9 emp	\$9482	2008 Actual	13 emp	\$13092
			\$74976			\$101610

2004 (2006 approved) was the first year of incentive pay program, the average % of incentive pay was 2.4%. In 2006 the average % was 3.4% this increase was due to better alignment and completion of goals on which incentive pay was determined.

## 30. Ref: Exhibit 4 / Tab 2 / Schedule 7

On Page 13 of 18, Barrie Hydro indicates that its incentive program is based on goals and targets that provide benefits to the customer. Please clarify this statement and whether all benefits derived from these targets flow only to the customer and not to the shareholder, and if so why?

**Response**

Exhibit 4-4 details the President & CEO's goals. All goals for employees flow from these goals. All of these goals in Barrie Hydro's opinion ultimately benefit the customer, some more directly than others; some of the same goals benefit the shareholder as well. Since all goals benefit the customer in some way we have included 100% of incentive pay in recoverable expenses.

## 31. Ref: Exhibit 4 / Tab2 / Schedule 7

Exhibit 4, Tab 2, Schedule 7 provides a comparison of total salary and wages, total benefits and total incentives for each employee category, from 2006 to 2008.

- (a) Please confirm that the sum of compensation for non-unionized employees (including incentives and benefits) is forecast to increase from \$810,004 in 2006 to \$941,769 in 2008, and that expressed on a "per employee" basis the average

compensation increases from approximately \$62,308 in 2006 to approximately \$72,444 in 2008.

Response

Confirmed

- (b) In light of (a), please provide a justification for this two-year increase of 16%.

Response

As noted in the response to question 28, 1 FTE was reclassified from Management to Non-union in 2008, compensation of approx \$90,000, this was offset by 1 PTE reduction from 2006 to 2008 with compensation of approx \$25000. Average wage increases for 2007 & 2008 3% per year (6% in total), incentive pay increases of \$7000. As well benefit charges for health plans have been increasing in the range of 10% per year.

## OM&A EXPENSES

32. Ref: Exhibit 4/ Tab 1/ Schedule 2/Page3

- a) Please confirm that Barrie Hydro has not made changes to the company's accounting policies in respect to capitalization of operation expenses and/or has not made any significant changes to accounting estimates used in allocation of costs between operations and capital expenses post fiscal year end 2004. If any accounting policy changes or any significant changes in accounting estimates have been made post fiscal year end, please provide all supporting documentation and a discussion highlighting the impact of the changes.

Response

No change to policies or significant changes to estimates post 2004.

33. Ref: Exhibit 4/ Tab 1/ Schedule 2/Page3

The following table was modified by Board staff to review Barrie Hydro OM&A expenses. Board Staff have agreed the 2006 OEB Board Approved values to the 2006 EDR, except as discussed below. The record requires further clarification. Note rounding differences may occur, but are immaterial to this question.

<b>OM&amp;A Expenses</b>	2006 Board		2006 Actual
	Approved	Variance	
Operation (Working Capital)	\$ 2,419,050	-\$ 393,005 -16.2%	\$ 2,026,045
Maintenance (Working Capital)	\$ 1,423,889	-\$ 25,288 -1.8%	\$ 1,398,601
<b>Operation &amp; Maintenance</b>	<b>\$ 3,842,939</b>	<b>-\$ 418,293</b> -10.9%	<b>\$ 3,424,646</b>
Billing and Collections ( <i>Adjusted For Collection Charges</i> )	\$ 1,360,752	-\$ 80,576 -5.9%	\$ 1,280,176
Community Relations ( <i>CDM Removed - see Below</i> )	\$ 66,019	\$ 40,703 61.7%	\$ 106,722
Administrative and General Expenses	\$ 3,491,030	\$ 170,731 4.9%	\$ 3,661,761
<b>Total OM&amp;A Expenses</b>	<b>\$ 8,760,740</b>	<b>-\$ 287,435</b> -3.3%	<b>\$ 8,473,305</b>
Low Voltage	\$ 1,242,398	-\$ 1,242,398 -100.0%	\$ -
CDM Expenses ( <i>From Community Relations - see Above</i> )	\$ -	\$ 314,334 100.0%	\$ 314,334
Reallocation of Collection Charges	\$ -	-\$ 430,854 100.0%	-\$ 430,854
Other Operating Costs (taxes & donations)	\$ 334,723	\$ 41,017 12.3%	\$ 375,740
<b>Total Distribution Expenses</b>	<b>\$ 10,337,861</b>	<b>-\$ 1,605,336</b>	<b>\$ 8,732,525</b>

- a) On the table above, under Operations & Maintenance Expense Barrie Hydro shows decreased spending by \$418,293 in 2006 Actual. Please provide a detailed explanation with drivers to explain this reduction in spending.

**Response**

In Appendix 4-1 in comparison of historic approved to historic actual, these columns represent 2006 Approved and 2006 Actual. Operations is represented by the 3500 group of accounts, maintenance by the 3550 group of accounts. In E4, T2, S3 page 8 accounts 5005 and 5085 hilites \$323,000 of the \$393,000 variance in operations. As well maintenance Account 5105 was increased by \$146,000 due to the same adjustment detailed above. Other accounts contributing to this difference are 5025, \$135,000 reduction, Account 5160 reduction of \$124,000.

- b) On the table above, under Administrative and General Expense Barrie Hydro shows increased spending by \$170,731 in 2006 Actual. Please provide a detailed explanation with drivers to explain this increased spending.

**Response**

We would note Account 5655 Regulatory Expenses increased \$60,000, and Account 5680 ESA fees increased \$26,000, also overall wage & Benefit increases contributed.

- c) Exhibit 4/ Tab 2/ Schedule 2 On page 5 and 6, Barrie Hydro explains that the 2006 Actual expenses for Billing and Collection Expenses were reduced by \$430,854. Barrie Hydro explains this adjustment as “this amount is reported in this account in the RRR filings but as directed in the 2006 EDR for rate calculation purposes it should be shown as miscellaneous revenue.”
- d) Please provide an explanation as to the nature of this transaction and details on how it impacted Barrie Hydro’s 2006 financial reporting.

**Response**

This amount pertains to an approved board charge under specific Service Charges “collection of Account”, charge of \$15. It is shown in Account 5330 as a credit. 2006 audited financial statements is shown in the other revenue amount. Further details are provided in E4, T2, S2 page 5.

- e) Please confirm that the Board Staff 2006 Actual value of \$1,280,176 in the table above is reasonable for comparison purposes. If not reasonable please provide Barrie Hydro’s value for comparable purposes.

**Response**

Confirmed if \$430,854 amount is removed.

- f) Please provide a detailed explanation with drivers to explain the difference in spending against the 2006 OEB Approved value.

**Response**

The difference is mainly due to account 5315, customer billing and is due to the reduction of approx 1FTE in this area.

- g) On the table above, under Other Operating Costs (taxes & donations) Board Staff believe the OEB approved amount should be \$334,723. On Exhibit 4/ Tab 1/ Schedule 2/Page3 Barrie Hydro has the amount as \$369,274, which is greater by \$34,551 or the charitable donation amount. Please confirm acceptance of Board Staff value.

**Response**

We confirm the amount used in 2006 EDR for rate purposes was \$334,723, this amount did not include donations.



34. Ref: Exhibit 4/ Tab 1/ Schedule 2/Page 3

Please prepare a reconciliation comparing the 2006 Actual values for Total Operating Costs of \$132,705,626 to the 2006 audited financial statements. Please explain reasons for all differences if they occur.

**Response**

Please see appendix 1-10 for 2006.

35. Ref: Exhibit 4/ Tab 1/ Schedule 2/ Page 3

Please confirm Barrie Hydro's Board of Directors' final approval of the 2007 Forecast year values as presented on Exhibit 4, Tab 1, Schedule 2, Page 3.

**Response**

On September 26<sup>th</sup>, 2007 BHDH Board of directors passed a resolution accepting and recommending approval by BHHI Board that the 2008 Distribution Rate Application be submitted to the OEB.

36. Ref Exhibit 4/ Tab 1/ Schedule 2/ Page 3

- a) The 2007 IRM process provided Barrie Hydro with a percentage rate adjustment. Please discuss what value Barrie Hydro believes should be applied to the 2006 approved expense amount of \$8,760,740 as a result of the 2007 IRM process to obtain a reasonable target for Barrie Hydro's 2007 expenses. Please identify the 2007 amount that would be calculated, with a detailed calculation.

**Response**

Using the Board's amounts used in the table for Q33, \$8,760,740 and the 2007 Bridge amount used in the table in Q37 of \$9,387,153, the increase represents a 7.15% increase for a 3 year period (2004-2007). Barrie Hydro feels that this represents a reasonable target.

- b) Please reconcile the difference between the amount calculated for 2007 above and the 2007 forecast amount of \$9,387,153 in the application. What does Barrie Hydro's management see as the drivers of this difference?

**Response**

The difference between the \$8,760,740 and \$9,387,153 is represented in a number of the OM&A variance analysis in exhibit 4. We would see salary and benefits as one of the main drivers.

37. Ref: Exhibit 4/ Tab 1/ Schedule 2/Page 3

The following table was modified by Board staff to review Barrie Hydro OM&A expenses. Note rounding differences may occur, but are immaterial to this question.

<b>OM&amp;A Expenses</b>	2006 Actual	Variance	2007 Bridge
Operation (Working Capital)	\$ 2,026,045	\$ 453,677 22.4%	\$ 2,479,722
Maintenance (Working Capital)	\$ 1,398,601	\$ 459,775 32.9%	\$ 1,858,376
<b>Operation &amp; Maintenance</b>	<b>\$ 3,424,646</b>	<b>\$ 913,452</b> 26.7%	<b>\$ 4,338,098</b>
Billing and Collections ( <i>Adjusted For Collection Charges</i> )	\$ 1,280,176	\$ 207,569 16.2%	\$ 1,487,745
Community Relations ( <i>CDM Removed - see Below</i> )	\$ 106,722	\$ 109,245 102.4%	\$ 215,967
Administrative and General Expenses	\$ 3,661,761	-\$ 316,418 -8.6%	\$ 3,345,343
<b>Total OM&amp;A Expenses</b>	<b>\$ 8,473,305</b>	<b>\$ 913,848</b> 10.8%	<b>\$ 9,387,153</b>
Low Voltage	\$ -	\$ - 0.0%	\$ -
CDM Expenses ( <i>From Community Relations - see Above</i> )	\$ 314,334	\$ 145,666 46.3%	\$ 460,000
Reallocation of Collection Charges	-\$ 430,854	\$ 430,854 -100.0%	\$ -
Other Operating Costs (taxes & donations)	\$ 375,740	\$ 19,260 5.1%	\$ 395,000
<b>Total Distribution Expenses</b>	<b>\$ 8,732,525</b>	<b>\$ 1,509,628</b>	<b>\$ 10,242,153</b>

- a) From the table above both Operation and Maintenance 2007 Bridge expense have increased significantly over 2006 Actual. Please provide a detailed explanation with drivers to explain the combined increase of \$913,452.

**Response**

Appendix 4-1 for the section comparing Historical Actual to Bridge Year, Group Description 3500 & 3550 provides the O&M cost in detail. One large adjustment between these two years pertains to a adjustment of the overhead allocation amounts in individual internal cost centers. While the total overhead allocated dollars did not change, additional amounts were allocated out of administration and a lesser amount from O&M. Account 5625 administrative expenses transferred Credit increased by \$517,000 a similar amount was therefore not allocated out of O&M therefore increasing overall O&M costs. In addition account

5135 increased \$185,000 for tree trimming. Approximate increase in labour & benefit costs of \$170,000 due to 3% wage increase and 10% benefit increase.

- b) From the table above Barrie Hydro's Billing and Collections expenses are shown to increase by \$207,759. On Appendix 4-1 for Variances between Bridge Year and Historical Actual under Billing and Collections is the line item identified as Bad Debt Expense. Bad Debt Expense is shown as \$139,770 in 2006 increasing to \$150,000 in 2007. On Appendix 4-1 for Variances between Test Year and Bridge Year under Billing and Collections Bad Debt Expense is shown as \$163,040 for 2008.
- c) Please provide details of the components (i.e. energy sales, work order recoveries etc.) that are included in Bad Debt Expenses.

Response

Work order recoveries \$50,000

Customer consumption billings \$100,000

- d) Please describe the methodology(s) employed by Barrie Hydro to calculate the value for Bad Debt Expense.

Response

The bad debt expense is based on the following assumptions:

Accounts >30days old are written off at 1%

Accounts >60days old are written off at 10%

Accounts >90days old are written off at 25%

Accounts >120days old are written off at 40%

Accounts >236days old are written off at 60%

Accounts >365 days old are written off at 100%

- e) Please provide a detailed explanation with drivers to explain the increase for Billing and Collections expenses of \$207,759.

Response

Account 5305 \$34,000 -step increases plus 3% labour & 10% benefit increase

Account 5310 \$36,000 – this is contracted out, increase in rates and volumes

Account 5315 & 5320 - \$127,000, increase of 1 FTE plus 3% labour & 10% benefit increase

- f) From the table above Community Relations for 2007 Bridge expense has increased over 2006 Actual. Please provide a detailed explanation with drivers to explain the increase of \$109,245.

Response

Increased focus on safety training & procedures. Costs represent equipment, training costs and consultants.

- g) From the table above Administrative and General Expenses for 2007 Bridge expense has decreased over 2006 Actual. Please provide a detailed explanation with drivers to explain the decrease of \$316,418.

Response

Please see response to Q 37 a, reductions offset by salaries & benefit increase.

38. Ref: Exhibit 4/ Tab 1/ Schedule 2/Page 3

Has Barrie Hydro presented the 2008 OM&A budget as reported in Exhibit 4/ Tab 1/ Schedule 2/Page 3 to its Board of Directors and received final approval for the budget expenditures? If so, please confirm. If not, please provide information as to when Barrie Hydro will be presenting the budget for approval by its Board.

**Response**

On September 26<sup>th</sup>, 2007 BHD Board of directors passed a resolution accepting and recommending approval by BHHI Board that the 2008 Distribution Rate Application be submitted to the OEB.

39. Ref: Exhibit 4/ Tab 1/ Schedule 2/Page 3

The following table was modified by Board staff to review Barrie Hydro OM&A expenses. Note rounding differences may occur, but are immaterial to this question.

<b>OM&amp;A Expenses</b>	<b>2007 Bridge</b>		<b>Variance</b>	<b>2008 Test</b>	
Operation (Working Capital)	\$	2,479,722	\$ 199,695	\$	2,679,417
			8.1%		
Maintenance (Working Capital)	\$	1,858,376	-\$ 6,397	\$	1,851,979
			-0.3%		
<b>Operation &amp; Maintenance</b>	<b>\$</b>	<b>4,338,098</b>	<b>\$ 193,298</b>	<b>\$</b>	<b>4,531,396</b>
			4.5%		
Billing and Collections ( <i>Adjusted For Collection Charges</i> )	\$	1,487,745	\$ 53,506	\$	1,541,251
			3.6%		
Community Relations ( <i>CDM Removed - see Below</i> )	\$	215,967	\$ 5,182	\$	221,149
			2.4%		
Administrative and General Expenses	\$	3,345,343	\$ 411,458	\$	3,756,801
			12.3%		
<b>Total OM&amp;A Expenses</b>	<b>\$</b>	<b>9,387,153</b>	<b>\$ 663,444</b>	<b>\$</b>	<b>10,050,597</b>
			7.1%		
Low Voltage	\$	-	\$ -	\$	-
			0.0%		
CDM Expenses ( <i>From Community Relations - see Above</i> )	\$	460,000	-\$ 460,000	\$	-
			-100.0%		
Reallocation of Collection Charges	\$	-	\$ -	\$	-
			0.0%		
Other Operating Costs (taxes & donations)	\$	395,000	\$ 7,505	\$	402,505
			1.9%		
<b>Total Distribution Expenses</b>	<b>\$</b>	<b>10,242,153</b>	<b>\$ 210,949</b>	<b>\$</b>	<b>10,453,102</b>

- a) From the table above Maintenance 2008 Test expense has increased over 2007 Bridge. Please provide a detailed explanation with drivers to explain the combined increase of \$199,695.

**Response**

Operation costs have increased \$199,695.

Exhibit 4-1 Bridge year to Test Year for Group Description 3500:

Account 5010 - \$47,000 1 additional FTE

Account 5005 - \$48,000 change of 1fte from union to management position

Account 5020 - \$42,000 increased direct labour forecasted for this area

Account 5025 - \$34,000 accompanying material & vehicles for additional labour increase.

- b) From the table above Administrative and General Expenses for 2008 Test expense has increased over 2007 Bridge. Please provide a detailed explanation with drivers to explain the increase of \$411,458.

**Response**

Exhibit 4-1 Bridge year to Test Year for Group Description 3800:

Account 5610 – additional 1 FTE

Account 5615 – additional 1 FTE plus 3% labour & 10% benefits increase

Account 5630 – additional \$95,000 for IT services and maintenance

40. Ref: Exhibit 4/ Tab 1/ Schedule 2/Page 3

Please prepare a comprehensive listing of all operational costs by work unit for smart meter costs included in the 2008 budget. Include in this listing the work unit where the smart meter cost is accounted for in the budget, description of activity, and amount budgeted. In particular, please identify for each of the reported budget amounts whether Barrie Hydro considers the cost to be a component of minimum functionality, or if the amount is incidental/incremental to minimum functionality.

**Response**

No smart meter costs are included in the 2008 OM&A budget.

41. Ref: 2006 EDR Application Model, Sheet “7-2 ALLOCATION - LV-Wheeling”

In Barrie Hydro’s 2006 EDR Application Model, Sheet “7-2 ALLOCATION - LV-Wheeling”, Cell L120 has included the amount of \$ 1,242,398 for Low Voltage charges. This Low Voltage charge was handled as a pass through charge in the 2006 EDR model. It was included into rates as a rate adder on the above referenced worksheet and accounted for as General and Administrative expense (or more intentionally as a revenue offset). Please confirm whether or not Barrie Hydro has

included a budget amount in the 2008 Cost of Service or OM & A budget for low voltage. If yes please state reasons for including and identify the amounts included including detailed calculation. If no, please declare confirmation that no amounts have been included in Cost of Service or OM&A for Low Voltage.

**Response**

LV charges are not included in OM&A costs, but have been included in the Cost of Service filing as a pass through recovery in rates. See E9, T1, S1 page 9&10. See Appendix 2-3, page 3 for calculation.

## DEFERRAL AND VARIANCE ACCOUNTS

42. Ref: Exhibit(s) Ex1/Tab3/Sch4/Pg44, Ex1/Tab1/Sch9/Pg20

Barrie Hydro does not record an allowance for funds used during construction ("AFUDC") that follows the direction included in the Accounting Procedures Handbook (APH). On Ex1/Tab3/Sch4/Pg44, Barrie Hydro stated that the cost of funds on CWIP is not currently captured. However, in Ex1/Tab1/Sch9/Pg20, Barrie Hydro states that it is in compliance with the OEB's Uniform System of Accounts (USoA) for electricity distributors and accounting guidelines.

- a) Why is Barrie Hydro not complying with the OEB's USoA for electricity distributors and related accounting letters and orders in regard to Prescribed Interest Rates for CWIP account? In particular, please refer to the Board's letter of Nov 28, 2006 to LDCs outlining the use of prescribed interest rates.

**Response**

Barrie Hydro's understanding of Cost of Funds on CWIP has been that LDC's may or may not record this transaction. If we were recording this transaction we acknowledge that the Board prescribed interest rate must be used.

- b) What would the impact on rate base and revenue requirement be if Barrie Hydro applied the Prescribed Interest Rates for CWIP account?

**Response**

Since we have not been recording this transaction we have no process in place to make any type of estimate of the impact.

43. Ref: Exhibit(s) Ex5/Tab1/Sch1/Pg2,4,5

- a) Please list and provide a brief description of all outstanding Deferral and Variance accounts. This applies to deferral and variance accounts that are not being requested for disposition.

**Response**

After discussion with Board Staff we understand this to include all accounts with balances:

1508 – Other Regulatory Accounts – this includes variance amounts captured concerning OMERS pension costs and OEB assessment costs

1518 – Retail Cost Retail – this includes variances between those charges to retailers for customers transactions and costs incurred.

1548 Retail Cost – STR – this includes variances between those charges to retailers for service transaction requests and costs incurred.

1550- LV variance accounts – this includes variances for those charges incurred from Hydro One for Low Voltage charges and those charges to our customers for Low voltage costs.

1555- Smart Meter Revenue – this includes amounts collected from our customers relating to the \$.27 charge per metered customer.

1556 – Smart Meters OM&A – this includes expenses incurred on smart meter activities

1562 – Deferred PILS – this includes variances between PILS collected from customers and the PILS calculated to be collected from rates

1565 & 1566 – this includes variances between third tranche CDM amounts in rates and those amounts spent on CDM activities, 1566 is a Contra account

1580 -RSVA Wholesale Market Service – this includes variances between IESO charges and those amounts billed to our customers.

1582 -One time Market Service - this includes variances between IESO charges and those amounts billed to our customers.

1584 -Retail Transmission Network - Retail Transmission Network – this includes variances between Hydro One & IESO charges and those billed to our customers.

1586 – Retail Transmission Connection – this includes variances between Hydro One & IESO charges and those billed to our customers.

1588 – Power (including Global Adjustment) – this includes variances between IESO charges for the commodity and global adjustment and those billed to our customers.

1590 – Recover of Regulatory Asset Balances – balance remaining for recovery of those regulatory assets approved for recovery.

1592 – PILS variances – replaces Account 1562

- b) On Ex5/Tab1/Sch1/Pg2, account 1588 was listed as both a commodity and non-commodity account. Please clarify.

Response

1588 should not have been listed as a non-commodity account.

44. Ref: Exhibit(s) Ex5/Tab1/Sch3/Pg4-5&Spreadsheet

- a) Barrie Hydro is applying for disposition of regulatory variance accounts as per schedule Exhibit 5/Tab1/Sch3/spreadsheet. These totals do not correspond to totals reported to the Board as per 2.1.1 of the Reporting and Record Keeping Requirements for the period ending December 31st, 2006 plus interest accrued on those balances to April 30th 2008. Please provide the information as shown in the attached continuity schedule for regulatory assets and provide a further schedule reconciling the continuity schedule with the amounts requested for disposition on Ex5/Tab1/Sch3/spreadsheet. Please note that forecasting principal transactions beyond December 31, 2006 and the accrued interest on these forecasted balances and including them in the attached continuity schedule is optional.

**Response**

We would note that the 2.1.1 RRR balances for 12/31/06 are filed as of January 31, 2007. The 12/31/06 balances filed in E5,T1,S3 are those filed in the 2006 Trial Balance filing at April 30, 2007. Due to yearend entries and final calculation of unbilled revenue amounts, the trial balance and RRR amounts sometime differ. Barrie Hydro has always identified this fact in the filings with the Board. The 2006 trial balance amounts are the final amounts and therefore have been included in this rate application for disposal. The only account requesting a different amount to be disposed of is account 1562. The rationale for this difference is explained in E5, T1, S3 page 4. The Board's continuity schedule is attached as Attachment 44.

- b) Barrie Hydro states that it is recording OEB assessment costs and OMERS costs not recovered in previous rates in account 1508. The APH states that effective May 1, 2006, OEB cost assessments and pension cost contributions for OMERS were incorporated in the distribution rates of distributors that filed rate applications for the 2006- 07 rate year. Where OEB cost assessments and pension costs for OMERS were incorporated in the distribution rates, the distributor shall cease recordings in this account after April 30, 2006, or the day prior to the date when new rates were otherwise implemented, except for carrying charges.
- i Does account 1508 include OEB cost assessment and pension cost contributions for OMERS costs incurred post-April 30, 2006? If so, please explain why they are included in 1508 post-April 30, 2006 and restate the balances as appropriate.

**Response**

No



- c) The APH states that carrying charges are not permitted in accounts 1565 and 1566 after February 28, 2005. However, Ex5/Tab1/Sch3/Spreadsheet shows carrying charges incurred on these accounts.

- i Why is Barrie Hydro calculating carrying charges on these accounts after February 28, 2005?

**Response**

Account 1565 & 1566 were erroneously shown as attracting carrying charges. In Barrie Hydro's case 1565 & 1566 offset one another to \$0, the removal of carrying charges from the spreadsheet will not affect the total amount of deferral accounts to be disposed of.

- ii Please restate the balances on the attached continuity schedule spreadsheet.

**Response**

Balances have been restated.

- iii Accounts 1565 and 1566 have significant balances remaining in the Ex5/Tab1/Sch3/Spreadsheet as at December 31, 2006 and are not forecasted to decline beyond this date. Is Barrie Hydro following the direction provided in the APH Frequently Asked Questions (FAQ) December 2005? If no, please restate the balances on the attached continuity schedule spreadsheet.

**Response**

Restated balances are \$0 as of September 2007.

- d) SMART METERING

Accounts 1555 and 1556 have a zero balance in Ex5/Tab1/Sch3/Spreadsheet.

- i Is Barrie Hydro tracking the rate rider associated with smart metering in this account?

**Response**

Yes

- ii If Barrie Hydro was tracking this rate rider, what would the balance be in account 1555?

**Response**

Please see attached Board continuity schedule for balances.

- iii Is Barrie Hydro tracking capital expenditures and incremental OM&A associated with smart meters in accounts 1555 and 1556 respectively?

**Response**

Yes plus revenue recovery in 1555

- iv Please confirm that Barrie Hydro is requesting disposition of accounts 1555 and 1556 as per the spreadsheet.

**Response**

Barrie Hydro is not requesting disposition, that is why December 31, 2006 balances were not entered in Appendix 5-1. In Appendix 5-1 1555 & 1556 should have been references as not applying for disposal.

- v How is Barrie Hydro accounting for its stranded meters?

Response

Barrie Hydro has no stranded meters at this time.

45. Ref: Exhibit(s) Ex5/Tab1/Sch3

- a) Please indicate what PILs method Barrie Hydro followed in calculating the balances in account 1562 (and 1563 if applicable) by reference to the Board's FAQ's dated April 2003.

Response

Method #3

- b) Did Barrie Hydro change PILs accounting methods at anytime from October 1, 2001 to April 30, 2006? If yes, please explain the impacts of the change.

Response

No we have not changed methods

- c) Please provide a continuity schedule that shows how the transaction amounts in the PILs account 1562 (and 1563 if applicable) were recorded in the general ledger as at each year end since the period beginning October 1, 2001. Please separate the PILs proxy or allowance in rates, amounts billed or collected, adjustments, and interest. Please explain any adjustments.

Response

Please see Attachment 45.

- d) Please provide an analysis for each year end from October 1, 2001 through December 31, 2006. The schedule should show:
  - i The PILs proxy or allowance approved in rates;
  - ii The amounts billed to or collected from customers;
  - iii Adjustments calculated by the Board's methodology for true-up and deferral account entries;
  - iv Any other adjustments recorded by Barrie Hydro;
  - v The interest carrying charge calculations and an explanation of how the interest amounts were calculated;
  - vi Excess interest claw-back, if applicable.

Response

There are no differences in the analysis as described in i to vi) as described

- e) Please explain any differences between the two analyses requested above.

Response

see d)

- f) Where Barrie Hydro deviated from the Board's PILs and SIMPIL methodology, please provide a description of each deviation and the reasons for each.

Response

There were no deviations from the Boards's Pils and SIMPIL methodology.

- g) What assumptions did Barrie Hydro make for the following items in calculating its account balance to be disposed:

**Response**

The method used in the previous tax models are consistent with the tax treatment for PILs

- i Interest and penalties on unpaid or under-paid taxes;  
there were no interest and penalties on unpaid amounts of taxes
  - ii Non-deductible expenses like: meals, club dues, car expenses;  
Meals and entertainment were a non-deductible expense in the PILs calc
  - iii Donations paid to registered charities or municipal owners;  
Donations were deducted for registered charities – There were no donations to municipal shareholders.
  - iv Joint ventures, subsidiary companies, equity income;  
None
  - v Costs disallowed by the Board in any proceeding;  
None
  - vi Profit or losses on disposals of fixed assets for accounting purposes;  
Added back to income
  - vii Capital gains or capital losses on disposals of capital assets for tax purposes;  
Treated as a deduction
  - viii Regulatory asset write-offs and recoveries for tax purposes.  
For regulatory assets we followed the way it was presented on our tax returns, which is to include the regulatory assets as a tax expense/deduction when it was incurred.
- h) Are there Board precedents on which Barrie Hydro has relied? Please provide the proceeding case docket references.  
None
- i) Should the expensing or recovery of regulatory assets be included in the calculation of regulatory PILs taxes? What Board precedents are being relied on in making this assertion? Please describe how Barrie Hydro processed these transactions in the PILs calculations to determine the balance in account 1562.  
We treated the regulatory asset recovery as income in the form 1562. We have treated the transactions the same as we have treated them in our income tax returns.
- j) If a regulatory asset amount is denied collection by the Board, how should the denial be treated in the PILs tax calculations and reconciliation of the 1562 account?  
If it was not recognized by the Board as a legitimate recovery it still should be an expense for taxes as Barrie Hydro believes the actual calculation should match the Tax returns as closely as possible

- k) What assumptions has Barrie Hydro made in recording transactions in 1562 subsequent to April 30, 2006?  
**We have followed as closely as possible that of our actual tax returns**
- l) How did Barrie Hydro record the retro-active repeal of the Large Corporation Tax (LCT) for the period January 1 to April 30, 2006?  
**We have not adjusted for this amount**
- m) How did Barrie Hydro record the retro-active repeal of LCT in the period from May 1, 2006 to April 30, 2007?  
**We have not adjusted for this amount**
- n) Please provide the following tax-related documents for each tax year from 2001 through 2005:
- i Federal T2 tax return and supporting schedules – signed original and any returns that were subsequently amended and re-filed.
  - ii Ontario CT 23 tax return and supporting schedules – original and any returns that were subsequently amended and re-filed.
  - iii Financial statements for each year that were submitted with the tax returns.
  - iv Notice of Assessment received from the Ontario Ministry of Finance, Corporations Tax Branch.
  - v Notice of Reassessment from the Ontario Ministry of Finance Corporations Tax Branch.
  - vi Correspondence between Barrie Hydro and the Ministry of Finance concerning disputes or disagreements regarding the calculations of PILs income tax, Large Corporation Tax and Ontario Capital Tax in any tax return for any year.

**Response**

**See Attachment 45 B**

## **COST ALLOCATION**

46. Ref: Exhibit 8 / Tab 1 / Schedule 2 / Page 3

Please file the Cost Allocation Informational Filing EB-2007-0001 as an official part of the record of this Application. File Run 1 or Run 2, whichever one is more closely representative of the Applicant's situation. Alternatively, as a means of avoiding the difficulties described in the third paragraph of the reference page, file a modified run that is more closely representative than either of the runs in the Informational Filing.

**Response**

**Run 1 as Attachment Run1 46 and Run 2 as Attachment Run2 46 attached, reference E8,T1,S2 page 3 for methodology used in rate application.**

## Street Light Revenue to Cost Ratio

47. Ref: Exhibit 8 / Tab 1 / Schedule 2 / Pages 4-5

Please give the rationale for raising the Revenue to Cost Ratio by such a small amount, from 9.3% to 10.8%.

**Response:**

Street Light revenue at current rates is expected to be \$92,241 in 2008. With the movement in the Revenue to Cost Ratio from 9.3% to 10.8% along with the overall increase in revenue requirement for Barrie Hydro, the revenue for Street Lights is expected to be \$123,319 in 2008. This represents an increase of 33.7% in Street Light rates (i.e.  $\$123,319 / \$92,241 - 1 = 33.7\%$ ). In Barrie Hydro's opinion it would be unreasonable to further adjust the Revenue to Cost ratio and cause the Street Light rates to increase beyond 33.7%.

## RATE DESIGN

### Fixed and Variable Proportions

48. Ref: Exhibit 9 / Tab 1 / Schedule 6 / Appendix 9-1

- a. Please confirm that the currently approved monthly fixed service charge for the Residential Class, at \$14.72 per month, is approximately 50% higher than the highest of the three alternative calculations of Customer Unit Cost per month in Sheet O2 'Fixed Charge \ Floor \ Ceiling' of the Informational Filing.

**Response:**

**a. Confirmed**

- b. In light of part a), please provide the rationale for an increase in the Monthly Service Charge of 14.5% and an increase in the volumetric charge of a lower amount, 11.6%, for the Residential Class.

**Response**

Revenue at existing rates for the Residential rate class is \$18,388,760. This represents the amount of revenue Barrie Hydro would receive from Residential customers if the current approved rates remain the same in 2008. Barrie Hydro is proposing the revenue for this class be increased to \$20,711,184 in 2008. This is an increase of 12.63%. With Barrie Hydro proposing to not change the fix/variable split in the Residential rate class it is would be expected that the

monthly service charge and the volumetric charge would increase 12.63% but this is not the case as outlined in the following table

	Monthly Service Charge \$/per month	Volumetric Charge \$/kWh
Current Approved Charge	\$14.72	\$0.0138
Adjustment for LV Charges included in Current Charges		(\$0.0008)
Current Charge excluding LV charges	\$14.72	\$0.0130
Expected Rate Increase	12.63%	12.63%
Expected Charges	\$16.58	\$0.0146
Smart Meter Adder	\$0.27	
Add back LV Charges		\$0.0008
Proposed Charges	\$16.85	\$0.0154
Proposed Rate Increase	14.5%	11.6%

The 14.5% increase in the monthly service charge results from applying the smart meter adder to the charge once it has been adjusted for the increase in revenue. The lower increase in the volumetric charge reflects the adjustment for LV charges. The adjustment for LV charges is consistent with the methodology used in the 2006 EDR. In the 2006 EDR, LV charges were added on after rates were design to collect the base revenue requirement and Barrie Hydro has treated LV charges in the same manner in this application.

- c. Please confirm that the currently approved monthly fixed service charge for the Residential Class, at \$14.59 per month, is approximately 7% higher than the highest of the three alternative calculations of Customer Unit Cost per month in Sheet O2 'Fixed Charge \ Floor \ Ceiling' of the Informational Filing.

Response

Confirmed. However, the rate class reference in c. should be General Service < 50 KW not Residential.

- c. In light of part c), please provide the rationale for an increase in the Monthly Service Charge of 14.6% and an increase in the volumetric charge of a lower amount, 11.7%, for the Residential Class.

Response

Revenue at existing rates for the General Service < 50 KW rate class is \$3,825,179. This represents the amount of revenue Barrie Hydro would receive from General Service < 50 KW customers if the current approved rates remain the same in 2008. Barrie Hydro is proposing the revenue for this class be increased to \$4,312,937 in 2008. This is an increase of 12.75%. With Barrie Hydro proposing to not change the fix/variable split in the General Service < 50 KW rate class it is would be expected that the monthly service charge and the volumetric charge would increase 12.75% but consistent with the Residential class this is not the case as outlined in the following table.

	Monthly Service Charge \$/per month	Volumetric Charge \$/kWh
Current Approved Charge	\$14.59	\$0.0154
Adjustment for LV Charges included in Current Charges		(\$0.0008)
Current Charge excluding LV charges	\$14.59	\$0.0146
Expected Rate Increase	12.75%	12.75%
Expected Charges	\$16.45	\$0.0164
Smart Meter Adder	\$0.27	
Add back LV Charges		\$0.0008
Proposed Charges	\$16.72	\$0.0172
Proposed Rate Increase	14.6%	11.7%

The 14.6% increase in the monthly service charge results from applying the smart meter adder to the charge once it has been adjusted for the increase in revenue. The lower increase in the volumetric charge reflects the adjustment for LV charges. The adjustment for LV charges is consistent with the methodology used in the 2006 EDR. In the 2006 EDR, LV charges were added on after rates were design to collect the base revenue requirement and Barrie Hydro has treated LV charges in the same manner in this application.

#### Large Use Class Revenue

It appears that the Fixed Distribution Revenue from the Large Use class at \$118,252 is based on the assumption of 12 months' billing, and that the Large Use class share of the Total Base Revenue Requirement at \$136,600 is also based on a full year's allocation. Please clarify whether the Applicant will experience a revenue shortfall if the expected Large Use customer is not producing revenue at the beginning of the test year.

**Response**

The large use customer is forecasted to be a customer in November of 2008. The variable distribution revenue amount is only for 2 months. The fixed distribution revenue for large user of \$118,252 was erroneously shown for 12 months. We would note that the fixed monthly charge for Large User is \$9,854.57/month, for 2 months this would be \$19,709. We recognize that for 2008 that the new rates are planned to be effective May 1, 2008, therefore the under collecting of Large Use fixed charge will be for 6 months (May to November) and only equates to \$9854.57 @ 6 months equals \$59,127.

**Large Use Rates**

- a. Ref: Exhibit 2 / Tab 1 / Schedule 1 / Page 2, and Exhibit 2 / Tab 4 / Schedule 1 / Appendix 2-1 / Page 2 Please confirm that the amount of the ethanol plant project, net of capital contribution from the customer, at \$1.85 million, will represent approximately 1.2% of the rate base.

**Response**

We would note that the 1.2% appears to be calculated as  $\$1,850,000 / \$149,626,979$ . The calculation of rate base is an average of 2007 and 2008 yearend fixed assets, therefore the average of the Ethanol plant would be  $(\$0 + \$1,850,000 = \$925,000)$ ,  $\$925,000 / \$149,626,979 = 0.6\%$

- b. Ref: Exhibit 9 / Tab 1 / Schedule 1 / Page 8, and Informational Filing / Sheet I8 'Demand Data' row 67 Please confirm that the projected usage by the Large User, at 30,000 kW, will be approximately 0.95% of the Applicant's load as estimated by the sum of class non-coincident peak loads DNCP12.

**Response**

**Confirmed**

- c. Ref: Exhibit 9 / Tab 1 / Schedule 1 / Page 9 / Table 9 Please confirm that a calculation similar to that in part b) was used to justify the allocation of LV Costs to the Large Use class, resulting in 0.97%.

**Response**

Confirmed, allocation as shown in E9,T1,S1 page 9, table 9.



- d. Ref: Exhibit 9 / Tab 1 / Schedule 1 / Page 3 / Table 3 In light of parts a), b) and c), please provide a rationale for Large Use rates that will provide only 0.4% of Distribution Revenue.

**Response**

As identified in Q49 variable revenue represents only 2 months, 10 additional months at 15,000kw@\$.6016/kw = \$90,240, would move to 0.7% of distribution revenue.

**Transformer Allowance**

50. Ref: Exhibit 9 / Tab 1 / Schedule 1 / Page 8

- a. Please file Sheet O3.1 'Line Transformers Unit Cost Worksheet', either from the Informational Filing EB-2007-0001 or from any modified version that may have been prepared for a previous interrogatory.

**Response**

Please see Question 46.

- b. Please provide a rationale for Barrie Hydro's proposal to not change the Transformer Allowance of \$0.60 / kW / month, rather than moving the credit toward the amount calculated in the Cost Allocation model at approximately \$0.96 / kW / month.

**Response**

In regards to the transformer allowance, when Barrie Hydro filed the Cost Allocation Informational filing, Barrie Hydro suggested the OEB review this issue on a provincial basis before the current the transformer ownership allowance is adjusted. As a result, Barrie Hydro has proposed to not change the transformer allowance until this review has been conducted. Based on the recent report of the OEB on Cost Allocation, the OEB has stated that credits like the transformer allowance are expected to be the subject of review as part of the Rate Design for Electricity Distributors (EB-2007-0031).

**RETAIL TRANSMISSION RATES (RTR)**

51. Ref: Exhibit 9/ Tab 1/ Schedules 4 and 5

The Wholesale Network Transmission Rate will decrease effective November 1 2007. The Wholesale Connection Transmission Rate will decrease and the

Wholesale Transformation Connection Transmission Rate will increase 7% effective November 1 2007.

- a) For each rate class, please provide a revised RTR – Network Service Rate that would be revenue neutral over the 12 month period beginning May 1, 2008. (i.e. The amount collected by the revised RTR – Network Service Rate for each rate class should equal the amount paid for the Wholesale Network Transmission Rate.)

**Response**

a) & b) Barrie Hydro's revised RTR for Network and Connection services reflecting the recently revised wholesale transmission rates are outlined in the following table.

<u>Proposed Retail Transmission Rates</u>	Network Responds to a)	Connection Responds to b)
Residential	\$0.0052	\$0.0049per kwh
General Service Less Than 50 kW	\$0.0047	\$0.0044per kwh
General Service 50 to 4,999 kW	\$1.8491	\$1.7443per kw
General Service 50 to 4,999 kW Interval		
Metered	\$2.4546	\$2.3155per kw
Street Lights	\$1.4606	\$1.3778per kw
Large User	\$2.4613	\$2.3219per kw
Unmetered Scattered Load	\$0.0047	\$0.0044per kwh

- b) For each rate class, please provide a revised RTR – Line and Transformation Connection Service Rate that would be revenue neutral over the 12 month period beginning May 1, 2008. (i.e. The amount collected by the RTR - Line and Transformation Connection Service Rate for each rate class should equal the amount paid for the Wholesale Connection Transmission Rate and the Wholesale Transformation Connection Transmission Rate.)

**Response**

See a above.

**SMART METERS**

52. Ref: Exhibit 1 /Tab 1 /Schedule 6

Is the proposed spending program for smart meter pilot project appropriate?

On Page 17 (under "Draft Issues List"), Barrie Hydro states: "Barrie Hydro plans to perform a Smart meter pilot project in 2008. The forecasted cost of this project is \$600,000 to install approximately 5,000 smart meters. The technology implemented will be one of the four technologies discussed in the recent Board smart meter decision. As well, the forecasted cost of \$600,000 representing the installation of 5,000 smart meters is in line with those costs approved in the recent smart meter decision. Barrie Hydro is proposing to fund this pilot project through the current smart meter rider of \$0.27 per month per metered customers that was initiated in the distribution rates effective May 1, 2006. We estimate that at the current rate of \$0.27 for the smart meter rider that by December 31, 2008 \$575,000 will have been collected to fund this pilot project."

a. Barrie Hydro is not one of the thirteen licensed distributors authorized by Ontario Regulation 427/06 to conduct discretionary metering activities with respect to smart meters.

i. In light of its "un-named" status, please explain under what authority Barrie Hydro has decided to undertake smart meter activity in 2008.

**Response**

Barrie Hydro has spoken to Board Staff and Ministry of Energy staff to determine how we can obtain authority and have not received any direction to this point. To meet the 2010 completion date for installation we hope to obtain authorization and start in 2008.

ii. Has Barrie Hydro undertaken any smart meter activity in 2007? If so please explain in full all smart meter activities and associated costs

**Response**

Barrie Hydro has set up an internal team to monitor and discuss smart meter activities. We have joined a provincial group to keep abreast of ongoing developments and issues. Costs of \$4,801 have been incurred in 2007 for membership in this group.

b. Does all of the \$600,000 with respect to the smart meter pilot project in 2008 represent capital cost? If not, please provide a breakdown of capital and OM&A costs.

**Response**

The \$600,000 represents estimated capital costs.

- c. Which of the four technologies discussed in the Board's recent Decision with Reasons in EB-2007-0063 will Barrie Hydro adopt? If Barrie Hydro has chosen to adopt another technology please provide a complete explanation of this technology.

**Response**

Which of the 4 technologies has not yet been decided.

- c. Please confirm whether Barrie Hydro will record all of the smart meter costs in smart meter deferral accounts. If they will not be recorded in the smart meter deferral please explain where these costs will be recorded and why they will be recorded there.

**Response**

Those smart meter costs pertaining to the 2008 pilot project will be recorded in the smart meter deferral account

# Revenue Requirement - 2008 EDR Application

Barrie Hydro Distribution Inc

EB-2007-0746

ATTACHMENT 1B		2008 Application Reference	2008 Application Amount
<b>Applicants Rate Base</b>			
2007 Net Fixed Assets	Appendix 1-8	\$ 128,153,448	A
2008 Net Fixed Assets	Appendix 1-9	\$ 132,622,648	B
Average Net Fixed Assets (2007 Plus 2008 Divided by 2)			\$ 130,388,048 C
Working Capital Allowance Base	E2 T1 S1 page 43	\$ 128,259,541	D
Working Capital Allowance		15%	E \$ 19,238,931 F
<b>Rate Base</b>			<b>\$ 149,626,979 G</b>
<b>Return on Rate Base</b>			
Deemed ShortTerm Debt %	E6T1 S2 page4	4.00%	H \$ 5,985,079 K
Deemed Long Term Debt %	E6T1 S2 page4	53.50%	I \$ 80,050,434 L
Deemed Equity %	E6T1 S2 page4	42.50%	J \$ 63,591,466 M
Short Term Interest	E6 T1 S4 page 8	4.77%	N \$ 285,488 Q
Long Term Interest	E6 T1 S4 page 8	6.46%	O \$ 5,172,148 R
Return on Equity	E6 T1 S4 page 8	9.00%	P \$ 5,721,642 S
<b>Return on Rate Base</b>			<b>\$ 11,179,279 T</b>
<b>Distribution Expenses</b>			
OM&A Expenses	App 4-1 Test Year	\$ 10,422,532	U
Transformer Allowance	E3 T1 S3 page 4	\$ 549,556	V
Amortization	App 4-5	\$ 10,150,089	W
PILs	App 4-8 PILS 2008 Total Expense	\$ 3,256,673	X \$ 24,378,850 Y
<b>Variance / Deferral Account Rate Adders</b>			
Low Voltage	App 2-3 page 3	\$ 1,215,380	Z
Smart Meters	E1 T1 S1 page 17	\$ 224,428	AA
Incremental CDM			AB \$ 1,439,808 AC
<b>Revenue Offsets</b>			
Specific Service Charges			AD
Late Payment Charges	E3 T3 s1 page 15	-\$ 642,288	AE
Other Distribution Income	E3 T3 s1 page 15	-\$ 1,913,786	AF
Other Income and Deductions			AG <b>-\$ 2,556,074 AH</b>
<b>Revenue Requirement from Distribution Rates</b>			<b>\$ 34,441,863 AI</b>
<b>Variance / Deferral Account Rate Riders</b>			
Regulatory Assets	Appendix 5-1 page 2		-\$ 253,737 AJ
LRAM & SSM			AK
			AL
			AM
<b>Revenue Requirement from Rate Riders</b>			<b>-\$ 253,737 AN</b>
Revenue Requirement from Distribution Rates		\$ 34,441,863	AO
2008 Forecast Billing Determinants Time Current Rates	Appendix 1-3	-\$ 28,562,491	AP
<b>Revenue Sufficiency/Deficiency</b>		<b>\$ 5,879,372</b>	<b>AR</b>
LESS			
Appendix 1-3 Revenue Sufficiency/Deficiency was calculated on base revenue only, did not include recovery of transformer allowance credit,	E3 T1 S3 page 4	\$ 549,556	V
Low voltage or Smart meters, which were considered as recoveries over and above the base revenue recovery. When these amounts are removed the Boards methodology equates to Appendix 3-1	App 2-3 page 3	\$ 1,215,380	Z
	E1 T1 S1 page 17	\$ 224,428	AA
			<b>\$ 1,989,364</b>
			<b>\$ 3,890,008</b>

**Attachment 6d**

in 000's

	2002	2003	2004	2005	2006	2007	2008
Net Income	\$ 3,414	\$ 6,513	\$ 4,262	\$ 5,776	\$ 4,486	\$ 5,746	\$ 5,730
Actual ROE	1.4%	9.9%	6.1%	7.8%	5.8%	7.2%	6.9%
Allowed ROE	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Retained Earnings	\$ 856	\$ 7,369	\$ 10,532	\$ 14,479	\$ 16,065	\$ 20,087	\$ 24,098
Dividends to Shareholder	\$ -	\$ -	\$ 1,100	\$ 1,800	\$ 2,900	\$ 1,724	\$ 1,719
Construction Capital	\$ 4,832	\$ 7,428	\$ 11,284	\$ 4,659	\$ 14,133	11076	10576
Purchased Capital	\$ 1,784	\$ 2,542	\$ 2,115	\$ 2,808	\$ 2,109	2895	4043
Total Capital	\$ 6,616	\$ 9,970	\$ 13,399	\$ 7,467	\$ 16,242	13971	14619

**Attachment 14**

			2002		2002	2003		2003	2004		2004	2005		2005	2006		2006
nac			cust/conn	wa	kwh	cust/conn	wa	kwh	cust/conn	wa	kwh	cust/conn	wa	kwh	cust/conn	wa	kwh
res	8939.5		52941		473,263,740	55195		493,413,274	57473		513,777,355	59186		529,090,643	60659		542,258,462
<50	35853.11		5166		185,217,140	5170		185,360,553	5227		187,404,180	5280		189,304,394	5320		190,738,519
>50	957339.2		656		628,014,511	705		674,924,132	744		712,260,360	763		730,449,805	784		750,553,928
lu	0		0		-	0		-	0		-	0		-	0		-
usl	5966.22		457		2,726,560	520		3,102,432	529		3,156,128	583		3,478,304	760		4,534,324
sl	759.26		13010		9,877,928	13177		10,004,724	13252		10,061,668	14026		10,649,333	14174		10,761,703
			72230			74767			77225			79838			81697		
			+2.9%			+2.9%											
			2006			2007			2008								
nac			cust/conn		kwh			kwh									
res	8939.5	60659			62418			557,983,957	64228					574,165,492			
<50	35853.11	5320			5474			196,269,936	5633					201,961,764			
>50	957339.2	784			807			772,319,992	830					794,717,272			
lu	0	0			0			-	0					-			
usl	5966.22	760			782			4,665,819	805					4,801,128			
sl	759.26	14174			14585			11,073,792	15008					11,394,932			
			84066			1,542,313,496			86504			1,587,040,588					

# Attachment 24 Departmental Expense Analysis - (2007 Estimated Budget )

	<u>Customer Service</u>	<u>Metering Reading</u>	<u>Building</u>	<u>CFO</u>	<u>Acctg</u>	<u>IT</u>	<u>Corp. Services</u>	<u>Total</u>
# of Staff	22.5	0	N/A	3	6	7	3	41.5
Total Budget (2006 Budget + 2%)	2,980,009		830,624	454,477	640,332	1,055,185	1,217,809	7,178,435
Add: Allocated Overhead	N/A	N/A	N/A	-	-	N/A	-	-
<b><u>Deductions:</u></b>								
<b><u>Direct Revenues:</u></b>								
Late Pyt Charges	(489,600)							(489,600)
<b><u>Unallocated Expenses:</u></b>								
Bad Debt Expense	(102,000)				-			(102,000)
Postage	(421,056)							(421,056)
Sales Promotion & Donations	-						(48,450)	(48,450)
Pre-printed Forms	(78,540)							(78,540)
Equipment Rentals								-
Executive Assistant				-				-
Equipment Costs				(1,530)				(1,530)
General Admin. Costs				(96,390)				(96,390)
Courier costs								-
Telephone Costs								-
Other Consulting				-	(8,262)		(295,800)	(304,062)
Audit					(42,840)			(42,840)
Bank Charges					(57,120)			(57,120)
Health Benefits - Retirees							(200,000)	(200,000)
Salaries & Benefits (all staff excluding CEO)				(170,000)			(313,140)	(313,140)
Salaries/Benefits - Supervisor & Payroll					(181,560)			(181,560)
Miscellaneous supply							-	-
Memberships & Subs				-			(20,400)	(20,400)
Conferences & Seminars				(4,080)			(16,320)	(20,400)
Legal				-			(40,800)	(40,800)
Insurance - Liability			-	(4,066)			(19,275)	(23,341)
Miscellaneous							(20,400)	(20,400)
Subcontract maintenance	(153,000)							(153,000)
Allocation of Meter Reading Costs	(693,600)	693,600						-
Adjusted Departmental Levels (included in Water Contract Formula)	1,531,813	693,600	830,624	178,412	350,550	1,055,185	243,224	4,393,806
Add:								
Postage	421,056							
Forms	78,540							
Adjusted Total	2,031,409							

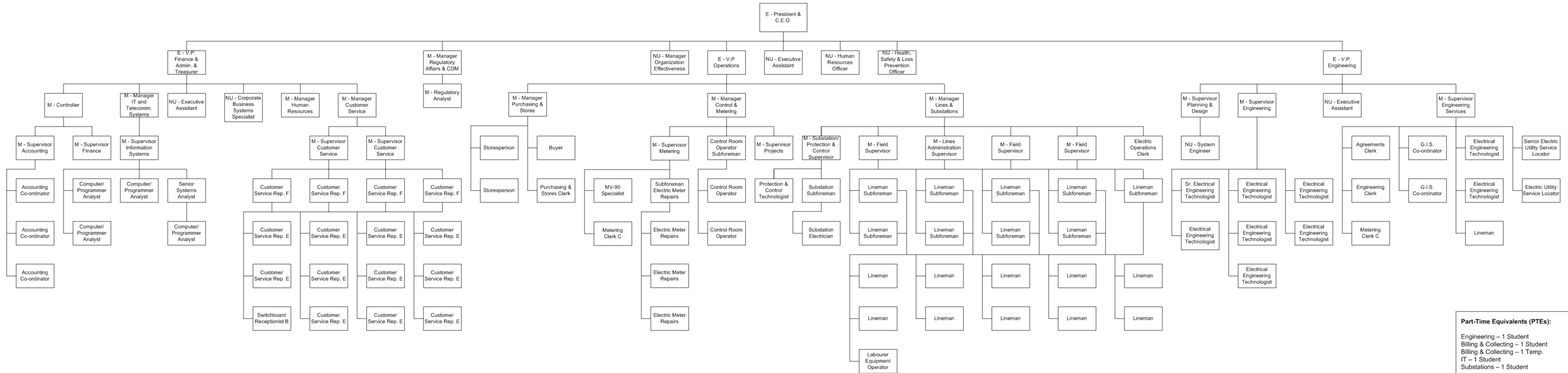


# Barrie Hydro Distribution Inc. Organization Chart

## 2008

**LEGEND:**

E – Executive  
M – Management  
NU – Non-Union  
Unmarked boxes are Union



## SHEET 1 - Regulatory Assets - Continuity Schedule

Attachment 44

NAME OF UTILITY	Barrie Hydro Distribution Inc	LICENCE NUMBER	ED-2002-0534
NAME OF CONTACT	Stephen Perry	DOCID NUMBER	EB-2007-0746
E-mail Address	sperry@barriehydro.com		
VERSION NUMBER	v3.0	PHONE NUMBER	705-722-7244 ext 278
Date	29-Nov-07	(extension)	

Enter appropriate data in cells which are highlighted in yellow only.  
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:  
Debits should be recorded as positive numbers and credits should be recorded as negative numbers.  
Repeat cells going across as necessary for each year in application

2005										
Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 <sup>1</sup>	Transactions (additions) during 2005, excluding interest and adjustments <sup>6</sup>	Transactions (reductions) during 2005, excluding interest and adjustments <sup>6</sup>	Adjustments during 2005 - instructed by Board <sup>2</sup>	Adjustments during 2005 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05
RSVA - Wholesale Market Service Charge	1580	\$ 2,146,348	\$ 1,201,458		\$ -	\$ -	\$ 3,347,806	\$ 323,143	\$ 173,578	\$ 496,721
RSVA - One-time Wholesale Market Service	1582	\$ 235,460	\$ 80,599		\$ -	\$ -	\$ 316,059	\$ 17,390	\$ 18,611	\$ 36,001
RSVA - Retail Transmission Network Charge	1584	\$ 751,660	\$ 41,691		\$ -	\$ -	\$ 793,351	\$ 104,891	\$ 52,265	\$ 157,156
RSVA - Retail Transmission Connection Charge	1586	\$ 209,809	\$ (3,238)		\$ -	\$ -	\$ 206,571	\$ 56,761	\$ 12,170	\$ 68,931
Sub-Totals		\$ 3,343,277	\$ 1,320,510		\$ -	\$ -	\$ 4,663,787	\$ 502,185	\$ 256,624	\$ 758,809
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 78,199	\$ 155,452				\$ 233,651	\$ -	\$ 8,435	\$ 8,435
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -	\$ 431,469				\$ 431,469	\$ -	\$ 7,451	\$ 7,451
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508	\$ -					\$ -	\$ -		\$ -
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508	\$ -					\$ -	\$ -		\$ -
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508	\$ -					\$ -	\$ -		\$ -
Retail Cost Variance Account - Retail	1518	\$ 53,450	\$ 40,053				\$ 93,503	\$ -	\$ 9,422	\$ 9,422
Retail Cost Variance Account - STR	1548	\$ (1,386)	\$ (4,013)				\$ (5,399)	\$ -		\$ (291)
Misc. Deferred Debits	1525	\$ 117,285	\$ -				\$ 117,285	\$ -		\$ 24,630
LV Variance Account	1550	\$ -	\$ -				\$ -	\$ -		\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -	\$ -				\$ -	\$ -		\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -	\$ -				\$ -	\$ -		\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Met	1555	\$ -	\$ -				\$ -	\$ -		\$ -
Smart Meter OM&A Variance	1556	\$ -	\$ -				\$ -	\$ -		\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -	\$ (988,346)				\$ (988,346)	\$ -		\$ -
CDM Contra	1566	\$ -	\$ 988,346				\$ 988,346	\$ -		\$ -
Qualifying Transition Costs <sup>8</sup>	1570	\$ 1,548,147	n/a	n/a	\$ (192,620)		\$ 1,355,527	\$ -	\$ 378,049	\$ 378,049
Pre-Market Opening Energy Variances Total <sup>8</sup>	1571	\$ 2,528,163	n/a	n/a			\$ 2,528,163	\$ -	\$ 647,477	\$ 647,477
Extra-Ordinary Event Costs	1572	\$ -					\$ -	\$ -		\$ -
Deferred Rate Impact Amounts	1574	\$ -					\$ -	\$ -		\$ -
Other Deferred Credits	2425	\$ -					\$ -	\$ -		\$ -
Sub-Totals		\$ 4,323,858	\$ 622,961	\$ -	\$ (192,620)	\$ -	\$ 4,754,199	\$ -	\$ 1,050,834	\$ 1,075,173
Deferred Payments in Lieu of Taxes	1562									
2006 PILs & Taxes Variance	1592									
Sub-Totals										
Total		\$ 7,667,135	\$ 1,943,471	\$ -	\$ (192,620)	\$ -	\$ 9,417,986	\$ 502,185	\$ 1,307,458	\$ 1,833,982
The following is not included in the total claim but is included on a memo basis:										
Deferred PILs Contra Account <sup>8</sup>	1563									
RSVA - Power (including Global Adjustment)	1588	\$ 1,576,284	\$ (772,514)				\$ 803,770	\$ 177,689	\$ 80,583	\$ 258,272
RSVA - Power - Sub-Account - Global Adjustment <sup>4</sup>	1588	\$ -	\$ (811,200)				\$ (811,200)	\$ -	\$ (18,757)	\$ (18,757)
Recovery of Regulatory Asset Balances	1590	\$ (2,375,622)	\$ (1,951,600)				\$ (4,327,222)	\$ (54,225)	\$ (238,850)	\$ (293,075)

G:\Regulatory\2008\rate\application\interrogatories\attachment44.xls\Continuity Schedule

<sup>1</sup> As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis<sup>2</sup> Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, and etc.<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to<sup>4</sup> Not included in sub-total<sup>5</sup> Closed April 30, 2002<sup>6</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.<sup>7</sup> Please describe "other" components of 1508 and add more component lines if necessary.<sup>8</sup> 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.<sup>9</sup> Interest projected on December 31, 2006 closing principal balance.

**SHEET 1 - Regulatory Assets - Continuity Schedule**

NAME OF UTILITY	Barrie Hydro Distribution Inc
NAME OF CONTACT	Stephen Perry
E-mail Address	sperry@barriehydro.com
VERSION NUMBER	v3.0
Date	29-Nov-07

2006												
Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments <sup>6</sup>	Transactions (reductions) during 2006, excluding interest and adjustments <sup>6</sup>	Adjustments during 2006 - instructed by Board <sup>2</sup>	Adjustments during 2006 - other <sup>3</sup>	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
RSVA - Wholesale Market Service Charge	1580	\$ 3,347,806	\$ (1,699,189)				\$ (2,146,348)	\$ (497,731)	\$ 496,721	\$ 84,755	\$ (523,468)	\$ 58,008
RSVA - One-time Wholesale Market Service	1582	\$ 316,059	\$ -				\$ (235,460)	\$ 80,599	\$ 36,001	\$ 10,563	\$ (39,366)	\$ 7,198
RSVA - Retail Transmission Network Charge	1584	\$ 793,351	\$ 257,543				\$ (751,660)	\$ 299,234	\$ 157,156	\$ 25,948	\$ (175,046)	\$ 8,058
RSVA - Retail Transmission Connection Charge	1586	\$ 206,571	\$ (31,135)				\$ (209,809)	\$ (34,373)	\$ 68,931	\$ 3,330	\$ (76,344)	\$ (4,083)
Sub-Totals		\$ 4,663,787	\$ (1,472,781)		\$ -	\$ -	\$ (3,343,277)	\$ (152,271)	\$ 758,809	\$ 124,596	\$ (814,224)	\$ 69,181
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 233,651	\$ 50,449				\$ (78,199)	\$ 205,901	\$ 8,435	\$ 7,463	\$ (5,995)	\$ 9,903
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 431,469	\$ 159,206					\$ 590,675	\$ 7,451	\$ 27,425		\$ 34,876
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508	\$ -						\$ -	\$ -			\$ -
Retail Cost Variance Account - Retail	1518	\$ 93,503	\$ 7,158				\$ (53,540)	\$ 47,121	\$ 9,422	\$ 5,118	\$ (10,669)	\$ 3,871
Retail Cost Variance Account - STR	1548	\$ (5,399)	\$ (6,358)				\$ 1,386	\$ (10,371)	\$ (291)	\$ (533)	\$ 323	\$ (501)
Misc. Deferred Debits	1525	\$ 117,285					\$ (117,285)	\$ -	\$ 24,630	\$ 2,737	\$ (27,367)	\$ -
LV Variance Account	1550	\$ -	\$ 19,202					\$ 19,202	\$ -	\$ (780)		\$ (780)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -	\$ -					\$ -	\$ -	\$ -		\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -	\$ (122,611)					\$ (122,611)	\$ -	\$ (1,432)		\$ (1,432)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Met	1555	\$ -						\$ -	\$ -			\$ -
Smart Meter OM&A Variance	1556	\$ -	\$ 12,371					\$ 12,371	\$ -	\$ 181		\$ 181
Conservation and Demand Management Expenditures and Recoveries	1565	\$ (988,346)	\$ 506,148					\$ (482,198)	\$ -			\$ -
CDM Contra	1566	\$ 988,346	\$ (506,148)					\$ 482,198	\$ -			\$ -
Qualifying Transition Costs <sup>5</sup>	1570	\$ 1,355,527	n/a	n/a	\$ (154,815)	\$ 192,620	\$ (1,393,332)	\$ -	\$ 378,049	\$ (5,294)	\$ (372,755)	\$ -
Pre-Market Opening Energy Variances Total <sup>5</sup>	1571	\$ 2,528,163	n/a	n/a			\$ (2,528,163)	\$ -	\$ 647,477	\$ 58,990	\$ (706,467)	\$ -
Extra-Ordinary Event Costs	1572	\$ -						\$ -	\$ -			\$ -
Deferred Rate Impact Amounts	1574	\$ -						\$ -	\$ -			\$ -
Other Deferred Credits	2425	\$ -						\$ -	\$ -			\$ -
Sub-Totals		\$ 4,754,199	\$ 119,417	\$ -	\$ (154,815)	\$ 192,620	\$ (4,169,133)	\$ 742,288	\$ 1,075,173	\$ 93,875	\$ (1,122,930)	\$ 46,118
Deferred Payments in Lieu of Taxes	1562							see PILs reconciliation requested				
2006 PILs & Taxes Variance	1592							see PILs reconciliation requested				
Sub-Totals								see PILs reconciliation requested				
Total		\$ 9,417,986	\$ (1,353,364)	\$ -	\$ (154,815)	\$ 192,620	\$ (7,512,410)	\$ 590,017	\$ 1,833,982	\$ 218,471	\$ (1,937,154)	\$ 115,299
The following is not included in the total claim but is included on a memo basis:												
Deferred PILs Contra Account <sup>8</sup>	1563							see PILs reconciliation requested				
RSVA - Power (including Global Adjustment)	1588	\$ 803,770	\$ (624,303)				\$ (1,576,284)	\$ (1,396,817)	\$ 258,272	\$ (9,385)	\$ (324,809)	\$ (75,922)
RSVA - Power - Sub-Account - Global Adjustment <sup>4</sup>	1588	\$ (811,200)	\$ 1,388,833					\$ 577,633	\$ (18,757)	\$ (5,513)		\$ (24,270)
Recovery of Regulatory Asset Balances	1590	\$ (4,327,222)	\$ (2,633,562)		\$ -		\$ 9,088,694	\$ 2,127,910	\$ (293,075)	\$ 36,123	\$ 2,261,963	\$ 2,005,011

**SHEET 1 - Regulatory Assets - Continuity Schedule**

NAME OF UTILITY	Barrie Hydro Distribution Inc
NAME OF CONTACT	Stephen Perry
E-mail Address	sperry@barriehydro.com
VERSION NUMBER	v3.0
Date	29-Nov-07

Account Description	Account Number	Projected Interest on Dec 31 -06 balance from Jan 1, 2007 to Dec 31, 2007 <sup>9</sup>	Projected Interest on Dec 31 -06 balance from Jan 1, 2008 to April 30, 2008 <sup>9</sup>	Claim before Forecasted Transactions	Forecasted Transactions, Excluding Interest from Jan 1, 2007 to Dec 31, 2007	Forecasted Transactions, Excluding Interest from Jan 1, 2008 to April 30, 2008	Projected Interest from Jan 1, 2007 to April 30, 2008 on Forecasted Transx (Excl Interest) from Jan 1, 2007 to December 31, 2007	Projected Interest from Jan 1, 2008 to April 30, 2008 on Forecasted Transx (Excl Interest) from Jan 1, 2008 to April 30, 2008	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ (22,846)	\$ (7,615)	\$ (470,184)					\$ (470,184)
RSVA - One-time Wholesale Market Service	1582	\$ 3,699	\$ 1,233	\$ 92,729					\$ 92,729
RSVA - Retail Transmission Network Charge	1584	\$ 13,735	\$ 4,578	\$ 325,605					\$ 325,605
RSVA - Retail Transmission Connection Charge	1586	\$ (1,578)	\$ (526)	\$ (40,560)					\$ (40,560)
Sub-Totals		\$ (6,990)	\$ (2,330)	\$ (92,410)	\$ -	\$ -	\$ -	\$ -	\$ (92,410)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 9,451	\$ 3,150	\$ 228,405					\$ 228,405
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 27,112	\$ 9,037	\$ 661,700					\$ 661,700
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508			\$ -					\$ -
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508			\$ -					\$ -
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508			\$ -					\$ -
Retail Cost Variance Account - Retail	1518	\$ 2,163	\$ 721	\$ 53,876					\$ 53,876
Retail Cost Variance Account - STR	1548	\$ (476)	\$ (159)	\$ (11,507)					\$ (11,507)
Misc. Deferred Debits	1525			\$ -					\$ -
LV Variance Account	1550	\$ 882	\$ 294	\$ 19,598					\$ 19,598
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555			\$ -					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -	\$ -	\$ (124,043)	\$ 124,043				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Met	1555			\$ -					\$ -
Smart Meter OM&A Variance	1556	\$ -	\$ -	\$ 12,552	\$ (12,552)				\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -	\$ -	\$ (482,198)	\$ 482,198				\$ -
CDM Contra	1566	\$ -	\$ -	\$ 482,198	\$ (482,198)				\$ -
Qualifying Transition Costs <sup>8</sup>	1570			\$ -					\$ -
Pre-Market Opening Energy Variances Total <sup>6</sup>	1571			\$ -					\$ -
Extra-Ordinary Event Costs	1572			\$ -					\$ -
Deferred Rate Impact Amounts	1574			\$ -					\$ -
Other Deferred Credits	2425			\$ -					\$ -
Sub-Totals		\$ 39,132	\$ 13,043	\$ 840,581	\$ 111,491	\$ -	\$ -	\$ -	\$ 952,072
Deferred Payments in Lieu of Taxes	1562								
2006 PILs & Taxes Variance	1592								
Sub-Totals				\$ -					\$ -
Total		\$ 32,142	\$ 10,713	\$ 748,171	\$ 111,491	\$ -	\$ -	\$ -	\$ 859,662
<b>The following is not included in the total claim but is included on a memo basis:</b>									
Deferred PILs Contra Account <sup>8</sup>	1563								
RSVA - Power (including Global Adjustment)	1588	\$ (64,114)	\$ (21,371)	\$ (1,558,224)					\$ (1,558,224)
RSVA - Power - Sub-Account - Global Adjustment <sup>4</sup>	1588	\$ 26,513	\$ 8,838	\$ 588,714					\$ 588,714
Recovery of Regulatory Asset Balances	1590			\$ 4,132,921	\$ (4,132,921)				\$ -

# Analysis of Account 1562 Deferred PILs

[Date]

Attachment 45

1562

1562 Sub-Account

## Deferred PILs

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>
31-Oct-01	PILs monthly accrual	376,608	376,608	-	-
30-Nov-01	PILs monthly accrual	376,608	753,216		
	Interest on previous mths balance	-	-	2,197	2,197
31-Dec-01	PILs monthly accrual	376,609	1,129,825	-	-
	Interest on previous mths balance	-	-	4,394	6,591

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>
31-Jan-02	PILs montly accrual	305,524	1,435,349		
	Recovery of Pils from Customers	-	1,435,349		
	Interest on previous mths balance			6,591	13,181
28-Feb-02	PILs montly accrual	305,524	1,740,873		
	Recovery of Pils from Customers	-	1,740,873		
	Interest on previous mths balance			8,373	21,554
31-Mar-02	PILs montly accrual	305,524	2,046,397		
	Recovery of Pils from Customers	(165,731)	1,880,666		
	Interest on previous mths balance			10,155	31,709
30-Apr-02	PILs montly accrual	305,524	2,186,190		
	Recovery of Pils from Customers	(426,564)	1,759,626		
	Interest on previous mths balance			10,971	42,680
31-May-02	PILs montly accrual	305,524	2,065,150		
	Recovery of Pils from Customers	(227,684)	1,837,466		
	Interest on previous mths balance			10,264	52,944
30-Jun-02	PILs montly accrual	305,524	2,142,990		
	Recovery of Pils from Customers	(335,706)	1,807,284		
	Interest on previous mths balance			10,719	63,663
	True-Up Variance	127,605	1,934,889		
31-Jul-02	PILs montly accrual	305,524	2,240,413		
	Recovery of Pils from Customers	(429,417)	1,810,996		
	Interest on previous mths balance			11,287	74,950
31-Aug-02	PILs montly accrual	305,524	2,116,520		
	Recovery of Pils from Customers	(383,882)	1,732,638		
	Interest on previous mths balance			10,564	85,514
30-Sep-02	PILs montly accrual	305,524	2,038,162		

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>
	Recovery of PILs from Customers	(387,374)	1,650,788		
	Interest on previous mths balance			10,107	95,621
31-Oct-02	PILs montly accrual	305,524	1,956,312		
	Recovery of PILs from Customers	(461,814)	1,494,498		
	Interest on previous mths balance			9,630	105,250
30-Nov-02	PILs montly accrual	305,524	1,800,022		
	Recovery of PILs from Customers	(381,201)	1,418,821		
	Interest on previous mths balance			8,718	113,968
31-Dec-02	PILs montly accrual	305,521	1,724,342		
	Recovery of PILs from Customers	(247,012)	1,477,330		
	Interest on previous mths balance			8,276	122,245

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>
31-Jan-03	PILs montly accrual	399,676	1,877,006		
	Recovery of Pils from Customers	(507,354)	1,369,652		
	Interest on previous mths balance			8,618	130,863
28-Feb-03	PILs montly accrual	399,676	1,769,328		
	Recovery of Pils from Customers	(468,296)	1,301,032		
	Interest on previous mths balance			7,990	138,852
31-Mar-03	PILs montly accrual	399,676	1,700,708		
	Recovery of Pils from Customers	(469,149)	1,231,559		
	Interest on previous mths balance			7,589	146,442
30-Apr-03	PILs montly accrual	399,676	1,631,235		
	Recovery of Pils from Customers	(417,457)	1,213,778		
	Interest on previous mths balance			7,184	153,626
31-May-03	PILs montly accrual	399,676	1,613,454		
	Recovery of Pils from Customers	(438,491)	1,174,963		
	Interest on previous mths balance			7,080	160,706
30-Jun-03	PILs montly accrual	399,676	1,574,639		
	Recovery of Pils from Customers	(416,381)	1,158,258		
	Interest on previous mths balance			6,854	167,560
	True-up Variance	112,470	1,270,728		
31-Jul-03	PILs montly accrual	399,676	1,670,404		
	Recovery of Pils from Customers	(437,876)	1,232,528		
	Interest on previous mths balance			6,757	174,317
31-Aug-03	PILs montly accrual	399,676	1,632,204		
	Recovery of Pils from Customers	(384,680)	1,247,524		
	Interest on previous mths balance			7,190	181,506
30-Sep-03	PILs montly accrual	399,676	1,647,200		



**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>
	Recovery of Pils from Customers	(424,061)	1,223,139		
	Interest on previous mths balance			7,277	188,783
30-Oct-03	PILs montly accrual	399,676	1,622,815		
	Recovery of Pils from Customers	(453,911)	1,168,904		
	Interest on previous mths balance			7,135	195,918
31-Nov-03	PILs montly accrual	399,676	1,568,580		
	Recovery of Pils from Customers	(373,186)	1,195,394		
	Interest on previous mths balance			6,819	202,737
31-Dec-03	PILs montly accrual	399,676	1,595,070		
	Recovery of Pils from Customers	(433,161)	1,161,909		
	Interest on previous mths balance			6,973	209,710

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>
31-Jan-04	PILs montly accrual	329,062	1,490,971		
	Recovery of Pils from Customers	(412,163)	1,078,808		
	Interest on previous mths balance			6,778	216,488
28-Feb-04	PILs montly accrual	329,062	1,407,870		
	Recovery of Pils from Customers	(419,019)	988,851		
	Interest on previous mths balance			6,293	222,781
31-Mar-04	PILs montly accrual	329,062	1,317,913		
	Recovery of Pils from Customers	(554,978)	762,935		
	Interest on previous mths balance			5,768	228,549
30-Apr-04	PILs montly accrual	329,062	1,091,997		
	Recovery of Pils from Customers	(390,172)	701,825		
	Interest on previous mths balance			4,450	233,000
31-May-04	PILs montly accrual	329,062	1,030,887		
	Recovery of Pils from Customers	(354,228)	676,659		
	Interest on previous mths balance			4,094	237,094
30-Jun-04	PILs montly accrual	329,062	1,005,721		
	Recovery of Pils from Customers	(337,369)	668,352		
	True-up Variance	103,883	772,235		
	Interest on previous mths balance			3,947	241,041
31-Jul-04	PILs montly accrual	329,062	1,101,297		
	Recovery of Pils from Customers	(308,735)	792,562		
	Interest on previous mths balance			4,505	245,546
31-Aug-04	PILs montly accrual	329,062	1,121,624		
	Recovery of Pils from Customers	(357,661)	763,963		
	Interest on previous mths balance			4,623	250,169
30-Sep-04	PILs montly accrual	329,062	1,093,025		

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>
	Recovery of PILs from Customers	(331,873)	761,152		
	Interest on previous mths balance			4,456	254,625
31-Oct-04	PILs montly accrual	329,062	1,090,214		
	Recovery of PILs from Customers	(346,564)	743,650		
	Interest on previous mths balance			4,440	259,065
30-Nov-04	PILs montly accrual	329,062	1,072,712		
	Recovery of PILs from Customers	(332,576)	740,136		
	Interest on previous mths balance			4,338	263,403
31-Dec-04	PILs montly accrual	329,062	1,069,198		
	Recovery of PILs from Customers	(340,210)	728,988		
	Interest on previous mths balance			4,317	267,721

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>
31-Jan-05	PILs montly accrual	329,062	1,058,050		
	Recovery of Pils from Customers	(324,529)	733,521		
	Interest on previous mths balance			4,252	271,973
28-Feb-05	PILs montly accrual	329,062	1,062,583		
	Recovery of Pils from Customers	(470,269)	592,314		
	Interest on previous mths balance			4,279	276,252
31-Mar-05	PILs montly accrual	329,062	921,376		
	Recovery of Pils from Customers	(387,976)	533,400		
	Interest on previous mths balance			3,455	279,707
30-Apr-05	PILs montly accrual	310,179	843,579		
	Recovery of Pils from Customers	(352,728)	490,851		
	Interest on previous mths balance			3,112	282,819
31-May-05	PILs montly accrual	310,179	801,030		
	Recovery of Pils from Customers	(295,403)	505,627		
	Interest on previous mths balance			2,863	285,682
30-Jun-05	PILs montly accrual	310,179	815,806		
	Recovery of Pils from Customers	(297,214)	518,592		
	True-up Variance	-	518,592		
	Interest on previous mths balance			2,949	288,632
31-Jul-05	PILs montly accrual	310,179	828,771		
	Recovery of Pils from Customers	(289,668)	539,103		
	True-up variance (1 mth delay)	(431,114)	107,989		
	Interest on previous mths balance			3,025	291,657
31-Aug-05	PILs montly accrual	310,179	418,168		
	Recovery of Pils from Customers	(451,440)	(33,272)		
	Interest on previous mths balance			3,145	294,802

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>
30-Sep-05	PILs montly accrual	310,179	276,907		
	Recovery of Pils from Customers	(320,652)	(43,745)		
	Interest on previous mths balance			(194)	294,608
31-Oct-05	PILs montly accrual	310,179	266,434		
	Recovery of Pils from Customers	(301,090)	(34,656)		
	Interest on previous mths balance			(255)	294,352
30-Nov-05	PILs montly accrual	310,179	275,523		
	Recovery of Pils from Customers	(301,588)	(26,065)		
	Interest on previous mths balance			(202)	294,150
31-Dec-05	PILs montly accrual	310,179	284,114		
	Recovery of Pils from Customers	(309,988)	(25,874)		
	Interest on previous mths balance			(152)	293,998
31-Jan-06	PILs montly accrual	310,179	284,305		
	Recovery of Pils from Customers	(364,672)	(80,367)		
	Interest on previous mths balance			(151)	293,847
28-Feb-06	PILs montly accrual	310,179	229,812		
	Recovery of Pils from Customers	(337,749)	(107,937)		
	Interest on previous mths balance			(469)	293,379
31-Mar-06	PILs montly accrual	310,179	202,242		
	Recovery of Pils from Customers	(374,451)	(172,209)		
	Interest on previous mths balance			(630)	292,749
30-Apr-06	PILs montly accrual	310,179	137,970		
	Recovery of Pils from Customers	(254,514)	(116,544)		
	Interest on previous mths balance			(1,005)	291,744
31-May-06	PILs montly accrual	-	(116,544)		
	Recovery of Pils from Customers	(313,839)	(430,383)		

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>	
	Interest on previous mths balance			(403)	291,341	
30-Jun-06	PILs montly accrual	-	(430,383)			
	Recovery of Pils from Customers	(27,493)	(457,876)			
	True-up Variance	-	(457,876)			
	Interest on previous mths balance			(1,488)	289,853	
31-Jul-06	PILs montly accrual	-	(457,876)			
	Recovery of Pils from Customers	-	(457,876)			
	True-up variance (1 mth delay)	157,305	(300,571)			
	Interest on previous mths balance			(1,583)	288,269	
31-Aug-06	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			
	Interest on previous mths balance			(1,150)	287,120	
30-Sep-06	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			
	Interest on previous mths balance			(1,150)	285,970	
31-Oct-06	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			
	Interest on previous mths balance			(1,150)	284,820	
30-Nov-06	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			
	Interest on previous mths balance			(1,150)	283,671	
31-Dec-06	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			Total
	Interest on previous mths balance			(1,150)	282,521	(18,050)
31-Jan-07	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

*Deferred PILs*

<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>	<i>Deferred PILs Interest</i>	<i>Balance</i>	
	Interest on previous mths balance			(1,150)	281,371	
28-Feb-07	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			
	Interest on previous mths balance			(1,150)	280,222	
31-Mar-07	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			Total
	Interest on previous mths balance			(1,150)	279,072	(21,499)
30-Apr-07	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			
	Interest on previous mths balance			(1,150)	277,922	
31-May-07	PILs montly accrual	-	(300,571)			
	Recovery of Pils from Customers	-	(300,571)			
	Interest on previous mths balance			(1,150)	276,773	
30-Jun-07	PILs montly accrual	-	(300,571)			
	LCT adjustment	(18,193)	(318,764)			Total
	Interest on previous mths balance			(1,150)	275,623	(43,141)
31-Jul-07	PILs montly accrual	-	(318,764)			
	Recovery of Pils from Customers	-	(318,764)			
	Interest on previous mths balance			(1,150)	274,473	
31-Aug-07	PILs montly accrual	-	(318,764)			
	Recovery of Pils from Customers	-	(318,764)			
	Interest on previous mths balance			(1,219)	273,254	
30-Sep-07	PILs montly accrual	-	(318,764)			
	Recovery of Pils from Customers	-	(318,764)			Total
	Interest on previous mths balance			(1,219)	272,035	(46,729)
31-Oct-07	PILs montly accrual	-	(318,764)			

**Analysis of Account 1562**  
**Deferred PILs**

[Date]

**Attachment 45**

**1562**

**1562 Sub-Account**

		<i>Deferred PILs</i>		<i>Deferred PILs Interest</i>		
<i>Date:</i>	<i>Description:</i>	<i>Adjustment</i>	<i>Balance</i>		<i>Balance</i>	
	Recovery of PILs from Customers	-	(318,764)			
	Interest on previous mths balance			(1,219)	270,815	
30-Nov-07	PILs montly accrual	-	(318,764)			
	Recovery of PILs from Customers	-	(318,764)			
	Interest on previous mths balance			(1,219)	269,596	
31-Dec-07	PILs montly accrual	-	(318,764)			
	LCT adjustment	-	(318,764)			Total
	Interest on previous mths balance			(1,219)	268,377	(50,387)
31-Jan-08	PILs montly accrual	-	(318,764)			
	Recovery of PILs from Customers	-	(318,764)			
	Interest on previous mths balance			(1,219)	267,158	
28-Feb-08	PILs montly accrual	-	(318,764)			
	Recovery of PILs from Customers	-	(318,764)			
	Interest on previous mths balance			(1,219)	265,938	
31-Mar-08	PILs montly accrual	-	(318,764)			
	LCT adjustment	-	(318,764)			Total
	Interest on previous mths balance			(1,219)	264,719	(54,045)
30-Apr-08	PILs montly accrual	-	(318,764)			
	LCT adjustment	-	(318,764)			Total
	Interest on previous mths balance			(1,219)	263,500	(55,264)





## 2006 COST ALLOCATION INFORMATION FILING

**Sheet 11 Utility Information Sheet**

Name of LDC: BARRIE HYDRO DISTRIBUTION INC.

License Number: ED-2002-0534

EDR 2006 EB Number: EB-2005-0338

Cost Allocation  
EB Number: EB-2007-0001

← drop-down menu

Date of Submission: Thursday, January 18, 2007

Version: 1.2

**Contact Information**

Name: STEPHEN PERRY

Title: MANAGER OF REGULATORY AFFAIRS &amp; CDM

Phone Number: 705-722-7244 EXT 278

E-Mail Address: [sperry@barriehydro.com](mailto:sperry@barriehydro.com)**Copyright**

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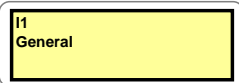
**\*\*Please Note: Colour Coding Legend \*\***

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

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

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Balance from approved 2006 EDR Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5	Misc Data	Input for miscellaneous data where necessary - TBD
	I6	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
OUTPUTS	I9	Direct Allocation	
	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
EXHIBITS	O3.5	USL Metering Credit	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	O6	Source Data for E2	
	O7	Amortization	
	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

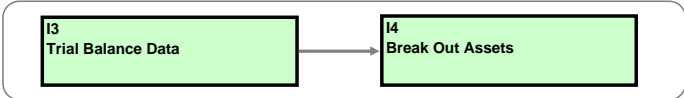
1. GENERAL



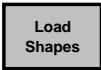
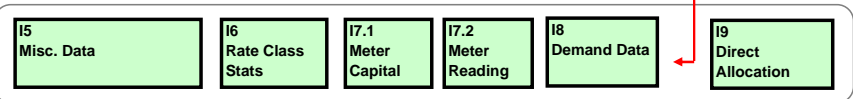
2. LDC INPUT - Rate Classes



3. LDC INPUT - Financial Data



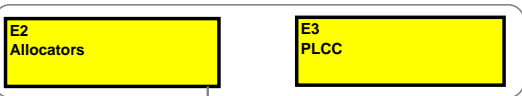
4. LDC INPUT - Customer Data and Operating Stats



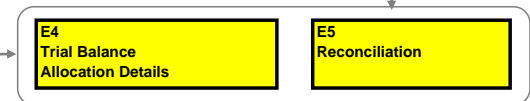
5. MODEL PROCESS - Categorization - OEB Defaults



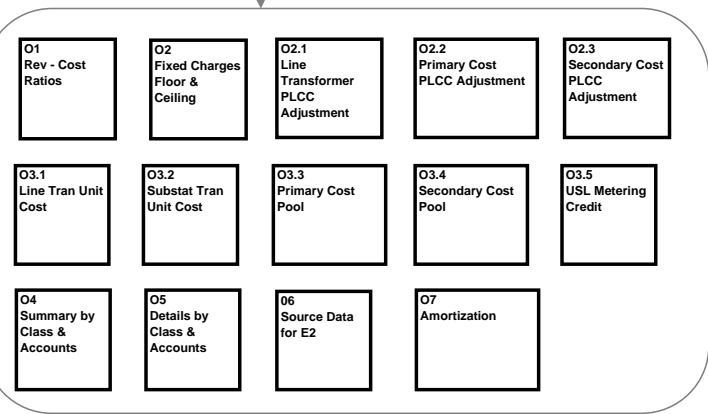
6. MODEL PROCESS - Allocators calculated from 4.



7. MODEL PROCESS - Detail Cost Elements by Rate Class



8. MODEL OUTPUT- Summaries by Rate Class





2006 COST ALLOCATION INFORMATION FILING  
BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

Sheet I2 Class Selection - First 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



First Run

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

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		NO
9	Unmetered Scattered Load		NO
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

GS >50 kw & GS >50 kw (TOU Interval) have been harmonized for distribution rates for some time. Classes have re



**2006 COST ALLOCATION INFORMATION FILING**  
**BARRIE HYDRO DISTRIBUTION INC.**  
**EB-2005-0338 EB-2007-0001**  
**Thursday, January 18, 2007**  
**Sheet 13 Trial Balance Data - First 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 1 3, cell R120)

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

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

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

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

Approved Target Net Income (\$)	\$4,672,066		
Approved PILs (\$)	\$3,109,834		
Approved Interest (\$)	\$4,099,433		
Approved Specific Service Charges (\$)	\$829,503		
Approved Transformer Ownership Allowance (\$)	\$512,806		
Approved Low Voltage Wheeling Adjustment (\$)	\$1,242,398		
Approved Revenue Requirement (\$)	\$28,795,370	From this Sheet	Differences?
Revenue Requirement to be Used in this model (\$)	\$28,065,778	\$28,065,777	Rev Req Matches
Approved Rate Base (\$)	\$115,359,647		
Rate Base to be Used in this model (\$)	\$115,250,208	\$115,250,209	Rate Base Matches

**Uniform System of Accounts - Detail Accounts**

USoA Account #	Accounts	Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance	
1005	Cash					\$0	Unclassified Asset
1010	Cash Advances and Working Funds					\$0	Unclassified Asset
1020	Interest Special Deposits					\$0	Unclassified Asset
1030	Dividend Special Deposits					\$0	Unclassified Asset
1040	Other Special Deposits					\$0	Unclassified Asset
1060	Term Deposits					\$0	Unclassified Asset
1070	Current Investments					\$0	Unclassified Asset
1100	Customer Accounts Receivable					\$0	Unclassified Asset
1102	Accounts Receivable - Services					\$0	Unclassified Asset
1104	Accounts Receivable - Recoverable Work					\$0	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0	Unclassified Asset
1110	Other Accounts Receivable					\$0	Unclassified Asset
1120	Accrued Utility Revenues					\$0	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit					\$0	Unclassified Asset
1140	Interest and Dividends Receivable					\$0	Unclassified Asset
1150	Rents Receivable					\$0	Unclassified Asset
1170	Notes Receivable					\$0	Unclassified Asset
1180	Prepayments					\$0	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets					\$0	Unclassified Asset
1200	Accounts Receivable from Associated Companies					\$0	Unclassified Asset
1210	Notes Receivable from Associated Companies					\$0	Unclassified Asset
1305	Fuel Stock					\$0	Unclassified Asset
1330	Plant Materials and Operating Supplies					\$0	Unclassified Asset
1340	Merchandise					\$0	Unclassified Asset
1350	Other Materials and Supplies					\$0	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies					\$0	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer					\$0	Unclassified Asset
1410	Other Special or Collateral Funds					\$0	Unclassified Asset
1415	Sinking Funds					\$0	Unclassified Asset
1425	Unamortized Debt Expense					\$0	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit					\$0	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses					\$0	Unclassified Asset
1460	Other Non-Current Assets					\$0	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs					\$0	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits					\$0	Unclassified Asset
1475	Past Service Costs - Other Pension Plans					\$0	Unclassified Asset
1480	Portfolio Investments - Associated Companies					\$0	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence					\$0	Unclassified Asset
1490	Investment in Subsidiary Companies					\$0	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs					\$0	Unclassified Asset
1508	Other Regulatory Assets					\$0	Unclassified Asset
1510	Preliminary Survey and Investigation Charges					\$0	Unclassified Asset
1515	Emission Allowance Inventory					\$0	Unclassified Asset
1516	Emission Allowances Withheld					\$0	Unclassified Asset
1518	RCV/ARetail					\$0	Unclassified Asset
1520	Power Purchase Variance Account					\$0	Unclassified Asset
1525	Miscellaneous Deferred Debits					(\$475,185)	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant					\$0	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt					\$0	Unclassified Asset
1545	Development Charge Deposits/ Receivables					\$0	Unclassified Asset
1548	RCV/ASTR					\$0	Unclassified Asset
1560	Deferred Development Costs					\$0	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes					\$0	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account					\$0	Unclassified Asset

1565	Conservation and Demand Management Expenditures and Recoveries			\$487,500	CDM Expenditures and Recoveries
1570	Qualifying Transition Costs			\$0	Unclassified Asset
1571	Pre-market Opening Energy Variance			\$0	Unclassified Asset
1572	Extraordinary Event Costs			\$0	Unclassified Asset
1574	Deferred Rate Impact Amounts			\$0	Unclassified Asset
1580	RSVAWMS			\$0	Unclassified Asset
1582	RSVAONE-TIME			\$0	Unclassified Asset
1584	RSVANW			\$0	Unclassified Asset
1586	RSVACN			\$0	Unclassified Asset
1588	RSVAPOWER			\$0	Unclassified Asset
1590	Recovery of Regulatory Asset Balances			\$0	Unclassified Asset
1605	Electric Plant in Service - Control Account			\$0	Unclassified Asset
1606	Organization			\$0	Non-Distribution Asset
1608	Franchises and Consents			\$0	Other Distribution Assets
1610	Miscellaneous Intangible Plant			\$0	Non-Distribution Asset
1615	Land			\$0	Non-Distribution Asset
1616	Land Rights			\$0	Non-Distribution Asset
1620	Buildings and Fixtures			\$0	Non-Distribution Asset
1630	Leasehold Improvements			\$0	Non-Distribution Asset
1635	Boiler Plant Equipment			\$0	Non-Distribution Asset
1640	Engines and Engine-Driven Generators			\$0	Non-Distribution Asset
1645	Turbogenerator Units			\$0	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways			\$0	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators			\$0	Non-Distribution Asset
1660	Roads, Railroads and Bridges			\$0	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories			\$0	Non-Distribution Asset
1670	Prime Movers			\$0	Non-Distribution Asset
1675	Generators			\$0	Non-Distribution Asset
1680	Accessory Electric Equipment			\$0	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment			\$0	Non-Distribution Asset
1705	Land			\$0	Non-Distribution Asset
1706	Land Rights			\$0	Non-Distribution Asset
1708	Buildings and Fixtures			\$0	Non-Distribution Asset
1710	Leasehold Improvements			\$0	Non-Distribution Asset
1715	Station Equipment			\$0	Non-Distribution Asset
1720	Towers and Fixtures			\$0	Non-Distribution Asset
1725	Poles and Fixtures			\$0	Non-Distribution Asset
1730	Overhead Conductors and Devices			\$0	Non-Distribution Asset
1735	Underground Conduit			\$0	Non-Distribution Asset
1740	Underground Conductors and Devices			\$0	Non-Distribution Asset
1745	Roads and Trails			\$0	Non-Distribution Asset
1805	Land			\$1,553,927	Land and Buildings
1806	Land Rights			\$75,274	Land and Buildings
1808	Buildings and Fixtures			\$15,412,290	Land and Buildings
1810	Leasehold Improvements			\$0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV			\$237,593	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV			\$18,741,701	DS
1825	Storage Battery Equipment			\$0	Other Distribution Assets
1830	Poles, Towers and Fixtures			\$15,522,877	Poles, Wires
1835	Overhead Conductors and Devices	(\$2,954,763)		\$14,549,758	Poles, Wires
1840	Underground Conduit	(\$10,790,753)		\$26,037,753	Poles, Wires
1845	Underground Conductors and Devices	(\$7,497,379)		\$18,095,311	Poles, Wires
1850	Line Transformers			\$26,770,215	Line Transformers
1855	Services	\$21,242,895		\$21,242,895	Services and Meters
1860	Meters			\$7,506,432	Services and Meters
1865	Other Installations on Customer's Premises			\$0	Non-Distribution Asset
1870	Leased Property on Customer Premises			\$0	Non-Distribution Asset
1875	Street Lighting and Signal Systems			\$0	Non-Distribution Asset
1905	Land			\$0	Land and Buildings
1906	Land Rights			\$0	Land and Buildings
1908	Buildings and Fixtures			\$0	General Plant
1910	Leasehold Improvements			\$0	General Plant
1915	Office Furniture and Equipment			\$1,222,371	Equipment
1920	Computer Equipment - Hardware			\$3,314,847	IT Assets
1925	Computer Software			\$558,906	IT Assets
1930	Transportation Equipment			\$3,669,510	Equipment
1935	Stores Equipment			\$190,895	Equipment
1940	Tools, Shop and Garage Equipment			\$984,658	Equipment
1945	Measurement and Testing Equipment			\$0	Equipment
1950	Power Operated Equipment			\$0	Equipment
1955	Communication Equipment			\$251,520	Equipment
1960	Miscellaneous Equipment			\$0	Equipment
1965	Water Heater Rental Units			\$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises			\$0	Other Distribution Assets
1975	Load Management Controls - Utility Premises			\$0	Other Distribution Assets
1980	System Supervisory Equipment			\$2,001,691	Other Distribution Assets
1985	Sentinel Lighting Rental Units			\$0	Non-Distribution Asset
1990	Other Tangible Property			\$0	Other Distribution Assets
1995	Contributions and Grants - Credit			(\$10,709,058)	Contributions and Grants
2005	Property Under Capital Leases			\$360,501	Other Distribution Assets
2010	Electric Plant Purchased or Sold			\$0	Other Distribution Assets
2020	Experimental Electric Plant Unclassified			\$0	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others			\$0	Non-Distribution Asset
2040	Electric Plant Held for Future Use			\$0	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric			\$0	Other Distribution Assets
2055	Construction Work in Progress--Electric			\$0	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment			\$0	Unclassified Asset
2065	Other Electric Plant Adjustment			\$0	Non-Distribution Asset
2070	Other Utility Plant			(\$629,724)	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases			\$0	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment			(\$68,624,019)	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles			\$0	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment			\$0	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant			\$0	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property			\$0	Non-Distribution Asset
2205	Accounts Payable			\$0	Liability
2208	Customer Credit Balances			\$0	Liability
2210	Current Portion of Customer Deposits			\$0	Liability
2215	Dividends Declared			\$0	Liability
2220	Miscellaneous Current and Accrued Liabilities			\$0	Liability
2225	Notes and Loans Payable			\$0	Liability
2240	Accounts Payable to Associated Companies			\$0	Liability
2242	Notes Payable to Associated Companies			\$0	Liability
2250	Debt Retirement Charges( DRG) Payable			\$0	Liability
2252	Transmission Charges Payable			\$0	Liability
2254	Electrical Safety Authority Fees Payable			\$0	Liability
2256	Independent Market Operator Fees and Penalties Payable			\$0	Liability
2260	Current Portion of Long Term Debt			\$0	Liability
2262	Ontario Hydro Debt - Current Portion			\$0	Liability
2264	Pensions and Employee Benefits - Current Portion			\$0	Liability
2268	Accrued Interest on Long Term Debt			\$0	Liability
2270	Matured Long Term Debt			\$0	Liability
2272	Matured Interest on Long Term Debt			\$0	Liability
2285	Obligations Under Capital Leases--Current			\$0	Liability
2290	Commodity Taxes			\$0	Liability

2292	Payroll Deductions / Expenses Payable				\$0	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				\$0	Liability
2296	Future Income Taxes - Current				\$0	Liability
2305	Accumulated Provision for Injuries and Damages				\$0	Liability
2306	Employee Future Benefits				\$0	Liability
2308	Other Pensions - Past Service Liability				\$0	Liability
2310	Vested Sick Leave Liability				\$0	Liability
2315	Accumulated Provision for Rate Refunds				\$0	Liability
2320	Other Miscellaneous Non-Current Liabilities				\$0	Liability
2325	Obligations Under Capital Lease--Non-Current				\$0	Liability
2330	Development Charge Fund				\$0	Liability
2335	Long Term Customer Deposits				\$0	Liability
2340	Collateral Funds Liability				\$0	Liability
2345	Unamortized Premium on Long Term Debt				\$0	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				\$0	Liability
2350	Future Income Tax - Non-Current				\$0	Liability
2405	Other Regulatory Liabilities				\$0	Liability
2410	Deferred Gains from Disposition of Utility Plant				\$0	Liability
2415	Unamortized Gain on Reacquired Debt				\$0	Liability
2425	Other Deferred Credits				\$0	Liability
2435	Accrued Rate-Payer Benefit				\$0	Liability
2505	Debentures Outstanding - Long Term Portion				\$0	Liability
2510	Debenture Advances				\$0	Liability
2515	Reacquired Bonds				\$0	Liability
2520	Other Long Term Debt				\$0	Liability
2525	Term Bank Loans - Long Term Portion				\$0	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion				\$0	Liability
2550	Advances from Associated Companies				\$0	Liability
3005	Common Shares Issued				\$0	Equity
3008	Preference Shares Issued				\$0	Equity
3010	Contributed Surplus				\$0	Equity
3020	Donations Received				\$0	Equity
3022	Development Charges Transferred to Equity				\$0	Equity
3026	Capital Stock Held in Treasury				\$0	Equity
3030	Miscellaneous Paid-in Capital				\$0	Equity
3035	Installments Received on Capital Stock				\$0	Equity
3040	Appropriated Retained Earnings				\$0	Equity
3045	Unappropriated Retained Earnings				\$0	Equity
3046	Balance Transferred From Income	\$0	\$0	(\$4,672,066)	\$0	Equity
3047	Appropriations of Retained Earnings - Current Period				\$0	Equity
3048	Dividends Payable-Preference Shares				\$0	Equity
3049	Dividends Payable-Common Shares				\$0	Equity
3055	Adjustment to Retained Earnings				\$0	Equity
3065	Unappropriated Undistributed Subsidiary Earnings				\$0	Equity
4006	Residential Energy Sales				(\$19,290,891)	Sales of Electricity
4010	Commercial Energy Sales				\$0	Sales of Electricity
4015	Industrial Energy Sales				\$0	Sales of Electricity
4020	Energy Sales to Large Users				\$0	Sales of Electricity
4025	Street Lighting Energy Sales				(\$572,805)	Sales of Electricity
4030	Sentinel Lighting Energy Sales				\$0	Sales of Electricity
4035	General Energy Sales				(\$35,760,120)	Sales of Electricity
4040	Other Energy Sales to Public Authorities				\$0	Sales of Electricity
4045	Energy Sales to Railroads and Railways				\$0	Sales of Electricity
4050	Revenue Adjustment				(\$766,239)	Sales of Electricity
4055	Energy Sales for Resale				(\$17,215,576)	Sales of Electricity
4060	Interdepartmental Energy Sales				\$0	Sales of Electricity
4062	Billed WMS				(\$9,124,099)	Sales of Electricity
4064	Billed-One-Time				\$0	Sales of Electricity
4066	Billed NW				(\$8,035,606)	Sales of Electricity
4068	Billed CN				(\$7,017,300)	Sales of Electricity
4080	Distribution Services Revenue	\$4,280,445		(\$25,808,752)		Distribution Services Revenue
4082	Rental Services Revenues			(\$112,314)		Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues			\$0		Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales			(\$155,399)		Other Distribution Revenue
4105	Transmission Charges Revenue			\$0		Other Revenue - Unclassified
4110	Transmission Services Revenue			\$0		Other Revenue - Unclassified
4205	Interdepartmental Rents			\$0		Other Distribution Revenue
4210	Rent from Electric Property			(\$44,757)		Other Distribution Revenue
4215	Other Utility Operating Income			\$0		Other Distribution Revenue
4230	Other Electric Revenues			(\$423,181)		Other Distribution Revenue
4225	Late Payment Charges			(\$502,730)		Late Payment Charges
4230	Sales of Water and Water Power			(\$139,339)		Other Revenue - Unclassified
4235	Miscellaneous Service Revenues	(\$93,878)		(\$829,503)		Specific Service Charges
4240	Provision for Rate Refunds			\$0		Other Distribution Revenue
4245	Government Assistance Directly Credited to Income			\$0		Other Distribution Revenue
4305	Regulatory Debits			\$0		Other Income & Deductions
4310	Regulatory Credits			\$0		Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others			\$0		Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others			\$0		Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.			\$0		Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.			\$0		Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges			\$0		Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments			\$0		Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant			\$0		Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant			\$0		Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property			(\$36,720)		Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property			\$0		Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission			\$0		Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission			\$0		Other Income & Deductions
4375	Revenues from Non-Utility Operations			\$0		Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations			(\$372,515)		Other Revenue - Unclassified
4385	Non-Utility Rental Income			\$0		Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income			(\$37,798)		Other Income & Deductions
4395	Rate-Payer Benefit Including Interest			\$0		Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization			\$0		Other Income & Deductions
4405	Interest and Dividend Income			(\$114,583)		Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies			\$0		Other Income & Deductions
4505	Operation Supervision and Engineering			\$0		Non-Distribution Expenses
4510	Fuel			\$0		Non-Distribution Expenses
4515	Steam Expense			\$0		Non-Distribution Expenses
4520	Steam From Other Sources			\$0		Non-Distribution Expenses
4525	Steam Transferred--Credit			\$0		Non-Distribution Expenses
4530	Electric Expense			\$0		Non-Distribution Expenses
4535	Water For Power			\$0		Non-Distribution Expenses
4540	Water Power Taxes			\$0		Non-Distribution Expenses
4545	Hydraulic Expenses			\$0		Non-Distribution Expenses
4550	Generation Expense			\$0		Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses			\$0		Non-Distribution Expenses
4560	Rents			\$0		Non-Distribution Expenses
4565	Allowances for Emissions			\$0		Non-Distribution Expenses
4605	Maintenance Supervision and Engineering			\$0		Non-Distribution Expenses
4610	Maintenance of Structures			\$0		Non-Distribution Expenses
4615	Maintenance of Boiler Plant			\$0		Non-Distribution Expenses
4620	Maintenance of Electric Plant			\$0		Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways			\$0		Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators			\$0		Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant			\$0		Non-Distribution Expenses

4640	Maintenance of Miscellaneous Power Generation Plant				\$0	Non-Distribution Expenses
4705	Power Purchased				\$73,605,631	Power Supply Expenses (Working Capital)
4708	Charges-WMS				\$9,124,099	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments				(\$2,091,824)	Power Supply Expenses (Working Capital)
4712	Charges-One-Time				\$0	Power Supply Expenses (Working Capital)
4714	Charges-NW				\$8,035,606	Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching				\$0	Other Power Supply Expenses
4716	Charges-CN				\$7,017,300	Power Supply Expenses (Working Capital)
4720	Other Expenses				\$0	Other Power Supply Expenses
4725	Competition Transition Expense				\$0	Other Power Supply Expenses
4730	Rural Rate Assistance Expense				\$0	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering				\$0	Non-Distribution Expenses
4810	Load Dispatching				\$0	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses				\$0	Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour				\$0	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expenses				\$0	Non-Distribution Expenses
4830	Overhead Line Expenses				\$0	Non-Distribution Expenses
4835	Underground Line Expenses				\$0	Non-Distribution Expenses
4840	Transmission of Electricity by Others				\$0	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense				\$0	Non-Distribution Expenses
4850	Rents				\$0	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering				\$0	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures				\$0	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment				\$0	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures				\$0	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices				\$0	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way				\$0	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				\$0	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				\$0	Non-Distribution Expenses
4960	Maintenance of Underground Lines				\$0	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant				\$0	Non-Distribution Expenses
5005	Operation Supervision and Engineering				\$638,013	Operation (Working Capital)
5010	Load Dispatching				\$166,734	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense				\$79,551	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour				\$0	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses				\$0	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour				\$32,876	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses				\$94,031	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour				\$207,306	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses				\$123,717	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation				\$24,992	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	\$25,868			\$34,415	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour				\$67,025	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses				\$55,127	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation				\$0	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	\$76,695			\$102,036	Operation (Working Capital)
5060	Street Lighting and Signal System Expense				\$0	Non-Distribution Expenses
5065	Meter Expense				\$289,487	Operation (Working Capital)
5070	Customer Premises - Operation Labour				\$8,791	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses				\$8,637	Operation (Working Capital)
5085	Miscellaneous Distribution Expense				\$584,555	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid				\$0	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid				\$4,320	Operation (Working Capital)
5096	Other Rent				\$0	Operation (Working Capital)
5105	Maintenance Supervision and Engineering				\$425,341	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations				\$147,078	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment				\$0	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment				\$61,132	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures				\$95,221	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices				\$73,895	Maintenance (Working Capital)
5130	Maintenance of Overhead Services				\$111,353	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way				\$97,399	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit			(\$22,310)	\$53,833	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices			(\$22,310)	\$53,833	Maintenance (Working Capital)
5155	Maintenance of Underground Services			\$44,620	\$44,620	Maintenance (Working Capital)
5160	Maintenance of Line Transformers	\$410,243			\$545,793	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems				\$0	Non-Distribution Expenses
5170	Sentinel Lights - Labour				\$0	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses				\$0	Non-Distribution Expenses
5175	Maintenance of Meters				\$124,634	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property				\$0	Non-Distribution Expenses
5185	Water Heater Rentals - Labour				\$0	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses				\$0	Non-Distribution Expenses
5190	Water Heater Controls - Labour				\$0	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses				\$0	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises				(\$233,239)	Non-Distribution Expenses
5205	Purchase of Transmission and System Services				\$0	Other Power Supply Expenses
5210	Transmission Charges				\$0	Other Power Supply Expenses
5215	Transmission Charges Recovered				\$0	Other Power Supply Expenses
5305	Supervision				\$65,812	Billing and Collection (Working Capital)
5310	Meter Reading Expense				\$308,495	Billing and Collection (Working Capital)
5315	Customer Billing				\$682,814	Billing and Collection (Working Capital)
5320	Collecting				\$173,768	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short				\$0	Billing and Collection (Working Capital)
5330	Collection Charges				\$0	Billing and Collection (Working Capital)
5335	Bad Debt Expense				\$129,863	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses				\$0	Billing and Collection (Working Capital)
5405	Supervision				\$0	Community Relations (Working Capital)
5410	Community Relations - Sundry				\$0	Community Relations (Working Capital)
5415	Energy Conservation				\$0	Community Relations - CDM (Working Capital)
5420	Community Safety Program				\$66,019	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses				\$0	Community Relations (Working Capital)
5505	Supervision				\$0	Other Distribution Expenses
5510	Demonstrating and Selling Expense				\$0	Other Distribution Expenses
5515	Advertising Expense				\$0	Advertising Expenses
5520	Miscellaneous Sales Expense				\$0	Other Distribution Expenses
5605	Executive Salaries and Expenses				\$544,175	Administrative and General Expenses (Working Capital)
5610	Management Salaries and Expenses				\$414,065	Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses				\$1,305,351	Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses				\$281,199	Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit				(\$126,175)	Administrative and General Expenses (Working Capital)
5630	Outside Services Employed				\$621,538	Administrative and General Expenses (Working Capital)
5635	Property Insurance				\$61,286	Insurance Expense (Working Capital)
5640	Injuries and Damages				\$142,140	Administrative and General Expenses (Working Capital)

5645	Employee Pensions and Benefits				\$10,541	
5650	Franchise Requirements				\$0	
5655	Regulatory Expenses				\$95,907	
5660	General Advertising Expenses				\$0	
5665	Miscellaneous General Expenses			(\$1,242,398)	\$141,003	
5670	Rent				\$0	
5675	Maintenance of General Plant				\$0	
5680	Electrical Safety Authority Fees				\$0	
5685	Independent Market Operator Fees and Penalties				\$0	
5705	Amortization Expense - Property, Plant, and Equipment				\$6,571,024	
5710	Amortization of Limited Term Electric Plant				\$0	
5715	Amortization of Intangibles and Other Electric Plant				\$0	
5720	Amortization of Electric Plant Acquisition Adjustments				\$0	
5725	Miscellaneous Amortization				\$110,372	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				\$0	
5735	Amortization of Deferred Development Costs				\$0	
5740	Amortization of Deferred Charges				\$5,152	
6005	Interest on Long Term Debt			\$0	\$4,099,433	
6010	Amortization of Debt Discount and Expense				\$0	
6015	Amortization of Premium on Debt Credit				\$0	
6020	Amortization of Loss on Reacquired Debt				\$0	
6025	Amortization of Gain on Reacquired Debt--Credit				\$0	
6030	Interest on Debt to Associated Companies				\$0	
6035	Other Interest Expense				\$0	
6040	Allowance for Borrowed Funds Used During Construction--Credit				\$0	
6042	Allowance For Other Funds Used During Construction				\$0	
6045	Interest Expense on Capital Lease Obligations				\$0	
6105	Taxes Other Than Income Taxes				\$334,723	
6110	Income Taxes			\$0	\$3,109,834	
6115	Provision for Future Income Taxes				\$0	
6205	Donations				\$0	
6210	Life Insurance				\$0	
6215	Penalties				\$0	
6225	Other Deductions				\$0	
6305	Extraordinary Income				\$0	
6310	Extraordinary Deductions				\$0	
6315	Income Taxes, Extraordinary Items				\$0	
6405	Discontinues Operations - Income/ Gains				\$0	
6410	Discontinued Operations - Deductions/ Losses				\$0	
6415	Income Taxes, Discontinued Operations				\$0	

Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Advertising Expenses  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Power Supply Expenses (Working Capital)

Amortization of Assets  
Amortization of Assets  
Amortization of Assets

Other Amortization - Unclassified  
Other Amortization - Unclassified

Amortization of Assets  
Amortization of Assets  
Amortization of Assets  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified

Interest Expense - Unclassified

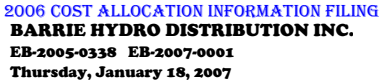
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Other Distribution Expenses  
Income Tax Expense - Unclassified  
Income Tax Expense - Unclassified  
Charitable Contributions  
Insurance Expense (Working Capital)  
Other Distribution Expenses  
Other Distribution Expenses  
Unclassified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

\$0  
↑  
Reclassification Equals to Zero.  
O.K. to Proceed.

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

Grouped Accounts as per 2006 EDR	Financial Statement (EDR Sheet 2.4, Reclassified Balance Column P	
Land and Buildings	\$17,041,491	\$17,041,491
TS Primary Above 50	\$237,593	\$237,593
DS	\$18,741,701	\$18,741,701
Poles, Wires	\$95,448,594	\$74,205,699
Line Transformers	\$26,770,215	\$26,770,215
Services and Meters	\$7,506,432	\$28,749,327
General Plant	\$0	\$0
Equipment	\$6,318,954	\$6,318,954
IT Assets	\$3,873,753	\$3,873,753
CDM Expenditures and Recoveries	\$487,500	\$487,500
Other Distribution Assets	\$2,362,192	\$2,362,192
Contributions and Grants	(\$10,709,058)	(\$10,709,058)
Accumulated Amortization	(\$68,624,019)	(\$68,624,019)
Non-Distribution Asset	(\$629,724)	(\$629,724)
Unclassified Asset	(\$475,185)	(\$475,185)
Liability	\$0	\$0
Equity	\$0	(\$4,672,066)
Sales of Electricity	(\$97,782,636)	(\$97,782,636)
Distribution Services Revenue	(\$21,528,347)	(\$25,808,792)
Late Payment Charges	(\$502,730)	(\$502,730)
Specific Service Charges	\$93,878	(\$829,503)
Other Distribution Revenue	(\$735,651)	(\$735,651)
Other Revenue - Unclassified	(\$511,854)	(\$511,854)
Other Income & Deductions	(\$189,101)	(\$189,101)
Power Supply Expenses (Working Capital)	\$95,690,812	\$95,690,812
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$2,419,050	\$2,521,612
Maintenance (Working Capital)	\$1,423,889	\$1,834,132
Billing and Collection (Working Capital)	\$1,230,889	\$1,230,889
Community Relations (Working Capital)	\$66,019	\$66,019
Community Relations - CDM (Working Capital)	\$0	\$0
Administrative and General Expenses (Working Capital)	\$4,672,142	\$3,429,744
Insurance Expense (Working Capital)	\$61,286	\$61,286
Bad Debt Expense (Working Capital)	\$129,863	\$129,863
Advertising Expenses	\$0	\$0
Charitable Contributions	\$0	\$0
Amortization of Assets	\$6,576,176	\$6,576,176
Other Amortization - Unclassified	\$110,372	\$110,372
Interest Expense - Unclassified	\$0	\$4,099,433
Income Tax Expense - Unclassified	\$0	\$3,109,834
Other Distribution Expenses	\$334,723	\$334,723
Non-Distribution Expenses	(\$233,239)	(\$233,239)
Unclassified Expenses	\$0	\$0
<b>Total</b>	<b>\$89,675,978</b>	<b>\$86,279,761</b>





## Sheet L4 Break Out Worksheet - First 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	\$99,455,347
---	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$487,500		-	487,500			\$ -		487,500	\$15,746			
1806	Land	\$1,553,927		(\$1,553,927)	-					-				
1805-1	Land Station >50 kV		0.00%	\$0	-					-				
1805-2	Land Station <50 kV		100.00%	\$1,553,927	1,553,927		\$0	\$ -		1,553,927	\$0			
1806	Land Rights	\$75,274		(\$75,274)	-					-				
1806-1	Land Rights Station >50 kV		0.00%	\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$75,274	75,274		\$0	\$ (54,583)		20,691	\$1,337			
1808	Buildings and Fixtures	\$15,412,290		(\$15,412,290)	-					-				
1808-1	Buildings and Fixtures > 50 kV		0.00%	\$0	-					-				
1808-2	Buildings and Fixtures <50 kV		100.00%	\$15,412,290	15,412,290	(\$235,173)	\$0	\$ (3,271,046)		11,906,071	\$293,880			
1810	Leasehold Improvements	\$0		\$0	-					-				
1810-1	Leasehold Improvements >50 kV		0.00%	\$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$237,593		\$0	237,593					237,593	\$0			
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$18,741,701		(\$18,741,701)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		98.06%	\$18,377,362	18,377,362	(\$509,045)	\$0	\$ (5,896,177)		11,972,140	\$594,826			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		1.94%	\$364,339	364,339		\$0	\$ (2,333)		362,006	\$12,530			
1825	Storage Battery Equipment	\$0		\$0	-					-				
1825-1	Storage Battery Equipment > 50 kV		0.00%	\$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$15,522,877		(\$15,522,877)	-					-				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		78.90%	\$12,247,550	12,247,550	(\$678,897)	\$0	\$ (5,035,836)		6,532,817	\$457,769			
1830-5	Poles, Towers and Fixtures - Secondary		21.10%	\$3,275,327	3,275,327	(\$181,555)	\$0	\$ (1,346,719)		1,747,053	\$122,420			
1835	Overhead Conductors and Devices	\$14,549,758		(\$14,549,758)	-					-				
1835-3	Overhead Conductors and Devices Subtransmission Bulk Delivery		0.00%	\$0	-					-				
1835-4	Overhead Conductors and Devices Primary		94.92%	\$13,810,630	13,810,630	(\$765,564)	\$0	\$ (5,676,709)		7,366,357	\$516,208			
1835-5	Overhead Conductors and Devices Secondary		5.08%	\$739,128	739,128	(\$40,947)	\$0	\$ (303,728)		394,453	\$27,610			
1840	Underground Conduit	\$26,037,753		(\$26,037,753)	-					-				
1840-3	Underground Conduit - Bulk Delivery		0.00%	\$0	-					-				
1840-4	Underground Conduit - Primary		100.00%	\$26,037,753	26,037,753	(\$2,919,899)	\$0	\$ (9,990,840)		13,127,014	\$945,162			
1840-5	Underground Conduit - Secondary		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1845	Underground Conductors and Devices	\$18,095,311		(\$18,095,311)	-					-				
1845-3	Underground Conductors and Devices - Bulk Delivery		0.00%	\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		100.00%	\$18,095,311	18,095,311	(\$2,029,083)	\$0	\$ (6,942,787)		9,123,441	\$656,807			
1845-5	Underground Conductors and Devices - Secondary		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1850	Line Transformers	\$26,770,215		\$0	26,770,215	(\$914,197)	\$0	\$ (11,187,667)		14,668,351	\$1,008,230			
1855	Services	\$21,242,895		\$0	21,242,895	(\$2,214,779)		\$ (8,232,667)		10,795,449	\$74,337			
1860	Meters	\$7,506,432		\$0	7,506,432	(\$24,607)	\$0	\$ (3,260,511)		4,221,314	\$280,821			
	Total	\$166,233,525		\$0	\$166,233,525	(\$10,913,746)	\$0	(\$61,203,603)	\$0	94,516,176	\$5,707,683	\$0	\$0	\$0
	SUB TOTAL from I3	\$166,233,525												



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet L4 Break Out Worksheet - First Run

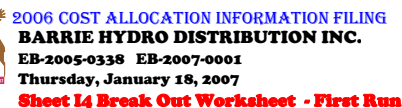
#### Instructions:

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	\$99,455,347
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	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		
Account	Description													
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	5705 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
1905	Land	\$0			-					\$ -				
1906	Land Rights	\$0			-					\$ -				
1908	Buildings and Fixtures	\$0			-					\$ -				
1910	Leasehold Improvements	\$0			-					\$ -				
1915	Office Furniture and Equipment	\$1,222,371			1,222,371		\$0	\$ (950,642)		\$ 271,729	43,528			
1920	Computer Equipment - Hardware	\$3,314,847			3,314,847		\$0	\$ (2,428,080)		\$ 886,767	277,943			
1925	Computer Software	\$558,906			558,906		\$0	\$ (132,102)		\$ 426,804	127,536			
1930	Transportation Equipment	\$3,669,510			3,669,510		\$0	\$ (2,236,533)		\$ 1,432,977	257,095			
1935	Stores Equipment	\$190,895			190,895		\$0	\$ (177,292)		\$ 13,603	6,014			
1940	Tools, Shop and Garage Equipment	\$984,658			984,658		\$0	\$ (627,349)		\$ 357,309	56,252			
1945	Measurement and Testing Equipment	\$0			-					\$ -				
1950	Power Operated Equipment	\$0			-					\$ -				
1955	Communication Equipment	\$251,520			251,520		\$0	\$ (161,934)		\$ 89,586	12,536			
1960	Miscellaneous Equipment	\$0			-					\$ -				
#NAME?	Load Management Controls - Customer Premises	\$0			-					\$ -				
1975	Load Management Controls - Utility Premises	\$0			-					\$ -				
1980	System Supervisory Equipment	\$2,001,691			2,001,691	(\$195,312)	\$0	\$ (345,973)		\$ 1,460,406	82,437			
1990	Other Tangible Property	\$0			-					\$ -				
2005	Property Under Capital Leases	\$360,501			360,501		\$0	\$ (360,501)		\$ -				
2010	Electric Plant Purchased or Sold	\$0			-					\$ -				
Total		\$12,554,898	\$0	\$12,554,898	(\$195,312)		\$0	(\$7,420,416)	\$0	\$4,939,170	\$863,341	\$0	\$0	\$0
SUB TOTAL from I3 I3 Directly Allocated		\$12,554,898	\$0											
Grand Total		\$178,788,423	\$0	\$178,788,423	(\$10,709,058)		\$0	(\$68,624,019)	\$0	\$99,455,346	\$6,571,024	\$0	\$0	\$0



Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$99,455,347
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[illegible]



2006 COST ALLOCATION INFORMATION FILING

**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

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

kMs of Roads in Service Area Where  
Distribution Lines Exist

903.44

Deemed Equity Component  
of Rate Base (%)

45%

1	2	3	7
Residential	GS <50	GS>50-Regular	Street Light
14.63	14.5	355.79	0.31

**Instructions (Cont'd):**

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

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

0.27

0.27

0.27



## 2006 COST ALLOCATION INFORMATION FILING

### BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet 16 Customer Data Worksheet - First Run

Total kWhs	1,409,969,581
------------	---------------

Total kW	1,829,949
----------	-----------

Total Approved Distribution Revenue (\$)	\$25,808,792
--	--------------

			1	2	3	7
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light
<b>Billing Data</b>						
kWh from approved EDR model, Sheet 7-1, Col M	CEN	1,409,969,581	500,490,733	193,744,994	706,022,007	9,711,847
kW from approved EDR model, Sheet 7-1, Col S	CDEM	1,829,949	-	-	1,801,194	28,755
kWh, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		786,520	-	-	786,520	-
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	1,409,969,581	500,490,733	193,744,994	706,022,007	9,711,847
kWh - 30 year weather normalized amount		1,426,659,692	513,777,354	190,560,309	712,260,360	10,061,669
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	\$25,808,792	\$16,277,159	\$3,749,316	\$5,699,058	\$83,259
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$174,925	\$130,041	\$23,451	\$21,433	\$0
Late Payment 3 Year Historical Average	LPHA	\$510,459	\$339,059	\$79,714	\$91,686	\$0
Weighting Factor - Services			1.0	2.0	10.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	1.0
Number of Bills	CNB	758,618	680,669	68,937	8,928	84
Number of Connections (Unmetered)	CCON	10,602	-	-	-	10,602
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	CCA	63,980	57,473	5,756	744	7
Bulk Customer Base	CCB	-	-	-	-	-
Primary Customer Base	CCP	63,980	57,473	5,756	744	7
Line Transformer Customer Base	CCLT	62,730	56,823	5,251	649	7
Secondary Customer Base	CCS	57,330	56,323	1,000	-	7
Weighted - Services	CWCS	68,925	56,323	2,000	-	10,602
Weighted Meter - Capital	CWMC	6,447,420	3,275,600	1,877,020	1,294,800	-
Weighted Meter Reading	CWMR	1,086,173	782,487	239,397	64,289	-
Weighted Bills	CWNB	881,123	680,669	137,874	62,496	84
<b>Data Mismatch Analysis</b>						
Revenue with 30 year weather normalized kWh		26,232,631	16,709,272	3,687,687	5,749,414	86,258

### Weather Normalized Data from Hydro

Total	Residential	GS <50	GS>50-Regular	Street Light
1,492,714,036	537,565,246	199,383,251	745,238,015	10,527,524
	1.0463	1.0463	1.0463	1.0463

### 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

193,245	149,937	26,285	17,023	-
201,668	142,554	26,080	33,034	-
129,863	97,633	17,987	14,243	-
174,925	130,041	23,451	21,433	-

**2006 COST ALLOCATION INFORMATION FILING****BARRIE HYDRO DISTRIBUTION INC.****EB-2005-0338 EB-2007-0001****Thursday, January 18, 2007****Sheet I7.1 Meter Capital Worksheet - First Run**

	Residential			GS <50			GS>50-Regular			Street Light			TOTAL		
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			50.80%			29%			20%			0%			100%
Cost Relative to Residential Average Cost			1.00			6.30			30.54			-			1.78
Total	57473	3275600	56.99371879	5227	1877020	359.1008227	744	1294800	1740.322581	0	0	-	63444	6447420	101.6237942
Cost per Meter (Installed)															
50	55,205	2760250		289	14450			0			0		55,494	2774700	
150	0	0		0	0			0			0		0	0	
250	202	50500		162	40500			0			0		364	91000	
225	2,066	464850		1,268	285300			0			0		3,334	750150	
210	0	0		2,967	623070			0			0		2,967	623070	
300	0	0			0			0			0		0	0	
500	0	0		139	69500		211	105500			0		350	175000	
2,100		0			0		491	1031100			0		491	1031100	
2,300		0			0		34	78200			0		34	78200	
10,000		0			0		8	80000			0		8	80000	
40,000		0			0			0			0		0	0	
2100		0		402	844200			0			0		402	844200	
		0			0			0			0		0	0	
		0			0			0			0		0	0	

**2006 COST ALLOCATION INFORMATION FILING****BARRIE HYDRO DISTRIBUTION INC.****EB-2005-0338 EB-2007-0001****Thursday, January 18, 2007****Sheet I7.2 Meter Reading Worksheet - First Run**

Weighting Factors based on  
Contractor Pricing

Description		1			2			3			7			TOTAL		
		Residential			GS <50			GS>50-Regular			Street Light					
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor	72.04%			22.04%			5.92%			0.00%			100.00%		
	Cost Relative to Residential Average Cost	1.00			2.79			6.12			0.00			9.91		
	Total	664,992	782,487	1.18	72,816	239,397	3.29	8,928	64,289	7.20	-	-	0	746,736	1,086,173	12
	Factor															
Residential - Urban - Outside	1.00	129,604	129,604		0			0			0			129,604	129,604	
Residential - Urban - Outside with other services	1.00	465,812	465,812		0			0			0			465,812	465,812	
Residential - Urban - Inside	2.30	15,996	36,791		0			0			0			15,996	36,791	
Residential - Urban - Inside - with other services	2.00	5,152	10,304		0			0			0			5,152	10,304	
Residential - Rural - Outside	3.50	25,804	90,314		0			0			0			25,804	90,314	
Residential - Rural - Outside with other services	3.50	0	0		0			0			0			-	-	
Semi Urban-SingleResidential	2.30	10,760	24,748		0			0			0			10,760	24,748	
Semi Urban - Dual Residential	2.10	11,864	24,914		0			0			0			11,864	24,914	
GS - Walking	2.50	0			26,628	66,570		0			0			26,628	66,570	
GS - Walking - with other services	2.30	0			17,584	40,443		0			0			17,584	40,443	
GS - Vehicle with other services --- TOU Read	3.00	0			0	0		0			0			-	-	
GS - Vehicle with other services	4.70	0			8,056	37,863		8,424	39,593		0			16,480	77,456	
GS Driving Single GS<50	4.60	0			20,548	94,521		0			0			20,548	94,521	
LDC Specific 4	0.00	0			0			0			0			-	-	
Interval	49.00	0			0			504	24,696		0			504	24,696	
LDC Specific 5		0			0			0			0			-	-	
LDC Specific 6		0			0			0			0			-	-	







## 2006 COST ALLOCATION INFORMATION FILING

### BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet 19 Direct Allocation Worksheet - First Run

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light
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#### Instructions:

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

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

#### Instructions:

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

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

Total Net Fixed Assets Excluding Gen Plant	\$166,233,525	Allocated	Residential	GS <50	GS>50-Regular	Street Light
Approved Total PILs	\$3,109,834	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Debt	\$4,099,433	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Equity	\$4,672,066	\$0	\$0	\$0	\$0	\$0
Total			\$0	\$0	\$0	\$0



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

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

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

Rate Base Assets	Total	1	2	3	7
		Residential	GS <50	GS>50-Regular	Street Light
<b>crev</b> Distribution Revenue (sale)	\$25,808,792	\$16,277,159	\$3,749,316	\$5,699,058	\$83,259
<b>mi</b> Miscellaneous Revenue (mi)	\$2,256,985	\$1,518,579	\$345,544	\$362,724	\$30,137
<b>Total Revenue</b>	<b>\$28,065,777</b>	<b>\$17,795,738</b>	<b>\$4,094,860</b>	<b>\$6,061,782</b>	<b>\$113,396</b>
<b>Expenses</b>					
<b>di</b> Distribution Costs (di)	\$3,924,196	\$2,059,153	\$556,458	\$1,118,728	\$189,857
<b>cu</b> Customer Related Costs (cu)	\$1,792,301	\$1,255,159	\$351,642	\$182,934	\$2,566
<b>ad</b> General and Administration (ad)	\$3,891,772	\$2,226,184	\$611,592	\$917,148	\$136,848
<b>dep</b> Depreciation and Amortization (dep)	\$6,576,176	\$3,513,902	\$933,239	\$1,785,756	\$343,279
<b>INPUT</b> PILs (INPUT)	\$3,109,834	\$1,595,306	\$451,302	\$921,078	\$142,149
<b>INT</b> Interest	\$4,099,433	\$2,102,957	\$594,914	\$1,214,179	\$187,383
<b>Total Expenses</b>	<b>\$23,393,712</b>	<b>\$12,752,660</b>	<b>\$3,499,147</b>	<b>\$6,139,823</b>	<b>\$1,002,081</b>
<b>Direct Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b> Allocated Net Income (NI)	\$4,672,066	\$2,396,711	\$678,015	\$1,383,783	\$213,557
<b>Revenue Requirement (includes NI)</b>	<b>\$28,065,778</b>	<b>\$15,149,371</b>	<b>\$4,177,162</b>	<b>\$7,523,606</b>	<b>\$1,215,639</b>
Revenue Requirement Input equals Output					
<b>Rate Base Calculation</b>					
<b>Net Assets</b>					
<b>dp</b> Distribution Plant - Gross	\$166,233,525	\$87,355,620	\$23,709,175	\$46,897,260	\$8,271,470
<b>gp</b> General Plant - Gross	\$12,554,898	\$6,506,723	\$1,793,079	\$3,653,540	\$601,556
<b>accum dep</b> Accumulated Depreciation	(\$68,624,019)	(\$36,768,350)	(\$9,768,675)	(\$18,492,391)	(\$3,594,602)
<b>co</b> Capital Contribution	(\$10,709,058)	(\$6,048,605)	(\$1,311,892)	(\$2,627,069)	(\$721,492)
<b>Total Net Plant</b>	<b>\$99,455,346</b>	<b>\$51,045,387</b>	<b>\$14,421,687</b>	<b>\$29,431,339</b>	<b>\$4,556,932</b>
<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b> Cost of Power (COP)	\$95,690,812	\$33,966,949	\$13,148,947	\$47,915,799	\$659,117
OM&A Expenses	\$9,608,269	\$5,540,496	\$1,519,693	\$2,218,810	\$329,271
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$105,299,081</b>	<b>\$39,507,445</b>	<b>\$14,668,640</b>	<b>\$50,134,609</b>	<b>\$988,388</b>
<b>Working Capital</b>	<b>\$15,794,862</b>	<b>\$5,926,117</b>	<b>\$2,200,296</b>	<b>\$7,520,191</b>	<b>\$148,258</b>
<b>Total Rate Base</b>	<b>\$115,250,208</b>	<b>\$56,971,504</b>	<b>\$16,621,983</b>	<b>\$36,951,531</b>	<b>\$4,705,190</b>
Rate Base Input equals Output					
<b>Equity Component of Rate Base</b>	<b>\$51,862,594</b>	<b>\$25,637,177</b>	<b>\$7,479,892</b>	<b>\$16,628,189</b>	<b>\$2,117,336</b>
<b>Net Income on Allocated Assets</b>	<b>\$4,672,065</b>	<b>\$5,043,078</b>	<b>\$595,713</b>	<b>(\$78,041)</b>	<b>(\$888,685)</b>
<b>Net Income on Direct Allocation Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>\$4,672,065</b>	<b>\$5,043,078</b>	<b>\$595,713</b>	<b>(\$78,041)</b>	<b>(\$888,685)</b>
<b>RATIOS ANALYSIS</b>					
REVENUE TO EXPENSES %	100.00%	117.47%	98.03%	80.57%	9.33%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$1)	\$2,646,367	(\$82,301)	(\$1,461,824)	(\$1,102,242)
RETURN ON EQUITY COMPONENT OF RATE BASE	9.01%	19.67%	7.96%	-0.47%	-41.97%



## 2006 COST ALLOCATION INFORMATION FILING

### BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - First Run

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

#### Summary

	1	2	3	7
	Residential	GS <50	GS>50-Regular	Street Light
Customer Unit Cost per month - Avoided Cost	\$1.36	\$5.64	\$9.85	-\$0.13
Customer Unit Cost per month - Directly Related	\$2.48	\$9.07	\$24.09	-\$0.12
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$9.72	\$13.30	\$28.66	\$9.27
Fixed Charge per approved 2006 EDR	\$14.63	\$14.50	\$355.79	\$0.31

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

		1	2	3	7
	Total	Residential	GS <50	GS>50-Regular	Street Light
General Plant - Gross Assets	\$12,554,898	\$6,506,723	\$1,793,079	\$3,653,540	\$601,556
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,946,940)	(\$1,087,671)	(\$2,216,216)	(\$364,900)
General Plant - Net Fixed Assets	\$4,939,170	\$2,559,783	\$705,408	\$1,437,324	\$236,656
General Plant - Depreciation	\$863,341	\$447,437	\$123,302	\$251,237	\$41,366
Total Net Fixed Assets Excluding General Plant	\$94,516,176	\$48,485,605	\$13,716,279	\$27,994,016	\$4,320,276
Total Administration and General Expense	\$3,891,772	\$2,226,184	\$611,592	\$917,148	\$136,848
Total O&M	\$5,716,497	\$3,314,312	\$908,100	\$1,301,662	\$192,423

#### Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light
1860	<b>Distribution Plant</b> Meters					CWMC
	<b>Accumulated Amortization</b> Accum. Amortization of Electric Utility Plant - Meters only Meter Net Fixed Assets					
4082	<b>Misc Revenue</b> Retail Services Revenues					CWNB
4084	Service Transaction Requests (STR) Revenues					CWNB
4090	Electric Services Incidental to Energy Sales					CWNB
4220	Other Electric Revenues					NFA
4225	Late Payment Charges					LPHA
	<b>Sub-total</b>					
5065	<b>Operation</b> Meter Expense					CWMC
5070	Customer Premises - Operation Labour					CCA
5075	Customer Premises - Materials and Expenses					CCA
	<b>Sub-total</b>					
5175	<b>Maintenance</b> Maintenance of Meters					1860
5310	<b>Billing and Collection</b> Meter Reading Expense					CWMB
5315	Customer Billing					CWNB
5320	Collecting					CWNB
5325	Collecting- Cash Over and Short					CWNB
5330	Collection Charges					CWNB
	<b>Sub-total</b>					
	<b>Total Operation, Maintenance and Billing</b>					
	<b>Amortization Expense - Meters</b> Allocated PILs Allocated Debt Return Allocated Equity Return					
	<b>Total</b>					

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts					
1860	<b><u>Distribution Plant</u></b> Meters					CWMC
	<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					CWNB
4084	Service Transaction Requests (STR) Revenues					CWNB
4090	Electric Services Incidental to Energy Sales					CWNB
4220	Other Electric Revenues					NFA
4225	Late Payment Charges					LPHA
	<b><u>Sub-total</u></b>					
	<b><u>Operation</u></b>					
5065	Meter Expense					CWMC
5070	Customer Premises - Operation Labour					CCA
5075	Customer Premises - Materials and Expenses					CCA
	<b><u>Sub-total</u></b>					
	<b><u>Maintenance</u></b>					
5175	Maintenance of Meters					1860
	<b><u>Billing and Collection</u></b>					
5310	Meter Reading Expense					CWMR
5315	Customer Billing					CWNB
5320	Collecting					CWNB
5325	Collecting- Cash Over and Short					CWNB
5330	Collection Charges					CWNB
	<b><u>Sub-total</u></b>					
	<b>Total Operation, Maintenance and Billing</b>					
	<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>					
	<b><u>Total</u></b>					

## Scenario 3

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

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

**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	CWNB
4084	Service Transaction Requests (STR) Revenues	CWNB
4090	Electric Services Incidental to Energy Sales	CWNB
4220	Other Electric Revenues	NFA
4225	Late Payment Charges	LPFA
4235	Miscellaneous Service Revenues	CWNB

**Sub-total****Operating and Maintenance**

5005	Operation Supervision and Engineering	1815-1855
5010	Load Dispatching	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835
5035	Overhead Distribution Transformers- Operation	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845
5055	Underground Distribution Transformers - Operation	1850
5065	Meter Expense	CWMC
5070	Customer Premises - Operation Labour	CCA
5075	Customer Premises - Materials and Expenses	CCA
5085	Miscellaneous Distribution Expense	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835
5096	Other Rent	O&M
5105	Maintenance Supervision and Engineering	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	1830
5125	Maintenance of Overhead Conductors and Devices	1835
5130	Maintenance of Overhead Services	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835
5145	Maintenance of Underground Conduit	1840
5150	Maintenance of Underground Conductors and Devices	1845
5155	Maintenance of Underground Services	1855
5160	Maintenance of Line Transformers	1850
5175	Maintenance of Meters	1860

**Sub-total****Billing and Collection**

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

**Sub-total****Sub Total Operating, Maintenance and Billing****Amortization Expense - Customer Related**  
**Amortization Expense - General Plant assigned**  
**to Meters**Admin and General  
Allocated PILs  
Allocated Debt Return  
Allocated Equity ReturnPLCC 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	GS <50	GS>50-Regular	Street Light
<b><u>Distribution Plant</u></b>					
CWMC	\$ 7,506,432	\$ 3,813,629	\$ 2,185,327	\$ 1,507,476	\$ -
<b><u>Accumulated Amortization</u></b>					
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,285,118)	\$ (1,668,998)	\$ (956,388)	\$ (659,732)	\$ -
<b>Meter Net Fixed Assets</b>	\$ 4,221,314	\$ 2,144,631	\$ 1,228,940	\$ 847,743	\$ -
<b><u>Misc Revenue</u></b>					
CWNB	\$ (267,713)	\$ (206,809)	\$ (41,890)	\$ (18,988)	\$ (26)
NFA	\$ (423,181)	\$ (217,087)	\$ (61,412)	\$ (125,339)	\$ (19,343)
LPHA	\$ (502,730)	\$ (333,925)	\$ (78,507)	\$ (90,298)	\$ -
<b>Sub-total</b>	\$ (1,193,624)	\$ (757,820)	\$ (181,810)	\$ (234,625)	\$ (19,369)
<b><u>Operation</u></b>					
CWMC	\$ 289,487	\$ 147,073	\$ 84,278	\$ 58,136	\$ -
CCA	\$ 17,428	\$ 13,431	\$ 1,345	\$ 174	\$ 2,478
<b>Sub-total</b>	\$ 306,915	\$ 160,505	\$ 85,623	\$ 58,310	\$ 2,478
<b><u>Maintenance</u></b>					
1860	\$ 124,634	\$ 63,320	\$ 36,284	\$ 25,030	\$ -
<b><u>Billing and Collection</u></b>					
CWMR	\$ 308,495	\$ 222,242	\$ 67,994	\$ 18,259	\$ -
CWNB	\$ 856,582	\$ 661,711	\$ 134,034	\$ 60,755	\$ 82
<b>Sub-total</b>	\$ 1,165,077	\$ 883,953	\$ 202,028	\$ 79,015	\$ 82
<b>Total Operation, Maintenance and Billing</b>	\$ 1,596,626	\$ 1,107,778	\$ 323,935	\$ 162,354	\$ 2,559
<b>Amortization Expense - Meters</b>	\$ 280,821	\$ 142,671	\$ 81,755	\$ 56,396	\$ -
<b>Allocated PILs</b>	\$ 132,014	\$ 67,025	\$ 38,458	\$ 26,531	\$ -
<b>Allocated Debt Return</b>	\$ 174,023	\$ 88,354	\$ 50,695	\$ 34,973	\$ -
<b>Allocated Equity Return</b>	\$ 198,331	\$ 100,696	\$ 57,777	\$ 39,859	\$ -
<b>Total</b>	\$ 1,188,191	\$ 748,703	\$ 370,809	\$ 85,488	\$ (16,810)

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light
<b><u>Distribution Plant</u></b>					
CWMC	\$ 7,506,432	\$ 3,813,629	\$ 2,185,327	\$ 1,507,476	\$ -
<b><u>Accumulated Amortization</u></b>					
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,285,118)	\$ (1,668,998)	\$ (956,388)	\$ (659,732)	\$ -
<b>Meter Net Fixed Assets</b>	\$ 4,221,314	\$ 2,144,631	\$ 1,228,940	\$ 847,743	\$ -
<b>Allocated General Plant Net Fixed Assets</b>	\$ 219,954	\$ 113,225	\$ 63,203	\$ 43,527	\$ -
<b>Meter Net Fixed Assets Including General Plant</b>	\$ 4,441,268	\$ 2,257,856	\$ 1,292,142	\$ 891,270	\$ -
<b><u>Misc Revenue</u></b>					
CWNB	\$ (267,713)	\$ (206,809)	\$ (41,890)	\$ (18,988)	\$ (26)
NFA	\$ (423,181)	\$ (217,087)	\$ (61,412)	\$ (125,339)	\$ (19,343)
LPHA	\$ (502,730)	\$ (333,925)	\$ (78,507)	\$ (90,298)	\$ -
<b>Sub-total</b>	\$ (1,193,624)	\$ (757,820)	\$ (181,810)	\$ (234,625)	\$ (19,369)
<b><u>Operation</u></b>					
CWMC	\$ 289,487	\$ 147,073	\$ 84,278	\$ 58,136	\$ -
CCA	\$ 17,428	\$ 13,431	\$ 1,345	\$ 174	\$ 2,478
<b>Sub-total</b>	\$ 306,915	\$ 160,505	\$ 85,623	\$ 58,310	\$ 2,478
<b><u>Maintenance</u></b>					
1860	\$ 124,634	\$ 63,320	\$ 36,284	\$ 25,030	\$ -
<b><u>Billing and Collection</u></b>					
CWMR	\$ 308,495	\$ 222,242	\$ 67,994	\$ 18,259	\$ -
CWNB	\$ 856,582	\$ 661,711	\$ 134,034	\$ 60,755	\$ 82
<b>Sub-total</b>	\$ 1,165,077	\$ 883,953	\$ 202,028	\$ 79,015	\$ 82
<b>Total Operation, Maintenance and Billing</b>	\$ 1,596,626	\$ 1,107,778	\$ 323,935	\$ 162,354	\$ 2,559
<b>Amortization Expense - Meters</b>	\$ 280,821	\$ 142,671	\$ 81,755	\$ 56,396	\$ -
<b>Amortization Expense - General Plant assigned to Meters</b>	\$ 38,447	\$ 19,791	\$ 11,047	\$ 7,608	\$ -
<b>Admin and General</b>	\$ 1,078,461	\$ 744,081	\$ 218,165	\$ 114,394	\$ 1,820
<b>Allocated PILs</b>	\$ 138,892	\$ 70,564	\$ 40,435	\$ 27,893	\$ -
<b>Allocated Debt Return</b>	\$ 183,090	\$ 93,019	\$ 53,303	\$ 36,769	\$ -
<b>Allocated Equity Return</b>	\$ 208,665	\$ 106,012	\$ 60,748	\$ 41,905	\$ -
<b>Total</b>	\$ 2,331,379	\$ 1,526,095	\$ 607,578	\$ 212,695	\$ (14,989)



### Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light
<b><u>Distribution Plant</u></b>						
	CDMPP	\$ 487,500	\$ 282,643	\$ 77,442	\$ 111,005	\$ 16,410
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 24,566,935	\$ 18,933,094	\$ 1,896,175	\$ 245,093	\$ 3,492,573
	SNCP	\$ 1,405,059	\$ 1,165,067	\$ 20,685	\$ -	\$ 219,307
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 8,031,065	\$ 6,223,651	\$ 575,126	\$ 71,083	\$ 1,161,205
	CWCS	\$ 21,242,895	\$ 17,358,920	\$ 616,406	\$ -	\$ 3,267,569
	CWMC	\$ 7,506,432	\$ 3,813,629	\$ 2,185,327	\$ 1,507,476	\$ -
	<b>Sub-total</b>	<b>\$ 63,239,886</b>	<b>\$ 47,777,003</b>	<b>\$ 5,371,163</b>	<b>\$ 1,934,657</b>	<b>\$ 8,157,064</b>
<b><u>Accumulated Amortization</u></b>						
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (29,935,554)	\$ (22,746,397)	\$ (2,449,121)	\$ (811,901)	\$ (3,928,135)
	<b>Customer Related Net Fixed Assets</b>	<b>\$ 33,304,332</b>	<b>\$ 25,030,606</b>	<b>\$ 2,922,041</b>	<b>\$ 1,122,756</b>	<b>\$ 4,228,929</b>
	<b>Allocated General Plant Net Fixed Assets</b>	<b>\$ 1,761,058</b>	<b>\$ 1,321,483</b>	<b>\$ 150,276</b>	<b>\$ 57,647</b>	<b>\$ 231,652</b>
	<b>Customer Related NFA Including General Plant</b>	<b>\$ 35,065,390</b>	<b>\$ 26,352,089</b>	<b>\$ 3,072,317</b>	<b>\$ 1,180,403</b>	<b>\$ 4,460,581</b>
<b><u>Misc Revenue</u></b>						
	CWNB	\$ (1,097,216)	\$ (847,601)	\$ (171,687)	\$ (77,823)	\$ (105)
	NFA	\$ (423,181)	\$ (217,087)	\$ (61,412)	\$ (125,339)	\$ (19,343)
	LPHA	\$ (502,730)	\$ (333,925)	\$ (78,507)	\$ (90,298)	\$ -
	<b>Sub-total</b>	<b>\$ (2,023,127)</b>	<b>\$ (1,398,613)</b>	<b>\$ (311,607)</b>	<b>\$ (293,459)</b>	<b>\$ (19,448)</b>
<b><u>Operating and Maintenance</u></b>						
	1815-1855	\$ 635,125	\$ 500,355	\$ 36,073	\$ 5,695	\$ 93,003
	1830 & 1835	\$ 151,460	\$ 117,909	\$ 10,427	\$ 1,309	\$ 21,814
	1850	\$ 204,673	\$ 158,611	\$ 14,657	\$ 1,812	\$ 29,594
	1840 & 1845	\$ 42,753	\$ 32,949	\$ 3,300	\$ 427	\$ 6,078
	CWMC	\$ 289,487	\$ 147,073	\$ 84,278	\$ 58,136	\$ -
	CCA	\$ 17,428	\$ 13,431	\$ 1,345	\$ 174	\$ 2,478
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 33,327	\$ 26,096	\$ 2,133	\$ 262	\$ 4,836
	1835	\$ 25,863	\$ 20,009	\$ 1,914	\$ 245	\$ 3,695
	1855	\$ 155,973	\$ 127,455	\$ 4,526	\$ -	\$ 23,992
	1840	\$ 18,842	\$ 14,521	\$ 1,454	\$ 188	\$ 2,679
	1845	\$ 18,842	\$ 14,521	\$ 1,454	\$ 188	\$ 2,679
	1860	\$ 124,634	\$ 63,320	\$ 36,284	\$ 25,030	\$ -
	<b>Sub-total</b>	<b>\$ 1,718,407</b>	<b>\$ 1,236,250</b>	<b>\$ 197,846</b>	<b>\$ 93,465</b>	<b>\$ 190,846</b>
<b><u>Billing and Collection</u></b>						
	CWNB	\$ 922,394	\$ 712,551	\$ 144,332	\$ 65,423	\$ 88
	CWMR	\$ 308,495	\$ 222,242	\$ 67,994	\$ 18,259	\$ -
	BDHA	\$ 129,863	\$ 96,542	\$ 17,410	\$ 15,912	\$ -
	<b>Sub-total</b>	<b>\$ 1,360,752</b>	<b>\$ 1,031,335</b>	<b>\$ 229,735</b>	<b>\$ 99,594</b>	<b>\$ 88</b>
	<b>Sub Total Operating, Maintenance and Billing</b>	<b>\$ 3,079,159</b>	<b>\$ 2,267,585</b>	<b>\$ 427,581</b>	<b>\$ 193,059</b>	<b>\$ 190,934</b>
	<b>Amortization Expense - Customer Related</b>	<b>\$ 2,339,995</b>	<b>\$ 1,761,771</b>	<b>\$ 200,468</b>	<b>\$ 77,927</b>	<b>\$ 299,828</b>
	<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$ 307,824</b>	<b>\$ 230,988</b>	<b>\$ 26,267</b>	<b>\$ 10,076</b>	<b>\$ 40,492</b>
	<b>Admin and General</b>	<b>\$ 2,082,898</b>	<b>\$ 1,523,110</b>	<b>\$ 287,970</b>	<b>\$ 136,029</b>	<b>\$ 135,789</b>
	<b>Allocated PILs</b>	<b>\$ 1,095,801</b>	<b>\$ 823,574</b>	<b>\$ 96,143</b>	<b>\$ 36,942</b>	<b>\$ 139,143</b>
	<b>Allocated Debt Return</b>	<b>\$ 1,444,503</b>	<b>\$ 1,085,648</b>	<b>\$ 126,737</b>	<b>\$ 48,697</b>	<b>\$ 183,421</b>
	<b>Allocated Equity Return</b>	<b>\$ 1,646,279</b>	<b>\$ 1,237,298</b>	<b>\$ 144,441</b>	<b>\$ 55,499</b>	<b>\$ 209,042</b>
	<b>PLCC Adjustment for Line Transformer</b>	<b>\$ 392,257</b>	<b>\$ 355,360</b>	<b>\$ 32,822</b>	<b>\$ 4,076</b>	<b>\$ -</b>
	<b>PLCC Adjustment for Primary Costs</b>	<b>\$ 626,687</b>	<b>\$ 563,849</b>	<b>\$ 55,642</b>	<b>\$ 7,196</b>	<b>\$ -</b>
	<b>PLCC Adjustment for Secondary Costs</b>	<b>\$ 103,915</b>	<b>\$ 94,699</b>	<b>\$ 9,216</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total</b>	<b>\$ 8,850,472</b>	<b>\$ 6,517,453</b>	<b>\$ 900,321</b>	<b>\$ 253,499</b>	<b>\$ 1,179,200</b>



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

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS-50	GS-50-Regular	GS-50-TUO	GS-50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acc't 1850 Line Transformers	\$705,761	\$312,274	\$149,892	\$243,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$90,390	\$41,925	\$19,617	\$31,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5035 - Overhead Distribution Transformers- Operation	\$24,005	\$10,659	\$5,120	\$8,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5035 - Underground Distribution Transformers - Operation	\$31,603	\$15,130	\$24,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5160 - Maintenance of Line Transformers	\$362,055	\$169,046	\$81,196	\$131,813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$258,251	\$114,267	\$54,885	\$89,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$326,383	\$141,933	\$68,356	\$116,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLTs on Line Transformers	\$337,839	\$149,482	\$71,799	\$116,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$445,345	\$197,049	\$94,647	\$153,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$507,554	\$224,574	\$107,868	\$175,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$3,152,040	\$1,392,812	\$668,659	\$1,090,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer NCP	805,361	356,343	171,159	277,859	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	110,705	90,917	8,402	1,038	0	0	0	10,348	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$392,257	\$355,360	\$32,822	\$4,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$12,554,898	\$6,506,723	\$1,793,079	\$3,653,540	\$0	\$0	\$0	\$601,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$7,615,726)	(\$3,946,949)	(\$1,087,671)	(\$2,216,216)	\$0	\$0	\$0	(\$364,900)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$4,939,170	\$2,559,783	\$705,408	\$1,437,324	\$0	\$0	\$0	\$236,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$863,341	\$447,437	\$123,302	\$251,237	\$0	\$0	\$0	\$41,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$84,516,176	\$46,485,605	\$13,716,279	\$27,994,016	\$0	\$0	\$0	\$4,320,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,961,772	\$2,226,184	\$611,592	\$917,148	\$0	\$0	\$0	\$136,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$5,716,497	\$3,314,312	\$908,100	\$1,301,662	\$0	\$0	\$0	\$192,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Acc't 1850 - Line Transformers - Gross Assets	\$18,739,151	\$8,291,396	\$3,982,538	\$6,465,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$8,471,305)	(\$3,748,248)	(\$1,800,364)	(\$2,922,695)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$10,267,846	\$4,543,150	\$2,182,174	\$3,542,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$239,854	\$112,226	\$18,987	\$533,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$10,801,813	\$4,783,005	\$2,294,400	\$3,724,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acc't 5085 - Operation Supervision and Engineering	\$414,708	\$159,921	\$75,922	\$178,857	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5010 - Load Dispatching	\$108,377	\$41,793	\$19,841	\$46,741	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5085 - Miscellaneous Distribution Expense	\$379,961	\$146,522	\$69,561	\$163,871	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5105 - Maintenance Supervision and Engineering	\$276,472	\$106,614	\$50,615	\$119,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,179,518	\$454,849	\$215,930	\$508,708	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 1850 - Line Transformers - Gross Assets	\$18,739,151	\$8,291,396	\$3,982,538	\$6,465,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 1815 - 1855	\$85,587,809	\$33,004,622	\$15,668,925	\$36,912,724	\$0	\$0	\$0	\$1,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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

[illegible]



# 2006 COST ALLOCATION INFORMATION FILING

**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

**Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - First Run**

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

Allocation by Rate Classification

Description	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Residential	GS <50	GS>50-Regular	GS>50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$79,573	\$75,758	\$3,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$27,810	\$25,059	\$1,003	\$0	\$0	\$0	\$0	\$1,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$12,830	\$12,230	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$31,160	\$29,805	\$1,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$35,961	\$34,237	\$1,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$20,933	\$20,020	\$913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLA on Secondary C&P	\$45,800	\$43,604	\$2,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$60,374	\$57,479	\$2,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$68,807	\$65,508	\$3,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$383,048</b>	<b>\$363,740</b>	<b>\$17,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,508</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary NCP	\$70,995	\$63,207	\$17,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLCC Amount	\$11,514	\$1,957	\$9,210	\$0	\$0	\$0	\$0	\$10,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjustment to Customer Related Cost for PLCC	<b>\$103,915</b>	<b>\$94,699</b>	<b>\$9,216</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
General Plant - Gross Assets	\$12,554,898	\$6,506,723	\$1,793,079	\$3,653,540	\$0	\$0	\$0	\$601,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,846,940)	(\$1,087,671)	(\$2,216,216)	\$0	\$0	\$0	(\$364,900)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$4,939,170	\$2,659,783	\$705,408	\$1,437,324	\$0	\$0	\$0	\$236,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$863,341	\$447,437	\$123,302	\$251,237	\$0	\$0	\$0	\$41,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$9,516,176</b>	<b>\$48,485,605</b>	<b>\$13,716,275</b>	<b>\$27,994,016</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,320,276</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Administration and General Expense</b>	<b>\$3,891,772</b>	<b>\$2,226,184</b>	<b>\$611,592</b>	<b>\$917,148</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$136,848</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total O&amp;M</b>	<b>\$5,716,497</b>	<b>\$3,314,312</b>	<b>\$908,100</b>	<b>\$1,301,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Secondary Conductors and Poles Gross Plant</b>	<b>\$2,128,963</b>	<b>\$2,028,888</b>	<b>\$102,077</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$480,433	\$457,398	\$23,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,609,396</b>	<b>\$2,484,284</b>	<b>\$125,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary Conductors and Poles Accumulated Depreciation	(\$993,378)	(\$945,749)	(\$47,629)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$224,039)	(\$213,297)	(\$10,742)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$1,217,417)</b>	<b>(\$1,159,049)</b>	<b>(\$58,371)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary Conductor & Poles - Net Fixed Assets	\$1,391,979	\$1,325,238	\$66,741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$73,398	\$69,966	\$3,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	<b>\$1,465,377</b>	<b>\$1,395,203</b>	<b>\$70,173</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$7,960,907	\$2,753,791	\$1,433,518	\$3,773,598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$8,978,910	\$3,105,241	\$1,616,469	\$4,255,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$16,924,539	\$5,854,439	\$3,047,596	\$9,022,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$11,761,952	\$4,068,627	\$2,117,971	\$5,575,354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$45,624,308</b>	<b>\$15,782,099</b>	<b>\$8,215,555</b>	<b>\$21,626,655</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operations and Maintenance</b>	<b>\$134,749</b>	<b>\$57,515</b>	<b>\$21,888</b>	<b>\$55,347</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$80,416	\$34,324	\$13,062	\$33,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$43,566	\$15,070	\$7,845	\$20,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$35,833	\$12,395	\$6,452	\$16,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$2,808	\$1,199	\$458	\$1,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$61,894	\$29,326	\$9,420	\$23,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$48,032	\$18,094	\$8,327	\$21,611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$63,309	\$27,022	\$10,283	\$26,004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$34,991	\$12,104	\$6,301	\$16,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$34,991	\$12,104	\$6,301	\$16,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$540,589	\$219,152	\$90,335	\$231,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$540,589</b>	<b>\$219,152</b>	<b>\$90,335</b>	<b>\$231,102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Expenses</b>	<b>\$414,708</b>	<b>\$159,921</b>	<b>\$75,922</b>	<b>\$178,857</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 5005 - Operation Supervision and Engineering	\$108,377	\$41,753	\$19,841	\$163,871	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$379,961	\$146,522	\$50,615	\$119,238	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$276,472	\$108,614	\$50,615	\$119,238	\$0	\$0															



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

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

#### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7
		Residential	GS <50	GS>50-Regular	Street Light
Depreciation on Acct 1850 Line Transformers	\$1,008,230	\$546,671	\$171,652	\$246,173	\$43,734
Depreciation on General Plant Assigned to Line Transformers	\$134,079	\$73,395	\$22,449	\$32,142	\$6,092
Acct 5035 - Overhead Distribution Transformers- Operation	\$34,415	\$18,660	\$5,859	\$8,403	\$1,493
Acct 5055 - Underground Distribution Transformers - Operation	\$102,036	\$55,325	\$17,372	\$24,913	\$4,426
Acct 5160 - Maintenance of Line Transformers	\$545,793	\$295,934	\$92,922	\$133,263	\$23,675
Allocation of General Expenses	\$344,640	\$180,497	\$61,006	\$89,874	\$13,263
Admin and General Assigned to Line Transformers	\$465,115	\$248,470	\$78,227	\$117,371	\$21,046
PILs on Line Transformers	\$482,628	\$261,685	\$82,168	\$117,840	\$20,935
Debt Return on Line Transformers	\$636,208	\$344,957	\$108,315	\$155,338	\$27,597
Equity Return on Line Transformers	\$725,077	\$393,143	\$123,445	\$177,037	\$31,451
	(\$512,806)	(\$278,048)	(\$87,306)	(\$125,208)	(\$22,244)
<b>Total</b>	<b>\$3,965,414</b>	<b>\$2,140,690</b>	<b>\$676,111</b>	<b>\$977,145</b>	<b>\$171,468</b>
Billed kW without Line Transformer Allowance		0	0	1,014,674	28,755
Billed kWh without Line Transformer Allowance		500,490,733	193,744,994	706,022,007	9,711,847
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.9630	\$5.9631
Line Transformation Unit Cost (\$/kWh)		\$0.0043	\$0.0035	\$0.0014	\$0.0177
General Plant - Gross Assets	\$12,554,898	\$6,506,723	\$1,793,079	\$3,653,540	\$601,556
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,946,940)	(\$1,087,671)	(\$2,216,216)	(\$364,900)
General Plant - Net Fixed Assets	\$4,939,170	\$2,559,783	\$705,408	\$1,437,324	\$236,656
General Plant - Depreciation	\$863,341	\$447,437	\$123,302	\$251,237	\$41,366
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$94,516,176</b>	<b>\$48,485,605</b>	<b>\$13,716,279</b>	<b>\$27,994,016</b>	<b>\$4,320,276</b>
<b>Total Administration and General Expense</b>	<b>\$3,891,772</b>	<b>\$2,226,184</b>	<b>\$611,592</b>	<b>\$917,148</b>	<b>\$136,848</b>
<b>Total O&amp;M</b>	<b>\$5,716,497</b>	<b>\$3,314,312</b>	<b>\$908,100</b>	<b>\$1,301,662</b>	<b>\$192,423</b>
<b>Line Transformer Rate Base</b>					
Acct 1850 - Line Transformers - Gross Assets	\$26,770,215	\$14,515,047	\$4,557,664	\$6,536,299	\$1,161,205
Line Transformers - Accumulated Depreciation	(\$12,101,864)	(\$6,561,737)	(\$2,060,358)	(\$2,954,829)	(\$524,939)
Line Transformers - Net Fixed Assets	\$14,668,351	\$7,953,309	\$2,497,306	\$3,581,470	\$636,265
General Plant Assigned to Line Transformers - NFA	\$767,065	\$419,893	\$128,433	\$183,887	\$34,853
Line Transformer Net Fixed Assets Including General Plant	\$15,435,416	\$8,373,202	\$2,625,739	\$3,765,357	\$671,119
<b>General Expenses</b>					
Acct 5005 - Operation Supervision and Engineering					
Acct 5010 - Load Dispatching					
Acct 5085 - Miscellaneous Distribution Expense					
Acct 5105 - Maintenance Supervision and Engineering	\$425,341	\$223,894	\$59,070	\$120,573	\$21,804
<b>Total</b>	<b>\$1,814,643</b>	<b>\$955,204</b>	<b>\$252,012</b>	<b>\$514,403</b>	<b>\$93,024</b>
Acct 1850 - Line Transformers - Gross Assets	\$26,770,215	\$14,515,047	\$4,557,664	\$6,536,299	\$1,161,205
Acct 1815 - 1855	\$141,198,102	\$76,814,681	\$18,827,382	\$37,411,337	\$8,144,702



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet 03.2 Substation Transformers Unit Cost Worksheet - First Run

#### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light
Depreciation on Acct 1820-2 Distribution Station Equipment	\$594,826	\$205,759	\$107,110	\$281,957	\$0
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$1,337	\$506	\$205	\$617	\$9
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$293,880	\$111,138	\$45,165	\$135,674	\$1,903
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$64,297	\$26,599	\$8,256	\$28,606	\$836
Acct 5012 - Station Buildings and Fixtures Expense	\$79,551	\$30,084	\$12,226	\$36,726	\$515
Acct 5016 - Distributon Station Equipment - Labour	\$32,876	\$11,372	\$5,920	\$15,584	\$0
Acct 5017 - Distributon Station Equipment - Other	\$94,031	\$32,527	\$16,932	\$44,572	\$0
Acct 5114 - Maintenance of Distribution Station Equipment	\$61,132	\$21,146	\$11,008	\$28,978	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$129,298	\$43,690	\$22,804	\$62,803	\$0
PIs on Substation Transformers	\$232,802	\$94,839	\$30,218	\$104,873	\$2,872
Debt Return on Substation Transformers	\$306,883	\$125,018	\$39,833	\$138,245	\$3,786
Equity Return on Substation Transformers	\$349,750	\$142,481	\$45,398	\$157,556	\$4,315
<b>Total</b>	<b>\$2,240,662</b>	<b>\$845,160</b>	<b>\$345,075</b>	<b>\$1,036,191</b>	<b>\$14,237</b>
Billed kW without Substation Transformer Allowance		0	0	1,801,194	28,755
Billed kWh without Substation Transformer Allowance		500,490,733	193,744,994	706,022,007	9,711,847
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.5753	\$0.4951
Substation Transformation Unit Cost (\$/kWh)		\$0.0017	\$0.0018	\$0.0015	\$0.0015
General Plant - Gross Assets	\$12,554,898	\$6,506,723	\$1,793,079	\$3,653,540	\$601,556
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,946,940)	(\$1,087,671)	(\$2,216,216)	(\$364,900)
General Plant - Net Fixed Assets	\$4,939,170	\$2,559,783	\$705,408	\$1,437,324	\$236,656
General Plant - Depreciation	\$863,341	\$447,437	\$123,302	\$251,237	\$41,366
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$94,516,176</b>	<b>\$48,485,605</b>	<b>\$13,716,279</b>	<b>\$27,994,016</b>	<b>\$4,320,276</b>
<b>Total Administration and General Expense</b>	<b>\$3,891,772</b>	<b>\$2,226,184</b>	<b>\$611,592</b>	<b>\$917,148</b>	<b>\$136,848</b>
<b>Total O&amp;M</b>	<b>\$5,716,497</b>	<b>\$3,314,312</b>	<b>\$908,100</b>	<b>\$1,301,662</b>	<b>\$192,423</b>
Substation Transformer Rate Base Gross Plant					
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$1,553,927	\$587,656	\$238,815	\$717,392	\$10,063
Acct 1806-2 Land Rights Station <50 kV	\$75,274	\$28,467	\$11,568	\$34,751	\$487
Acct 1808-2 Buildings and Fixtures < 50 KV	\$15,412,290	\$5,828,544	\$2,368,640	\$7,115,299	\$99,808
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$17,041,491</b>	<b>\$6,444,667</b>	<b>\$2,619,024</b>	<b>\$7,867,442</b>	<b>\$110,358</b>
Substation Transformers - Accumulated Depreciation					
Acct 1820-2 Distribution Station Equipment	(\$6,405,222)	(\$2,215,658)	(\$1,153,386)	(\$3,036,178)	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	(\$54,583)	(\$20,642)	(\$8,389)	(\$25,199)	(\$353)
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$3,506,219)	(\$1,325,965)	(\$538,854)	(\$1,618,695)	(\$22,706)
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$9,966,024)</b>	<b>(\$3,562,264)</b>	<b>(\$1,700,629)</b>	<b>(\$4,680,072)</b>	<b>(\$23,059)</b>
Substation Transformers - Net Fixed Assets	\$7,075,467	\$2,882,403	\$918,395	\$3,187,370	\$87,299
General Plant Assigned to Substation Transformers - NFA	\$367,842	\$152,176	\$47,232	\$163,652	\$4,782
Substation Transformer NFA Including General Plant	\$7,443,309	\$3,034,578	\$965,627	\$3,351,022	\$92,081
<b>General Expenses</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>\$1,814,643</b>	<b>\$955,204</b>	<b>\$252,012</b>	<b>\$514,403</b>	<b>\$93,024</b>
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Acct 1815 - 1855</b>	<b>\$141,198,102</b>	<b>\$76,814,681</b>	<b>\$18,827,382</b>	<b>\$37,411,337</b>	<b>\$8,144,702</b>



**2006 COST ALLOCATION INFORMATION FILING**  
**BARRIE HYDRO DISTRIBUTION INC.**  
**EB-2005-0338 EB-2007-0001**  
**Thursday, January 18, 2007**

**Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - First Run**

**ALLOCATION BY RATE CLASSIFICATION**

Description	Total	1	2	3	7
		Residential	GS <50	GS>50-Regular	Street Light
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$457,769	\$226,403	\$65,946	\$142,642	\$22,778
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$516,208	\$255,306	\$74,365	\$160,852	\$25,685
Depreciation on Acct 1840-4 Primary Underground Conduit	\$945,162	\$467,458	\$136,160	\$294,515	\$47,029
Depreciation on Acct 1845-4 Primary Underground Conductors	\$656,807	\$324,844	\$94,619	\$204,663	\$32,681
Depreciation on General Plant Assigned to Primary C&P	\$330,121	\$164,991	\$46,814	\$101,093	\$17,223
Primary C&P Operations and Maintenance	\$785,285	\$402,812	\$109,440	\$233,721	\$39,312
Allocation of General Expenses	\$907,664	\$431,689	\$135,350	\$300,735	\$39,890
Admin and General Assigned to Primary C&P	\$536,908	\$270,564	\$73,706	\$164,679	\$27,958
PIUs on Primary C&P	\$1,189,419	\$588,263	\$171,347	\$370,626	\$59,183
Debt Return on Primary C&P	\$1,567,911	\$775,458	\$225,873	\$488,565	\$78,016
Equity Return on Primary C&P	\$1,786,926	\$883,778	\$257,424	\$556,810	\$88,914
<b>Total</b>	<b>\$9,680,180</b>	<b>\$4,791,567</b>	<b>\$1,391,044</b>	<b>\$3,018,900</b>	<b>\$478,669</b>
General Plant - Gross Assets	\$12,554,898	\$6,506,723	\$1,793,079	\$3,653,540	\$601,556
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,946,940)	(\$1,087,671)	(\$2,216,216)	(\$364,900)
General Plant - Net Fixed Assets	\$4,939,170	\$2,559,783	\$705,408	\$1,437,324	\$236,656
General Plant - Depreciation	\$863,341	\$447,437	\$123,302	\$251,237	\$41,366
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$94,516,176</b>	<b>\$48,485,605</b>	<b>\$13,716,279</b>	<b>\$27,994,016</b>	<b>\$4,320,276</b>
<b>Total Administration and General Expense</b>	<b>\$3,891,772</b>	<b>\$2,226,184</b>	<b>\$611,592</b>	<b>\$917,148</b>	<b>\$136,848</b>
<b>Total O&amp;M</b>	<b>\$5,716,497</b>	<b>\$3,314,312</b>	<b>\$908,100</b>	<b>\$1,301,662</b>	<b>\$192,423</b>
Primary Conductors and Poles Gross Assets					
Acct 1830-4 Primary Poles, Towers & Fixtures	\$12,247,550	\$6,057,395	\$1,764,378	\$3,816,364	\$609,413
Acct 1835-4 Primary Overhead Conductors	\$13,810,630	\$6,830,463	\$1,989,555	\$4,303,423	\$687,189
Acct 1840-4 Primary Underground Conduit	\$26,037,753	\$12,877,754	\$3,750,991	\$8,113,422	\$1,295,585
Acct 1845-4 Primary Underground Conductors	\$18,095,311	\$8,949,581	\$2,606,805	\$5,638,539	\$900,386
<b>Subtotal</b>	<b>\$70,191,244</b>	<b>\$34,715,192</b>	<b>\$10,111,730</b>	<b>\$21,871,748</b>	<b>\$3,492,573</b>
Primary Conductors and Poles Accumulated Depreciation					
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$5,714,733)	(\$2,826,393)	(\$823,263)	(\$1,780,724)	(\$284,353)
Acct 1835-4 Primary Overhead Conductors	(\$6,444,273)	(\$3,187,209)	(\$928,360)	(\$2,008,050)	(\$320,654)
Acct 1840-4 Primary Underground Conduit	(\$12,910,739)	(\$6,385,395)	(\$1,859,917)	(\$4,023,015)	(\$642,412)
Acct 1845-4 Primary Underground Conductors	(\$8,971,870)	(\$4,437,308)	(\$1,292,485)	(\$2,795,655)	(\$446,422)
<b>Subtotal</b>	<b>(\$34,041,615)</b>	<b>(\$16,836,305)</b>	<b>(\$4,904,025)</b>	<b>(\$10,607,443)</b>	<b>(\$1,693,841)</b>
Primary Conductor & Pools - Net Fixed Assets	\$36,149,629	\$17,878,887	\$5,207,705	\$11,264,305	\$1,798,732
General Plant Assigned to Primary C&P - NFA	\$1,888,620	\$943,910	\$267,824	\$578,354	\$98,531
Primary C&P Net Fixed Assets Including General Plant	\$38,038,248	\$18,822,797	\$5,475,529	\$11,842,659	\$1,897,263
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,275,327	\$2,977,444	\$118,954	\$0	\$178,929
Acct 1835-5 Secondary Overhead Conductors	\$739,128	\$671,906	\$26,844	\$0	\$40,378
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$4,014,455</b>	<b>\$3,649,350</b>	<b>\$145,797</b>	<b>\$0</b>	<b>\$219,307</b>
<b>Operations and Maintenance</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>\$831,676</b>	<b>\$445,157</b>	<b>\$111,018</b>	<b>\$233,721</b>	<b>\$41,780</b>
<b>General Expenses</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>\$1,814,643</b>	<b>\$955,204</b>	<b>\$252,012</b>	<b>\$514,403</b>	<b>\$93,024</b>
Primary Conductors and Poles Gross Assets	\$70,191,244	\$34,715,192	\$10,111,730	\$21,871,748	\$3,492,573
Acct 1815 - 1855	\$141,198,102	\$76,814,681	\$18,827,382	\$37,411,337	\$8,144,702

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	Street Light
1830	\$ 95,221	\$ 55,422	\$ 11,553	\$ 23,410	\$ 4,836
1835	\$ 73,895	\$ 38,103	\$ 10,241	\$ 21,856	\$ 3,695
1840	\$ 53,833	\$ 26,625	\$ 7,755	\$ 16,774	\$ 2,679
1845	\$ 53,833	\$ 26,625	\$ 7,755	\$ 16,774	\$ 2,679
1830 & 1835	\$ 432,742	\$ 237,969	\$ 56,117	\$ 116,843	\$ 21,814
1840 & 1845	\$ 122,152	\$ 60,414	\$ 17,597	\$ 38,063	\$ 6,078
<b>Total</b>	<b>\$ 831,676</b>	<b>\$ 445,157</b>	<b>\$ 111,018</b>	<b>\$ 233,721</b>	<b>\$ 41,780</b>



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

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

#### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7
		Residential	GS <50	GS>50-Regular	Street Light
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$122,420	\$111,286	\$4,446	\$0	\$6,688
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$27,610	\$25,099	\$1,003	\$0	\$1,508
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$19,784	\$17,965	\$699	\$0	\$1,120
Secondary C&P Operations and Maintenance	\$46,391	\$42,345	\$1,578	\$0	\$2,468
Allocation of General Expenses	\$49,837	\$45,380	\$1,952	\$0	\$2,505
Admin and General Assigned to Primary C&P	\$31,261	\$28,442	\$1,063	\$0	\$1,756
PILs on Secondary C&P	\$70,461	\$64,053	\$2,559	\$0	\$3,849
Debt Return on Secondary C&P	\$92,883	\$84,436	\$3,373	\$0	\$5,074
Equity Return on Secondary C&P	\$105,858	\$96,230	\$3,845	\$0	\$5,783
<b>Total</b>	<b>\$566,505</b>	<b>\$515,236</b>	<b>\$20,517</b>	<b>\$0</b>	<b>\$30,751</b>
General Plant - Gross Assets	\$12,554,898	\$6,506,723	\$1,793,079	\$3,653,540	\$601,556
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,946,940)	(\$1,087,671)	(\$2,216,216)	(\$364,900)
General Plant - Net Fixed Assets	\$4,939,170	\$2,559,783	\$705,408	\$1,437,324	\$236,656
General Plant - Depreciation	\$863,341	\$447,437	\$123,302	\$251,237	\$41,366
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$94,516,176</b>	<b>\$48,485,605</b>	<b>\$13,716,279</b>	<b>\$27,994,016</b>	<b>\$4,320,276</b>
<b>Total Administration and General Expense</b>	<b>\$3,891,772</b>	<b>\$2,226,184</b>	<b>\$611,592</b>	<b>\$917,148</b>	<b>\$136,848</b>
<b>Total O&amp;M</b>	<b>\$5,716,497</b>	<b>\$3,314,312</b>	<b>\$908,100</b>	<b>\$1,301,662</b>	<b>\$192,423</b>
<b>Secondary Conductors and Poles Gross Plant</b>					
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,275,327	\$2,977,444	\$118,954	\$0	\$178,929
Acct 1835-5 Secondary Overhead Conductors	\$739,128	\$671,906	\$26,844	\$0	\$40,378
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$4,014,455</b>	<b>\$3,649,350</b>	<b>\$145,797</b>	<b>\$0</b>	<b>\$219,307</b>
<b>Secondary Conductors and Poles Accumulated Depreciation</b>					
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$1,528,274)	(\$1,389,281)	(\$55,504)	\$0	(\$83,489)
Acct 1835-5 Secondary Overhead Conductors	(\$344,675)	(\$313,328)	(\$12,518)	\$0	(\$18,829)
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$1,872,949)</b>	<b>(\$1,702,609)</b>	<b>(\$68,022)</b>	<b>\$0</b>	<b>(\$102,318)</b>
Secondary Conductor & Pools - Net Fixed Assets	\$2,141,506	\$1,946,741	\$77,775	\$0	\$116,989
General Plant Assigned to Secondary C&P - NFA	\$113,186	\$102,778	\$4,000	\$0	\$6,408
Secondary C&P Net Fixed Assets Including General Plant	\$2,254,692	\$2,049,519	\$81,775	\$0	\$123,398
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$12,247,550	\$6,057,395	\$1,764,378	\$3,816,364	\$609,413
Acct 1835-4 Primary Overhead Conductors	\$13,810,630	\$6,830,463	\$1,989,555	\$4,303,423	\$687,189
Acct 1840-4 Primary Underground Conduit	\$26,037,753	\$12,877,754	\$3,750,991	\$8,113,422	\$1,295,585
Acct 1845-4 Primary Underground Conductors	\$18,095,311	\$8,949,581	\$2,606,805	\$5,638,539	\$900,386
<b>Subtotal</b>	<b>\$70,191,244</b>	<b>\$34,715,192</b>	<b>\$10,111,730</b>	<b>\$21,871,748</b>	<b>\$3,492,573</b>



**Operations and Maintenance**

Acct 5020 Overhead Distribution Lines & Feeders - Labour  
 Acct 5025 Overhead Distribution Lines & Feeders - Other  
 Acct 5040 Underground Distribution Lines & Feeders - Labour  
 Acct 5045 Underground Distribution Lines & Feeders - Other  
 Acct 5090 Underground Distribution Lines & Feeders - Rental Paid  
 Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid  
 Acct 5120 Maintenance of Poles, Towers & Fixtures  
 Acct 5125 Maintenance of Overhead Conductors & Devices  
 Acct 5135 Overhead Distribution Lines & Feeders - Right of Way  
 Acct 5145 Maintenance of Underground Conduits  
 Acct 5150 Maintenance of Underground Conductors & Devices

<b>Total</b>	<b>\$831,676</b>	<b>\$445,157</b>	<b>\$111,018</b>	<b>\$233,721</b>	<b>\$41,780</b>
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**General Expenses**

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>\$1,814,643</b>	<b>\$955,204</b>	<b>\$252,012</b>	<b>\$514,403</b>	<b>\$93,024</b>
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**Secondary Conductors and Poles Gross Assets**

	<b>\$4,014,455</b>	<b>\$3,649,350</b>	<b>\$145,797</b>	<b>\$0</b>	<b>\$219,307</b>
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Acct 1815 - 1855

	<b>\$141,198,102</b>	<b>\$76,814,681</b>	<b>\$18,827,382</b>	<b>\$37,411,337</b>	<b>\$8,144,702</b>
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**Grouping of Operation and Maintenance**

	<b>Total</b>	<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>
1830	\$ 95,221	\$ 55,422	\$ 11,553	\$ 23,410	\$ 4,836
1835	\$ 73,895	\$ 38,103	\$ 10,241	\$ 21,856	\$ 3,695
1840	\$ 53,833	\$ 26,625	\$ 7,755	\$ 16,774	\$ 2,679
1845	\$ 53,833	\$ 26,625	\$ 7,755	\$ 16,774	\$ 2,679
1830 & 1835	\$ 432,742	\$ 237,969	\$ 56,117	\$ 116,843	\$ 21,814
1840 & 1845	\$ 122,152	\$ 60,414	\$ 17,597	\$ 38,063	\$ 6,078
<b>Total</b>	<b>\$ 831,676</b>	<b>\$ 445,157</b>	<b>\$ 111,018</b>	<b>\$ 233,721</b>	<b>\$ 41,780</b>



**2006 COST ALLOCATION INFORMATION FILING**  
**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

**Sheet 03.5 USL Metering Credit Worksheet - First Run**

**ALLOCATION BY RATE CLASSIFICATION**

<b>Description</b>	<b>GS &lt;50</b>
Depreciation on Acct 1860 Metering	\$81,755
Depreciation on General Plant Assigned to Metering	\$11,047
Acct 5065 - Meter expense	\$84,278
Acct 5070 & 5075 - Customer Premises	\$1,345
Acct 5175 - Meter Maintenance	\$36,284
Acct 5310 - Meter Reading	\$67,994
Admin and General Assigned to Metering	\$127,895
PILs on Metering	\$40,435
Debt Return on Metering	\$53,303
Equity Return on Metering	\$60,748
<b>Total</b>	<b>\$565,084</b>
Number of Customers	5,756
Metering Unit Cost (\$/Customer/Month)	<b>\$8.18</b>
General Plant - Gross Assets	\$1,793,079
General Plant - Accumulated Depreciation	(\$1,087,671)
General Plant - Net Fixed Assets	\$705,408
General Plant - Depreciation	\$123,302
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$13,716,279</b>
<b>Total Administration and General Expense</b>	<b>\$611,592</b>
<b>Total O&amp;M</b>	<b>\$908,100</b>
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$2,185,327
Metering - Accumulated Depreciation	(\$956,388)
Metering - Net Fixed Assets	\$1,228,940
General Plant Assigned to Metering - NFA	\$63,203
Metering Net Fixed Assets Including General Plant	\$1,292,142



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet 04 Summary of Allocators by Class & Accounts - First Run

#### ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light
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

\$185,802,027	\$77,572,548	\$26,296,906	\$76,041,396	\$0	\$5,891,176
	\$185,802,027				


Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light
1808	\$ 226,629	\$ 85,705	\$ 34,830	\$ 104,626	\$ -	\$ 1,468
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 188,039	\$ 65,045	\$ 33,860	\$ 89,134	\$ -	\$ -
1830	\$ 95,221	\$ 55,422	\$ 11,553	\$ 23,410	\$ -	\$ 4,836
1835	\$ 73,895	\$ 38,103	\$ 10,241	\$ 21,856	\$ -	\$ 3,695
1840	\$ 53,833	\$ 26,625	\$ 7,755	\$ 16,774	\$ -	\$ 2,679
1845	\$ 53,833	\$ 26,625	\$ 7,755	\$ 16,774	\$ -	\$ 2,679
1850	\$ 682,244	\$ 369,919	\$ 116,153	\$ 166,579	\$ -	\$ 29,594
1855	\$ 155,973	\$ 127,455	\$ 4,526	\$ -	\$ -	\$ 23,992
1860	\$ 124,634	\$ 63,320	\$ 36,284	\$ 25,030	\$ -	\$ -
1815-1855	\$ 1,814,643	\$ 955,204	\$ 252,012	\$ 514,403	\$ -	\$ 93,024
1830 & 1835	\$ 457,734	\$ 248,636	\$ 60,176	\$ 127,108	\$ -	\$ 21,814
1840 & 1845	\$ 122,152	\$ 60,414	\$ 17,597	\$ 38,063	\$ -	\$ 6,078
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 129,863	\$ 96,542	\$ 17,410	\$ 15,912	\$ -	\$ -
Break Out	\$ 72,762,053	\$ 39,306,040	\$ 10,148,147	\$ 19,334,877	\$ -	\$ 3,972,988
CCA	\$ 17,428	\$ 13,431	\$ 1,345	\$ 174	\$ -	\$ 2,478
CDMPP	\$ 487,500	\$ 282,643	\$ 77,442	\$ 111,005	\$ -	\$ 16,410
CEN	\$ 15,417,245	\$ 5,472,592	\$ 2,118,495	\$ 7,719,964	\$ -	\$ 106,194
CEN EWMP	\$ 80,637,906	\$ 28,623,685	\$ 11,080,516	\$ 40,378,273	\$ -	\$ 555,433
CREV	\$ 25,808,792	\$ 16,277,159	\$ 3,749,316	\$ 5,699,058	\$ -	\$ 83,259
CWCS	\$ 21,242,895	\$ 17,358,920	\$ 616,406	\$ -	\$ -	\$ 3,267,569
CWMC	\$ 7,795,919	\$ 3,960,702	\$ 2,269,605	\$ 1,565,612	\$ -	\$ -
CWMR	\$ 308,495	\$ 222,242	\$ 67,994	\$ 18,259	\$ -	\$ -
CWNB	\$ 174,822	\$ 135,050	\$ 27,355	\$ 12,400	\$ -	\$ 17
DCP	\$ 17,041,491	\$ 6,444,667	\$ 2,619,024	\$ 7,867,442	\$ -	\$ 110,358
LPHA	\$ 502,730	\$ 333,925	\$ 78,507	\$ 90,298	\$ -	\$ -
LTNCP	\$ 26,770,215	\$ 14,515,047	\$ 4,557,664	\$ 6,536,299	\$ -	\$ 1,161,205
NFA	\$ 2,214,885	\$ 1,136,208	\$ 321,426	\$ 656,010	\$ -	\$ 101,241
NFA ECC	\$ 12,682,203	\$ 6,572,700	\$ 1,811,261	\$ 3,690,586	\$ -	\$ 607,656
O&M	\$ 3,434,896	\$ 1,991,485	\$ 545,654	\$ 782,135	\$ -	\$ 115,622
PNCP	\$ 88,568,606	\$ 41,072,184	\$ 13,420,936	\$ 30,582,913	\$ -	\$ 3,492,573
SNCP	\$ 4,014,455	\$ 3,649,350	\$ 145,797	\$ -	\$ -	\$ 219,307
TCP	\$ 237,593	\$ 89,852	\$ 36,514	\$ 109,688	\$ -	\$ 1,539
<b>Total</b>	<b>\$ 185,802,027</b>	<b>\$ 77,572,548</b>	<b>\$ 26,296,906</b>	<b>\$ 76,041,396</b>	<b>\$ -</b>	<b>\$ 5,891,176</b>



4714	Charges-MW
4715	System Control and Load Dispatching
4716	Charges-OL
4720	Rural Sales Assistance Expense
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation
5015	Transformer Station Equipment - Operation
5016	Supplies and Expenses
5016	Distribution Station Equipment - Operation
5017	Labour
5020	Distribution Station Equipment - Operation
5020	Supplies and Expenses
5020	Overhead Distribution Lines and Feeders -
5020	Operation Labour
5025	Overhead Distribution Lines & Feeders -
5025	Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers - Operation
5040	Underground Distribution Lines and Feeders -
5040	Operation Labour
5045	Underground Distribution Lines & Feeders -
5045	Operation Supplies & Expenses
5050	Underground Subtransmission Feeders -
5050	Operation
5055	Underground Distribution Transformers -
5055	Operation
5060	Motor Expenses
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5080	Miscellaneous Distribution Expenses
5090	Underground Distribution Lines and Feeders -
5090	Rental Paid
5095	Overhead Distribution Lines and Feeders -
5095	Rental Paid
5098	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures -
5110	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
5125	Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right
5135	of Way
5140	Maintenance of Underground Conduits
5150	Maintenance of Underground Conductors and
5150	Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervisor
5310	Motor Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting - Cash Over and Short
5330	Collector Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses
5405	Supervisor
5410	Community Relations - Sundy
5415	Energy Conservation
5420	Community Safety Program
5425	Miscellaneous Customer Service and
5425	Informational Expenses
5505	Supervisor
5510	Demonstrating and Selling Expense
5515	Advertising Expenses
5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expense
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 Pension 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
5685	Penalties
5705	Amortization Expense - Property, Plant, and
5710	Equipment
5715	Amortization of Limited Term Electric Plant
5715	Amortization of Intangible and Other Electric
5720	Plant
5720	Amortization of Electric Plant Acquisition
5730	Adjustments
5730	Amortization of Uncovered Plant and
5735	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



\$185,802,027	\$0	\$185,802,027	\$105,266,638	\$86,883,383	\$171,950,022	\$26,674,105	\$11,833,344	\$29,262,844	\$92,238	\$86,852,531	\$29,189,290	\$3,805,154	\$1,576,180	\$4,722,201	\$59,087,824	(\$50,192,459)	(\$4,773,870)	(\$7,445,095)	(\$50,954)	(\$32,737,845)	\$42,901,802	\$15,036,285	\$52,657,937	\$1,403,691	\$112,598,514		
						CS Summary		CS Summary																			
						\$38,474,137		\$57,586,559																			
						\$0																					
						\$185,802,027																					

	A	B	C	D	E	F	J	X	Y	Z	AA	AE	AS
1	<div><div></div><div><div>2006 COST ALLOCATION INFORMATION FILING</div><div>BARRIE HYDRO DISTRIBUTION INC.</div><div>EB-2005-0338 EB-2007-0001</div><div>Thursday, January 18, 2007</div><div>Sheet 06 Composite Allocator Detail Worksheet - First Run</div></div></div>												
8	<div><div>Details:</div><div>Output Sheet Details How Various Composite Allocators are Derived</div><div>Demand Allocators can be found in columns C to AG</div><div>Customer Allocators can be found in columns AJ to BN</div></div>												
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	A	B	C	D	E	F	J	X	Y	Z	AA	AE	AS
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											
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	\$9,608,269	\$5,540,496	\$1,519,693	\$2,218,810	\$329,271	\$9,608,269					
243													
244													
245													
246													

A		B		C	D	E	F	J	X	Y	Z	AA	AE	AS	
247	Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)			Demand Allocators						Customer Allocators					
Demand Total				Residential	GS <50	GS>50-Regular	Street Light	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Total		
248															
249															
250	1808	\$	226,629	\$	85,705	\$	34,830	\$	104,626	\$	1,468	\$	-	\$	-
251	1815	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
252	1820	\$	188,039	\$	65,045	\$	33,860	\$	89,134	\$	-	\$	-	\$	-
253	1830	\$	61,894	\$	29,326	\$	9,420	\$	23,148	\$	28,491	\$	26,096	\$	2,133
254	1835	\$	48,032	\$	18,094	\$	8,327	\$	21,611	\$	22,168	\$	20,009	\$	1,914
255	1840	\$	34,991	\$	12,104	\$	6,301	\$	16,587	\$	16,163	\$	14,521	\$	1,454
256	1845	\$	34,991	\$	12,104	\$	6,301	\$	16,587	\$	16,163	\$	14,521	\$	1,454
257	1850	\$	477,571	\$	211,308	\$	101,496	\$	164,767	\$	175,080	\$	158,611	\$	14,657
258	1855	\$	-	\$	-	\$	-	\$	-	\$	131,981	\$	127,455	\$	4,526
259	1860	\$	-	\$	-	\$	-	\$	-	\$	124,634	\$	63,320	\$	36,284
260	1815-1855	\$	1,179,518	\$	454,849	\$	215,939	\$	508,708	\$	21	\$	542,122	\$	500,355
261	1830 & 1835	\$	306,274	\$	130,727	\$	49,749	\$	125,799	\$	129,646	\$	117,909	\$	36,073
262	1840 & 1845	\$	79,399	\$	27,465	\$	14,297	\$	37,636	\$	36,675	\$	32,949	\$	3,300
263	BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
264	BDHA	\$	-	\$	-	\$	-	\$	-	\$	129,863	\$	96,542	\$	17,410
265	Break Out	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
266	CCA	\$	-	\$	-	\$	-	\$	-	\$	14,950	\$	13,431	\$	1,345
267	CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
268	CEN	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
269	CEN EWMP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
270	CREV	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
271	CWCS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
272	CWMC	\$	-	\$	-	\$	-	\$	-	\$	289,487	\$	147,073	\$	84,278
273	CWMR	\$	-	\$	-	\$	-	\$	-	\$	308,495	\$	222,242	\$	67,994
274	CWNB	\$	-	\$	-	\$	-	\$	-	\$	922,306	\$	712,551	\$	144,332
275	DCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
276	LPHA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
277	LTNCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
278	NFA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
279	NFA ECC	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
280	O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
281	PNCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
282	SNCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
283	TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
284	Total	\$	2,637,338	\$	1,046,727	\$	480,519	\$	1,						







	A	B	C	D	E	F	G	H	I	M	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
182	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
191	1845-4	Underground Conductors and Devices - Primary	(\$6,942,787)	(\$4,512,812)	(\$2,429,975)	(\$6,942,787)	(\$1,561,046)	(\$812,621)	(\$2,139,145)	\$0	(\$4,512,812)	(\$1,872,718)	(\$187,555)	(\$24,243)	(\$345,459)	(\$2,429,975)					
194	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
198	1850	Line Transformers	(\$11,187,667)	(\$7,831,367)	(\$3,356,300)	(\$11,187,667)	(\$3,465,097)	(\$1,064,361)	(\$2,701,909)	\$0	(\$7,831,367)	(\$2,600,955)	(\$240,354)	(\$29,707)	(\$465,285)	(\$3,356,300)					
196	1855	Meters	(\$8,232,667)	\$0	(\$8,232,667)	(\$8,232,667)	\$0	\$0	\$0	\$0	\$0	(\$6,727,436)	(\$236,888)	\$0	(\$1,266,344)	(\$8,232,667)					
197	1860	Meters	(\$3,260,511)	\$0	(\$3,260,511)	(\$3,260,511)	\$0	\$0	\$0	\$0	\$0	(\$1,656,497)	(\$949,224)	(\$654,791)	\$0	(\$3,260,511)					
198		Sub - Total	(\$61,203,603)	(\$36,097,275)	(\$25,106,328)	(\$61,203,603)	(\$14,000,225)	(\$6,524,709)	(\$15,550,805)	(\$21,536)	(\$36,097,275)	(\$18,922,408)	(\$2,184,189)	(\$782,207)	(\$3,217,524)	(\$25,106,328)	\$0	\$0	\$0	\$0	\$0
221	General Plant																				
222	1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
223	1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
224	1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
225	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
226	1915	Office Furniture and Equipment	(\$950,642)														(\$492,681)	(\$135,770)	(\$276,642)	(\$45,549)	(\$950,642)
227	1920	Computer Equipment - Hardware	(\$2,428,090)														(\$1,256,386)	(\$346,778)	(\$706,587)	(\$115,340)	(\$2,428,090)
228	1925	Computer Software	(\$132,102)														(\$68,463)	(\$18,867)	(\$38,442)	(\$6,330)	(\$132,102)
229	1930	Transportation Equipment	(\$2,236,533)														(\$1,159,109)	(\$319,420)	(\$650,843)	(\$107,161)	(\$2,236,533)
230	1935	Stores Equipment	(\$177,292)														(\$91,884)	(\$25,321)	(\$51,593)	(\$8,495)	(\$177,292)
231	1940	Tools, Shop and Garage Equipment	(\$627,349)														(\$325,131)	(\$89,597)	(\$182,562)	(\$30,059)	(\$627,349)
232	1945	Measurement and Testing Equipment	\$0														\$0	\$0	\$0	\$0	\$0
233	1950	Power Operated Equipment	\$0														\$0	\$0	\$0	\$0	\$0
234	1955	Communication Equipment	(\$161,934)														(\$83,924)	(\$23,127)	(\$47,124)	(\$7,759)	(\$161,934)
235	1960	Miscellaneous Equipment	\$0														\$0	\$0	\$0	\$0	\$0
236	1970	Load Management Controls - Customer Premises	\$0														\$0	\$0	\$0	\$0	\$0
237	1975	Load Management Controls - Utility Premises	\$0														\$0	\$0	\$0	\$0	\$0
238	1980	System Supervisory Equipment	(\$345,973)														(\$179,305)	(\$49,412)	(\$100,680)	(\$16,577)	(\$345,973)
239	1990	Other Tangible Property	\$0																		

	B	C	D	E	F	G	H	I	M	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
293	Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705																			
294																				
295																				
296																				
297																				
298																				
299																				
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sub-total
300	1565	Conservation and Demand Managemen	\$15,746	\$0	\$15,746	\$15,746	\$0	\$0	\$0	\$0	\$9,129	\$2,501	\$3,585	\$530	\$15,746	\$0	\$0	\$0	\$0	\$0
301	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306	1806-2	Land Rights Station <50 kV	\$1,337	\$1,337	\$1,337	\$508	\$205	\$617	\$9	\$1,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
307	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
309	1808-2	Buildings and Fixtures < 50 kV	\$293,880	\$293,880	\$293,880	\$111,138	\$45,165	\$135,674	\$1,903	\$293,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
312	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313	1815	Transformer Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
314	1820	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
315	1820-1	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316	1820-2	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317	1820-2	Distribution Station Equipment - Normally	\$594,826	\$594,826	\$0	\$594,826	\$205,759	\$107,110	\$281,957	\$0	\$594,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
318	1820-3	Primary below 50 kV (Wholesale Meters)	\$12,530	\$0	\$12,530	\$12,530	\$0	\$0	\$0	\$0	\$4,448	\$1,722	\$6,274	\$86	\$12,530	\$0	\$0	\$0	\$0	\$0
319	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
322	1830	Poles, Towers and Fixtures - Subtransmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323	1830-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
324	1830-4	Poles, Towers and Fixtures - Primary																		





A	B	C	D	E	F	G	H	I	M	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
599	1808-2	Buildings and Fixtures < 50 kV	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
599	1810	Leasehold Improvements	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
600	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
600	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
602	1815	Transformer Station Equipment - Normally																		
602	1820	Primary above 50 kV	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
604	1820-1	Distribution Station Equipment - Normally																		
604	1820-1	Primary below 50 kV (Bulk)	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
606	1820-2	Distribution Station Equipment - Normally	100%	100%	0%	100%	34.59%	18.01%	47.40%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
606	1820-3	Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	35.50%	13.74%	50.07%	0.69%	100.00%				
607	1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
608	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
608	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
610	1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
611	1830-3	Poles, Towers and Fixtures - Subtransmission																		
611	1830-3	Bulk Delivery	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
613	1830-4	Poles, Towers and Fixtures - Primary	100%	65%	35%	100%	34.59%	18.01%	47.40%	0.00%	100.00%	77.07%	7.72%	1.00%	14.22%	100.00%				
613	1830-5	Poles, Towers and Fixtures - Secondary	100%	65%	35%	100%	95.21%	4.79%	0.00%	0.00%	100.00%	82.92%	1.47%	0.00%	15.61%	100.00%				
614	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
615	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
616	1835-4	Overhead Conductors and Devices - Primary	100%	65%	35%	100%	34.59%	18.01%	47.40%	0.00%	100.00%	77.07%	7.72%	1.00%	14.22%	100.00%				
616	1835-5	Secondary	100%	65%	35%	100%	95.21%	4.79%	0.00%	0.00%	100.00%	82.92%	1.47%	0.00%	15.61%	100.00%				
618	1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
618	1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
620	1840-4	Underground Conduit - Primary	100%	65%	35%	100%	34.59%	18.01%	47.40%	0.00%	100.00%	77.07%	7.72%	1.00%	14.22%	100.00%				
621	1840-5	Underground Conduit - Secondary	100%	65%	35%	100%	95.21%	4.79%	0.00%	0.00%	100.00%	82.92%	1.47%	0.00%	15.61%	100.00%				
622	1845	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
623	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	37.82%	15.37%	46.17%	0.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
624	1845-4	Underground Conductors and Devices - Primary	100%	65%	35%	100%	34.59%	18.01%	47.40%	0.00%	100.00%	77.07%	7.72%	1.00%	14.22%	100.00%				
625	1845-5	Secondary	100%	65%	35%	100%	95.21%	4.79%	0.00%	0.00%	100.00%	82.92%	1.47%	0.00%	15.61%	100.00%				
626	1850	Line Transformers	100%	70%	30%	100%	44.25%	21.25%	0.00%	0.00%	100.00%	77.49%	7.16%	0.89%	14.46%	100.00%				
627	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	81.72%	2.90%	0.00%	15.38%	100.00%				
628	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	50.80%	29.11%	20.08%	0.00%	100.00%				
629	General Plant																			
630	1905	Land	100%																	
631	1908	Land Rights	100%																	
632	1908	Buildings and Fixtures	100%													52%	14%	29%	5%	100%
633	1910	Leasehold Improvements	100%													52%	14%	29%	5%	100%
634	1915	Office Furniture and Equipment	100%													52%	14%	29%	5%	100%
635	1920	Computer Equipment - Hardware	100%													52%	14%	29%	5%	100%
636	1925	Computer Software	100%													52%	14%	29%	5%	100%
637	1930	Transportation Equipment	100%													52%	14%	29%	5%	100%
638	1935	Stores Equipment	100%													52%	14%	29%	5%	100%
639	1940	Tools, Shop and Garage Equipment	100%													52%	14%	29%	5%	100%
640	1945	Measurement and Testing Equipment	100%													52%	14%	29%	5%	100%
641	1950	Power Operated Equipment	100%													52%	14%	29%	5%	100%
642	1955	Communication Equipment	100%													52%	14%	29%	5%	100%
643	1960	Miscellaneous Equipment	100%													52%	14%	29%	5%	100%
644	1970	Load Management Controls - Customer Premises	100%													52%	14%	29%	5%	100%
645	1975	Load Management Controls - Utility Premises	100%													52%	14%	29%	5%	100%
646	1980	System Supervisory Equipment	100%													52%	14%	29%	5%	100%
647	1990	Other Tangible Property	100%													52%	14%	29%	5%	100%
648	2005	Property Under Capital Leaset	100%													52%	14%	29%	5%	100%
649	2010	Electric Plant Purchased or Sold	100%													52%	14%	29%	5%	100%



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet E1 Categorization Worksheet - First Run

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

#### Density of Utility

Density	Number of Customers	kM of Lines
71	63980	903

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

#### Customer Component

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

#### Categorization and Demand Allocation for Distribution Assets Accounts

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

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



# BARRIE HYDRO DISTRIBUTION INC.

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**


## Sheet E2 Allocator Worksheet - First Run

The worksheet below details how allocators are derived.

14				1	2	3	7
	Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Street Light
15							
16							
17	Demand Allocators						
18							
19	1 cp						
20	Transformation CP	TCP1	100.00%	30.96%	20.77%	48.27%	0.00%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	30.96%	20.77%	48.27%	0.00%
22	Distribution CP (Total System)	DCP1	100.00%	30.96%	20.77%	48.27%	0.00%
23							
24	4 cp						
25	Transformation CP	TCP4	100.00%	37.82%	15.22%	46.48%	0.48%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	37.82%	15.22%	46.48%	0.48%
27	Distribution CP (Total System)	DCP4	100.00%	37.82%	15.22%	46.48%	0.48%
28							
29	12 cp						
30	Transformation CP	TCP12	100.00%	37.82%	15.37%	46.17%	0.65%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	37.82%	15.37%	46.17%	0.65%
32	Distribution CP (Total System)	DCP12	100.00%	37.82%	15.37%	46.17%	0.65%
33							
34	NON CO_INCIDENT PEAK						
35	1 NCP						
36	Distribution NCP ( Total System)	DNCP1	100.00%	39.43%	17.97%	42.60%	0.00%
37	Primary NCP	PNCP1	100.00%	34.85%	18.79%	46.36%	0.00%
38	Line Transformer NCP	LTNCP1	100.00%	37.43%	18.63%	43.94%	0.00%
39	Secondary NCP	SNCP1	100.00%	91.27%	8.73%	0.00%	0.00%
40							
41	4 NCP						
42	Distribution NCP ( Total System)	DNCP4	100.00%	39.53%	17.20%	43.27%	0.00%
43	Primary NCP	PNCP4	100.00%	34.59%	18.01%	47.40%	0.00%
44	Line Transformer NCP	LTNCP4	100.00%	44.25%	21.25%	34.50%	0.00%
45	Secondary NCP	SNCP4	100.00%	95.21%	4.79%	0.00%	0.00%
46							
47	12 NCP						
48	Distribution NCP ( Total System)	DNCP12	100.00%	39.38%	15.75%	44.87%	0.00%
49	Primary NCP	PNCP12	100.00%	33.80%	16.50%	49.71%	0.00%
50	Line Transformer NCP	LTNCP12	100.00%	36.39%	16.39%	47.22%	0.00%
51	Secondary NCP	SNCP12	100.00%	92.04%	7.96%	0.00%	0.00%
52							
53	Demand Allocators - Composite						
54							
55	DEMAND 1815-1855	1815-1855 D	100.00%	38.56%	18.31%	43.13%	0.00%
56	DEMAND 1808	1808 D	100.00%	37.82%	15.37%	46.17%	0.65%
57	DEMAND 1815	1815 D	100.00%	37.82%	15.37%	46.17%	0.65%
58	DEMAND 1820	1820 D	100.00%	34.59%	18.01%	47.40%	0.00%
		1815 & 1820					
59	DEMAND 1815 & 1820	D	100.00%	34.63%	17.97%	47.39%	0.01%
60	DEMAND 1830	1830 D	100.00%	47.38%	15.22%	37.40%	0.00%
61	DEMAND 1835	1835 D	100.00%	37.67%	17.34%	44.99%	0.00%
		1830 & 1835					
62	DEMAND 1830 & 1835	D	100.00%	42.68%	16.24%	41.07%	0.00%
63	DEMAND 1840	1840 D	100.00%	34.59%	18.01%	47.40%	0.00%
64	DEMAND 1845	1845 D	100.00%	34.59%	18.01%	47.40%	0.00%
		1840 & 1845					
65	DEMAND 1840 & 1845	D	100.00%	34.59%	18.01%	47.40%	0.00%
66	DEMAND 1850	1850 D	100.00%	44.25%	21.25%	34.50%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%
69							





	A	B	C	D	E	I	W	X		
1	<div><div><b>2006 COST ALLOCATION INFORMATION</b> <b>BARRIE HYDRO DISTRIBUTION INC.</b> <b>EB-2005-0338 EB-2007-0001</b> <b>Thursday, January 18, 2007</b> <b>Sheet E3 Demand Allocator Worksheet - First Run</b></div></div>									
2										
3										
4										
5										
6										
7										
8	Instructions:									
9	Input sheet for Demand Allocators.									
10										
11										
12										
13	PLCC WATTS									
14	400									
15										
16			1	2	3	7				
17	Customer Classes	Total	Residential	GS <50	GS>50-Regular	Street Light				
18										
19	CCA	74,575	57,473	5,756	744	10,602				
20	CCB	10,602	0	0	0	10,602				
21	CCP	74,575	57,473	5,756	744	10,602				
22	CCLT	73,325	56,823	5,251	649	10,602				
23	CCS	67,925	56,323	1,000	0	10,602				
24										
25	PLCC-CCA	29,830	22,989	2,302	298	4,241				
26	PLCC-CCB	4,241	0	0	0	4,241				
27	PLCC-CCP	29,830	22,989	2,302	298	4,241				
28	PLCC-CCLT	29,330	22,729	2,100	260	4,241				
29	PLCC-CCS	27,170	22,529	400	0	4,241				
30										
31										
32	1NCP									
33	DNCP1	309,867	121,120	55,219	130,862	2,666				
34	PNCP1	309,867	121,120	55,219	130,862	2,666				
35	LTNCP1	286,942	119,750	50,374	114,152	2,666				
36	SNCP1	130,955	118,696	9,593	0	2,666				
37										
38	PLCC - 1NCP									
39	DNCP1A	307,201	121,120	55,219	130,862	0				
40	PNCP1A	281,612	98,131	52,917	130,564	0				
41	LTNCP1A	259,187	97,021	48,274	113,892	0				
42	SNCP1A	105,360	96,167	9,193	0	0				
43										
44	4 NCP									
45										
46	DNCP4	1,154,637	452,376	196,830	495,083	10,348				
47	PNCP4	1,154,637	452,376	196,830	495,083	10,348				
48	LTNCP4	916,066	447,260	179,561	278,897	10,348				
49	SNCP4	473,060	443,324	19,388	0	10,348				
50										
51	PLCC - 4NCP									
52	DNCP4A	1,144,289	452,376	196,830	495,083	0				
53	PNCP4A	1,041,932	360,419	187,620	493,893	0				
54	LTNCP4A	805,361	356,343	171,159	277,859	0				
55	SNCP4A	370,995	353,207	17,788	0	0				
56										
57	12NCP									
58										
59	DNCP12	3,110,817	1,213,017	485,086	1,381,895	30,819				
60	PNCP12	3,110,817	1,213,017	485,086	1,381,895	30,819				
61	LTNCP12	2,878,087	1,199,298	442,527	1,205,443	30,819				
62	SNCP12	1,303,839	1,188,745	84,275	0	30,819				
63										
64	PLCC - 12NCP									
65	DNCP12A	3,079,998	1,213,017	485,086	1,381,895	0				
66	PNCP12A	2,772,928	937,147	457,457	1,378,324	0				
67	LTNCP12A	2,546,198	926,548	417,322	1,202,328	0				
68	SNCP12A	997,870	918,395	79,475	0	0				



## 2006 COST ALLOCATION INFORMATION FILING

### BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet E4 Trial Balance Allocation Detail Worksheet - First Run

#### Details:

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

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M		
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC	
1805	Land		dp	DDCP							
1805-1	Land Station >50 kV		dp	TCP	TCP12			TCP12			
1805-2	Land Station <50 kV		dp	DCP	DCP12			DCP12			
1806	Land Rights		dp	DDCP							
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12			
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12			
1808	Buildings and Fixtures		dp	DDCP							
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12			TCP12			
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12			DCP12			
1810	Leasehold Improvements		dp	DDCP							
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12			TCP12			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12			
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12			TCP12			
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12			
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN		
1825	Storage Battery Equipment		dp	DDCP							

cp	ncp	non-demand	FINAL
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
	PNCP4		PNCP4

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1830	Poles, Towers and Fixtures		dp	DDNCP											
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP											
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1840	Underground Conduit		dp	DDNCP											
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12				BCP12			BCP12
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP											
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12			BCP12				BCP12			BCP12
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT				LTNCP4		LTNCP4
1855	Services	Services and Meters	dp			CWCS			CWCS						
1860	Meters	Services and Meters	dp			CWMC			CWMC						
1905	Land	Land and Buildings	gp							NFA ECC					
1906	Land Rights	Land and Buildings	gp							NFA ECC					
1908	Buildings and Fixtures	General Plant	gp							NFA ECC					
1910	Leasehold Improvements	General Plant	gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC					
1925	Computer Software	IT Assets	gp							NFA ECC					
1930	Transportation Equipment	Equipment	gp							NFA ECC					
1935	Stores Equipment	Equipment	gp							NFA ECC					
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC					
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1950	Power Operated Equipment	Equipment	gp							NFA ECC					
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC					
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV								CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi								CWNB				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								CWNB				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								CWNB				
4205	Interdepartmental Rents	Other Distribution Revenue	mi								NFA				
4210	Rent from Electric Property	Other Distribution Revenue	mi								NFA				
4215	Other Utility Operating Income	Other Distribution Revenue	mi								NFA				
4220	Other Electric Revenues	Other Distribution Revenue	mi								NFA				
4225	Late Payment Charges	Late Payment Charges	mi								LPHA				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi								CWNB				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								NFA				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								NFA				
4305	Regulatory Debits	Other Income & Deductions	mi								NFA				
4310	Regulatory Credits	Other Income & Deductions	mi								NFA				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								NFA				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								NFA				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								NFA				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								NFA				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								NFA				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								NFA				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								NFA				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								NFA				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								NFA				
4405	Interest and Dividend Income	Other Income & Deductions	mi								NFA				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								NFA				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C		830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C		840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di							O&M					
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related						
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand	FINAL	
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C							1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C							1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C							1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C							1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C							1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C							1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C							1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C							1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C							1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C							1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C							1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C							1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB								
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR								
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB								
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB								
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB								
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB								
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA								
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB								
5405	Supervision	Community Relations (Working Capital)	ad							O&M							
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M							



Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
5505	Supervision	Other Distribution Expenses	ad							O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5660	General Advertising Expenses	Advertising Expenses	ad							O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop							NFA ECC					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M					
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M					
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205	Donations	Charitable Contributions	ad							O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M					
6215	Penalties	Other Distribution Expenses	ad							O&M					
6225	Other Deductions	Other Distribution Expenses	ad							O&M					



**Thursday, January 18, 2007**

## Sheet E5 Reconciliation Worksheet - First Run

**Details:**

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

[illegible]

1905	Land
1906	Land Rights
1908	Buildings and Fixture:
1910	Leasehold Improvements
1915	Office Furniture and Equipmen
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipmen
1935	Stores Equipment
1940	Tools, Shop and Garage Equipmen
1945	Measurement and Testing Equipmen
1950	Power Operated Equipmen
1955	Communication Equipmen
1960	Miscellaneous Equipmen
1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipmen
1990	Other Tangible Property
1995	Contributions and Grants - Credi
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Solc
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 Revenue
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 Expenses						
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 Expenses						
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 Service - Right of Way						
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 Service						
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 Shor										
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 Expense										
5610	Management Salaries and Expense										
5615	General Administrative Salaries and Expenses										
5620	Office Supplies and Expense										
5625	Administrative Expense Transferred Credit										
5630	Outside Services Employee										
5635	Property Insurance										
5640	Injuries and Damages										
5645	Employee Pensions and Benefits										
5650	Franchise Requirements										
5655	Regulatory Expenses										
5660	General Advertising Expense										
5665	Miscellaneous General Expense										
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 Tax:										
6110	Income Taxes										
6205	Donations										
6210	Life Insurance										
6215	Penalties										
6225	Other Deductions										
Total		\$7,501,104	\$178,300,923	\$185,802,027	Control	\$0	\$185,802,027	\$185,802,027	\$0	\$185,802,027	\$0

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ 226,629	\$ -	\$ -	\$ 226,629	\$ 226,629	\$ -	\$ 226,629	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 188,039	\$ -	\$ -	\$ 188,039	\$ 188,039	\$ -	\$ 188,039	\$ -
1830	\$ 95,221	\$ -	\$ -	\$ 95,221	\$ 95,221	\$ -	\$ 95,221	\$ -
1835	\$ 73,895	\$ -	\$ -	\$ 73,895	\$ 73,895	\$ -	\$ 73,895	\$ -
1840	\$ 53,833	\$ -	\$ -	\$ 53,833	\$ 53,833	\$ -	\$ 53,833	\$ -
1845	\$ 53,833	\$ -	\$ -	\$ 53,833	\$ 53,833	\$ -	\$ 53,833	\$ -
1850	\$ 682,244	\$ -	\$ -	\$ 682,244	\$ 682,244	\$ -	\$ 682,244	\$ -
1855	\$ 155,973	\$ -	\$ -	\$ 155,973	\$ 155,973	\$ -	\$ 155,973	\$ -
1860	\$ 124,634	\$ -	\$ -	\$ 124,634	\$ 124,634	\$ -	\$ 124,634	\$ -
1815-1855	\$ 1,814,643	\$ -	\$ -	\$ 1,814,643	\$ 1,814,643	\$ -	\$ 1,814,643	\$ -
1830 & 1835	\$ 457,734	\$ -	\$ -	\$ 457,734	\$ 457,734	\$ -	\$ 457,734	\$ -
1840 & 1845	\$ 122,152	\$ -	\$ -	\$ 122,152	\$ 122,152	\$ -	\$ 122,152	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 129,863	\$ -	\$ -	\$ 129,863	\$ 129,863	\$ -	\$ 129,863	\$ -
Break Out	\$ (72,762,053)	\$ -	\$ -	\$ (72,762,053)	\$ (72,762,053)	\$ -	\$ (72,762,053)	\$ 0
CCA	\$ 17,428	\$ -	\$ -	\$ 17,428	\$ 17,428	\$ -	\$ 17,428	\$ -
CDMPP	\$ 487,500	\$ -	\$ -	\$ 487,500	\$ 487,500	\$ -	\$ 487,500	\$ -
CEN	\$ 15,417,245	\$ -	\$ -	\$ 15,417,245	\$ 15,417,245	\$ -	\$ 15,417,245	\$ -
CEN EWMP	\$ 80,637,906	\$ -	\$ -	\$ 80,637,906	\$ 80,637,906	\$ -	\$ 80,637,906	\$ -
CREV	\$ (25,808,792)	\$ -	\$ -	\$ (25,808,792)	\$ (25,808,792)	\$ -	\$ (25,808,792)	\$ -
CWCS	\$ 21,242,895	\$ -	\$ -	\$ 21,242,895	\$ 21,242,895	\$ -	\$ 21,242,895	\$ -
CWMC	\$ 7,795,919	\$ -	\$ -	\$ 7,795,919	\$ 7,795,919	\$ -	\$ 7,795,919	\$ -
CWMR	\$ 308,495	\$ -	\$ -	\$ 308,495	\$ 308,495	\$ -	\$ 308,495	\$ -
CWNB	\$ (174,822)	\$ -	\$ -	\$ (174,822)	\$ (174,822)	\$ -	\$ (174,822)	\$ -
DCP	\$ 17,041,491	\$ -	\$ -	\$ 17,041,491	\$ 17,041,491	\$ -	\$ 17,041,491	\$ -
LPHA	\$ (502,730)	\$ -	\$ -	\$ (502,730)	\$ (502,730)	\$ -	\$ (502,730)	\$ -
LTNCP	\$ 26,770,215	\$ -	\$ -	\$ 26,770,215	\$ 26,770,215	\$ -	\$ 26,770,215	\$ -
NFA	\$ 2,214,885	\$ -	\$ -	\$ 2,214,885	\$ 2,214,885	\$ -	\$ 2,214,885	\$ -
NFA ECC	\$ 12,682,203	\$ -	\$ -	\$ 12,682,203	\$ 12,682,203	\$ -	\$ 12,682,203	\$ -
O&M	\$ 3,434,896	\$ -	\$ -	\$ 3,434,896	\$ 3,434,896	\$ -	\$ 3,434,896	\$ -
PNCP	\$ 88,568,606	\$ -	\$ -	\$ 88,568,606	\$ 88,568,606	\$ -	\$ 88,568,606	\$ -
SNCP	\$ 4,014,455	\$ -	\$ -	\$ 4,014,455	\$ 4,014,455	\$ -	\$ 4,014,455	\$ -
TCP	\$ 237,593	\$ -	\$ -	\$ 237,593	\$ 237,593	\$ -	\$ 237,593	\$ -
Total	\$ 185,802,027	\$ -	\$ -	\$ 185,802,027	\$ 185,802,027	\$ -	\$ 185,802,027	\$ 0



# Ontario Energy Board

Attachment 246

## 2006 COST ALLOCATION INFORMATION FILING

### Sheet 11 Utility Information Sheet

Name of LDC: BARRIE HYDRO DISTRIBUTION INC.

License Number: ED-2002-0534

EDR 2006 EB Number: EB-2005-0338

Cost Allocation  
EB Number: EB-2007-0001

← drop-down menu

Date of Submission: Thursday, January 18, 2007

Version: 1.2

#### Contact Information

Name: STEPHEN PERRY

Title: MANAGER OF REGULATORY AFFAIRS & CDM

Phone Number: 705-722-7244 EXT 278

E-Mail Address: [sperry@barriehydro.com](mailto:sperry@barriehydro.com)

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

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

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

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Balance from approved 2006 EDR Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5	Misc Data	Input for miscellaneous data where necessary - TBD
	I6	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
OUTPUTS	I9	Direct Allocation	
	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
EXHIBITS	O3.5	USL Metering Credit	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	O6	Source Data for E2	
	O7	Amortization	
	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance





2006 COST ALLOCATION INFORMATION FILING  
**BARRIE HYDRO DISTRIBUTION INC.**  
EB-2005-0338 EB-2007-0001  
Thursday, January 18, 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



Second Run

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

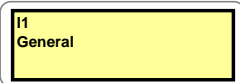
		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		NO
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		YES
12	Rate Class 1		NO
13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

Update

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

GS >50 kw & GS >50 kw (TOU Interval) have been harmonized for distribution rates for some time. Classes have remained for RTSR rates.

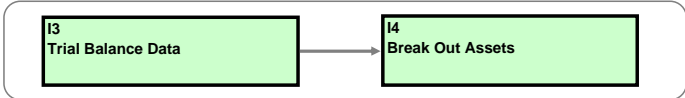
1. GENERAL



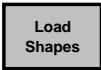
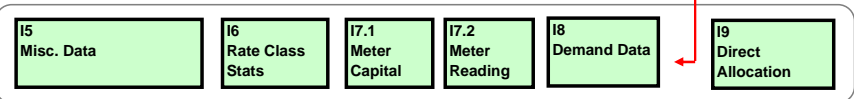
2. LDC INPUT - Rate Classes



3. LDC INPUT - Financial Data



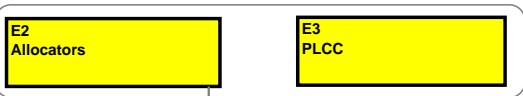
4. LDC INPUT - Customer Data and Operating Stats



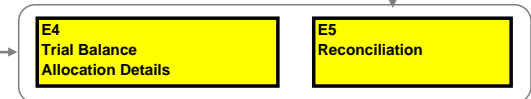
5. MODEL PROCESS - Categorization - OEB Defaults



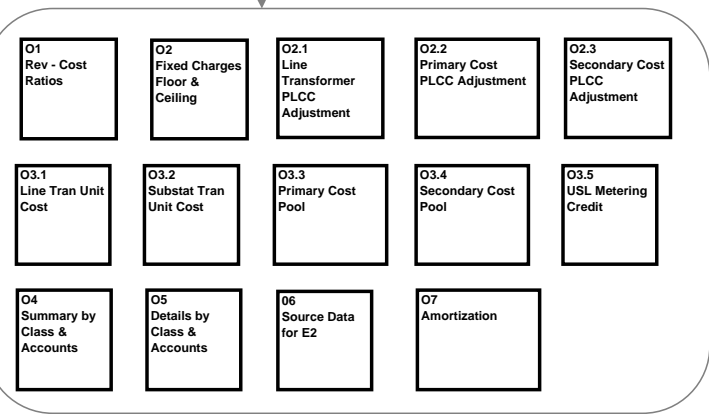
6. MODEL PROCESS - Allocators calculated from 4.

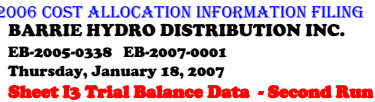


7. MODEL PROCESS - Detail Cost Elements by Rate Class



8. MODEL OUTPUT- Summaries by Rate Class





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

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

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

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

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

<u>From this Sheet</u>	<u>Differences?</u>
\$28,065,777	Rev Req Matches
\$115,250,209	Rate Base Matches

USOA Account #	Accounts	Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash					\$0
1010	Cash Advances and Working Funds					\$0
1020	Interest Special Deposits					\$0
1030	Dividend Special Deposits					\$0
1040	Other Special Deposits					\$0
1060	Term Deposits					\$0
1070	Current Investments					\$0
1100	Customer Accounts Receivable					\$0
1102	Accounts Receivable - Services					\$0
1104	Accounts Receivable - Recoverable Work					\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0
1110	Other Accounts Receivable					\$0
1120	Accrued Utility Revenues					\$0
1130	Accumulated Provision for Uncollectible Accounts--Credit					\$0
1140	Interest and Dividends Receivable					\$0
1150	Rents Receivable					\$0
1170	Notes Receivable					\$0
1180	Prepayments					\$0
1190	Miscellaneous Current and Accrued Assets					\$0
1200	Accounts Receivable from Associated Companies					\$0
1210	Notes Receivable from Associated Companies					\$0
1305	Fuel Stock					\$0
1330	Plant Materials and Operating Supplies					\$0
1340	Merchandise					\$0
1350	Other Materials and Supplies					\$0
1405	Long Term Investments in Non-Associated Companies					\$0
1408	Long Term Receivable - Street Lighting Transfer					\$0
1410	Other Special or Collateral Funds					\$0
1415	Sinking Funds					\$0
1425	Unamortized Debt Expense					\$0
1445	Unamortized Discount on Long-Term Debt--Debit					\$0
1455	Unamortized Deferred Foreign Currency Translation Gain and Losses					\$0
1460	Other Non-Current Assets					\$0
1465	O.M.E.R.S. Past Service Costs					\$0
1470	Past Service Costs - Employee Future Benefits					\$0
1475	Past Service Costs - Other Pension Plans					\$0
1480	Portfolio Investments - Associated Companies					\$0
1485	Investment in Associated Companies - Significant Influence					\$0
1490	Investment in Subsidiary Companies					\$0
1505	Unrecovered Plant and Regulatory Study Costs					\$0
1508	Other Regulatory Assets					\$0
1510	Preliminary Survey and Investigation Charges					\$0
1515	Emission Allowance Inventory					\$0
1516	Emission Allowances Withheld					\$0
1518	RCVARetail					\$0
1520	Power Purchase Variance Account					\$0
1525	Miscellaneous Deferred Debits					\$0
1530	Deferred Losses from Disposition of Utility Plant					\$0
1540	Unamortized Loss on Reacquired Debt					\$0
1545	Development Charge Deposits/ Receivables					\$0
1548	RCVASTR					\$0
1560	Deferred Development Costs					\$0
1562	Deferred Payments in Lieu of Taxes					\$0
1563	Account 1563 - Deferred P/Ls Contra Account					\$0
						(\$475,185)

[illegible]

1565	Conservation and Demand Management Expenditures and Recoveries				\$487,500	CDM Expenditures and Recoveries
1570	Qualifying Transition Costs				\$0	Unclassified Asset
1571	Pre-market Opening Energy Variance				\$0	Unclassified Asset
1572	Extraordinary Event Costs				\$0	Unclassified Asset
1574	Deferred Rate Impact Amounts				\$0	Unclassified Asset
1580	RSVAWMS				\$0	Unclassified Asset
1582	RSVAONE-TIME				\$0	Unclassified Asset
1584	RSVANW				\$0	Unclassified Asset
1586	RSVACN				\$0	Unclassified Asset
1588	RSVAPOWER				\$0	Unclassified Asset
1590	Recovery of Regulatory Asset Balances				\$0	Unclassified Asset
1605	Electric Plant in Service - Control Account				\$0	Unclassified Asset
1606	Organization				\$0	Non-Distribution Asset
1608	Franchises and Consents				\$0	Other Distribution Assets
1610	Miscellaneous Intangible Plant				\$0	Non-Distribution Asset
1615	Land				\$0	Non-Distribution Asset
1616	Land Rights				\$0	Non-Distribution Asset
1620	Buildings and Fixtures				\$0	Non-Distribution Asset
1630	Leasehold Improvements				\$0	Non-Distribution Asset
1635	Boiler Plant Equipment				\$0	Non-Distribution Asset
1640	Engines and Engine-Driven Generators				\$0	Non-Distribution Asset
1645	Turbogenerator Units				\$0	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways				\$0	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators				\$0	Non-Distribution Asset
1660	Roads, Railroads and Bridges				\$0	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories				\$0	Non-Distribution Asset
1670	Prime Movers				\$0	Non-Distribution Asset
1675	Generators				\$0	Non-Distribution Asset
1680	Accessory Electric Equipment				\$0	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment				\$0	Non-Distribution Asset
1705	Land				\$0	Non-Distribution Asset
1706	Land Rights				\$0	Non-Distribution Asset
1708	Buildings and Fixtures				\$0	Non-Distribution Asset
1710	Leasehold Improvements				\$0	Non-Distribution Asset
1715	Station Equipment				\$0	Non-Distribution Asset
1720	Towers and Fixtures				\$0	Non-Distribution Asset
1725	Poles and Fixtures				\$0	Non-Distribution Asset
1730	Overhead Conductors and Devices				\$0	Non-Distribution Asset
1735	Underground Conduits				\$0	Non-Distribution Asset
1740	Underground Conductors and Devices				\$0	Non-Distribution Asset
1745	Roads and Trails				\$0	Non-Distribution Asset
1805	Land				\$1,553,927	Land and Buildings
1806	Land Rights				\$75,274	Land and Buildings
1808	Buildings and Fixtures				\$15,412,290	Land and Buildings
1810	Leasehold Improvements				\$0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV				\$237,593	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV				\$18,741,701	DS
1825	Storage Battery Equipment				\$0	Other Distribution Assets
1830	Poles, Towers and Fixtures				\$15,522,877	Poles, Wires
1835	Overhead Conductors and Devices				\$14,549,758	Poles, Wires
1840	Underground Conduits				\$26,037,753	Poles, Wires
1845	Underground Conductors and Devices				\$18,095,311	Poles, Wires
1850	Line Transformers				\$26,770,215	Line Transformers
1855	Services				\$21,242,895	Services and Meters
1860	Meters				\$7,506,432	Services and Meters
1865	Other Installations on Customer's Premises				\$0	Non-Distribution Asset
1870	Leased Property on Customer Premises				\$0	Non-Distribution Asset
1875	Street Lighting and Signal Systems				\$0	Non-Distribution Asset
1905	Land				\$0	Land and Buildings
1906	Land Rights				\$0	Land and Buildings
1908	Buildings and Fixtures				\$0	General Plant
1910	Leasehold Improvements				\$0	General Plant
1915	Office Furniture and Equipment				\$1,222,371	Equipment
1920	Computer Equipment - Hardware				\$3,314,847	IT Assets
1925	Computer Software				\$558,906	IT Assets
1930	Transportation Equipment				\$3,669,510	Equipment
1935	Stores Equipment				\$190,895	Equipment
1940	Tools, Shop and Garage Equipment				\$984,658	Equipment
1945	Measurement and Testing Equipment				\$0	Equipment
1950	Power Operated Equipment				\$0	Equipment
1955	Communication Equipment				\$251,520	Equipment
1960	Miscellaneous Equipment				\$0	Equipment
1965	Water Heater Rental Units				\$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises				\$0	Other Distribution Assets
1975	Load Management Controls - Utility Premises				\$0	Other Distribution Assets
1980	System Supervisory Equipment				\$2,001,691	Other Distribution Assets
1985	Sentinel Lighting Rental Units				\$0	Non-Distribution Asset
1990	Other Tangible Property				\$0	Other Distribution Assets
1995	Contributions and Grants - Credit				(\$10,709,058)	Contributions and Grants
2005	Property Under Capital Leases				\$360,501	Other Distribution Assets
2010	Electric Plant Purchased or Sold				\$0	Other Distribution Assets
2020	Experimental Electric Plant Unclassified				\$0	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others				\$0	Non-Distribution Asset
2040	Electric Plant Held for Future Use				\$0	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric				\$0	Other Distribution Assets
2055	Construction Work in Progress--Electric				\$0	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment				\$0	Unclassified Asset
2065	Other Electric Plant Adjustment				\$0	Non-Distribution Asset
2070	Other Utility Plant				(\$629,724)	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases				\$0	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment				(\$68,624,019)	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				\$0	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				\$0	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant				\$0	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property				\$0	Non-Distribution Asset
2205	Accounts Payable				\$0	Liability
2208	Customer Credit Balances				\$0	Liability
2210	Current Portion of Customer Deposits				\$0	Liability
2215	Dividends Declared				\$0	Liability
2220	Miscellaneous Current and Accrued Liabilities				\$0	Liability
2225	Notes and Loans Payable				\$0	Liability
2240	Accounts Payable to Associated Companies				\$0	Liability
2242	Notes Payable to Associated Companies				\$0	Liability
2250	Debt Retirement Charges (DRC) Payable				\$0	Liability
2252	Transmission Charges Payable				\$0	Liability
2254	Electrical Safety Authority Fees Payable				\$0	Liability
2256	Independent Market Operator Fees and Penalties Payable				\$0	Liability
2260	Current Portion of Long Term Debt				\$0	Liability
2262	Ontario Hydro Debt - Current Portion				\$0	Liability
2264	Pensions and Employee Benefits - Current Portion				\$0	Liability
2268	Accrued Interest on Long Term Debt				\$0	Liability
2270	Matured Long Term Debt				\$0	Liability
2272	Matured Interest on Long Term Debt				\$0	Liability
2285	Obligations Under Capital Leases--Current				\$0	Liability
2290	Commodity Taxes				\$0	Liability

2292	Payroll Deductions / Expenses Payable				\$0	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				\$0	Liability
2296	Future Income Taxes - Current				\$0	Liability
2305	Accumulated Provision for Injuries and Damages				\$0	Liability
2306	Employee Future Benefits				\$0	Liability
2308	Other Pensions - Past Service Liability				\$0	Liability
2310	Vested Sick Leave Liability				\$0	Liability
2315	Accumulated Provision for Rate Refunds				\$0	Liability
2320	Other Miscellaneous Non-Current Liabilities				\$0	Liability
2325	Obligations Under Capital Lease-Non-Current				\$0	Liability
2330	Development Charge Fund				\$0	Liability
2335	Long Term Customer Deposits				\$0	Liability
2340	Collateral Funds Liability				\$0	Liability
2345	Unamortized Premium on Long Term Debt				\$0	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				\$0	Liability
2350	Future Income Tax - Non-Current				\$0	Liability
2405	Other Regulatory Liabilities				\$0	Liability
2410	Deferred Gains from Disposition of Utility Plant				\$0	Liability
2415	Unamortized Gain on Recquired Debt				\$0	Liability
2425	Other Deferred Credits				\$0	Liability
2435	Accrued Rate-Payer Benefit				\$0	Liability
2505	Debentures Outstanding - Long Term Portion				\$0	Liability
2510	Debenture Advances				\$0	Liability
2515	Recquired Bonds				\$0	Liability
2520	Other Long Term Debt				\$0	Liability
2525	Term Bank Loans - Long Term Portion				\$0	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion				\$0	Liability
2550	Advances from Associated Companies				\$0	Liability
3005	Common Shares Issued				\$0	Equity
3008	Preference Shares Issued				\$0	Equity
3010	Contributed Surplus				\$0	Equity
3020	Donations Received				\$0	Equity
3022	Development Charges Transferred to Equity				\$0	Equity
3026	Capital Stock Held in Treasury				\$0	Equity
3030	Miscellaneous Paid-In Capital				\$0	Equity
3035	Installments Received on Capital Stock				\$0	Equity
3040	Appropriated Retained Earnings				\$0	Equity
3045	Unappropriated Retained Earnings				\$0	Equity
3046	Balance Transferred From Income	\$0		\$0	(\$4,672,065)	Equity
3047	Appropriations of Retained Earnings - Current Period				\$0	Equity
3048	Dividends Payable-Preference Shares				\$0	Equity
3049	Dividends Payable-Common Shares				\$0	Equity
3055	Adjustment to Retained Earnings				\$0	Equity
3065	Unappropriated Undistributed Subsidiary Earnings				\$0	Equity
4006	Residential Energy Sales				(\$19,290,891)	Sales of Electricity
4010	Commercial Energy Sales				\$0	Sales of Electricity
4015	Industrial Energy Sales				\$0	Sales of Electricity
4020	Energy Sales to Large Users				\$0	Sales of Electricity
4025	Street Lighting Energy Sales				(\$572,805)	Sales of Electricity
4030	Sentinel Lighting Energy Sales				\$0	Sales of Electricity
4035	General Energy Sales				(\$35,760,120)	Sales of Electricity
4040	Other Energy Sales to Public Authorities				\$0	Sales of Electricity
4045	Energy Sales to Railroads and Railways				\$7,017,300	Sales of Electricity
4050	Revenue Adjustment				(\$766,239)	Sales of Electricity
4055	Energy Sales for Resale				(\$17,215,576)	Sales of Electricity
4060	Interdepartmental Energy Sales				\$0	Sales of Electricity
4062	Billed WMS				(\$9,124,099)	Sales of Electricity
4064	Billed-One-Time				\$0	Sales of Electricity
4066	Billed NW				(\$8,035,606)	Sales of Electricity
4068	Billed CN				\$7,017,300	Sales of Electricity
4080	Distribution Services Revenue				(\$25,808,708)	Distribution Services Revenue
4082	Retail Services Revenues	\$4,280,445			(\$112,314)	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues				\$0	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales				(\$155,399)	Other Distribution Revenue
4105	Transmission Charges Revenue				\$0	Other Revenue - Unclassified
4110	Transmission Services Revenue				\$0	Other Revenue - Unclassified
4208	Interdepartmental Revenues				\$0	Other Distribution Revenue
4210	Rent from Electric Property				(\$44,757)	Other Distribution Revenue
4215	Other Utility Operating Income				\$0	Other Distribution Revenue
4220	Other Electric Revenues				(\$423,181)	Other Distribution Revenue
4225	Late Payment Charges				(\$502,730)	Late Payment Charges
4230	Sales of Water and Water Power				(\$139,339)	Other Revenue - Unclassified
4235	Miscellaneous Service Revenues		(\$93,875)		(\$829,503)	Specific Service Charges
4240	Provision for Rate Refunds				\$0	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income				\$0	Other Distribution Revenue
4305	Regulatory Debits				\$0	Other Income & Deductions
4310	Regulatory Credits				\$0	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others				\$0	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others				\$0	Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.				\$0	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.				\$0	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges				\$0	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments				\$0	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant				\$0	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant				\$0	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property				(\$36,720)	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property				\$0	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission				\$0	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission				\$0	Other Income & Deductions
4375	Revenues from Non-Utility Operations				\$0	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations				(\$372,515)	Other Revenue - Unclassified
4385	Non-Utility Rental Income				\$0	Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income				(\$37,798)	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest				\$0	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization				\$0	Other Income & Deductions
4405	Interest and Dividend Income				(\$114,583)	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies				\$0	Other Income & Deductions
4505	Operation Supervision and Engineering				\$0	Non-Distribution Expenses
4510	Fuel				\$0	Non-Distribution Expenses
4515	Steam Expense				\$0	Non-Distribution Expenses
4520	Steam From Other Sources				\$0	Non-Distribution Expenses
4525	Steam Transferred-Credit				\$0	Non-Distribution Expenses
4530	Electric Expense				\$0	Non-Distribution Expenses
4535	Water For Power				\$0	Non-Distribution Expenses
4540	Water Power Taxes				\$0	Non-Distribution Expenses
4545	Hydraulic Expenses				\$0	Non-Distribution Expenses
4550	Generation Expense				\$0	Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses				\$0	Non-Distribution Expenses
4560	Rents				\$0	Non-Distribution Expenses
4565	Allowances for Emissions				\$0	Non-Distribution Expenses
4605	Maintenance Supervision and Engineering				\$0	Non-Distribution Expenses
4610	Maintenance of Structures				\$0	Non-Distribution Expenses
4615	Maintenance of Boiler Plant				\$0	Non-Distribution Expenses
4620	Maintenance of Electric Plant				\$0	Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways				\$0	Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators				\$0	Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant				\$0	Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant				\$0	Non-Distribution Expenses

4705	Power Purchased			\$73,605,631	Power Supply Expenses (Working Capital)
4708	Charges-WMS			\$9,124,099	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments			(\$2,091,824)	Power Supply Expenses (Working Capital)
4712	Charges-One-Time				Power Supply Expenses (Working Capital)
4714	Charges-NW			\$8,035,606	Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching			\$0	Other Power Supply Expenses
4716	Charges-CN			\$7,017,300	Power Supply Expenses (Working Capital)
4720	Other Expenses			\$0	Other Power Supply Expenses
4725	Competition Transition Expense			\$0	Other Power Supply Expenses
4730	Rural Rate Assistance Expense			\$0	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering			\$0	Non-Distribution Expenses
4810	Load Dispatching			\$0	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses			\$0	Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour			\$0	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense			\$0	Non-Distribution Expenses
4830	Overhead Line Expenses			\$0	Non-Distribution Expenses
4835	Underground Line Expenses			\$0	Non-Distribution Expenses
4840	Transmission of Electricity by Others			\$0	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense			\$0	Non-Distribution Expenses
4850	Rents			\$0	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering			\$0	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures			\$0	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment			\$0	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures			\$0	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices			\$0	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way			\$0	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs			\$0	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails			\$0	Non-Distribution Expenses
4960	Maintenance of Underground Lines			\$0	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant			\$0	Non-Distribution Expenses
5005	Operation Supervision and Engineering			\$638,013	Operation (Working Capital)
5010	Load Dispatching			\$166,734	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense			\$79,551	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour			\$0	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses			\$0	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour			\$32,876	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses			\$94,031	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour			\$207,306	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses			\$123,717	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation			\$24,992	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	\$25,868		\$34,415	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour			\$67,025	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses			\$55,127	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation			\$0	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	\$76,695		\$102,036	Operation (Working Capital)
5060	Street Lighting and Signal System Expense			\$0	Non-Distribution Expenses
5065	Meter Expense			\$289,487	Operation (Working Capital)
5070	Customer Premises - Operation Labour			\$8,791	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses			\$8,637	Operation (Working Capital)
5085	Miscellaneous Distribution Expense			\$584,555	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid			\$0	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid			\$4,320	Operation (Working Capital)
5096	Other Rent			\$0	Operation (Working Capital)
5105	Maintenance Supervision and Engineering			\$425,341	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations			\$147,078	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment			\$0	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment			\$61,132	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures			\$95,221	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices			\$73,895	Maintenance (Working Capital)
5130	Maintenance of Overhead Services			\$111,353	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way			\$97,399	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit		(\$22,310)	\$53,833	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices		(\$22,310)	\$53,833	Maintenance (Working Capital)
5155	Maintenance of Underground Services		\$44,620	\$44,620	Maintenance (Working Capital)
5160	Maintenance of Line Transformers	\$410,243		\$545,793	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems			\$0	Non-Distribution Expenses
5170	Sentinel Lights - Labour			\$0	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses			\$0	Non-Distribution Expenses
5175	Maintenance of Meters			\$124,634	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property			\$0	Non-Distribution Expenses
5185	Water Heater Rentals - Labour			\$0	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses			\$0	Non-Distribution Expenses
5190	Water Heater Controls - Labour			\$0	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses			\$0	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises			(\$233,239)	Non-Distribution Expenses
5205	Purchase of Transmission and System Services			\$0	Other Power Supply Expenses
5210	Transmission Charges			\$0	Other Power Supply Expenses
5215	Transmission Charges Recovered			\$0	Other Power Supply Expenses
5305	Supervision			\$65,812	Billing and Collection (Working Capital)
5310	Meter Reading Expense			\$308,495	Billing and Collection (Working Capital)
5315	Customer Billing			\$682,814	Billing and Collection (Working Capital)
5320	Collecting			\$173,768	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short			\$0	Billing and Collection (Working Capital)
5330	Collection Charges			\$0	Billing and Collection (Working Capital)
5335	Bad Debt Expense			\$129,863	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses			\$0	Billing and Collection (Working Capital)
5405	Supervision			\$0	Community Relations (Working Capital)
5410	Community Relations - Sundry			\$0	Community Relations (Working Capital)
5415	Energy Conservation			\$0	Community Relations - CDM (Working Capital)
5420	Community Safety Program			\$66,019	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses			\$0	Community Relations (Working Capital)
5505	Supervision			\$0	Other Distribution Expenses
5510	Demonstrating and Selling Expense			\$0	Other Distribution Expenses
5515	Advertising Expense			\$0	Advertising Expenses
5520	Miscellaneous Sales Expense			\$61,280	Other Distribution Expenses
5605	Executive Salaries and Expenses			\$544,175	Administrative and General Expenses (Working Capital)
5610	Management Salaries and Expenses			\$414,065	Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses			\$1,305,351	Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses			\$281,199	Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit			(\$128,175)	Administrative and General Expenses (Working Capital)
5630	Outside Services Employed			\$621,538	Administrative and General Expenses (Working Capital)
5635	Property Insurance			\$61,280	Insurance Expense (Working Capital)
5640	Injuries and Damages			\$142,140	Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits			\$10,541	Administrative and General Expenses (Working Capital)
5650	Franchise Requirements			\$0	Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses			\$95,907	Administrative and General Expenses (Working Capital)
5660	General Advertising Expenses			\$0	Advertising Expenses
5665	Miscellaneous General Expenses		(\$1,242,398)	\$141,003	Administrative and General Expenses (Working Capital)

5670	Rent				\$0
5675	Maintenance of General Plant				\$0
5680	Electrical Safety Authority Fees				\$0
5685	Independent Market Operator Fees and Penalties				\$0
5705	Amortization Expense - Property, Plant, and Equipment				\$6,571,024
5710	Amortization of Limited Term Electric Plant				\$0
5715	Amortization of Intangibles and Other Electric Plant				\$0
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
5725	Miscellaneous Amortization				\$110,372
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				\$0
5735	Amortization of Deferred Development Costs				\$0
5740	Amortization of Deferred Charges				\$5,152
6005	Interest on Long Term Debt	\$0	\$0		\$4,099,433
6010	Amortization of Debt Discount and Expense				\$0
6015	Amortization of Premium on Debt Credit				\$0
6020	Amortization of Loss on Reacquired Debt				\$0
6025	Amortization of Gain on Reacquired Debt--Credit				\$0
6030	Interest on Debt to Associated Companies				\$0
6035	Other Interest Expense				\$0
6040	Allowance for Borrowed Funds Used During Construction--Credit				\$0
6042	Allowance For Other Funds Used During Construction				\$0
6045	Interest Expense on Capital Lease Obligations				\$0
6105	Taxes Other Than Income Taxes				\$334,723
6110	Income Taxes	\$0	\$0		\$3,109,834
6115	Provision for Future Income Taxes				\$0
6205	Donations				\$0
6210	Life Insurance				\$0
6215	Penalties				\$0
6225	Other Deductions				\$0
6305	Extraordinary Income				\$0
6310	Extraordinary Deductions				\$0
6315	Income Taxes, Extraordinary Items				\$0
6405	Discontinued Operations - Income/ Gains				\$0
6410	Discontinued Operations - Deductions/ Losses				\$0
6415	Income Taxes, Discontinued Operations				\$0

Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Power Supply Expenses (Working Capital)

Amortization of Assets  
Amortization of Assets  
Amortization of Assets

Other Amortization - Unclassified  
Other Amortization - Unclassified

Amortization of Assets  
Amortization of Assets  
Amortization of Assets  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified

Interest Expense - Unclassified

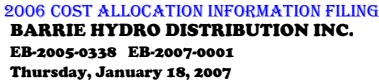
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Other Distribution Expenses  
Income Tax Expense - Unclassified  
Income Tax Expense - Unclassified  
Charitable Contributions  
Insurance Expense (Working Capital)  
Other Distribution Expenses  
Other Distribution Expenses  
Unclassified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

\$0

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

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

Grouped Accounts as per 2006 EDR	Financial Statement	
	(EDR Sheet 2.4, Reclassified Balance	
	Column P	
Land and Buildings	\$17,041,491	\$17,041,491
TS Primary Above 50	\$237,593	\$237,593
DS	\$18,741,701	\$18,741,701
Poles, Wires	\$95,448,594	\$74,205,699
Line Transformers	\$26,770,215	\$26,770,215
Services and Meters	\$7,506,432	\$28,749,327
General Plant	\$0	\$0
Equipment	\$6,318,954	\$6,318,954
IT Assets	\$3,873,753	\$3,873,753
CDM Expenditures and Recoveries	\$487,500	\$487,500
Other Distribution Assets	\$2,362,192	\$2,362,192
Contributions and Grants	(\$10,709,058)	(\$10,709,058)
Accumulated Amortization	(\$68,624,019)	(\$68,624,019)
Non-Distribution Asset	(\$629,724)	(\$629,724)
Unclassified Asset	(\$475,185)	(\$475,185)
Liability	\$0	\$0
Equity	\$0	(\$4,672,066)
Sales of Electricity	(\$97,782,636)	(\$97,782,636)
Distribution Services Revenue	(\$21,528,347)	(\$25,808,792)
Late Payment Charges	(\$502,730)	(\$502,730)
Specific Service Charges	\$93,878	(\$829,503)
Other Distribution Revenue	(\$735,651)	(\$735,651)
Other Revenue - Unclassified	(\$511,854)	(\$511,854)
Other Income & Deductions	(\$189,101)	(\$189,101)
Power Supply Expenses (Working Capital)	\$95,690,812	\$95,690,812
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$2,419,050	\$2,521,612
Maintenance (Working Capital)	\$1,423,889	\$1,834,132
Billing and Collection (Working Capital)	\$1,230,889	\$1,230,889
Community Relations (Working Capital)	\$66,019	\$66,019
Community Relations - CDM (Working Capital)	\$0	\$0
Administrative and General Expenses (Working Capital)	\$4,672,142	\$3,429,744
Insurance Expense (Working Capital)	\$61,286	\$61,286
Bad Debt Expense (Working Capital)	\$129,863	\$129,863
Advertising Expenses	\$0	\$0
Charitable Contributions	\$0	\$0
Amortization of Assets	\$6,576,176	\$6,576,176
Other Amortization - Unclassified	\$110,372	\$110,372
Interest Expense - Unclassified	\$0	\$4,099,433
Income Tax Expense - Unclassified	\$0	\$3,109,834
Other Distribution Expenses	\$334,723	\$334,723
Non-Distribution Expenses	(\$233,239)	(\$233,239)
Unclassified Expenses	\$0	\$0
Total	\$89,675,978	\$86,279,761



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

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

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								EXPENSE ITEMS				
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$487,500		-	487,500		\$0	\$ -		487,500	\$15,746			
1805	Land	\$1,553,927		(\$1,553,927)	-					-				
1805-1	Land Station >50 kV		0.00%	\$0						-				
1805-2	Land Station <50 kV		100.00%	\$1,553,927	1,553,927		\$0	\$ -		1,553,927	\$0			
1806	Land Rights	\$75,274		(\$75,274)	-					-				
1806-1	Land Rights Station >50 kV		0.00%	\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$75,274	75,274		\$0	\$ (54,583)		20,691	\$1,337			
1808	Buildings and Fixtures	\$15,412,290		(\$15,412,290)	-					-				
1808-1	Buildings and Fixtures > 50 kV		0.00%	\$0	-					-				
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$15,412,290	15,412,290	(\$236,173)	\$0	\$ (3,271,046)		11,906,071	\$293,880			
1810	Leasehold Improvements	\$0		\$0	-					-				
1810-1	Leasehold Improvements >50 kV		0.00%	\$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$237,593		\$0	237,593					237,593	\$0			
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$18,741,701		(\$18,741,701)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		98.06%	\$18,377,362	18,377,362	(\$509,045)	\$0	\$ (5,896,177)		11,972,140	\$594,826			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		1.94%	\$364,339	364,339			\$ (2,333)		362,006	\$12,530			
1825	Storage Battery Equipment	\$0		\$0	-					-				
1825-1	Storage Battery Equipment > 50 kV		0.00%	\$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$15,522,877		(\$15,522,877)	-					-				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		78.90%	\$12,247,550	12,247,550	(\$678,897)	\$0	\$ (5,035,836)		6,532,817	\$457,769			
1830-5	Poles, Towers and Fixtures - Secondary		21.10%	\$3,275,327	3,275,327	(\$181,555)	\$0	\$ (1,346,719)		1,747,053	\$122,420			
1835	Overhead Conductors and Devices	\$14,549,758		(\$14,549,758)	-					-				
1835-3	Overhead Conductors and Devices Subtransmission Bulk Delivery		0.00%	\$0	-					-				
1835-4	Overhead Conductors and Devices Primary		94.92%	\$13,810,630	13,810,630	(\$765,564)	\$0	\$ (5,678,709)		7,366,357	\$516,208			
1835-5	Overhead Conductors and Devices Secondary		5.08%	\$739,128	739,128	(\$40,947)	\$0	\$ (303,728)		394,453	\$27,610			
1840	Underground Conduit	\$26,037,753		(\$26,037,753)	-					-				
1840-3	Underground Conduit - Bulk Delivery		0.00%	\$0	-					-				
1840-4	Underground Conduit - Primary		100.00%	\$26,037,753	26,037,753	(\$2,919,899)	\$0	\$ (9,990,840)		13,127,014	\$945,162			
1840-5	Underground Conduit - Secondary		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1845	Underground Conductors and Devices	\$18,095,311		(\$18,095,311)	-					-				
1845-3	Underground Conductors and Devices - Bulk Delivery		0.00%	\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		100.00%	\$18,095,311	18,095,311	(\$2,029,083)	\$0	\$ (6,942,787)		9,123,441	\$656,807			
1845-5	Underground Conductors and Devices - Secondary		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1850	Line Transformers	\$26,770,215		\$0	26,770,215	(\$914,197)	\$0	\$ (11,187,667)		14,668,351	\$1,008,230			
1855	Services	\$21,242,895		\$0	21,242,895	(\$2,214,779)		\$ (8,232,667)		10,795,449	\$774,337			
1860	Meters	\$7,506,432		\$0	7,506,432	(\$24,607)	\$0	\$ (3,260,511)		4,221,314	\$280,821			
Total		\$166,233,525		\$0	\$166,233,525	(\$10,513,746)	\$0	(\$61,203,603)	\$0	94,516,176	\$5,707,683	\$0	\$0	\$0
	SUB TOTAL from IS	\$166,233,525												





2006 COST ALLOCATION INFORMATION FILING  
**BARRIE HYDRO DISTRIBUTION INC.**  
**EB-2005-0338 EB-2007-0001**  
**Thursday, January 18, 2007**

**Sheet L4 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	\$99,455,347
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	5705 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
1905	Land	\$0			-					\$ -				
1906	Land Rights	\$0			-					\$ -				
1908	Buildings and Fixtures	\$0			-					\$ -				
1910	Leasehold Improvements	\$0			-					\$ -				
1915	Office Furniture and Equipment	\$1,222,371			1,222,371		\$0	\$ (950,642)		\$ 271,729	43,528			
1920	Computer Equipment - Hardware	\$3,314,847			3,314,847		\$0	\$ (2,428,080)		\$ 886,767	277,943			
1925	Computer Software	\$558,906			558,906		\$0	\$ (132,102)		\$ 426,804	127,536			
1930	Transportation Equipment	\$3,669,510			3,669,510		\$0	\$ (2,236,533)		\$ 1,432,977	257,095			
1935	Stores Equipment	\$190,895			190,895		\$0	\$ (177,292)		\$ 13,603	6,014			
1940	Tools, Shop and Garage Equipment	\$984,658			984,658		\$0	\$ (627,349)		\$ 357,309	56,252			
1945	Measurement and Testing Equipment	\$0			-					\$ -				
1950	Power Operated Equipment	\$0			-					\$ -				
1955	Communication Equipment	\$251,520			251,520		\$0	\$ (161,934)		\$ 89,586	12,536			
1960	Miscellaneous Equipment	\$0			-					\$ -				
1970	Load Management Controls - Customer Premises	\$0			-					\$ -				
1975	Load Management Controls - Utility Premises	\$0			-					\$ -				
1980	System Supervisory Equipment	\$2,001,691			2,001,691	\$ (195,312)	\$0	\$ (345,973)		\$ 1,460,406	82,437			
1990	Other Tangible Property	\$0			-					\$ -				
2005	Property Under Capital Leases	\$360,501			360,501		\$0	\$ (360,501)		\$ -				
2010	Electric Plant Purchased or Sold	\$0			-					\$ -				
Total		\$12,554,898		\$0	\$12,554,898	\$ (195,312)	\$0	\$ (7,420,416)	\$0	\$4,939,170	\$863,341	\$0	\$0	\$0
SUB TOTAL from I3		\$12,554,898												
I3 Directly Allocated		\$0												
Grand Total		\$178,788,423		\$0	\$178,788,423	\$ (10,709,058)	\$0	\$ (68,624,019)	\$0	\$99,455,346	\$6,571,024	\$0	\$0	\$0

**To be Prorated**

1985	Contributed Capital - 1995	(\$10,709,058)
2105	Accumulated Depreciation - 2105	(\$68,624,019)
2120	Accumulated Depreciation - 2120	\$0
Total		(\$79,333,077)
Net Assets		\$99,455,346
		Net Fixed Assets Match EDR

**Amortization Expenses**

5705	Amortization Expense - Property, Plant, and Equipment	\$6,571,024
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
Total Amortization Expense		\$6,571,024



## 2006 COST ALLOCATION INFORMATION FILING

### BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet 15 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where  
Distribution Lines Exist

903.44

Deemed Equity Component  
of Rate Base (%)

45%

1	2	3	7	9	11
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
14.63	14.5	355.79	0.31	7.11	355.79
0.27	0.27	0.27			0.27

#### Instructions (Cont'd):

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

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



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet 16 Customer Data Worksheet - Second Run

Total kWhs	1,409,969,581
------------	---------------

Total kW	1,829,949
----------	-----------

Total Approved Distribution Revenue (\$)	\$25,808,792
--	--------------

			1	2	3	7	9	11
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
<b>Billing Data</b>								
kWh from approved EDR model, Sheet 7-1, Col M	CEN	1,409,969,581	500,490,733	190,895,472	691,675,236	9,711,847	2,849,522	14,346,771
kW from approved EDR model, Sheet 7-1, Col S	CDEM	1,829,949	-	-	1,763,065	28,755	-	38,129
kWh, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P+A1		786,520	-	-	748,391	-	-	38,129
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	1,409,969,581	500,490,733	190,895,472	691,675,236	9,711,847	2,849,522	14,346,771
kWh - 30 year weather normalized amount		1,426,659,692	513,777,354	187,404,180	697,672,140	10,061,669	3,156,128	14,588,220
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	\$25,808,792	\$16,277,159	\$3,660,445	\$5,624,970	\$83,259	\$88,871	\$74,088
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$174,925	\$130,041	\$23,451	\$21,433	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$510,459	\$339,059	\$79,714	\$91,686	\$0	\$0	\$0
Weighting Factor - Services			1.0	2.0	10.0	1.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	1.0	5.0	1.0
Number of Bills	CNB	758,618	680,669	62,589	8,904	84	6,348	24
Number of Connections (Unmetered)	CCON	11,131	-	-	-	10,602	529	-
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	CCA	63,980	57,473	5,227	742	7	529	2
Bulk Customer Base	CCB	-	-	-	-	-	-	-
Primary Customer Base	CCP	63,980	57,473	5,227	742	7	529	2
Line Transformer Customer Base	CCLT	62,730	56,823	4,722	649	7	529	-
Secondary Customer Base	CCS	57,330	56,323	471	-	7	529	-
Weighted - Services	CWCS	68,396	56,323	942	-	10,602	529	-
Weighted Meter - Capital	CWMC	6,447,420	3,275,600	1,877,020	1,274,800	-	-	20,000
Weighted Meter Reading	CWMR	1,086,173	782,487	239,397	63,113	-	-	1,176
Weighted Bills	CWNB	900,023	680,669	125,178	62,328	84	31,740	24
<b>Data Mismatch Analysis</b>								
Revenue with 30 year weather normalized kWh		26,236,536	16,709,272	3,593,499	5,673,739	86,258	98,433	75,335

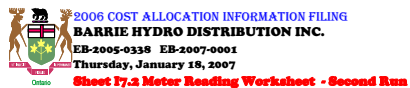
### Weather Normalized Data from Hydro

	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
kWh - 30 year weather normalized amount	1,492,714,036	537,565,246	196,080,994	729,974,360	10,527,524	3,302,257	15,263,655
2006 EDR Distribution Loss Factor		1.0463	1.0463	1.0463	1.0463	1.0463	1.0463


### Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	193,245	149,937	26,285	17,023	-	-	-
Sheet ADJ5 rows 26 - 32, column F	201,668	142,554	26,080	33,034	-	-	-
Sheet ADJ5 rows 26 - 32, column G	129,863	97,633	17,987	14,243	-	-	-
Three-year average	174,925	130,041	23,451	21,433	-	-	-

	Residential			GS-59			GS-59-Regular			Street Light			Unmetered Scattered Load			Back-up/Standby Power			TOTAL		
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage			50.80%			29%			20%			0%			0%			0%			100%
Weighted Factor																					
Cost Relative to Residential Average Cost			1.00			6.30			30.14			-			-			175.46			1.78
Total	57473	3275000	56.99371878	5227	1877020	358.1008227	743	1274800	1718.095299	0	0	-	0	0	-	2	20000	10000	63444	6447430	151.8237942
Cost per Meter (Installed)																					
Meter Types																					
Single Phase 200 Amp - Urban	50	55,205	2760255	289	14450			0			0			0			0		55,494	2774700	
Single Phase 200 Amp - Rural	150	0	0	0	0			0			0			0			0		0	0	
Central Meter	250	202	50500	140	40500			0			0			0			0		364	91000	
Network Meter (Costs to be updated)	225	2,086	464855	1,268	285300			0			0			0			0		3,334	750150	
Three-phase - No demand	210	0	0	2,367	623070			0			0			0			0		2,567	623070	
Smart Meters	300	0	0		0			0			0			0			0		0	0	
Demand without IT (usually three-phase)	500	0	0	139	69500			211	105500			0		0			0		350	175000	
Demand with IT	2,100		0		0			491	1031100			0		0			0		491	1031100	
Demand with IT and Interval Capability - Secondary	2,300		0		0			34	78200			0		0			0		34	78200	
Demand with IT and Interval Capability - Primary	10,000		0		0			6	80000			0		0		2	20000		8	80000	
Demand with IT and Interval Capability -Special (WMP)	40,000		0		0				0			0		0			0		0	0	
Polyphase TX-Type Demand	2100		0	402	844200				0			0		0			0		402	844200	
LDC Specific 2			0		0				0			0		0			0		0	0	
LDC Specific 3			0		0				0			0		0			0		0	0	



Description		1			2			3			7			9			11					
		Residential			GS <50			GS>50-Regular			Street Light			Unmetered Scattered Load			Back-up/Standby Power			TOTAL		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor	72.04%			22.04%			5.81%			0.00%			0.00%			0.11%			100.00%		
	Cost Relative to Residential Average Cost	1.00			2.79			6.02			0.00			0.00			41.64			51.46		
	Total	664,992	792,487	1.18	72,816	239,397	3.29	8,904	63,113	7.09	-	-	0	-	-	0	24	1,176	49.00	746,736	1,086,173	61
	Factor																					
Residential - Urban - Outside	1.00	129,604	129,604		0			0			0		0			0			129,604	129,604		
Residential - Urban - Outside with other services	1.00	465,812	465,812		0			0			0		0			0			465,812	465,812		
Residential - Urban - Inside	2.30	15,996	36,791		0			0			0		0			0			15,996	36,791		
Residential - Urban - Inside - with other services	2.00	5,152	10,304		0			0			0		0			0			5,152	10,304		
Residential - Rural - Outside	3.50	25,804	90,314		0			0			0		0			0			25,804	90,314		
Residential - Rural - Outside with other services	3.50	0	0		0			0			0		0			0			0	0		
Semi Urban-Single Residential	2.30	10,760	24,748		0			0			0		0			0			10,760	24,748		
Semi Urban - Dual Residential	2.10	11,864	24,914		0			0			0		0			0			11,864	24,914		
GS - Walking	2.50	0		26,628	66,570		0			0		0		0		0			26,628	66,570		
GS - Walking - with other services	2.30	0		17,584	40,443		0			0		0		0		0			17,584	40,443		
GS - Vehicle with other services - TOU Road	3.00	0	0	0	0		0			0		0		0		0			0	0		
GS - Vehicle with other services	4.70	0	0	8,056	37,863		8,424		39,593		0		0			0			0	0		
GS Driving Single GS<50	4.60	0	0	20,548	94,521				0		0		0			0			16,480	77,456		
LDC Specific 4	0.00	0	0	0	0				0		0		0			0			20,548	94,521		
Interval	49.00	0	0	0	0		490		23,520		0		0			24	1,176		504	24,696		
LDC Specific 5		0	0	0	0				0		0		0			0			-	-		
LDC Specific 6		0	0	0	0				0		0		0			0			-	-		

	A	B	C	D	E	F	J	L	N	X	Y	Z	AA	AB
1		2006 COST ALLOCATION INFORMATION FILING												
2		BARRIE HYDRO DISTRIBUTION INC.												
3		EB-2005-0338 EB-2007-0001												
4		Thursday, January 18, 2007												
5		Sheet 18 Demand Data Worksheet - Second Run												
6														
7														
8	This is an input sheet for demand allocators.													
9														
10														
11														
12														
13	CP TEST RESULTS		12 CP											
14	NCP TEST RESULTS		4 NCP											
15														
16	Co-incident Peak		Indicator											
17	1 CP		CP 1											
18	4 CP		CP 4											
19	12 CP		CP 12											
20														
21														
22	Non-co-incident Peak		Indicator											
23	1 NCP		NCP 1											
24	4 NCP		NCP 4											
25	12 NCP		NCP 12											
26														
27														
28														
29														
30														
31	Customer Classes	Total	1	2	3	7	9	11						
32			Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power						
33														
34														
35	CO-INCIDENT PEAK													
36														
37	1 CP													
38	Transformation CP	TCP1	265,833	82,289	54,869	125,379	-	350	2,946					
39	Bulk Delivery CP	BCP1	265,833	82,289	54,869	125,379	-	350	2,946					
40	Total Sytem CP	DCP1	265,833	82,289	54,869	125,379	-	350	2,946					
41														
42	4 CP													
43	Transformation CP	TCP4	1,001,102	378,653	150,832	456,150	4,779	1,532	9,156					
44	Bulk Delivery CP	BCP4	1,001,102	378,653	150,832	456,150	4,779	1,532	9,156					
45	Total Sytem CP	DCP4	1,001,102	378,653	150,832	456,150	4,779	1,532	9,156					
46														
47	12 CP													
48	Transformation CP	TCP12	2,809,823	1,062,605	427,257	1,273,145	18,196	4,571	24,049					
49	Bulk Delivery CP	BCP12	2,809,823	1,062,605	427,257	1,273,145	18,196	4,571	24,049					
50	Total Sytem CP	DCP12	2,809,823	1,062,605	427,257	1,273,145	18,196	4,571	24,049					
51														
52	NON CO INCIDENT PEAK													
53														
54	1 NCP													
55	Classification NCP from Load Data Provider	DNCP1	310,050	121,120	54,869	127,694	2,666	451	3,250					
56	Primary NCP	PNCP1	310,050	121,120	54,869	127,694	2,666	451	3,250					
57	Line Transformer NCP	LTNCP1	284,124	119,750	49,568	111,689	2,666	451	-					
58	Secondary NCP	SNCP1	126,757	118,696	4,944	-	2,666	451	-	If the same for all classes so don't adjust				
59														
60	4 NCP													
61	Classification NCP from Load Data Provider	DNCP4	1,155,562	452,376	195,463	483,780	10,348	1,775	11,820					
62	Primary NCP	PNCP4	1,155,562	452,376	195,463	483,780	10,348	1,775	11,820					
63	Line Transformer NCP	LTNCP4	914,386	447,260	176,579	278,424	10,348	1,775	-					
64	Secondary NCP	SNCP4	473,060	443,324	17,613	-	10,348	1,775	-					
65														
66	12 NCP													
67	Classification NCP from Load Data Provider	DNCP12	3,112,777	1,213,017	480,848	1,353,498	30,819	5,004	29,591					
68	Primary NCP	PNCP12	3,112,777	1,213,017	480,848	1,353,498	30,819	5,004	29,591					
69	Line Transformer NCP	LTNCP12	2,853,367	1,199,298	434,391	1,183,855	30,819	5,004	-					
70	Secondary NCP	SNCP12	1,267,897	1,188,745	43,329	-	30,819	5,004	-					
71														



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet 19 Direct Allocation Worksheet - Second Run

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 hetered Scattered	11 ick-up/Standby Power
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#### Instructions:

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

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

#### Instructions:

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

1805	Land	\$0	Yes						
1806	Land Rights	\$0	Yes						
1808	Buildings and Fixtures	\$0	Yes						
1810	Leasehold Improvements	\$0	Yes						
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes						
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes						
1825	Storage Battery Equipment	\$0	Yes						
1830	Poles, Towers and Fixtures	\$0	Yes						
1835	Overhead Conductors and Devices	\$0	Yes						
1840	Underground Conduit	\$0	Yes						
1845	Underground Conductors and Devices	\$0	Yes						
1850	Line Transformers	\$0	Yes						
1855	Services	\$0	Yes						
1860	Meters	\$0	Yes						
1905	Land	\$0	Yes						
1906	Land Rights	\$0	Yes						
1908	Buildings and Fixtures	\$0	Yes						
1910	Leasehold Improvements	\$0	Yes						
1915	Office Furniture and Equipment	\$0	Yes						
1920	Computer Equipment - Hardware	\$0	Yes						

1925	Computer Software	\$0	Yes						
1930	Transportation Equipment	\$0	Yes						
1935	Stores Equipment	\$0	Yes						
1940	Tools, Shop and Garage Equipment	\$0	Yes						
1945	Measurement and Testing Equipment	\$0	Yes						
1950	Power Operated Equipment	\$0	Yes						
1955	Communication Equipment	\$0	Yes						
1960	Miscellaneous Equipment	\$0	Yes						
1970	Load Management Controls - Customer Premises	\$0	Yes						
1975	Load Management Controls - Utility Premises	\$0	Yes						
1980	System Supervisory Equipment	\$0	Yes						
1990	Other Tangible Property	\$0	Yes						
2005	Property Under Capital Leases	\$0	Yes						
2010	Electric Plant Purchased or Sold	\$0	Yes						
2050	Completed Construction Not Classified-- Electric	\$0	Yes						
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes						
	<b>Directly Allocated Net Fixed Assets</b>			\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	Yes						
5010	Load Dispatching	\$0	Yes						
5012	Station Buildings and Fixtures Expense	\$0	Yes						
5014	Transformer Station Equipment - Operation Labour	\$0	Yes						
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes						
5016	Distribution Station Equipment - Operation Labour	\$0	Yes						
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes						
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes						
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes						
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes						
5035	Overhead Distribution Transformers- Operation	\$0	Yes						
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes						
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes						



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				\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Expense				\$0	\$0	\$0	\$0	\$0	\$0

Total Net Fixed Assets Excluding Gen Plant	\$166,233,525	Allocated	Residential	GS <50	GS>50-Regular	Street Light	etered Scattered	ick-up/Standby Power
Approved Total PILs	\$3,109,834	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Debt	\$4,099,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Equity	\$4,672,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0



**2006 COST ALLOCATION INFORMATION FILING**  
**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

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

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

Rate Base		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 Unmetered Scattered Load	11 Back-up/Standby Power
<b>Assets</b>								
crev	Distribution Revenue (sale)	\$25,808,792	\$16,277,159	\$3,660,445	\$5,624,970	\$83,259	\$88,871	\$74,088
mi	Miscellaneous Revenue (mi)	\$2,256,985	\$1,497,653	\$324,573	\$361,172	\$29,051	\$40,622	\$3,914
<b>Total Revenue</b>		<b>\$28,065,777</b>	<b>\$17,774,812</b>	<b>\$3,985,018</b>	<b>\$5,986,142</b>	<b>\$112,310</b>	<b>\$129,493</b>	<b>\$78,002</b>
<b>Expenses</b>								
di	Distribution Costs (di)	\$3,924,196	\$2,019,936	\$550,735	\$1,144,375	\$176,088	\$11,670	\$21,392
cu	Customer Related Costs (cu)	\$1,792,301	\$1,240,196	\$335,476	\$179,769	\$2,564	\$32,653	\$1,644
ad	General and Administration (ad)	\$3,891,772	\$2,191,411	\$597,133	\$930,923	\$127,798	\$27,958	\$16,548
dep	Depreciation and Amortization (dep)	\$6,576,176	\$3,476,873	\$913,105	\$1,799,163	\$330,364	\$20,793	\$35,878
INPUT	PIUs (INPUT)	\$3,109,834	\$1,580,508	\$442,363	\$922,437	\$137,017	\$9,122	\$18,387
INT	Interest	\$4,099,433	\$2,083,450	\$583,130	\$1,215,971	\$180,618	\$12,025	\$24,238
<b>Total Expenses</b>		<b>\$23,393,712</b>	<b>\$12,592,374</b>	<b>\$3,421,941</b>	<b>\$6,192,638</b>	<b>\$954,449</b>	<b>\$114,223</b>	<b>\$118,087</b>
<b>Direct Allocation</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
NI	Allocated Net Income (NI)	\$4,672,066	\$2,374,479	\$664,584	\$1,385,825	\$205,848	\$13,705	\$27,624
<b>Revenue Requirement (includes NI)</b>		<b>\$28,065,778</b>	<b>\$14,966,853</b>	<b>\$4,086,526</b>	<b>\$7,578,463</b>	<b>\$1,160,297</b>	<b>\$127,928</b>	<b>\$145,711</b>
<b>Revenue Requirement Input equals Output</b>								
<b>Rate Base Calculation</b>								
<b>Net Assets</b>								
dp	Distribution Plant - Gross	\$166,233,525	\$86,459,613	\$23,217,396	\$47,144,763	\$7,958,834	\$510,527	\$942,393
gp	General Plant - Gross	\$12,554,898	\$6,440,267	\$1,757,165	\$3,667,421	\$578,378	\$37,859	\$73,809
accum dep	Accumulated Depreciation	(\$68,624,019)	(\$36,389,016)	(\$9,556,115)	(\$18,631,976)	(\$3,462,167)	(\$216,186)	(\$368,559)
co	Capital Contribution	(\$10,709,058)	(\$5,941,370)	(\$1,282,583)	(\$2,702,094)	(\$683,192)	(\$40,050)	(\$59,769)
<b>Total Net Plant</b>		<b>\$99,455,346</b>	<b>\$50,569,493</b>	<b>\$14,135,863</b>	<b>\$29,478,113</b>	<b>\$4,391,852</b>	<b>\$292,150</b>	<b>\$587,875</b>
<b>Directly Allocated Net Fixed Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>								
Cost of Power (COP)		\$95,690,812	\$33,966,949	\$12,955,558	\$46,942,123	\$659,117	\$193,389	\$973,676
OM&A Expenses		\$9,608,269	\$5,451,543	\$1,483,344	\$2,255,067	\$306,450	\$72,281	\$39,583
Directly Allocated Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>		<b>\$105,299,081</b>	<b>\$39,418,492</b>	<b>\$14,438,902</b>	<b>\$49,197,189</b>	<b>\$965,567</b>	<b>\$265,671</b>	<b>\$1,013,260</b>
<b>Working Capital</b>		<b>\$15,794,862</b>	<b>\$5,912,774</b>	<b>\$2,165,835</b>	<b>\$7,379,578</b>	<b>\$144,835</b>	<b>\$39,851</b>	<b>\$151,989</b>
<b>Total Rate Base</b>		<b>\$115,250,208</b>	<b>\$56,482,267</b>	<b>\$16,301,698</b>	<b>\$36,857,692</b>	<b>\$4,536,687</b>	<b>\$332,001</b>	<b>\$739,863</b>
<b>Rate Base Input equals Output</b>								
<b>Equity Component of Rate Base</b>		<b>\$51,862,594</b>	<b>\$25,417,020</b>	<b>\$7,335,764</b>	<b>\$16,585,961</b>	<b>\$2,041,509</b>	<b>\$149,400</b>	<b>\$332,939</b>
<b>Net Income on Allocated Assets</b>		<b>\$4,672,065</b>	<b>\$5,182,438</b>	<b>\$563,076</b>	<b>(\$206,496)</b>	<b>(\$842,139)</b>	<b>\$15,270</b>	<b>(\$40,085)</b>
<b>Net Income on Direct Allocation Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>		<b>\$4,672,065</b>	<b>\$5,182,438</b>	<b>\$563,076</b>	<b>(\$206,496)</b>	<b>(\$842,139)</b>	<b>\$15,270</b>	<b>(\$40,085)</b>
<b>RATIOS ANALYSIS</b>								
REVENUE TO EXPENSES %		100.00%	118.76%	97.52%	78.99%	9.68%	101.22%	53.53%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$1)	\$2,807,959	(\$101,508)	(\$1,592,321)	(\$1,047,987)	\$1,565	(\$67,709)
RETURN ON EQUITY COMPONENT OF RATE BASE		9.01%	20.39%	7.68%	-1.25%	-41.25%	10.22%	-12.04%



## 2006 COST ALLOCATION INFORMATION FILING

### BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

## Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

### Summary

	1	2	3	7	9	11
	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back- up/Standby Power
Customer Unit Cost per month - Avoided Cost	\$1.34	\$6.04	\$9.28	-\$0.13	\$3.10	\$65.63
Customer Unit Cost per month - Directly Related	\$2.46	\$9.65	\$23.28	-\$0.11	\$6.11	\$123.12
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$9.23	\$12.92	\$27.52	\$8.84	\$9.49	\$146.36
Fixed Charge per approved 2006 EDR	\$14.63	\$14.50	\$355.79	\$0.31	\$7.11	\$355.79

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

		1	2	3	7	9	11
	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back- up/Standby Power
General Plant - Gross Assets	\$12,554,898	\$6,440,267	\$1,757,165	\$3,667,421	\$578,378	\$37,859	\$73,809
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,906,628)	(\$1,065,886)	(\$2,224,636)	(\$350,841)	(\$22,965)	(\$44,772)
General Plant - Net Fixed Assets	\$4,939,170	\$2,533,638	\$691,279	\$1,442,785	\$227,537	\$14,894	\$29,037
General Plant - Depreciation	\$863,341	\$442,867	\$120,832	\$252,191	\$39,772	\$2,603	\$5,075
Total Net Fixed Assets Excluding General Plant	\$94,516,176	\$48,035,855	\$13,444,584	\$28,035,329	\$4,164,315	\$277,256	\$558,838
Total Administration and General Expense	\$3,891,772	\$2,191,411	\$597,133	\$930,923	\$127,798	\$27,958	\$16,548
Total O&M	\$5,716,497	\$3,260,132	\$886,211	\$1,324,144	\$178,651	\$44,323	\$23,035

### Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 Unmetered Scattered Load	11 Back- up/Standby Power
1860	<u>Distribution Plant</u> Meters							
	<u>Accumulated Amortization</u> Accum. Amortization of Electric Utility Plant - Meters only							
	Meter Net Fixed Assets							

CWMC

4082	<b>Misc Revenue</b>								
	Retail Services Revenues								CWNB
4084	Service Transaction Requests (STR) Revenues								CWNB
4090	Electric Services Incidental to Energy Sales								CWNB
4220	Other Electric Revenues								NFA
4225	Late Payment Charges								LPHA
	<b>Sub-total</b>								
	<b>Operation</b>								
5065	Meter Expense								CWMC
5070	Customer Premises - Operation Labour								CCA
5075	Customer Premises - Materials and Expenses								CCA
	<b>Sub-total</b>								
5175	<b>Maintenance</b>								
	Maintenance of Meters								1860
	<b>Billing and Collection</b>								
5310	Meter Reading Expense								CWMR
5315	Customer Billing								CWNB
5320	Collecting								CWNB
5325	Collecting- Cash Over and Short								CWNB
5330	Collection Charges								CWNB
	<b>Sub-total</b>								
	<b>Total Operation, Maintenance and Billing</b>								
	<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 Allocation

USoA Account #	Accounts								
	<b>Distribution Plant</b>								
1860	Meters								CWMC
	<b>Accumulated Amortization</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>Misc Revenue</b>								
4082	Retail Services Revenues								CWNB
4084	Service Transaction Requests (STR) Revenues								CWNB
4090	Electric Services Incidental to Energy Sales								CWNB
4220	Other Electric Revenues								NFA
4225	Late Payment Charges								LPHA

<u>Sub-total</u>		
<b>Operation</b>		
5065	Meter Expense	CWMC
5070	Customer Premises - Operation Labour	CCA
5075	Customer Premises - Materials and Expenses	CCA
<u>Sub-total</u>		
<b>Maintenance</b>		
5175	Maintenance of Meters	1860
<b>Billing and Collection</b>		
5310	Meter Reading Expense	CWMR
5315	Customer Billing	CWNB
5320	Collecting	CWNB
5325	Collecting- Cash Over and Short	CWNB
5330	Collection Charges	CWNB
<u>Sub-total</u>		
Total Operation, Maintenance and Billing		
Amortization Expense - Meters		
Amortization Expense -		
General Plant assigned to Meters		
Admin and General		
Allocated PILs		
Allocated Debt Return		
Allocated Equity Return		
<u>Total</u>		

### Scenario 3

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

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

*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	CWNB
4084	Service Transaction Requests (STR) Revenues	CWNB
4090	Electric Services Incidental to Energy Sales	CWNB
4220	Other Electric Revenues	NFA
4225	Late Payment Charges	LPHA
4235	Miscellaneous Service Revenues	CWNB

*Sub-total*

**Operating and Maintenance**

5005	Operation Supervision and Engineering	1815-1855
5010	Load Dispatching	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835
5035	Overhead Distribution Transformers- Operation	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845
5055	Underground Distribution Transformers - Operation	1850
5065	Meter Expense	CWMC
5070	Customer Premises - Operation Labour	CCA
5075	Customer Premises - Materials and Expenses	CCA
5085	Miscellaneous Distribution Expense	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835
5096	Other Rent	O&M
5105	Maintenance Supervision and Engineering	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	1830
5125	Maintenance of Overhead Conductors and Devices	1835
5130	Maintenance of Overhead Services	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835
5145	Maintenance of Underground Conduit	1840
5150	Maintenance of Underground Conductors and Devices	1845
5155	Maintenance of Underground Services	1855
5160	Maintenance of Line Transformers	1850
5175	Maintenance of Meters	1860

*Sub-total*

**Billing and Collection**

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

Sub-total

Sub Total Operating, Maintenance and Billing

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	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back- up/Standby Power
<b><u>Distribution Plant</u></b>							
CWMC	\$ 7,506,432	\$ 3,813,629	\$ 2,185,327	\$ 1,484,191	\$ -	\$ -	\$ 23,285
<b><u>Accumulated Amortization</u></b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,285,118)	\$ (1,668,998)	\$ (956,388)	\$ (649,542)	\$ -	\$ -	\$ (10,190)
<b>Meter Net Fixed Assets</b>	\$ 4,221,314	\$ 2,144,631	\$ 1,228,940	\$ 834,649	\$ -	\$ -	\$ 13,095
<b><u>Misc Revenue</u></b>							
CWNB	\$ (267,713)	\$ (202,466)	\$ (37,234)	\$ (18,540)	\$ (25)	\$ (9,441)	\$ (7)
NFA	\$ (423,181)	\$ (215,073)	\$ (60,196)	\$ (125,524)	\$ (18,645)	\$ (1,241)	\$ (2,502)
LPHA	\$ (502,730)	\$ (333,925)	\$ (78,507)	\$ (90,298)	\$ -	\$ -	\$ -
<b>Sub-total</b>	\$ (1,193,624)	\$ (751,464)	\$ (175,937)	\$ (234,361)	\$ (18,670)	\$ (10,682)	\$ (2,509)
<b><u>Operation</u></b>							
CWMC	\$ 289,487	\$ 147,073	\$ 84,278	\$ 57,238	\$ -	\$ -	\$ 898
CCA	\$ 17,428	\$ 13,431	\$ 1,222	\$ 173	\$ 2,478	\$ 124	\$ 0
<b>Sub-total</b>	\$ 306,915	\$ 160,505	\$ 85,499	\$ 57,411	\$ 2,478	\$ 124	\$ 898
<b><u>Maintenance</u></b>							
1860	\$ 124,634	\$ 63,320	\$ 36,284	\$ 24,643	\$ -	\$ -	\$ 387
<b><u>Billing and Collection</u></b>							
CWMR	\$ 308,495	\$ 222,242	\$ 67,994	\$ 17,925	\$ -	\$ -	\$ 334
CWNB	\$ 856,582	\$ 647,815	\$ 119,136	\$ 59,320	\$ 80	\$ 30,208	\$ 23
<b>Sub-total</b>	\$ 1,165,077	\$ 870,058	\$ 187,130	\$ 77,245	\$ 80	\$ 30,208	\$ 357
<b>Total Operation, Maintenance and Billing</b>	\$ 1,596,626	\$ 1,093,882	\$ 308,913	\$ 159,299	\$ 2,558	\$ 30,332	\$ 1,642
<b>Amortization Expense - Meters</b>	\$ 280,821	\$ 142,671	\$ 81,755	\$ 55,525	\$ -	\$ -	\$ 871
<b>Allocated PILs</b>	\$ 132,014	\$ 67,029	\$ 38,458	\$ 26,118	\$ -	\$ -	\$ 410
<b>Allocated Debt Return</b>	\$ 174,023	\$ 88,358	\$ 50,696	\$ 34,429	\$ -	\$ -	\$ 540
<b>Allocated Equity Return</b>	\$ 198,332	\$ 100,701	\$ 57,777	\$ 39,239	\$ -	\$ -	\$ 615
<b>Total</b>	\$ 1,188,193	\$ 741,177	\$ 361,662	\$ 80,249	\$ (16,112)	\$ 19,649	\$ 1,569



## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
<b><u>Distribution Plant</u></b>							
CWMC	\$ 7,506,432	\$ 3,813,629	\$ 2,185,327	\$ 1,484,191	\$ -	\$ -	\$ 23,285
<b><u>Accumulated Amortization</u></b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,285,118)	\$ (1,668,998)	\$ (956,388)	\$ (649,542)	\$ -	\$ -	\$ (10,190)
<b>Meter Net Fixed Assets</b>	\$ 4,221,314	\$ 2,144,631	\$ 1,228,940	\$ 834,649	\$ -	\$ -	\$ 13,095
<b>Allocated General Plant Net Fixed Assets</b>	\$ 219,940	\$ 113,118	\$ 63,188	\$ 42,954	\$ -	\$ -	\$ 680
<b>Meter Net Fixed Assets Including General Plant</b>	\$ 4,441,254	\$ 2,257,749	\$ 1,292,128	\$ 877,602	\$ -	\$ -	\$ 13,775
<b><u>Misc Revenue</u></b>							
CWNB	\$ (267,713)	\$ (202,466)	\$ (37,234)	\$ (18,540)	\$ (25)	\$ (9,441)	\$ (7)
NFA	\$ (423,181)	\$ (215,073)	\$ (60,196)	\$ (125,524)	\$ (18,645)	\$ (1,241)	\$ (2,502)
LPHA	\$ (502,730)	\$ (333,925)	\$ (78,507)	\$ (90,298)	\$ -	\$ -	\$ -
<b>Sub-total</b>	\$ (1,193,624)	\$ (751,464)	\$ (175,937)	\$ (234,361)	\$ (18,670)	\$ (10,682)	\$ (2,509)
<b><u>Operation</u></b>							
CWMC	\$ 289,487	\$ 147,073	\$ 84,278	\$ 57,238	\$ -	\$ -	\$ 898
CCA	\$ 17,428	\$ 13,431	\$ 1,222	\$ 173	\$ 2,478	\$ 124	\$ 0
<b>Sub-total</b>	\$ 306,915	\$ 160,505	\$ 85,499	\$ 57,411	\$ 2,478	\$ 124	\$ 898
<b><u>Maintenance</u></b>							
1860	\$ 124,634	\$ 63,320	\$ 36,284	\$ 24,643	\$ -	\$ -	\$ 387
<b><u>Billing and Collection</u></b>							
CWMR	\$ 308,495	\$ 222,242	\$ 67,994	\$ 17,925	\$ -	\$ -	\$ 334
CWNB	\$ 856,582	\$ 647,815	\$ 119,136	\$ 59,320	\$ 80	\$ 30,208	\$ 23
<b>Sub-total</b>	\$ 1,165,077	\$ 870,058	\$ 187,130	\$ 77,245	\$ 80	\$ 30,208	\$ 357
<b>Total Operation, Maintenance and Billing</b>	\$ 1,596,626	\$ 1,093,882	\$ 308,913	\$ 159,299	\$ 2,558	\$ 30,332	\$ 1,642
<b>Amortization Expense - Meters</b>	\$ 280,821	\$ 142,671	\$ 81,755	\$ 55,525	\$ -	\$ -	\$ 871
<b>Amortization Expense - General Plant assigned to Meters</b>	\$ 38,444	\$ 19,772	\$ 11,045	\$ 7,508	\$ -	\$ -	\$ 119
<b>Admin and General</b>	\$ 1,077,573	\$ 735,291	\$ 208,147	\$ 111,993	\$ 1,830	\$ 19,133	\$ 1,180
<b>Allocated PILs</b>	\$ 138,892	\$ 70,564	\$ 40,435	\$ 27,462	\$ -	\$ -	\$ 431
<b>Allocated Debt Return</b>	\$ 183,090	\$ 93,019	\$ 53,303	\$ 36,201	\$ -	\$ -	\$ 568
<b>Allocated Equity Return</b>	\$ 208,665	\$ 106,012	\$ 60,748	\$ 41,258	\$ -	\$ -	\$ 647
<b>Total</b>	\$ 2,330,489	\$ 1,509,747	\$ 588,409	\$ 204,886	\$ (14,283)	\$ 38,782	\$ 2,948

## Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
	<b><u>Distribution Plant</u></b>							
	CDMPP	\$ 487,500	\$ 278,022	\$ 75,576	\$ 112,922	\$ 15,235	\$ 3,780	\$ 1,964
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 21,057,373	\$ 16,228,366	\$ 1,475,922	\$ 209,515	\$ 2,993,634	\$ 149,371	\$ 565
	SNCP	\$ 1,204,336	\$ 998,628	\$ 8,351	\$ -	\$ 187,978	\$ 9,379	\$ -

Overhead Conductors and Devices	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
LTNCP	\$	9,369,575	\$	7,260,926	\$	603,384	\$	82,930	\$	1,354,739	\$	67,596	\$	-
CWCS	\$	21,242,895	\$	17,493,181	\$	292,573	\$	-	\$	3,292,841	\$	164,300	\$	-
CWMC	\$	7,506,432	\$	3,813,629	\$	2,185,327	\$	1,484,191	\$	-	\$	-	\$	23,285
<b>Sub-total</b>	\$	<b>60,868,112</b>	\$	<b>46,072,752</b>	\$	<b>4,641,133</b>	\$	<b>1,889,558</b>	\$	<b>7,844,427</b>	\$	<b>394,427</b>	\$	<b>25,814</b>

#### **Accumulated Amortization**

Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$	(28,744,919)	\$	(21,891,942)	\$	(2,093,056)	\$	(789,787)	\$	(3,771,460)	\$	(188,186)	\$	(10,488)
<b>Customer Related Net Fixed Assets</b>	\$	<b>32,123,193</b>	\$	<b>24,180,811</b>	\$	<b>2,548,077</b>	\$	<b>1,099,771</b>	\$	<b>4,072,968</b>	\$	<b>206,242</b>	\$	<b>15,326</b>
<b>Allocated General Plant Net Fixed Assets</b>	\$	<b>1,697,444</b>	\$	<b>1,275,410</b>	\$	<b>131,014</b>	\$	<b>56,598</b>	\$	<b>222,546</b>	\$	<b>11,079</b>	\$	<b>796</b>
<b>Customer Related NFA Including General Plant</b>	\$	<b>33,820,637</b>	\$	<b>25,456,221</b>	\$	<b>2,679,091</b>	\$	<b>1,156,368</b>	\$	<b>4,295,514</b>	\$	<b>217,321</b>	\$	<b>16,122</b>

#### **Misc Revenue**

CWNB	\$	(1,097,216)	\$	(829,802)	\$	(152,604)	\$	(75,984)	\$	(102)	\$	(38,694)	\$	(29)
NFA	\$	(423,181)	\$	(215,073)	\$	(60,196)	\$	(125,524)	\$	(18,645)	\$	(1,241)	\$	(2,502)
LPHA	\$	(502,730)	\$	(333,925)	\$	(78,507)	\$	(90,298)	\$	-	\$	-	\$	-
<b>Sub-total</b>	\$	<b>(2,023,127)</b>	\$	<b>(1,378,800)</b>	\$	<b>(291,307)</b>	\$	<b>(291,805)</b>	\$	<b>(18,747)</b>	\$	<b>(39,936)</b>	\$	<b>(2,531)</b>

#### **Operating and Maintenance**

1815-1855	\$	544,393	\$	430,602	\$	24,844	\$	4,818	\$	80,083	\$	4,002	\$	44
1830 & 1835	\$	129,823	\$	101,065	\$	8,005	\$	1,119	\$	18,698	\$	933	\$	3
1850	\$	238,785	\$	185,046	\$	15,377	\$	2,113	\$	34,526	\$	1,723	\$	-
1840 & 1845	\$	36,646	\$	28,242	\$	2,569	\$	365	\$	5,210	\$	260	\$	1
CWMC	\$	289,487	\$	147,073	\$	84,278	\$	57,238	\$	-	\$	-	\$	898
CCA	\$	17,428	\$	13,431	\$	1,222	\$	173	\$	2,478	\$	124	\$	0
O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1830	\$	28,566	\$	22,368	\$	1,622	\$	224	\$	4,145	\$	207	\$	1
1835	\$	22,169	\$	17,151	\$	1,483	\$	209	\$	3,167	\$	158	\$	1
1855	\$	155,973	\$	128,441	\$	2,148	\$	-	\$	24,177	\$	1,206	\$	-
1840	\$	16,150	\$	12,446	\$	1,132	\$	161	\$	2,296	\$	115	\$	0
1845	\$	16,150	\$	12,446	\$	1,132	\$	161	\$	2,296	\$	115	\$	0
1860	\$	124,634	\$	63,320	\$	36,284	\$	24,643	\$	-	\$	-	\$	387
<b>Sub-total</b>	\$	<b>1,620,203</b>	\$	<b>1,161,632</b>	\$	<b>180,094</b>	\$	<b>91,225</b>	\$	<b>177,076</b>	\$	<b>8,842</b>	\$	<b>1,335</b>

#### **Billing and Collection**

CWNB	\$	922,394	\$	697,588	\$	128,289	\$	63,877	\$	86	\$	32,529	\$	25
CWMR	\$	308,495	\$	222,242	\$	67,994	\$	17,925	\$	-	\$	-	\$	334
BDHA	\$	129,863	\$	96,542	\$	17,410	\$	15,912	\$	-	\$	-	\$	-
<b>Sub-total</b>	\$	<b>1,360,752</b>	\$	<b>1,016,371</b>	\$	<b>213,693</b>	\$	<b>97,714</b>	\$	<b>86</b>	\$	<b>32,529</b>	\$	<b>359</b>

<b>Sub Total Operating, Maintenance and Billing</b>	\$	<b>2,980,955</b>	\$	<b>2,178,003</b>	\$	<b>393,787</b>	\$	<b>188,939</b>	\$	<b>177,162</b>	\$	<b>41,371</b>	\$	<b>1,693</b>
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<b>Amortization Expense - Customer Related</b>	\$	<b>2,254,107</b>	\$	<b>1,700,101</b>	\$	<b>173,759</b>	\$	<b>76,131</b>	\$	<b>288,519</b>	\$	<b>14,515</b>	\$	<b>1,083</b>
<b>Amortization Expense - General Plant assigned to Meters</b>	\$	<b>296,704</b>	\$	<b>222,935</b>	\$	<b>22,901</b>	\$	<b>9,893</b>	\$	<b>38,900</b>	\$	<b>1,937</b>	\$	<b>139</b>
<b>Admin and General</b>	\$	<b>2,016,232</b>	\$	<b>1,464,021</b>	\$	<b>265,335</b>	\$	<b>132,831</b>	\$	<b>126,733</b>	\$	<b>26,096</b>	\$	<b>1,217</b>
<b>Allocated PILs</b>	\$	<b>1,056,939</b>	\$	<b>795,613</b>	\$	<b>83,839</b>	\$	<b>36,185</b>	\$	<b>134,011</b>	\$	<b>6,786</b>	\$	<b>504</b>
<b>Allocated Debt Return</b>	\$	<b>1,393,273</b>	\$	<b>1,048,790</b>	\$	<b>110,517</b>	\$	<b>47,700</b>	\$	<b>176,656</b>	\$	<b>8,945</b>	\$	<b>665</b>
<b>Allocated Equity Return</b>	\$	<b>1,587,894</b>	\$	<b>1,195,291</b>	\$	<b>125,955</b>	\$	<b>54,363</b>	\$	<b>201,332</b>	\$	<b>10,195</b>	\$	<b>758</b>
<b>PLCC Adjustment for Line Transformer</b>	\$	<b>366,434</b>	\$	<b>331,981</b>	\$	<b>27,574</b>	\$	<b>3,807</b>	\$	<b>-</b>	\$	<b>3,073</b>	\$	<b>-</b>
<b>PLCC Adjustment for Primary Costs</b>	\$	<b>677,555</b>	\$	<b>609,556</b>	\$	<b>54,623</b>	\$	<b>7,759</b>	\$	<b>-</b>	\$	<b>5,596</b>	\$	<b>21</b>
<b>PLCC Adjustment for Secondary Costs</b>	\$	<b>111,976</b>	\$	<b>101,987</b>	\$	<b>9,010</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>979</b>	\$	<b>-</b>
<b>Total</b>	\$	<b>8,407,014</b>	\$	<b>6,182,431</b>	\$	<b>793,578</b>	\$	<b>242,673</b>	\$	<b>1,124,566</b>	\$	<b>60,261</b>	\$	<b>3,506</b>



# 2006 COST ALLOCATION INFORMATION FILING

**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

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

Line Transformers Demand Unit Cost for PLCC

Adjustment to Customer Related Cost

Allocation by rate classification

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1850 Line Transformers	\$655,350	\$290,575	\$137,828	\$228,190	\$0	\$0	\$0	\$0	\$0	\$757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$86,702	\$38,975	\$18,022	\$29,602	\$0	\$0	\$0	\$0	\$0	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5005 - Overhead Distribution Transformers - Operation	\$22,369	\$9,918	\$4,705	\$7,721	\$0	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$66,323	\$29,407	\$13,949	\$22,891	\$0	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$354,766	\$157,299	\$74,611	\$122,445	\$0	\$0	\$0	\$0	\$0	\$410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$251,288	\$111,418	\$52,849	\$86,730	\$0	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$302,938	\$132,168	\$62,842	\$107,605	\$0	\$0	\$0	\$0	\$0	\$323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Line Transformers	\$313,708	\$139,095	\$65,977	\$108,274	\$0	\$0	\$0	\$0	\$0	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$413,535	\$183,357	\$86,971	\$142,729	\$0	\$0	\$0	\$0	\$0	\$478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$471,300	\$208,969	\$99,120	\$162,666	\$0	\$0	\$0	\$0	\$0	\$545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,938,279	\$1,301,181	\$616,873	\$1,016,854	\$0	\$0	\$0	\$0	\$0	\$3,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer NCP	\$83,681	\$56,343	\$69,024	\$77,386	0	0	0	0	0	929	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	\$110,705	\$90,917	\$7,555	\$1,038	0	0	0	10,348	0	\$46	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$366,434	\$331,981	\$27,574	\$3,807	\$0	\$0	\$0	\$0	\$0	\$3,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$12,554,898	\$6,440,267	\$1,757,165	\$3,667,421	\$0	\$0	\$0	\$578,378	\$0	\$37,859	\$0	\$73,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,906,628)	(\$1,665,886)	(\$2,224,636)	\$0	\$0	\$0	(\$350,841)	\$0	(\$22,965)	\$0	(\$44,772)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$4,939,170	\$2,533,638	\$691,279	\$1,442,785	\$0	\$0	\$0	\$227,537	\$0	\$14,894	\$0	\$29,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$863,341	\$442,867	\$120,832	\$252,191	\$0	\$0	\$0	\$39,772	\$0	\$2,603	\$0	\$5,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$94,516,176	\$48,035,855	\$13,444,584	\$28,035,329	\$0	\$0	\$0	\$4,164,315	\$0	\$277,256	\$0	\$558,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,891,772	\$2,191,411	\$597,133	\$930,923	\$0	\$0	\$0	\$172,798	\$0	\$27,958	\$0	\$16,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$5,716,497	\$3,260,132	\$886,211	\$1,324,144	\$0	\$0	\$0	\$178,651	\$0	\$44,323	\$0	\$23,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	\$17,400,640	\$7,715,248	\$3,659,563	\$6,005,723	\$0	\$0	\$0	\$0	\$0	\$20,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$7,866,212)	(\$3,487,790)	(\$1,654,359)	(\$2,714,974)	\$0	\$0	\$0	\$0	\$0	(\$9,089)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$9,534,428	\$4,227,458	\$2,005,205	\$3,290,749	\$0	\$0	\$0	\$0	\$0	\$11,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$466,021	\$222,076	\$103,101	\$169,352	\$0	\$0	\$0	\$0	\$0	\$592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$10,030,450	\$4,450,434	\$2,108,306	\$3,460,101	\$0	\$0	\$0	\$0	\$0	\$11,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$446,609	\$171,693	\$80,912	\$189,667	\$0	\$0	\$0	\$8	\$0	\$445	\$0	\$3,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$116,714	\$44,866	\$21,145	\$49,566	\$0	\$0	\$0	\$2	\$0	\$116	\$0	\$1,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$409,189	\$157,298	\$74,133	\$173,775	\$0	\$0	\$0	\$7	\$0	\$408	\$0	\$3,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$297,739	\$114,455	\$53,941	\$126,444	\$0	\$0	\$0	\$5	\$0	\$297	\$0	\$2,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,270,250	\$488,301	\$230,131	\$539,453	\$0	\$0	\$0	\$22	\$0	\$1,266	\$0	\$11,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$17,400,640	\$7,715,248	\$3,659,563	\$6,005,723	\$0	\$0	\$0	\$0	\$0	\$20,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$87,959,584	\$33,812,866	\$15,935,635	\$37,354,889	\$0	\$0	\$0	\$1,539	\$0	\$87,640	\$0	\$767,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



# 2006 COST ALLOCATION INFORMATION FILING

**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

**Sheet 02.3 Primary Cost PLCC Adjustment Worksheet - Second Run**

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

## Allocation by Rate Classification

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$320,438	\$110,746	\$57,490	\$148,286	\$0	\$0	\$0	\$0	\$0	\$285	\$0	\$3,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$361,346	\$124,884	\$64,629	\$167,216	\$0	\$0	\$0	\$0	\$0	\$322	\$0	\$4,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$961,613	\$228,659	\$118,701	\$306,168	\$0	\$0	\$0	\$0	\$0	\$559	\$0	\$7,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$459,765	\$158,898	\$82,487	\$212,761	\$0	\$0	\$0	\$0	\$0	\$409	\$0	\$5,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$229,595	\$80,629	\$40,802	\$105,337	\$0	\$0	\$0	\$0	\$0	\$212	\$0	\$2,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Operations and Maintenance	\$548,606	\$203,748	\$85,413	\$242,969	\$0	\$0	\$0	\$0	\$0	\$526	\$0	\$5,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$709,557	\$245,228	\$127,302	\$328,355	\$0	\$0	\$0	\$0	\$0	\$632	\$0	\$8,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$376,668	\$136,956	\$64,289	\$170,817	\$0	\$0	\$0	\$0	\$0	\$332	\$0	\$4,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLA on Primary C&P	\$832,593	\$287,750	\$149,376	\$386,291	\$0	\$0	\$0	\$0	\$0	\$741	\$0	\$9,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$1,097,538	\$379,317	\$196,910	\$507,897	\$0	\$0	\$0	\$0	\$0	\$977	\$0	\$12,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Primary C&P	\$1,250,848	\$432,303	\$224,416	\$576,843	\$0	\$0	\$0	\$0	\$0	\$1,114	\$0	\$14,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$6,848,557	\$2,389,119	\$1,222,015	\$3,153,941	\$0	\$0	\$0	\$0	\$0	\$6,139	\$0	\$77,344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary NCP	1,042,857	360,419	187,100	482,593	0	0	0	0	0	929	0	11,817	0	0	0	0	0	0	0	0	0
PLCC Amount	112,705	91,957	8,363	1,187	0	0	0	10,348	0	846	0	3	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$677,555	\$609,556	\$54,623	\$7,759	\$0	\$0	\$0	\$0	\$0	\$5,596	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$12,554,898	\$6,440,267	\$1,757,165	\$3,667,421	\$0	\$0	\$0	\$578,378	\$0	\$37,859	\$0	\$73,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,906,628)	(\$1,065,986)	(\$2,224,636)	\$0	\$0	\$0	(\$350,841)	\$0	(\$22,965)	\$0	(\$44,772)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$4,939,170	\$2,533,638	\$691,279	\$1,442,785	\$0	\$0	\$0	\$227,537	\$0	\$14,894	\$0	\$29,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$863,341	\$442,867	\$120,832	\$252,191	\$0	\$0	\$0	\$39,772	\$0	\$2,603	\$0	\$5,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$94,516,176	\$48,035,855	\$13,444,584	\$28,035,329	\$0	\$0	\$0	\$4,164,315	\$0	\$277,256	\$0	\$558,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,891,772	\$2,191,411	\$597,133	\$930,923	\$0	\$0	\$0	\$127,798	\$0	\$27,958	\$0	\$16,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$5,716,497	\$3,260,132	\$886,211	\$1,324,144	\$0	\$0	\$0	\$178,651	\$0	\$44,323	\$0	\$23,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets																					
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,573,285	\$2,962,991	\$1,538,140	\$3,967,375	\$0	\$0	\$0	\$0	\$0	\$7,634	\$0	\$97,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$9,667,441	\$3,341,140	\$1,734,443	\$4,473,707	\$0	\$0	\$0	\$0	\$0	\$8,608	\$0	\$109,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$18,226,427	\$6,299,189	\$3,270,017	\$8,434,465	\$0	\$0	\$0	\$0	\$0	\$16,230	\$0	\$206,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$12,668,718	\$4,377,712	\$2,272,545	\$5,861,653	\$0	\$0	\$0	\$0	\$0	\$11,279	\$0	\$143,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$49,133,871	\$16,981,031	\$8,815,145	\$22,737,199	\$0	\$0	\$0	\$0	\$0	\$43,751	\$0	\$556,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation																					
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$4,000,313)	(\$1,382,538)	(\$717,699)	(\$1,851,186)	\$0	\$0	\$0	\$0	\$0	(\$3,562)	\$0	(\$45,328)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	(\$4,510,991)	(\$1,559,032)	(\$809,320)	(\$2,087,507)	\$0	\$0	\$0	\$0	\$0	(\$4,017)	\$0	(\$51,115)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	(\$9,037,517)	(\$3,123,433)	(\$1,621,426)	(\$4,182,203)	\$0	\$0	\$0	\$0	\$0	(\$6,047)	\$0	(\$102,406)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$6,280,309)	(\$2,170,521)	(\$1,126,755)	(\$2,806,277)	\$0	\$0	\$0	\$0	\$0	(\$5,592)	\$0	(\$71,163)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$23,829,131)	(\$8,235,525)	(\$4,275,202)	(\$11,027,173)	\$0	\$0	\$0	\$0	\$0	(\$21,218)	\$0	(\$270,012)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductor & Poles - Net Fixed Assets	\$25,304,740	\$8,745,506	\$4,539,943	\$11,710,026	\$0	\$0	\$0	\$0	\$0	\$22,532	\$0	\$286,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Primary C&P - NFA	\$1,313,452	\$461,279	\$233,430	\$602,634	\$0	\$0	\$0	\$0	\$0	\$1,210	\$0	\$14,898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Net Fixed Assets Including General Plant	\$26,618,192	\$9,206,786	\$4,773,372	\$12,312,661	\$0	\$0	\$0	\$0	\$0	\$23,743	\$0	\$301,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,292,729	\$2,182,800	\$104,190	\$0	\$0	\$0	\$0	\$0	\$0	\$5,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$517,389	\$492,582	\$23,512	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,810,118	\$2,675,382	\$127,702	\$0	\$0	\$0	\$0	\$0	\$0	\$7,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$145,114	\$61,900	\$23,440	\$58,189	\$0	\$0	\$0	\$0	\$0	\$160	\$0	\$1,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$86,602	\$36,941	\$13,989	\$34,726	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$46,918	\$16,215	\$8,418	\$21,712	\$0	\$0	\$0	\$0	\$0	\$42	\$0	\$532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$38,589	\$13,337	\$6,923	\$17,857	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$3,024	\$1,290	\$488	\$1,213	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$66,655	\$31,566	\$10,074	\$24,337	\$0	\$0	\$0	\$0	\$0	\$82	\$0	\$596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$51,727	\$19,471	\$8,928	\$22,721	\$0	\$0	\$0	\$0	\$0	\$50	\$0	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$68,179	\$29,083	\$11,013	\$27,339	\$0	\$0	\$0	\$0	\$0	\$75	\$0	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$37,683	\$13,024	\$6,761	\$17,438	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$37,683	\$13,024	\$6,761	\$17,438	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$582,173	\$235,849	\$96,795	\$242,969	\$0	\$0	\$0	\$0	\$0	\$611	\$0	\$5,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					



# 2006 COST ALLOCATION INFORMATION FILING

**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

**Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Second Run**

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

Allocation by Rate Classification

Description	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Residential	GS <50	GS>50-Regular	GS- 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$85,894	\$81,585	\$3,894	\$0	\$0	\$0	\$0	\$0	\$0	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$27,610	\$25,269	\$936	\$0	\$0	\$0	\$0	\$1,293	\$0	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$13,805	\$13,158	\$612	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$33,568	\$32,101	\$1,382	\$0	\$0	\$0	\$0	\$0	\$0	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$40,582	\$38,636	\$1,844	\$0	\$0	\$0	\$0	\$0	\$0	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$22,562	\$21,578	\$931	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P&L on Secondary C&P	\$49,323	\$46,598	\$2,241	\$0	\$0	\$0	\$0	\$0	\$0	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$65,018	\$61,901	\$2,955	\$0	\$0	\$0	\$0	\$0	\$0	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$74,100	\$70,547	\$3,367	\$0	\$0	\$0	\$0	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$412,262	\$391,732	\$18,163	\$0	\$0	\$0	\$0	\$1,293	\$0	\$1,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary NCP	\$70,995	\$63,207	\$16,859	0	0	0	0	0	0	\$29	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	\$11,514	\$1,957	\$8,363	\$0	\$0	\$0	\$0	\$10,348	\$0	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjustment to Customer Related Cost for PLCC	\$111,976	\$101,987	\$9,910	\$0	\$0	\$0	\$0	\$0	\$0	\$979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$12,554,898	\$6,440,267	\$1,757,165	\$3,667,421	\$0	\$0	\$0	\$578,378	\$0	\$37,859	\$0	\$73,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,906,628)	(\$1,065,886)	(\$2,224,636)	\$0	\$0	\$0	(\$350,841)	\$0	(\$22,965)	\$0	(\$44,772)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$4,939,170	\$2,533,638	\$691,279	\$1,442,785	\$0	\$0	\$0	\$227,537	\$0	\$14,894	\$0	\$29,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$863,341	\$442,867	\$120,832	\$252,191	\$0	\$0	\$0	\$39,772	\$0	\$2,603	\$0	\$5,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$9,416,176	\$48,035,855	\$13,444,584	\$28,035,329	\$0	\$0	\$0	\$4,164,315	\$0	\$277,256	\$0	\$568,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,891,772	\$2,191,411	\$597,133	\$930,923	\$0	\$0	\$0	\$127,798	\$0	\$27,958	\$0	\$16,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$5,716,497	\$3,260,132	\$886,211	\$1,324,144	\$0	\$0	\$0	\$178,651	\$0	\$44,323	\$0	\$23,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Plant	\$2,292,729	\$2,182,800	\$104,190	\$0	\$0	\$0	\$0	\$0	\$0	\$5,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$517,389	\$492,682	\$23,512	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,810,118	\$2,675,382	\$127,702	\$0	\$0	\$0	\$0	\$0	\$0	\$7,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation	(\$1,069,792)	(\$1,018,498)	(\$49,615)	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,678)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$241,273)	(\$229,704)	(\$10,964)	\$0	\$0	\$0	\$0	\$0	\$0	(\$604)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$1,311,664)	(\$1,248,203)	(\$59,980)	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,282)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductor & Poles - Net Fixed Assets	\$1,499,054	\$1,427,179	\$68,123	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$78,980	\$75,276	\$3,503	\$0	\$0	\$0	\$0	\$0	\$0	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$1,578,034	\$1,502,456	\$71,625	\$0	\$0	\$0	\$0	\$0	\$0	\$3,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,573,285	\$2,962,991	\$1,538,140	\$3,967,375	\$0	\$0	\$0	\$0	\$0	\$7,634	\$0	\$97,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$9,697,441	\$3,341,140	\$1,734,443	\$4,473,707	\$0	\$0	\$0	\$0	\$0	\$8,098	\$0	\$109,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$18,226,427	\$6,298,189	\$3,270,017	\$8,434,465	\$0	\$0	\$0	\$0	\$0	\$16,230	\$0	\$206,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$12,666,718	\$4,377,712	\$2,272,545	\$5,861,653	\$0	\$0	\$0	\$0	\$0	\$11,279	\$0	\$143,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$48,133,871	\$16,981,031	\$8,815,145	\$22,737,199	\$0	\$0	\$0	\$0	\$0	\$43,751	\$0	\$558,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance	\$145,114	\$61,900	\$23,440	\$58,189	\$0	\$0	\$0	\$0	\$0	\$160	\$0	\$1,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$86,602	\$36,941	\$13,989	\$34,726	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$48,918	\$16,215	\$8,418	\$21,712	\$0	\$0	\$0	\$0	\$0	\$42	\$0	\$532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$38,589	\$13,337	\$6,923	\$17,657	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$3,024	\$1,290	\$498	\$1,213	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$66,655	\$31,566	\$10,074	\$24,337	\$0	\$0	\$0	\$0	\$0	\$82	\$0	\$596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$51,727	\$19,471	\$8,528	\$22,721	\$0	\$0	\$0	\$0	\$0	\$50	\$0	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$69,179	\$29,063	\$11,013	\$27,339	\$0	\$0	\$0	\$0	\$0	\$75	\$0	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$37,683	\$13,024	\$6,761	\$17,438	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$37,683	\$13,024	\$6,761	\$17,438	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$582,173	\$235,849	\$96,795	\$242,969	\$0	\$0	\$0	\$0	\$0	\$611	\$0	\$5,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$582,173	\$235,849	\$96,795	\$242,969	\$0	\$0	\$0	\$0	\$0	\$611	\$0	\$5,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses	\$446,609	\$171,683	\$80,912	\$189,667	\$0	\$0	\$0	\$8	\$0	\$445	\$0	\$3,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5005 - Operation Supervision and Engineering	\$116,714	\$44,866	\$21,145	\$49,566	\$0	\$0	\$0	\$2	\$0	\$116	\$0	\$1,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$405,189	\$157,298	\$74,133	\$173,775	\$0	\$0	\$0	\$8	\$0	\$											



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

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

#### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 Unmetered Scattered Load	11 Back-up/Standby Power
Depreciation on Acct 1850 Line Transformers	\$1,008,230	\$564,038	\$160,553	\$229,313	\$51,023	\$3,303	\$0
Depreciation on General Plant Assigned to Line Transformers	\$134,199	\$75,655	\$20,993	\$30,011	\$7,090	\$451	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$34,415	\$19,253	\$5,480	\$7,827	\$1,742	\$113	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$102,036	\$57,082	\$16,248	\$23,207	\$5,164	\$334	\$0
Acct 5160 - Maintenance of Line Transformers	\$545,793	\$305,335	\$86,913	\$124,136	\$27,621	\$1,788	\$0
Allocation of General Expenses	\$342,869	\$181,257	\$59,185	\$87,608	\$13,854	\$964	\$0
Admin and General Assigned to Line Transformers	\$464,955	\$256,553	\$73,203	\$109,091	\$24,698	\$1,410	\$0
PILs on Line Transformers	\$482,628	\$269,999	\$76,855	\$109,770	\$24,424	\$1,581	\$0
Debt Return on Line Transformers	\$636,208	\$355,916	\$101,311	\$144,700	\$32,196	\$2,084	\$0
Equity Return on Line Transformers	\$725,077	\$405,633	\$115,463	\$164,912	\$36,693	\$2,375	\$0
	(\$512,806)	(\$286,881)	(\$81,660)	(\$116,633)	(\$25,951)	(\$1,680)	\$0
<b>Total</b>	<b>\$3,963,604</b>	<b>\$2,203,841</b>	<b>\$634,545</b>	<b>\$913,942</b>	<b>\$198,552</b>	<b>\$12,725</b>	<b>\$0</b>
Billed kW without Line Transformer Allowance		0	0	1,014,674	28,755	0	0
Billed kWh without Line Transformer Allowance		500,490,733	190,895,472	691,675,236	9,711,847	2,849,522	14,346,771
Line Transformation Unit Cost (\$/kW)	\$0.0000	\$0.0000	\$0.0000	\$0.9007	\$6.9050	\$0.0000	\$0.0000
Line Transformation Unit Cost (\$/kWh)	\$0.0044	\$0.0033	\$0.0013	\$0.0013	\$0.0204	\$0.0045	\$0.0000
General Plant - Gross Assets	\$12,554,898	\$6,440,267	\$1,757,165	\$3,667,421	\$578,378	\$37,859	\$73,809
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,906,628)	(\$1,065,886)	(\$2,224,636)	(\$350,841)	(\$22,965)	(\$44,772)
General Plant - Net Fixed Assets	\$4,939,170	\$2,533,638	\$691,279	\$1,442,785	\$227,537	\$14,894	\$29,037
General Plant - Depreciation	\$863,341	\$442,867	\$120,832	\$252,191	\$39,772	\$2,603	\$5,075
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$94,516,176</b>	<b>\$48,035,855</b>	<b>\$13,444,584</b>	<b>\$28,035,329</b>	<b>\$4,164,315</b>	<b>\$277,256</b>	<b>\$558,838</b>
<b>Total Administration and General Expense</b>	<b>\$3,891,772</b>	<b>\$2,191,411</b>	<b>\$597,133</b>	<b>\$930,923</b>	<b>\$127,798</b>	<b>\$27,958</b>	<b>\$16,548</b>
<b>Total O&amp;M</b>	<b>\$5,716,497</b>	<b>\$3,260,132</b>	<b>\$886,211</b>	<b>\$1,324,144</b>	<b>\$178,651</b>	<b>\$44,323</b>	<b>\$23,035</b>
<b>Line Transformer Rate Base</b>							
Acct 1850 - Line Transformers - Gross Assets	\$26,770,215	\$14,976,174	\$4,262,947	\$6,088,653	\$1,354,739	\$87,702	\$0
Line Transformers - Accumulated Depreciation	(\$12,101,864)	(\$6,770,196)	(\$1,927,127)	(\$2,752,464)	(\$612,429)	(\$39,647)	\$0
Line Transformers - Net Fixed Assets	\$14,668,351	\$8,205,977	\$2,335,820	\$3,336,189	\$742,310	\$48,055	\$0
General Plant Assigned to Line Transformers - NFA	\$767,754	\$432,822	\$120,101	\$171,691	\$40,560	\$2,581	\$0
Line Transformer Net Fixed Assets Including General Plant	\$15,436,105	\$8,638,799	\$2,455,921	\$3,507,880	\$782,869	\$50,636	\$0
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering							
Acct 5010 - Load Dispatching							
Acct 5085 - Miscellaneous Distribution Expense							
Acct 5105 - Maintenance Supervision and Engineering	\$425,341	\$215,385	\$59,764	\$127,574	\$18,776	\$1,235	\$2,607
<b>Total</b>	<b>\$1,814,643</b>	<b>\$918,904</b>	<b>\$254,975</b>	<b>\$544,271</b>	<b>\$80,106</b>	<b>\$5,268</b>	<b>\$11,120</b>
Acct 1850 - Line Transformers - Gross Assets	\$26,770,215	\$14,976,174	\$4,262,947	\$6,088,653	\$1,354,739	\$87,702	\$0
Acct 1815 - 1855	\$141,198,102	\$75,923,294	\$18,365,193	\$37,826,064	\$7,833,240	\$479,024	\$771,287



## 2006 COST ALLOCATION INFORMATION FILING

### BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet 03.2 Substation Transformers Unit Cost Worksheet - Second Run

#### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 Unmetered Scattered Load	11 Back-up/Standby Power
Depreciation on Acct 1820-2 Distribution Station Equipment	\$594,826	\$205,576	\$106,718	\$275,262	\$0	\$530	\$6,740
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$1,337	\$506	\$203	\$606	\$9	\$2	\$11
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$293,880	\$111,138	\$44,687	\$133,159	\$1,903	\$478	\$2,515
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$64,345	\$26,592	\$8,095	\$28,283	\$834	\$152	\$389
Acct 5012 - Station Buildings and Fixtures Expense	\$79,551	\$30,084	\$12,096	\$36,045	\$515	\$129	\$681
Acct 5016 - Distributon Station Equipment - Labour	\$32,876	\$11,362	\$5,898	\$15,214	\$0	\$29	\$373
Acct 5017 - Distributon Station Equipment - Other	\$94,031	\$32,498	\$16,870	\$43,514	\$0	\$84	\$1,065
Acct 5114 - Maintenance of Distribution Station Equipment	\$61,132	\$21,128	\$10,968	\$28,289	\$0	\$54	\$693
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$129,228	\$43,684	\$22,732	\$61,176	\$0	\$106	\$1,531
PILs on Substation Transformers	\$232,802	\$94,903	\$29,635	\$103,449	\$2,872	\$534	\$1,408
Debt Return on Substation Transformers	\$306,883	\$125,103	\$39,065	\$136,368	\$3,786	\$704	\$1,856
Equity Return on Substation Transformers	\$349,750	\$142,578	\$44,522	\$155,417	\$4,315	\$802	\$2,116
<b>Total</b>	<b>\$2,240,640</b>	<b>\$845,153</b>	<b>\$341,490</b>	<b>\$1,016,780</b>	<b>\$14,235</b>	<b>\$3,605</b>	<b>\$19,378</b>
Billed kW without Substation Transformer Allowance		0	0	1,763,065	28,755	0	38,129
Billed kWh without Substation Transformer Allowance		500,490,733	190,895,472	691,675,236	9,711,847	2,849,522	14,346,771
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.5767	\$0.4950	\$0.0000	\$0.5082
Substation Transformation Unit Cost (\$/kWh)		\$0.0017	\$0.0018	\$0.0015	\$0.0015	\$0.0013	\$0.0014
General Plant - Gross Assets	\$12,554,898	\$6,440,267	\$1,757,165	\$3,667,421	\$578,378	\$37,859	\$73,809
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,906,628)	(\$1,065,886)	(\$2,224,636)	(\$350,841)	(\$22,965)	(\$44,772)
General Plant - Net Fixed Assets	\$4,939,170	\$2,533,638	\$691,279	\$1,442,785	\$227,537	\$14,894	\$29,037
General Plant - Depreciation	\$863,341	\$442,867	\$120,832	\$252,191	\$39,772	\$2,603	\$5,075
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$94,516,176</b>	<b>\$48,035,855</b>	<b>\$13,444,584</b>	<b>\$28,035,329</b>	<b>\$4,164,315</b>	<b>\$277,256</b>	<b>\$558,838</b>
<b>Total Administration and General Expense</b>	<b>\$3,891,772</b>	<b>\$2,191,411</b>	<b>\$597,133</b>	<b>\$930,923</b>	<b>\$127,798</b>	<b>\$27,958</b>	<b>\$16,548</b>
<b>Total O&amp;M</b>	<b>\$5,716,497</b>	<b>\$3,260,132</b>	<b>\$886,211</b>	<b>\$1,324,144</b>	<b>\$178,651</b>	<b>\$44,323</b>	<b>\$23,035</b>

<b>Substation Transformer Rate Base Gross Plant</b>							
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$1,553,927	\$587,656	\$236,288	\$704,092	\$10,063	\$2,528	\$13,300
Acct 1806-2 Land Rights Station <50 kV	\$75,274	\$28,467	\$11,446	\$34,107	\$487	\$122	\$644
Acct 1808-2 Buildings and Fixtures < 50 KV	\$15,412,290	\$5,828,544	\$2,343,567	\$6,983,386	\$99,808	\$25,073	\$131,912
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$17,041,491</b>	<b>\$6,444,667</b>	<b>\$2,591,301</b>	<b>\$7,721,586</b>	<b>\$110,358</b>	<b>\$27,723</b>	<b>\$145,856</b>
<b>Substation Transformers - Accumulated Depreciation</b>							
Acct 1820-2 Distribution Station Equipment	(\$6,405,222)	(\$2,213,692)	(\$1,149,166)	(\$2,964,082)	\$0	(\$5,703)	(\$72,579)
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	(\$54,583)	(\$20,642)	(\$8,300)	(\$24,732)	(\$353)	(\$89)	(\$467)
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$3,506,219)	(\$1,325,965)	(\$533,150)	(\$1,588,686)	(\$22,706)	(\$5,704)	(\$30,009)
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$9,966,024)</b>	<b>(\$3,560,299)</b>	<b>(\$1,690,615)</b>	<b>(\$4,577,499)</b>	<b>(\$23,059)</b>	<b>(\$11,496)</b>	<b>(\$103,055)</b>
<b>Substation Transformers - Net Fixed Assets</b>							
General Plant Assigned to Substation Transformers - NFA	\$7,075,467	\$2,884,368	\$900,685	\$3,144,087	\$87,299	\$16,227	\$42,801
Substation Transformer NFA Including General Plant	\$368,116	\$152,135	\$46,310	\$161,804	\$4,770	\$872	\$2,224
	\$7,443,583	\$3,036,503	\$946,996	\$3,305,891	\$92,069	\$17,099	\$45,025
<b>General Expenses</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>\$1,814,643</b>	<b>\$918,904</b>	<b>\$254,975</b>	<b>\$544,271</b>	<b>\$80,106</b>	<b>\$5,268</b>	<b>\$11,120</b>
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1815 - 1855	\$141,198,102	\$75,923,294	\$18,365,193	\$37,826,064	\$7,833,240	\$479,024	\$771,287





**2006 COST ALLOCATION INFORMATION FILING**  
**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

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

**ALLOCATION BY RATE CLASSIFICATION**

Description	Total	1	2	3	7	9	11
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$457,769	\$216,583	\$67,116	\$149,652	\$19,524	\$1,259	\$3,635
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$516,208	\$244,232	\$75,684	\$168,757	\$22,016	\$1,420	\$4,099
Depreciation on Acct 1840-4 Primary Underground Conduit	\$945,162	\$447,182	\$138,575	\$308,990	\$40,311	\$2,600	\$7,504
Depreciation on Acct 1845-4 Primary Underground Conductors	\$656,807	\$310,753	\$96,298	\$214,721	\$28,013	\$1,807	\$5,215
Depreciation on General Plant Assigned to Primary C&P	\$329,892	\$157,685	\$47,634	\$106,308	\$14,725	\$934	\$2,607
Primary C&P Operations and Maintenance	\$785,112	\$386,777	\$111,265	\$245,208	\$33,696	\$2,210	\$5,955
Allocation of General Expenses	\$915,760	\$401,935	\$142,877	\$330,175	\$30,614	\$2,124	\$8,035
Admin and General Assigned to Primary C&P	\$537,124	\$259,986	\$74,971	\$172,391	\$24,104	\$1,394	\$4,278
PILs on Primary C&P	\$1,189,419	\$562,747	\$174,386	\$388,841	\$50,728	\$3,273	\$9,444
Debt Return on Primary C&P	\$1,567,911	\$741,822	\$229,879	\$512,577	\$66,871	\$4,314	\$12,449
Equity Return on Primary C&P	\$1,786,926	\$845,444	\$261,990	\$584,177	\$76,212	\$4,916	\$14,188
<b>Total</b>	<b>\$9,688,091</b>	<b>\$4,575,146</b>	<b>\$1,420,673</b>	<b>\$3,181,798</b>	<b>\$406,813</b>	<b>\$26,251</b>	<b>\$77,409</b>
General Plant - Gross Assets	\$12,554,898	\$6,440,267	\$1,757,165	\$3,667,421	\$578,378	\$37,859	\$73,809
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,906,628)	(\$1,065,886)	(\$2,224,636)	(\$350,841)	(\$22,965)	(\$44,772)
General Plant - Net Fixed Assets	\$4,939,170	\$2,533,638	\$691,279	\$1,442,785	\$227,537	\$14,894	\$29,037
General Plant - Depreciation	\$863,341	\$442,867	\$120,832	\$252,191	\$39,772	\$2,603	\$5,075
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$94,516,176</b>	<b>\$48,035,855</b>	<b>\$13,444,584</b>	<b>\$28,035,329</b>	<b>\$4,164,315</b>	<b>\$277,256</b>	<b>\$558,838</b>
<b>Total Administration and General Expense</b>	<b>\$3,891,772</b>	<b>\$2,191,411</b>	<b>\$597,133</b>	<b>\$930,923</b>	<b>\$127,798</b>	<b>\$27,958</b>	<b>\$16,548</b>
<b>Total O&amp;M</b>	<b>\$5,716,497</b>	<b>\$3,260,132</b>	<b>\$886,211</b>	<b>\$1,324,144</b>	<b>\$178,651</b>	<b>\$44,323</b>	<b>\$23,035</b>
Primary Conductors and Poles Gross Assets							
Acct 1830-4 Primary Poles, Towers & Fixtures	\$12,247,550	\$5,794,651	\$1,795,671	\$4,003,933	\$522,354	\$33,697	\$97,244
Acct 1835-4 Primary Overhead Conductors	\$13,810,630	\$6,534,187	\$2,024,841	\$4,514,931	\$589,019	\$37,998	\$109,655
Acct 1840-4 Primary Underground Conduit	\$26,037,753	\$12,319,173	\$3,817,517	\$8,512,185	\$1,110,502	\$71,639	\$206,736
Acct 1845-4 Primary Underground Conductors	\$18,095,311	\$8,561,387	\$2,653,038	\$5,915,666	\$771,759	\$49,787	\$143,674
<b>Subtotal</b>	<b>\$70,191,244</b>	<b>\$33,209,397</b>	<b>\$10,291,067</b>	<b>\$22,946,714</b>	<b>\$2,993,634</b>	<b>\$193,122</b>	<b>\$557,309</b>
Primary Conductors and Poles Accumulated Depreciation							
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$5,714,733)	(\$2,703,796)	(\$837,864)	(\$1,868,244)	(\$243,732)	(\$15,723)	(\$45,374)
Acct 1835-4 Primary Overhead Conductors	(\$6,444,273)	(\$3,048,962)	(\$944,825)	(\$2,106,743)	(\$274,846)	(\$17,731)	(\$51,167)
Acct 1840-4 Primary Underground Conduit	(\$12,910,739)	(\$6,108,424)	(\$1,892,904)	(\$4,220,741)	(\$550,639)	(\$35,522)	(\$102,510)
Acct 1845-4 Primary Underground Conductors	(\$8,971,870)	(\$4,244,837)	(\$1,315,408)	(\$2,933,057)	(\$382,647)	(\$24,685)	(\$71,235)
<b>Subtotal</b>	<b>(\$34,041,615)</b>	<b>(\$16,106,019)</b>	<b>(\$4,991,001)</b>	<b>(\$11,128,784)</b>	<b>(\$1,451,864)</b>	<b>(\$93,661)</b>	<b>(\$270,286)</b>

Primary Conductor & Pools - Net Fixed Assets	\$36,149,629	\$17,103,378	\$5,300,066	\$11,817,930	\$1,541,770	\$99,461	\$287,023
General Plant Assigned to Primary C&P - NFA	\$1,887,312	\$902,113	\$272,513	\$608,187	\$84,242	\$5,343	\$14,914
Primary C&P Net Fixed Assets Including General Plant	\$38,036,941	\$18,005,491	\$5,572,579	\$12,426,117	\$1,626,012	\$104,804	\$301,937
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,275,327	\$2,997,565	\$111,004	\$0	\$153,368	\$13,391	\$0
Acct 1835-5 Secondary Overhead Conductors	\$739,128	\$676,446	\$25,050	\$0	\$34,610	\$3,022	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$4,014,455	\$3,674,011	\$136,053	\$0	\$187,978	\$16,413	\$0
<b>Operations and Maintenance</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							
Total	\$831,676	\$429,567	\$112,736	\$245,208	\$35,811	\$2,397	\$5,955
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering							
Acct 5010 - Load Dispatching							
Acct 5085 - Miscellaneous Distribution Expense							
Acct 5105 - Maintenance Supervision and Engineering							
Total	\$1,814,643	\$918,904	\$254,975	\$544,271	\$80,106	\$5,268	\$11,120
Primary Conductors and Poles Gross Assets	\$70,191,244	\$33,209,397	\$10,291,067	\$22,946,714	\$2,993,634	\$193,122	\$557,309
Acct 1815 - 1855	\$141,198,102	\$75,923,294	\$18,365,193	\$37,826,064	\$7,833,240	\$479,024	\$771,287

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
1830	\$ 95,221	\$ 53,934	\$ 11,696	\$ 24,561	\$ 4,145	\$ 289	\$ 597
1835	\$ 73,895	\$ 36,621	\$ 10,411	\$ 22,930	\$ 3,167	\$ 208	\$ 557
1840	\$ 53,833	\$ 25,470	\$ 7,893	\$ 17,599	\$ 2,296	\$ 148	\$ 427
1845	\$ 53,833	\$ 25,470	\$ 7,893	\$ 17,599	\$ 2,296	\$ 148	\$ 427
1830 & 1835	\$ 432,742	\$ 230,279	\$ 56,935	\$ 122,586	\$ 18,698	\$ 1,268	\$ 2,977
1840 & 1845	\$ 122,152	\$ 57,793	\$ 17,909	\$ 39,934	\$ 5,210	\$ 336	\$ 970
Total	\$ 831,676	\$ 429,567	\$ 112,736	\$ 245,208	\$ 35,811	\$ 2,397	\$ 5,955



**2006 COST ALLOCATION INFORMATION FILING**  
**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

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

**ALLOCATION BY RATE CLASSIFICATION**

Description	Total	1	2	3	7	9	11
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$122,420	\$112,038	\$4,149	\$0	\$5,732	\$501	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$27,610	\$25,269	\$936	\$0	\$1,293	\$113	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$19,761	\$18,069	\$652	\$0	\$958	\$82	\$0
Secondary C&P Operations and Maintenance	\$46,564	\$42,790	\$1,471	\$0	\$2,116	\$188	\$0
Allocation of General Expenses	\$48,458	\$44,467	\$1,889	\$0	\$1,922	\$180	\$0
Admin and General Assigned to Primary C&P	\$31,386	\$28,763	\$991	\$0	\$1,514	\$118	\$0
PILs on Secondary C&P	\$70,461	\$64,486	\$2,388	\$0	\$3,299	\$288	\$0
Debt Return on Secondary C&P	\$92,883	\$85,006	\$3,148	\$0	\$4,349	\$380	\$0
Equity Return on Secondary C&P	\$105,858	\$96,880	\$3,588	\$0	\$4,957	\$433	\$0
<b>Total</b>	<b>Error - Please Rev</b>	<b>\$517,768</b>	<b>\$19,211</b>	<b>\$0</b>	<b>\$26,140</b>	<b>\$2,283</b>	<b>\$0</b>
General Plant - Gross Assets	\$12,554,898	\$6,440,267	\$1,757,165	\$3,667,421	\$578,378	\$37,859	\$73,809
General Plant - Accumulated Depreciation	(\$7,615,728)	(\$3,906,628)	(\$1,065,886)	(\$2,224,636)	(\$350,841)	(\$22,965)	(\$44,772)
General Plant - Net Fixed Assets	\$4,939,170	\$2,533,638	\$691,279	\$1,442,785	\$227,537	\$14,894	\$29,037
General Plant - Depreciation	\$863,341	\$442,867	\$120,832	\$252,191	\$39,772	\$2,603	\$5,075
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$94,516,176</b>	<b>\$48,035,855</b>	<b>\$13,444,584</b>	<b>\$28,035,329</b>	<b>\$4,164,315</b>	<b>\$277,256</b>	<b>\$558,838</b>
<b>Total Administration and General Expense</b>	<b>\$3,891,772</b>	<b>\$2,191,411</b>	<b>\$597,133</b>	<b>\$930,923</b>	<b>\$127,798</b>	<b>\$27,958</b>	<b>\$16,548</b>
<b>Total O&amp;M</b>	<b>\$5,716,497</b>	<b>\$3,260,132</b>	<b>\$886,211</b>	<b>\$1,324,144</b>	<b>\$178,651</b>	<b>\$44,323</b>	<b>\$23,035</b>
<u>Secondary Conductors and Poles Gross Plant</u>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,275,327	\$2,997,565	\$111,004	\$0	\$153,368	\$13,391	\$0
Acct 1835-5 Secondary Overhead Conductors	\$739,128	\$676,446	\$25,050	\$0	\$34,610	\$3,022	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$4,014,455</b>	<b>\$3,674,011</b>	<b>\$136,053</b>	<b>\$0</b>	<b>\$187,978</b>	<b>\$16,413</b>	<b>\$0</b>
<u>Secondary Conductors and Poles Accumulated Depreciation</u>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$1,528,274)	(\$1,398,669)	(\$51,794)	\$0	(\$71,562)	(\$6,248)	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$344,675)	(\$315,445)	(\$11,681)	\$0	(\$16,139)	(\$1,409)	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$1,872,949)</b>	<b>(\$1,714,114)</b>	<b>(\$63,476)</b>	<b>\$0</b>	<b>(\$87,701)</b>	<b>(\$7,658)</b>	<b>\$0</b>

Secondary Conductor & Pools - Net Fixed Assets	\$2,141,506	\$1,959,896	\$72,577	\$0	\$100,276	\$8,756	\$0
General Plant Assigned to Secondary C&P - NFA	\$113,055	\$103,374	\$3,732	\$0	\$5,479	\$470	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$2,254,561	\$2,063,271	\$76,309	\$0	\$105,755	\$9,226	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$12,247,550	\$5,794,651	\$1,795,671	\$4,003,933	\$522,354	\$33,697	\$97,244
Acct 1835-4 Primary Overhead Conductors	\$13,810,630	\$6,534,187	\$2,024,841	\$4,514,931	\$589,019	\$37,998	\$109,655
Acct 1840-4 Primary Underground Conduit	\$26,037,753	\$12,319,173	\$3,817,517	\$8,512,185	\$1,110,502	\$71,639	\$206,736
Acct 1845-4 Primary Underground Conductors	\$18,095,311	\$8,561,387	\$2,653,038	\$5,915,666	\$771,759	\$49,787	\$143,674
<b>Subtotal</b>	<b>\$70,191,244</b>	<b>\$33,209,397</b>	<b>\$10,291,067</b>	<b>\$22,946,714</b>	<b>\$2,993,634</b>	<b>\$193,122</b>	<b>\$557,309</b>
<b>Operations and Maintenance</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>\$831,676</b>	<b>\$429,567</b>	<b>\$112,736</b>	<b>\$245,208</b>	<b>\$35,811</b>	<b>\$2,397</b>	<b>\$5,955</b>
<b>General Expenses</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>\$1,814,643</b>	<b>\$918,904</b>	<b>\$254,975</b>	<b>\$544,271</b>	<b>\$80,106</b>	<b>\$5,268</b>	<b>\$11,120</b>
Secondary Conductors and Poles Gross Assets	\$4,014,455	\$3,674,011	\$136,053	\$0	\$187,978	\$16,413	\$0
Acct 1815 - 1855	\$141,198,102	\$75,923,294	\$18,365,193	\$37,826,064	\$7,833,240	\$479,024	\$771,287

<b>Grouping of Operation and Maintenance</b>	<b>Total</b>	<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>	<b>Unmetered Scattered Load</b>	<b>Back-up/Standby Power</b>
1830	\$ 95,221	\$ 53,934	\$ 11,696	\$ 24,561	\$ 4,145	\$ 289	\$ 597
1835	\$ 73,895	\$ 36,621	\$ 10,411	\$ 22,930	\$ 3,167	\$ 208	\$ 557
1840	\$ 53,833	\$ 25,470	\$ 7,893	\$ 17,599	\$ 2,296	\$ 148	\$ 427
1845	\$ 53,833	\$ 25,470	\$ 7,893	\$ 17,599	\$ 2,296	\$ 148	\$ 427
1830 & 1835	\$ 432,742	\$ 230,279	\$ 56,935	\$ 122,586	\$ 18,698	\$ 1,268	\$ 2,977
1840 & 1845	\$ 122,152	\$ 57,793	\$ 17,909	\$ 39,934	\$ 5,210	\$ 336	\$ 970
<b>Total</b>	<b>\$ 831,676</b>	<b>\$ 429,567</b>	<b>\$ 112,736</b>	<b>\$ 245,208</b>	<b>\$ 35,811</b>	<b>\$ 2,397</b>	<b>\$ 5,955</b>



**2006 COST ALLOCATION INFORMATION FILING**  
**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

**Sheet 03.5 USL Metering Credit Worksheet - Second Run**

**ALLOCATION BY RATE CLASSIFICATION**

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$81,755
Depreciation on General Plant Assigned to Metering	\$11,045
Acct 5065 - Meter expense	\$84,278
Acct 5070 & 5075 - Customer Premises	\$1,222
Acct 5175 - Meter Maintenance	\$36,284
Acct 5310 - Meter Reading	\$67,994
Admin and General Assigned to Metering	\$127,873
PILs on Metering	\$40,435
Debt Return on Metering	\$53,303
Equity Return on Metering	\$60,748
<b>Total</b>	<b>\$564,936</b>
Number of Customers	5,227
Metering Unit Cost (\$/Customer/Month)	<b>\$9.01</b>
General Plant - Gross Assets	\$1,757,165
General Plant - Accumulated Depreciation	(\$1,065,886)
General Plant - Net Fixed Assets	\$691,279
General Plant - Depreciation	\$120,832
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$13,444,584</b>
<b>Total Administration and General Expense</b>	<b>\$597,133</b>
<b>Total O&amp;M</b>	<b>\$886,211</b>
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$2,185,327
Metering - Accumulated Depreciation	(\$956,388)
Metering - Net Fixed Assets	\$1,228,940
General Plant Assigned to Metering - NFA	\$63,188
Metering Net Fixed Assets Including General Plant	\$1,292,128



**2006 COST ALLOCATION INFORMATION FILING**  
**BARRIE HYDRO DISTRIBUTION INC.**

**EB-2005-0338 EB-2007-0001**

**Thursday, January 18, 2007**

**Sheet 04 Summary of Allocators by Class & Accounts - Second Run**

**ALLOCATION BY RATE CLASSIFICATION**

			1	2	3	7	9	11
USoA Account #	Accounts	O1 Grouping	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
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

<u>\$185,802,027</u>	<u>\$76,979,524</u>	<u>\$25,863,760</u>	<u>\$75,240,907</u>	<u>\$5,687,260</u>	<u>\$456,564</u>	<u>\$1,574,011</u>
	\$185,802,027					

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power
1808	\$ 226,629	\$ 85,705	\$ 34,461	\$ 102,687	\$ 1,468	\$ 369	\$ 1,940
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 188,039	\$ 64,988	\$ 33,736	\$ 87,017	\$ -	\$ 167	\$ 2,131
1830	\$ 95,221	\$ 53,934	\$ 11,696	\$ 24,561	\$ 4,145	\$ 289	\$ 597
1835	\$ 73,895	\$ 36,621	\$ 10,411	\$ 22,930	\$ 3,167	\$ 208	\$ 557
1840	\$ 53,833	\$ 25,470	\$ 7,893	\$ 17,599	\$ 2,296	\$ 148	\$ 427
1845	\$ 53,833	\$ 25,470	\$ 7,893	\$ 17,599	\$ 2,296	\$ 148	\$ 427
1850	\$ 682,244	\$ 381,670	\$ 108,642	\$ 155,170	\$ 34,526	\$ 2,235	\$ -
1855	\$ 155,973	\$ 128,441	\$ 2,148	\$ -	\$ 24,177	\$ 1,206	\$ -
1860	\$ 124,634	\$ 63,320	\$ 36,284	\$ 24,643	\$ -	\$ -	\$ 387
1815-1855	\$ 1,814,643	\$ 918,904	\$ 254,975	\$ 544,271	\$ 80,106	\$ 5,268	\$ 11,120
1830 & 1835	\$ 457,734	\$ 240,940	\$ 60,971	\$ 132,607	\$ 18,698	\$ 1,296	\$ 3,223
1840 & 1845	\$ 122,152	\$ 57,793	\$ 17,909	\$ 39,934	\$ 5,210	\$ 336	\$ 970
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 129,863	\$ 96,542	\$ 17,410	\$ 15,912	\$ -	\$ -	\$ -
Break Out	-\$ 72,762,053	-\$ 38,856,452	-\$ 9,926,392	-\$ 19,536,100	-\$ 3,815,157	-\$ 235,482	-\$ 392,470
CCA	\$ 17,428	\$ 13,431	\$ 1,222	\$ 173	\$ 2,478	\$ 124	\$ 0
CDMPP	\$ 487,500	\$ 278,022	\$ 75,576	\$ 112,922	\$ 15,235	\$ 3,780	\$ 1,964
CEN	\$ 15,417,245	\$ 5,472,592	\$ 2,087,337	\$ 7,563,090	\$ 106,194	\$ 31,158	\$ 156,874
CEN EWMP	\$ 80,637,906	\$ 28,623,685	\$ 10,917,548	\$ 39,557,763	\$ 555,433	\$ 162,968	\$ 820,510
CREV	-\$ 25,808,792	-\$ 16,277,159	-\$ 3,660,445	-\$ 5,624,970	-\$ 83,259	-\$ 88,871	-\$ 74,088
CWCS	\$ 21,242,895	\$ 17,493,181	\$ 292,573	\$ -	\$ 3,292,841	\$ 164,300	\$ -
CWMC	\$ 7,795,919	\$ 3,960,702	\$ 2,269,605	\$ 1,541,429	\$ -	\$ -	\$ 24,183
CWMR	\$ 308,495	\$ 222,242	\$ 67,994	\$ 17,925	\$ -	\$ -	\$ 334
CWNB	-\$ 174,822	-\$ 132,214	-\$ 24,315	-\$ 12,107	-\$ 16	-\$ 6,165	\$ 5
DCP	\$ 17,041,491	\$ 6,444,667	\$ 2,591,301	\$ 7,721,586	\$ 110,358	\$ 27,723	\$ 145,856
LPHA	-\$ 502,730	-\$ 333,925	-\$ 78,507	-\$ 90,298	\$ -	\$ -	\$ -
LTNCP	\$ 26,770,215	\$ 14,976,174	\$ 4,262,947	\$ 6,088,653	\$ 1,354,739	\$ 87,702	\$ -
NFA	\$ 2,214,885	\$ 1,125,669	\$ 315,059	\$ 656,978	\$ 97,586	\$ 6,497	\$ 13,096
NFA ECC	\$ 12,682,203	\$ 6,505,570	\$ 1,774,982	\$ 3,704,608	\$ 584,243	\$ 38,243	\$ 74,557
O&M	\$ 3,434,896	\$ 1,958,930	\$ 532,501	\$ 795,644	\$ 107,347	\$ 26,632	\$ 13,841
PNCP	\$ 88,568,606	\$ 39,560,750	\$ 13,588,164	\$ 31,451,026	\$ 2,993,634	\$ 209,486	\$ 765,546
SNCP	\$ 4,014,455	\$ 3,674,011	\$ 136,053	\$ -	\$ 187,978	\$ 16,413	\$ -
TCP	\$ 237,593	\$ 89,852	\$ 36,128	\$ 107,654	\$ 1,539	\$ 387	\$ 2,034
<b>Total</b>	<b>\$ 185,802,027</b>	<b>\$ 76,979,524</b>	<b>\$ 25,863,760</b>	<b>\$ 75,240,907</b>	<b>\$ 5,687,260</b>	<b>\$ 456,564</b>	<b>\$ 1,574,011</b>




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Thursday, January 18, 2007

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	A	B	C	D	E	F	J	L	N	X	Y	Z	AA	AE	AG	AI	AS
1		<b>2006 COST ALLOCATION INFORMATION FILING</b>															
2		<b>BARRIE HYDRO DISTRIBUTION INC.</b>															
3		<b>EB-2005-0338 EB-2007-0001</b>															
4		<b>Thursday, January 18, 2007</b>															
5		<b>Sheet 06 Composite Allocator Detail Worksheet - Second Run</b>															
6																	
7		<div><div>Details:</div><div>Output Sheet Details How Various Composite Allocators are Derived</div><div>Demand Allocators can be found in columns C to AG</div><div>Customer Allocators can be found in columns AJ to BN</div></div>															
8																	
9																	
10																	
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18																	
19																	
20																	
21																	
22																	
23																	
24	Composite allocators		Demand Allocators							Customer Allocators							
25	Rate Base			1	2	3	7	9	11		1	2	3	7	9	11	
26			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power	Total
27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$487,500	\$278,022	\$75,576	\$112,922	\$15,235	\$3,780	\$1,964	\$487,500
28																	
29	1805-1	Land Station >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	1805-2	Land Station <50 kV		\$587,656	\$236,288	\$704,092	\$10,063	\$2,528	\$13,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	1805	Total	\$1,553,927	\$587,656	\$236,288	\$704,092	\$10,063	\$2,528	\$13,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,553,927
32																	
33	1806-1	Land Rights Station >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	1806-2	Land Rights Station <50 kV		\$28,467	\$11,446	\$34,107	\$487	\$122	\$644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	1806	Total	\$75,274	\$28,467	\$11,446	\$34,107	\$487	\$122	\$644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,274
36																	
37	1808-1	Buildings and Fixtures > 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	1808-2	Buildings and Fixtures < 50 kV		\$5,828,544	\$2,343,567	\$6,983,386	\$99,808	\$25,073	\$131,912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	1808	Total	\$15,412,290	\$5,828,544	\$2,343,567	\$6,983,386	\$99,808	\$25,073	\$131,912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,412,290
40																	
41	1810-1	Leasehold Improvements >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	1810-2	Leasehold Improvements <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	1810	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44																	
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$237,593	\$89,852	\$36,128	\$107,654	\$1,539	\$387	\$2,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$237,593
46																	
47	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$18,377,362	\$6,351,353	\$3,297,096	\$8,504,312	\$0	\$16,364	\$208,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,377,362
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364,339	\$129,328	\$49,328	\$178,730	\$2,510	\$736	\$3,707	\$364,339
50	1820	Total	\$18,377,362	\$6,351,353	\$3,297,096	\$8,504,312	\$0	\$16,364	\$208,237	\$364,339	\$129,328	\$49,328	\$178,730	\$2,510	\$736	\$3,707	\$18,741,701
51																	
52	1815 & 1820	Total	\$18,614,955	\$6,441,205	\$3,333,224	\$8,611,966	\$1,539	\$16,750	\$210,271	\$364,339	\$129,328	\$49,328	\$178,730	\$2,510	\$736	\$3,707	\$18,979,294
53																	
54	1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	1825	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57																	
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary		\$2,962,991	\$1,538,140	\$3,967,375	\$0	\$7,634	\$97,145	\$3,674,265	\$2,831,660	\$257,531	\$36,558	\$522,354	\$26,064	\$99	\$3,674,265
60	1830-5	Poles, Towers and Fixtures - Secondary		\$2,182,800	\$104,190	\$0	\$0	\$5,739	\$0	\$982,598	\$814,764	\$6,813	\$0	\$153,368	\$7,652	\$0	\$982,598
61	1830	Total	\$10,866,014	\$5,145,791	\$1,642,330	\$3,967,375	\$0	\$13,373	\$97,145	\$4,656,863	\$3,646,424	\$264,345	\$36,558	\$675,722	\$33,716	\$99	\$15,522,877
62																	
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$3,341,140	\$1,734,443	\$4,473,707	\$0	\$8,608	\$109,543	\$4,143,189	\$3,193,047	\$290,398	\$41,224	\$589,019	\$29,390	\$111	\$4,143,189
65	1835-5	Overhead Conductors and Devices - Secondary		\$492,582	\$23,512	\$0	\$0	\$1,295	\$0	\$221,738	\$183,864	\$1,538	\$0	\$34,610	\$1,727	\$0	\$221,738
66	1835	Total	\$10,184,831	\$3,833,722	\$1,757,955	\$4,473,707	\$0	\$9,903	\$109,543	\$4,364,927	\$3,376,911	\$291,936	\$41,224	\$623,629	\$31,117	\$111	\$14,549,758
67																	
68	1830 & 1835	Total	\$21,050,845	\$8,979,513	\$3,400,285	\$8,441,082	\$0	\$23,276	\$206,689	\$9,021,791	\$7,023,336	\$556,280	\$77,781	\$1,299,351	\$64,833	\$210	\$30,072,635

	A	B	C	D	E	F	J	L	N	X	Y	Z	AA	AE	AG	AI	AS
69																	
70	1840-3	Underground Conduit - Bulk Deliver		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Priman		\$6,299,189	\$3,270,017	\$8,434,465	\$0	\$16,230	\$206,527	\$7,811,326	\$6,019,984	\$547,500	\$77,720	\$1,110,502	\$55,410	\$209	\$7,811,326
72	1840-5	Underground Conduit - Secondan		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	1840	Total	\$18,226,427	\$6,299,189	\$3,270,017	\$8,434,465	\$0	\$16,230	\$206,527	\$7,811,326	\$6,019,984	\$547,500	\$77,720	\$1,110,502	\$55,410	\$209	\$26,037,753
74																	
75	1845-3	Underground Conductors and Devices Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices Primary		\$4,377,712	\$2,272,545	\$5,861,653	\$0	\$11,279	\$143,529	\$5,428,593	\$4,183,675	\$380,493	\$54,013	\$771,759	\$38,508	\$146	\$5,428,593
77	1845-5	Underground Conductors and Devices Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	1845	Total	\$12,666,718	\$4,377,712	\$2,272,545	\$5,861,653	\$0	\$11,279	\$143,529	\$5,428,593	\$4,183,675	\$380,493	\$54,013	\$771,759	\$38,508	\$146	\$18,095,311
79																	
80	1840 & 1845	Total	\$30,893,144	\$10,676,900	\$5,542,562	\$14,296,118	\$0	\$27,508	\$350,056	\$13,239,919	\$10,203,659	\$927,993	\$131,733	\$1,882,261	\$93,918	\$355	\$44,133,064
81																	
82	1850	Line Transformers	\$17,400,640	\$7,715,248	\$3,659,563	\$6,005,723	\$0	\$20,105	\$0	\$9,369,575	\$7,260,926	\$603,384	\$82,930	\$1,354,739	\$67,596	\$0	\$26,770,215
83																	
84	1815- 1850	Total	\$87,959,584	\$33,812,866	\$15,935,635	\$37,354,889	\$1,539	\$87,640	\$767,015	\$31,995,623	\$24,617,248	\$2,136,985	\$471,175	\$4,538,860	\$227,083	\$4,272	\$119,955,207
85																	
86	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,242,895	\$17,493,181	\$292,573	\$0	\$3,292,841	\$164,300	\$0	\$21,242,895
87																	
88	1815- 1855	Total	\$87,959,584	\$33,812,866	\$15,935,635	\$37,354,889	\$1,539	\$87,640	\$767,015	\$53,238,518	\$42,110,429	\$2,429,558	\$471,175	\$7,831,702	\$391,384	\$4,272	\$141,198,102
89																	
90	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,506,432	\$3,813,629	\$2,185,327	\$1,484,191	\$0	\$0	\$23,285	\$7,506,432
91																	
92	1815-1860	Total	\$87,959,584	\$33,812,866	\$15,935,635	\$37,354,889	\$1,539	\$87,640	\$767,015	\$60,744,950	\$45,924,058	\$4,614,885	\$1,955,366	\$7,831,702	\$391,384	\$27,557	\$148,704,534
93																	
94	1565-1860	Total	\$105,001,075	\$40,257,533	\$18,526,936	\$45,076,475	\$111,897	\$115,363	\$912,872	\$61,232,450	\$46,202,080	\$4,690,461	\$2,068,288	\$7,846,937	\$395,163	\$29,521	\$166,233,525
95																	
96		Total Demand And Customer	\$166,233,525	\$86,459,613	\$23,217,396	\$47,144,763	\$7,958,834	\$510,527	\$942,393								
97		Accum Depreciation - NFA	(\$71,717,349)	(\$38,423,758)	(\$9,772,812)	(\$19,109,434)	(\$3,794,519)	(\$233,271)	(\$383,555)								
98		Accum Depreciation - NFA ECC	(\$61,203,603)	(\$32,582,577)	(\$8,517,565)	(\$16,464,393)	(\$3,120,324)	(\$193,809)	(\$324,935)								
99	NFA	Net Fixed Assets	\$94,516,176	\$48,035,855	\$13,444,584	\$28,035,329	\$4,164,315	\$277,256	\$558,838								
100	NFA ECC	Net Fixed Assets Excluding Capital Contribution	\$105,029,922	\$53,877,036	\$14,699,832	\$30,680,370	\$4,838,510	\$316,717	\$617,458								
101																	
102																	
103	Operating and Maintenance		Allocate all the costs to the O and M expenses before using it as a composite allocator.														
104																	
105	Accounts																
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															
	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses															
114																	
115	5030	Overhead Subtransmission Feeders - Operation															
116	5035	Overhead Distribution Transformers- Operation															
117	5040	Underground Distribution Lines and Feeders - Operation Labour															
		Underground Distribution Lines & Feeders - Operation Supplies & Expenses															
118	5045	Underground Subtransmission Feeders - Operation															
119	5050	Underground Distribution Transformers - Operation															
120	5055	Meter Expense															
121	5065	Customer Premises - Operation															
122	5070	Labour															
	5075	Customer Premises - Materials and Expenses															
123	5085	Miscellaneous Distribution Expense															
124	5090	Underground Distribution Lines and Feeders - Rental Paid															
125	5095	Overhead Distribution Lines and Feeders - Rental Paid															
126																	

	A	B	C	D	E	F	J	L	N	X	Y	Z	AA	AE	AG	AI	AS
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															
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	\$2,735,542	\$1,082,129	\$492,424	\$1,135,204	\$1,490	\$2,952	\$21,342	\$2,760,729	\$2,178,003	\$393,787	\$188,939	\$177,162	\$41,371	\$1,693	
151																	
152	O&M	Total Demand and Customer	\$5,716,497	\$3,260,132	\$886,211	\$1,324,144	\$178,651	\$44,323	\$23,035								
153																	
154																	
155	Accounts																
156	4705	Power Purchased	\$73,605,631	\$26,127,469	\$9,965,450	\$36,108,007	\$506,994	\$148,756	\$748,955	\$73,605,631							
157	4708	Charges-WMS	\$9,124,099	\$3,238,742	\$1,235,310	\$4,475,922	\$62,847	\$18,440	\$92,840	\$9,124,099							
158	4710	Cost of Power Adjustments	(\$2,091,824)	(\$742,526)	(\$283,212)	(\$1,026,166)	(\$14,408)	(\$4,228)	(\$21,285)	(\$2,091,824)							
159	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
160	4714	Charges-NW	\$8,035,606	\$2,852,364	\$1,087,939	\$3,941,950	\$55,349	\$16,240	\$81,764	\$8,035,606							
161	4716	Charges-CN	\$7,017,300	\$2,490,900	\$950,071	\$3,442,409	\$48,335	\$14,182	\$71,403	\$7,017,300							
162	4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
163	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
164																	
165	COP	Cost of Power	\$95,690,812	\$33,966,949	\$12,955,558	\$46,942,123	\$659,117	\$193,389	\$973,676	\$95,690,812							
166																	
167	Accounts																
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															



	A	B	C	D	E	F	J	L	N	X	Y	Z	AA	AE	AG	AI	AS
	5050	Underground Subtransmission Feeders															
181		- Operation															
	5055	Underground Distribution Transformers															
182		- Operation															
183	5065	Meter Expense															
	5070	Customer Premises - Operation															
184		Labour															
	5075	Customer Premises - Materials and															
185		Expenses															
186	5085	Miscellaneous Distribution Expense															
	5090	Underground Distribution Lines and															
187		Feeders - Rental Paid															
	5095	Overhead Distribution Lines and															
188		Feeders - Rental Paid															
189	5096	Other Rent															
	5105	Maintenance Supervision and															
190		Engineering															
	5110	Maintenance of Buildings and Fixtures															
191		Distribution Stations															
	5112	Maintenance of Transformer Station															
192		Equipment															
	5114	Maintenance of Distribution Station															
193		Equipment															
	5120	Maintenance of Poles, Towers and															
194		Fixtures															
	5125	Maintenance of Overhead Conductors															
195		and Devices															
196	5130	Maintenance of Overhead Services															
	5135	Overhead Distribution Lines and															
197		Feeders - Right of Way															
	5145	Maintenance of Underground Conduit															
198																	
	5150	Maintenance of Underground															
199		Conductors and Devices															
	5155	Maintenance of Underground Services															
200																	
201	5160	Maintenance of Line Transformers															
202	5175	Maintenance of Meters															
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															
	5340	Miscellaneous Customer Accounts															
210		Expenses															
211	5405	Supervision															
212	5410	Community Relations - Sundry															
213	5415	Energy Conservation															
214	5420	Community Safety Program															
		Miscellaneous Customer Service and															
215	5425	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															
		Management Salaries and Expenses															
221	5610																
		General Administrative Salaries and															
222	5615	Expenses															
223	5620	Office Supplies and Expenses															
		Administrative Expense Transferred															
224	5625	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	\$9,608,269	\$5,451,543	\$1,483,344	\$2,255,067	\$306,450	\$72,281	\$39,583	\$9,608,269							

	A	B	C	D	E	F	J	L	N	X	Y	Z	AA	AE	AG	AI	AS
243																	
244																	
245																	
246																	
247	Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)		Demand Allocators							Customer Allocators							
248			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back- up/Standby Power	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back- up/Standby Power	Total
249																	
250	1808	\$	226,629	\$	85,705	\$	34,461	\$	102,687	\$	1,468	\$	369	\$	1,940	\$	-
251	1815	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
252	1820	\$	188,039	\$	64,988	\$	33,736	\$	87,017	\$	-	\$	167	\$	2,131	\$	-
253	1830	\$	66,655	\$	31,566	\$	10,074	\$	24,337	\$	-	\$	82	\$	596	\$	-
254	1835	\$	51,727	\$	19,471	\$	8,928	\$	22,721	\$	-	\$	50	\$	556	\$	-
255	1840	\$	37,683	\$	13,024	\$	6,761	\$	17,438	\$	-	\$	34	\$	427	\$	-
256	1845	\$	37,683	\$	13,024	\$	6,761	\$	17,438	\$	-	\$	34	\$	427	\$	-
257	1850	\$	443,458	\$	196,624	\$	93,265	\$	153,057	\$	-	\$	512	\$	-	\$	-
258	1855	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
259	1860	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
260	1815-1855	\$	1,270,250	\$	488,301	\$	230,131	\$	539,453	\$	22	\$	1,266	\$	11,077	\$	-
261	1830 & 1835	\$	327,911	\$	139,875	\$	52,967	\$	131,488	\$	-	\$	363	\$	3,220	\$	-
262	1840 & 1845	\$	85,506	\$	29,552	\$	15,341	\$	39,569	\$	-	\$	76	\$	969	\$	-
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	\$	2,735,542	\$	1,082,129	\$	492,424	\$	1,135,204	\$	1,490	\$	2,952	\$	21,342	\$	2,760,729
286																	
287																	
288	Grouping of OM&A (lines 168 - 240)		Demand Allocators							Customer Allocators							
289			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back- up/Standby Power	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back- up/Standby Power	Total
290																	
291	1808	\$	226,629	\$	85,705	\$	34,461	\$	102,687	\$	1,468	\$	369	\$	1,940	\$	-
292	1815	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
293	1820	\$	188,039	\$	64,988	\$	33,736	\$	87,017	\$	-	\$	167	\$	2,131	\$	-
294	1830	\$	95,221	\$	53,934	\$	11,696	\$	24,561	\$	-	\$	289	\$	597	\$	-
295	1835	\$	73,895	\$	36,621	\$	10,411	\$	22,930	\$	-	\$	208	\$	557	\$	-
296	1840	\$	53,833	\$	25,470	\$	7,893	\$	17,599	\$	-	\$	148	\$	427	\$	-
297	1845	\$	53,833	\$	25,470	\$	7,893	\$	17,599	\$	-	\$	148	\$	427	\$	-
298	1850	\$	682,244	\$	381,670	\$	108,642	\$	155,170	\$	-	\$	34,526	\$	2,235	\$	-
299	1855	\$	155,973	\$	128,441	\$	2,148	\$	-	\$	-	\$	24,177	\$	1,206	\$	-
300	1860	\$	124,634	\$	63,320	\$	36,284	\$	24,643	\$	-	\$	-	\$	-	\$	-
301	1815-1855	\$	1,814,643	\$	918,904	\$	254,975	\$	544,271	\$	80,106	\$	5,268	\$	11,120	\$	-
302	1830 & 1835	\$	457,734	\$	240,940	\$	60,971	\$	132,607	\$	18,698	\$	1,296	\$	3,223	\$	-
303	1840 & 1845	\$	122,152	\$	57,793	\$	17,909	\$	39,934	\$	5,210	\$	336	\$	970	\$	-
304	BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
305	BDHA	\$	129,863	\$	96,542	\$	17,410	\$	15,912	\$	-	\$	-	\$	-	\$	-
306	Break Out	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
307	CCA	\$	17,428	\$	13,431	\$	1,222	\$	173	\$	2,478	\$	124	\$	0	\$	-
308	CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
309	CEN	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
310	CEN EWMP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
311	CREV	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
312	CWCS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
313	CWMC	\$	289,487	\$	147,073	\$	84,278	\$	57,238	\$	-	\$	-	\$	-	\$	-
314	CWMR	\$	308,495	\$	222,242	\$	67,994	\$	17,925	\$	-	\$	-	\$	-	\$	-
315	CWNB	\$	922,394	\$	697,588	\$	128,289	\$	63,877	\$	86	\$	32,529	\$	25	\$	-
316	DCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
317	LPHA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
318	LTNCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
319	NFA	\$	334,723	\$	170,116	\$	47,613	\$	99,285	\$	14,748	\$	982	\$	1,979	\$	-
320	NFA ECC	\$	127,305	\$	65,303	\$	17,817	\$	5,865	\$	384	\$	748	\$	127,305	\$	-
321	O&M	\$	3,429,744	\$	1,955,992	\$	531,703	\$	794,451	\$	107,186	\$	26,593	\$	13,821	\$	-
322	PNCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
323	SNCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
324	TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
325																	
326	Total	\$	9,608,269	\$	5,451,543	\$	1,483,344	\$	2,255,067	\$	306,450	\$	72,281	\$	39,583	\$	9,608,269

<b>TOTAL - 1995</b>	(\$10,709,058)	(\$5,969,608)	(\$4,544,138)	(\$10,513,746)	(\$2,223,359)	(\$1,062,076)	(\$2,618,260)	(\$1,523)	(\$5,897)	(\$58,493)	(\$5,969,608)	(\$3,617,822)	(\$193,172)	(\$26,781)	(\$672,672)	(\$33,564)	(\$128)	(\$4,544,138)	(\$100,189)	(\$27,336)	(\$57,053)	(\$8,998)	(\$589)	(\$1,148)	(\$195,312)
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		B	C	D	E	F	G	H	I	M	O	Q	AA	AB	AC	AD	AH	AJ	AL	AV	AW	AX	AY	BC	BE	BG	BQ
Accumulated Depreciation - 2120																											
Account			Description	Accumulated Depreciation				Demand Allocation					Customer Allocation							A & G Allocation							
								1	2	3	7	9	11	Sub-total	1	2	3	7	9	11	Sub-total	1	2	3	7	9	11
						Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power	Sub-total	
1565	Conservation and Demand Management		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1855	Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub - Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant																											
1905	Land		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvement:		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipmen		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardwan		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipmen		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipmen		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipmen		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipmen		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipmen		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipmen		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Custome Premises		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load																										











A	B	C	D	E	F	G	H	I	M	O	Q	AA	AB	AC	AD	AH	AJ	AL	AV	AW	AX	AY	BC	BE	BG	BQ	
588						Demand Allocation 1	2	3	7	9	11	Sub-total	Customer Allocation 1	2	3	7	9	11	Sub-total	A & G Allocation							
587	Account	Description		Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Back-up/Standby Power	Sub-total	1	2	3	7	9	11	Sub-total
588	1565	Conservation and Demand Manager	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	57.03%	15.50%	23.16%	3.13%	0.78%	0.40%	100.00%							
589	1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
590	1805-1	Land Station >50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
591	1805-2	Land Station <50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
592	1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
593	1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
594	1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
595	1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
596	1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
597	1808-2	Buildings and Fixtures < 50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
598	1810	Leasehold Improvement:					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
599	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
600	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
601	1815	Transformer Station Equipment - Normally					37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
602	1820	Primary above 50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
603	1820-1	Distribution Station Equipment - Normally					37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
604	1820-2	Primary below 50 kV (Bulk)	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
605	1820-3	Distribution Station Equipment - Normally					37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
606	1820-4	Primary below 50 kV (Primary)	100%	100%	0%	100%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
607	1825	Distribution Station Equipment - Normally					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	35.50%	13.54%	49.06%	0.69%	0.20%	1.02%	100.00%							
608	1825-1	Storage Battery Equipment	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
609	1825-2	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
610	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
611	1830	Poles, Towers and Fixture					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
612	1830-3	Subtransmission Bulk Delivery	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
613	1830-4	Poles, Towers and Fixtures - Primar	100%	100%	30%	100%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%	100.00%	77.07%	7.01%	0.99%	14.22%	0.71%	0.00%	100.00%							
614	1830-5	Poles, Towers and Fixtures - Secondar	100%	100%	30%	100%	95.21%	4.54%	0.00%	0.00%	0.25%	0.00%	100.00%	82.92%	0.69%	0.00%	15.61%	0.78%	0.00%	100.00%							
615	1835	Overhead Conductors and Device					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
616	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
617	1835-4	Overhead Conductors and Devices - Primary	100%	100%	30%	100%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%	100.00%	77.07%	7.01%	0.99%	14.22%	0.71%	0.00%	100.00%							
618	1835-5	Overhead Conductors and Devices - Secondary	100%	100%	30%	100%	95.21%	4.54%	0.00%	0.00%	0.25%	0.00%	100.00%	82.92%	0.69%	0.00%	15.61%	0.78%	0.00%	100.00%							
619	1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
620	1840-3	Underground Conduit - Bulk Deliver	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
621	1840-4	Underground Conduit - Primar	100%	100%	30%	100%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%	100.00%	77.07%	7.01%	0.99%	14.22%	0.71%	0.00%	100.00%							
622	1840-5	Underground Conduit - Secondar	100%	100%	30%	100%	95.21%	4.54%	0.00%	0.00%	0.25%	0.00%	100.00%	82.92%	0.69%	0.00%	15.61%	0.78%	0.00%	100.00%							
623	1845	Underground Conductors and Device					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
624	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
625	1845-4	Underground Conductors and Devices - Primary	100%	100%	30%	100%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%	100.00%	77.07%	7.01%	0.99%	14.22%	0.71%	0.00%	100.00%							
626	1845-5	Underground Conductors and Devices - Secondary	100%	100%	30%	100%	95.21%	4.54%	0.00%	0.00%	0.25%	0.00%	100.00%	82.92%	0.69%	0.00%	15.61%	0.78%	0.00%	100.00%							
627	1850	Line Transformers	100%	65%	35%	100%	44.34%	21.03%	34.51%	0.00%	0.12%	0.00%	100.00%	77.49%	6.44%	0.89%	14.46%	0.72%	0.00%	100.00%							
628	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	82.35%	1.38%	0.00%	15.50%	0.77%	0.00%	100.00%							
629	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.80%	29.11%	19.77%	0.00%	0.00%	0.31%	100.00%							
630	General Plant		100%																								
631	1805	Land	100%																		51%	14%	29%	5%	0%	1%	100%
632	1806	Land Rights	100%																		51%	14%	29%	5%	0%	1%	100%
633	1908	Buildings and Fixtures	100%																		51%	14%	29%	5%	0%	1%	100%
634	1910	Leasehold Improvement:	100%																		51%	14%	29%	5%	0%	1%	100%
635	1915	Office Furniture and Equipmen	100%																		51%	14%	29%	5%	0%	1%	100%
636	1920	Computer Equipment - Hardwan	100%																		51%	14%	29%	5%	0%	1%	100%
637	1925	Computer Software	100%																		51%	14%	29%	5%	0%	1%	100%
638	1930	Transportation Equipmen	100%																		51%	14%	29%	5%	0%	1%	100%
639	1935	Stores Equipment	100%																		51%	14%	29%	5%	0%	1%	100%
640	1940	Tools, Shop and Garage Equipmen	100%																		51%	14%	29%	5%	0%	1%	100%
641	1945	Measurement and Testing Equipment	100%																		51%	14%	29%	5%	0%	1%	100%
642	1950	Power Operated Equipmen	100%																		51%	14%	29%	5%	0%	1%	100%
643	1955	Communication Equipmen	100%																		51%	14%	29%	5%	0%	1%	100%
644	1960	Miscellaneous Equipmen	100%																		51%	14%	29%	5%	0%	1%	100%
645	1970	Load Management Controls - Custome																									
646	1975	Premises	100%																		51%	14%	29%	5%	0%	1%	100%
647	1980	Load Management Controls - Utility Premises	100%																								



# 2006 COST ALLOCATION INFORMATION FILING

## BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

### Sheet E1 Categorization Worksheet - Second Run

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

#### Density of Utility

Density	Number of Customers	kM of Lines
71	63980	903

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

#### Customer Component

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

#### Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	<b>Distribution Plant</b>			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%

1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	30%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	30%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	30%
1835	Overhead Conductors and Devices	DNCP	CCA	30%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	30%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	30%
1840	Underground Conduit	DNCP	CCA	30%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	30%
1840-5	Underground Conduit - Secondary	SNCP	CCS	30%
1845	Underground Conductors and Devices	DNCP	CCA	30%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	<b>Accumulated Amortization</b>			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	<b>Operation</b>			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010	Load Dispatching	1815-1855 D	1815-1855 C	30%
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	30%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	30%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	35%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	35%
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	30%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	30%
	<b>Maintenance</b>			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	30%
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	30%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	30%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	30%
5145	Maintenance of Underground Conduit	1840 D	1840 C	30%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	30%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	35%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%

**BARRIE HYDRO DISTRIBUTION INC.**

**Thursday, January 18, 2007**


## Sheet E2 Allocator Worksheet - Second Run

The worksheet below details how allocators are derived.

14				1	2	3	7	9	11
	Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Street Light	Unmetered Scattered Load	Back- up/Standby Power
15									
16									
17	Demand Allocators								
18									
19	1 cp								
20	Transformation CP	TCP1	100.00%	30.96%	20.64%	47.16%	0.00%	0.13%	1.11%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	30.96%	20.64%	47.16%	0.00%	0.13%	1.11%
22	Distribution CP (Total System)	DCP1	100.00%	30.96%	20.64%	47.16%	0.00%	0.13%	1.11%
23									
24	4 cp								
25	Transformation CP	TCP4	100.00%	37.82%	15.07%	45.56%	0.48%	0.15%	0.91%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	37.82%	15.07%	45.56%	0.48%	0.15%	0.91%
27	Distribution CP (Total System)	DCP4	100.00%	37.82%	15.07%	45.56%	0.48%	0.15%	0.91%
28									
29	12 cp								
30	Transformation CP	TCP12	100.00%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%
32	Distribution CP (Total System)	DCP12	100.00%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%
33									
34	NON CO_INCIDENT PEAK								
35	1 NCP								
36	Distribution NCP ( Total System)	DNCP1	100.00%	39.43%	17.86%	41.57%	0.00%	0.08%	1.06%
37	Primary NCP	PNCP1	100.00%	34.82%	18.73%	45.21%	0.00%	0.08%	1.15%
38	Line Transformer NCP	LTNCP1	100.00%	37.84%	18.60%	43.46%	0.00%	0.09%	0.00%
39	Secondary NCP	SNCP1	100.00%	95.06%	4.70%	0.00%	0.00%	0.24%	0.00%
40									
41	4 NCP								
42	Distribution NCP ( Total System)	DNCP4	100.00%	39.53%	17.08%	42.27%	0.00%	0.08%	1.03%
43	Primary NCP	PNCP4	100.00%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%
44	Line Transformer NCP	LTNCP4	100.00%	44.34%	21.03%	34.51%	0.00%	0.12%	0.00%
45	Secondary NCP	SNCP4	100.00%	95.21%	4.54%	0.00%	0.00%	0.25%	0.00%
46									
47	12 NCP								
48	Distribution NCP ( Total System)	DNCP12	100.00%	39.39%	15.61%	43.95%	0.00%	0.08%	0.96%
49	Primary NCP	PNCP12	100.00%	33.77%	16.42%	48.65%	0.00%	0.09%	1.07%
50	Line Transformer NCP	LTNCP12	100.00%	36.75%	16.33%	46.83%	0.00%	0.10%	0.00%
51	Secondary NCP	SNCP12	100.00%	95.47%	4.27%	0.00%	0.00%	0.26%	0.00%
52									
53	Demand Allocators - Composite								
54									
55	DEMAND 1815-1855	1815-1855 D	100.00%	38.44%	18.12%	42.47%	0.00%	0.10%	0.87%
56	DEMAND 1808	1808 D	100.00%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%
57	DEMAND 1815	1815 D	100.00%	37.82%	15.21%	45.31%	0.65%	0.16%	0.86%
58	DEMAND 1820	1820 D	100.00%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%
		1815 & 1820							
59	DEMAND 1815 & 1820	D	100.00%	34.60%	17.91%	46.26%	0.01%	0.09%	1.13%
60	DEMAND 1830	1830 D	100.00%	47.36%	15.11%	36.51%	0.00%	0.12%	0.89%
61	DEMAND 1835	1835 D	100.00%	37.64%	17.26%	43.93%	0.00%	0.10%	1.08%
		1830 & 1835							
62	DEMAND 1830 & 1835	D	100.00%	42.66%	16.15%	40.10%	0.00%	0.11%	0.98%
63	DEMAND 1840	1840 D	100.00%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%
64	DEMAND 1845	1845 D	100.00%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%
		1840 & 1845							
65	DEMAND 1840 & 1845	D	100.00%	34.56%	17.94%	46.28%	0.00%	0.09%	1.13%
66	DEMAND 1850	1850 D	100.00%	44.34%	21.03%	34.51%	0.00%	0.12%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	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%	0.00%
69									





	A	B	C	D	E	I	K	M	W	X
1	 <b>2006 COST ALLOCATION INFORMATION</b> <b>BARRIE HYDRO DISTRIBUTION INC.</b> <b>EB-2005-0338 EB-2007-0001</b> <b>Thursday, January 18, 2007</b> <b>Sheet E3 Demand Allocator Worksheet - Second Run</b>									
2										
3										
4										
5										
6										
7										
8	<b>Instructions:</b> Input sheet for Demand Allocators.									
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19	CCA	74,575	57,473	5,227	742	10,602	529	2		
20	CCB	11,131	0	0	0	10,602	529	0		
21	CCP	74,575	57,473	5,227	742	10,602	529	2		
22	CCLT	73,325	56,823	4,722	649	10,602	529	0		
23	CCS	67,925	56,323	471	0	10,602	529	0		
24										
25	PLCC-CCA	29,830	22,989	2,091	297	4,241	212	1		
26	PLCC-CCB	4,452	0	0	0	4,241	212	0		
27	PLCC-CCP	29,830	22,989	2,091	297	4,241	212	1		
28	PLCC-CCLT	29,330	22,729	1,889	260	4,241	212	0		
29	PLCC-CCS	27,170	22,529	188	0	4,241	212	0		
30										
31										
32	1NCP									
33	DNCP1	310,050	121,120	54,869	127,694	2,666	451	3,250		
34	PNCP1	310,050	121,120	54,869	127,694	2,666	451	3,250		
35	LTNCP1	284,124	119,750	49,568	111,689	2,666	451	0		
36	SNCP1	126,757	118,696	4,944	0	2,666	451	0		
37										
38	PLCC - 1NCP									
39	DNCP1A	307,172	121,120	54,869	127,694	0	239	3,250		
40	PNCP1A	281,795	98,131	52,778	127,397	0	239	3,249		
41	LTNCP1A	256,369	97,021	47,679	111,429	0	239	0		
42	SNCP1A	101,162	96,167	4,756	0	0	239	0		
43										
44	4 NCP									
45										
46	DNCP4	1,155,562	452,376	195,463	483,780	10,348	1,775	11,820		
47	PNCP4	1,155,562	452,376	195,463	483,780	10,348	1,775	11,820		
48	LTNCP4	914,386	447,260	176,579	278,424	10,348	1,775	0		
49	SNCP4	473,060	443,324	17,613	0	10,348	1,775	0		
50										
51	PLCC - 4NCP									
52	DNCP4A	1,144,368	452,376	195,463	483,780	0	929	11,820		
53	PNCP4A	1,042,857	360,419	187,100	482,593	0	929	11,817		
54	LTNCP4A	803,681	356,343	169,024	277,386	0	929	0		
55	SNCP4A	370,995	353,207	16,859	0	0	929	0		
56										
57	12NCP									
58										
59	DNCP12	3,112,777	1,213,017	480,848	1,353,498	30,819	5,004	29,591		
60	PNCP12	3,112,777	1,213,017	480,848	1,353,498	30,819	5,004	29,591		
61	LTNCP12	2,853,367	1,199,298	434,391	1,183,855	30,819	5,004	0		
62	SNCP12	1,267,897	1,188,745	43,329	0	30,819	5,004	0		
63										
64	PLCC - 12NCP									
65	DNCP12A	3,079,419	1,213,017	480,848	1,353,498	0	2,465	29,591		
66	PNCP12A	2,774,888	937,147	455,758	1,349,936	0	2,465	29,581		
67	LTNCP12A	2,521,478	926,548	411,725	1,180,740	0	2,465	0		
68	SNCP12A	961,928	918,395	41,068	0	0	2,465	0		



## 2006 COST ALLOCATION INFORMATION FILING

### BARRIE HYDRO DISTRIBUTION INC.

EB-2005-0338 EB-2007-0001

Thursday, January 18, 2007

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

#### Details:

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

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M		
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC	
1805	Land		dp	DDCP							
1805-1	Land Station >50 kV		dp	TCP	TCP12			TCP12			
1805-2	Land Station <50 kV		dp	DCP	DCP12			DCP12			
1806	Land Rights		dp	DDCP							
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12			
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12			
1808	Buildings and Fixtures		dp	DDCP							
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12			TCP12			
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12			DCP12			
1810	Leasehold Improvements		dp	DDCP							
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12			TCP12			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12			
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12			TCP12			
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12			
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN		
1825	Storage Battery Equipment		dp	DDCP							

cp	ncp	non-demand	FINAL
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
	PNCP4		PNCP4

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1830	Poles, Towers and Fixtures		dp	DDNCP											
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP											
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1840	Underground Conduit		dp	DDNCP											
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12				BCP12			BCP12
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP											
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12			BCP12				BCP12			BCP12
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT				LTNCP4		LTNCP4
1855	Services	Services and Meters	dp			CWCS			CWCS						
1860	Meters	Services and Meters	dp			CWMC			CWMC						
1905	Land	Land and Buildings	gp							NFA ECC					
1906	Land Rights	Land and Buildings	gp							NFA ECC					
1908	Buildings and Fixtures	General Plant	gp							NFA ECC					
1910	Leasehold Improvements	General Plant	gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC					
1925	Computer Software	IT Assets	gp							NFA ECC					
1930	Transportation Equipment	Equipment	gp							NFA ECC					
1935	Stores Equipment	Equipment	gp							NFA ECC					
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC					
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1950	Power Operated Equipment	Equipment	gp							NFA ECC					
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC					
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV								CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi								CWNB				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								CWNB				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								CWNB				
4205	Interdepartmental Rents	Other Distribution Revenue	mi								NFA				
4210	Rent from Electric Property	Other Distribution Revenue	mi								NFA				
4215	Other Utility Operating Income	Other Distribution Revenue	mi								NFA				
4220	Other Electric Revenues	Other Distribution Revenue	mi								NFA				
4225	Late Payment Charges	Late Payment Charges	mi								LPHA				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi								CWNB				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								NFA				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								NFA				
4305	Regulatory Debits	Other Income & Deductions	mi								NFA				
4310	Regulatory Credits	Other Income & Deductions	mi								NFA				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								NFA				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								NFA				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								NFA				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								NFA				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								NFA				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								NFA				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								NFA				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								NFA				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								NFA				
4405	Interest and Dividend Income	Other Income & Deductions	mi								NFA				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								NFA				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C		830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C		840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di							O&M					
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand	FINAL
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C						1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C						1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C						1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C						1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C						1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C						1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR							
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA							
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5405	Supervision	Community Relations (Working Capital)	ad							O&M						
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M						

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
5505	Supervision	Other Distribution Expenses	ad							O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5660	General Advertising Expenses	Advertising Expenses	ad							O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M					



Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop							NFA ECC					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M					
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M					
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205	Donations	Charitable Contributions	ad							O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M					
6215	Penalties	Other Distribution Expenses	ad							O&M					
6225	Other Deductions	Other Distribution Expenses	ad							O&M					

## Sheet E5 Reconciliation Worksheet - Second Run

**Details:**

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

[illegible]

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										
Total		\$7,501,104	\$178,300,923	\$185,802,027	Control	\$0	\$185,802,027	\$185,802,027	\$0	\$185,802,027	\$0



Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ 226,629	\$ -	\$ -	\$ 226,629	\$ 226,629	\$ -	\$ 226,629	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 188,039	\$ -	\$ -	\$ 188,039	\$ 188,039	\$ -	\$ 188,039	\$ -
1830	\$ 95,221	\$ -	\$ -	\$ 95,221	\$ 95,221	\$ -	\$ 95,221	\$ -
1835	\$ 73,895	\$ -	\$ -	\$ 73,895	\$ 73,895	\$ -	\$ 73,895	\$ -
1840	\$ 53,833	\$ -	\$ -	\$ 53,833	\$ 53,833	\$ -	\$ 53,833	\$ -
1845	\$ 53,833	\$ -	\$ -	\$ 53,833	\$ 53,833	\$ -	\$ 53,833	\$ -
1850	\$ 682,244	\$ -	\$ -	\$ 682,244	\$ 682,244	\$ -	\$ 682,244	\$ -
1855	\$ 155,973	\$ -	\$ -	\$ 155,973	\$ 155,973	\$ -	\$ 155,973	\$ -
1860	\$ 124,634	\$ -	\$ -	\$ 124,634	\$ 124,634	\$ -	\$ 124,634	\$ -
1815-1855	\$ 1,814,643	\$ -	\$ -	\$ 1,814,643	\$ 1,814,643	\$ -	\$ 1,814,643	\$ -
1830 & 1835	\$ 457,734	\$ -	\$ -	\$ 457,734	\$ 457,734	\$ -	\$ 457,734	\$ -
1840 & 1845	\$ 122,152	\$ -	\$ -	\$ 122,152	\$ 122,152	\$ -	\$ 122,152	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 129,863	\$ -	\$ -	\$ 129,863	\$ 129,863	\$ -	\$ 129,863	\$ -

Break Out	\$	(72,762,053)	\$	-	\$	-	\$	(72,762,053)	\$	(72,762,053)	\$	-	\$	(72,762,053)	\$	0
CCA	\$	17,428	\$	-	\$	-	\$	17,428	\$	17,428	\$	-	\$	17,428	\$	-
CDMPP	\$	487,500	\$	-	\$	-	\$	487,500	\$	487,500	\$	-	\$	487,500	\$	-
CEN	\$	15,417,245	\$	-	\$	-	\$	15,417,245	\$	15,417,245	\$	-	\$	15,417,245	\$	-
CEN EWMP	\$	80,637,906	\$	-	\$	-	\$	80,637,906	\$	80,637,906	\$	-	\$	80,637,906	\$	-
CREV	\$	(25,808,792)	\$	-	\$	-	\$	(25,808,792)	\$	(25,808,792)	\$	-	\$	(25,808,792)	\$	-
CWCS	\$	21,242,895	\$	-	\$	-	\$	21,242,895	\$	21,242,895	\$	-	\$	21,242,895	\$	-
CWMC	\$	7,795,919	\$	-	\$	-	\$	7,795,919	\$	7,795,919	\$	-	\$	7,795,919	\$	-
CWMR	\$	308,495	\$	-	\$	-	\$	308,495	\$	308,495	\$	-	\$	308,495	\$	-
CWNB	\$	(174,822)	\$	-	\$	-	\$	(174,822)	\$	(174,822)	\$	-	\$	(174,822)	\$	-
DCP	\$	17,041,491	\$	-	\$	-	\$	17,041,491	\$	17,041,491	\$	-	\$	17,041,491	\$	-
LPHA	\$	(502,730)	\$	-	\$	-	\$	(502,730)	\$	(502,730)	\$	-	\$	(502,730)	\$	-
LTNCP	\$	26,770,215	\$	-	\$	-	\$	26,770,215	\$	26,770,215	\$	-	\$	26,770,215	\$	-
NFA	\$	2,214,885	\$	-	\$	-	\$	2,214,885	\$	2,214,885	\$	-	\$	2,214,885	\$	-
NFA ECC	\$	12,682,203	\$	-	\$	-	\$	12,682,203	\$	12,682,203	\$	-	\$	12,682,203	\$	-
O&M	\$	3,434,896	\$	-	\$	-	\$	3,434,896	\$	3,434,896	\$	-	\$	3,434,896	\$	-
PNCP	\$	88,568,606	\$	-	\$	-	\$	88,568,606	\$	88,568,606	\$	-	\$	88,568,606	\$	-
SNCP	\$	4,014,455	\$	-	\$	-	\$	4,014,455	\$	4,014,455	\$	-	\$	4,014,455	\$	-
TCP	\$	237,593	\$	-	\$	-	\$	237,593	\$	237,593	\$	-	\$	237,593	\$	-
Total	\$	185,802,027	\$	-	\$	-	\$	185,802,027	\$	185,802,027	\$	-	\$	185,802,027	\$	0