ATIKOKAN HYDRO INC.

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
26th Floor
Toronto, Ontario

Attn: Ms. Kirsten Walli
Board Secretary

Dear Ms. Walli

**Atikokan Hydro Inc. 2008 Rate Application OEB File No. EB-2008-0014**

Atikokan Hydro Inc. is pleased to submit to the Ontario Energy Board ("OEB") its 2008 Rate Application, in compliance with the OEB Filing Requirements for Transmission and Distribution Applications. The components of the application are as follows:

- Exhibit 1 – Administration
- Exhibit 2 – Rate Base
- Exhibit 3 – Operating Revenue
- Exhibit 4 – Operating Costs
- Exhibit 5 – Deferral and Variance Accounts
- Exhibit 6 – Cost of Capital and Rate of Return
- Exhibit 7 – Calculation of Revenue Deficiency or Surplus
- Exhibit 8 – Cost Allocation
- Exhibit 9 – Rate Design

Further to the Board's RESS filing guidelines, an electronic copy of our full application will be submitted through the OEB e-Filing Services. Two hard copies of the application will be sent by courier.

We would be pleased to provide any further information or details that you may require relative to this application.

Issued at Atikokan Hydro on this 17th day of January 2008
Respectfully submited,

Wilf Thorburn
Atikokan Hydro
117 Gorrie Street
Atikokan, ON
P0T 1C0

# INDEX


| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 1 - Administrative Documents | | | |
| | 1 | | Application Summary |
| | | 1 | Index |
| | | 2 | Application |
| | | 3 | Summary of Application |
| | | 4 | Current Rates Schedule |
| | | 5 | Proposed Rates Schedule |
| | | 6 | Summary of Bill Impact |
| | | 7 | List of Issues |
| | | 8 | List of Specific Approvals Requested |
| | | 9 | Schedule of Overall Revenue Deficiency/Sufficiency |
| | | 10 | Causes of the Deficiency/Sufficiency |
| | | 11 | Board Findings and Directions from 2007 EDR |
| | | 12 | Board Findings and Directions from 2006 EDR |
| | | 13 | Status of Board Directives |
| | | | |
| | 2 | | Company Overview |
| | | 1 | Utility Description |
| | | 1 | Contact Information |
| | | 1 | List of Neighboring Utilities |
| | | 1 | Explanation of Any Host or Embedded Utilities |
| | | 2 | LDC's Distribution License |
| | | 3 | Map of LDC's Distribution System |
| | | 4 | Utility Organizational Chart |
| | | 5 | Corporate Entities Relationships Chart |
| | | 6 | Planned Changes in Corporate or Operational Structure |
| | | 7 | Conditions of Service/Service Charges |
| | | 8 | Changes in Conditions of Service |
| | | 9 | List of Witnesses and their Curriculum Vitae |
| | | 10 | Budget Directives (Capital and Operating) |
| | | 11 | Changes in Methodology |

| | | |
|---|---|---|
| 3 | | Finance |
| | 1 | Financial Statement (2006) |
| | 2 | Pro Forma Statements (2007) |
| | 3 | Pro Forma Statements (2008) |
| | 4 | Cost of Power Projections |
| | 5 | Reconciliation between Financial Statements and Financial Results Filed |
| | 6 | Proposed Accounting Treatment for long lived assets |
| | 7 | Compliance with the Uniform System of Account |
| 4 | | Extraordinary Events |
| | 1 | Extraordinary Circumstances |

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 2 – Rate Base | | | |
| | 1 | | Overview |
| | | 1 | Rate Base Overview |
| | | 2 | Rate Base Summary Table |
| | | 3 | Variance Analysis on Rate Base Table |
| | 2 | | Gross Assets – Property, Plant and Equipment Accumulated Depreciation |
| | | 1 | Continuity Statements |
| | | 2 | Gross Assets Table |
| | | 3 | Materiality Analysis on Gross Assets |
| | | 4 | Accumulated Depreciation Table |
| | | 5 | Materiality Analysis on Accumulated Depreciation |
| | 3 | | Capital Budget |
| | | 1 | Capital Plan |
| | | 2 | Summary of Asset Additions |
| | | 2 | Summary of Asset Retirements |
| | | 3 | Fixed Assets and Associated Depreciation Rate |
| | | 4 | Materiality Analysis on Capital Additions |
| | | 5 | System Expansions |
| | | 6 | Capitalization Policy |
| | 4 | | Allowance for Working Capital |
| | | 1 | Summary of 2008 Working Capital Allowance |
| | | 2 | Working Capital Allowance calculations by account |

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 3 - Distribution Revenue | | | |
| | 1 | | Distribution Revenue |
| | | 1 | Overview |
| | | 2 | Summary of Distribution Revenue Table |
| | | 3 | Calculations of Distribution Revenue Table |
| | | 4 | Variance Analysis on Distribution Revenue |
| | 2 | | Throughput Revenue |
| | | 1 | Weather Normalized Forecasting Methodology |
| | | 2 | Census Research Study (2006) – Population Change in Northern Ontario. |
| | | 3 | Atikokan Strategic Community and Economic Development Plan |
| | | 4 | Normalized Volume Forecast Table |
| | | 5 | Customer Count Forecast Table |
| | | 6 | Historical Average Consumption |
| | 3 | | Other Revenue |
| | | 1 | Other Distribution Revenue |
| | | 2 | Materiality Analysis on Other Distribution Revenue |
| | | 3 | Rate of Return on Other Distribution Revenue |
| | | 4 | Distribution Revenue Data |
| | 4 | | Revenue Sharing |
| | | 1 | Description of Revenue Sharing |

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 4 - Operating Costs | | | |
| | 1 | | Overview |
| | | 1 | Overview of Operating Costs |
| | | 2 | Summary of Operating Costs |
| | 2 | | OM&A Costs |
| | | 1 | OM&A Costs Table |
| | | 2 | Variance Analysis on OM&A Costs Table |
| | | 3 | Materiality Analysis on OM&A Costs |
| | | 4 | Shared Services |
| | | 5 | Service Agreement |
| | | 6 | Corporate Cost Allocation |
| | | 7 | Purchase of Services |
| | | 8 | Employee Description |
| | | 9 | Loss Adjustment Factor Calculation |
| | | 10 | Details of Total Losses |
| | | 11 | Variance and Materiality Analysis on Distribution Losses |
| | | 12 | Retail Transmission Adjustment Calculations |
| | 3 | | Income Tax, Large Corporation Tax |
| | | 1 | Tax Calculations |
| | | 2 | Capital Cost Allowance (CCA) |
| | | 3 | Federal T2 tax return |
| | | 4 | Ontario CT23 tax return |

| Ex | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 5 - Deferral And Variance Accounts | | | |
| | 1 | 1 | Description of Deferral and variance accounts |
| | | 2 | Calculation of Balances by Account |
| | | 3 | 2008 Rate Rider |
| | | 4 | Method of Recovery |

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 6 – Cost of Capital and Rate of Return | | | |
| | 1 | | Overview |
| | | 2 | Cost of Debt |
| | | 3 | Return on Equity |

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 7 - Calculation of Revenue Deficiency or Surplus | | | |
| | 1 | 1 | Overview of Calculation of Revenue Deficiency or Surplus |
| | | 2 | Determination of Net Utility Income |

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 8 – Cost Allocation | | | |
| | 1 | 1 | June 15 2006 Cost Allocation Informational Filing |
| | | 2 | Summary of Results and Proposed Changes |
| | | 3 | Re-filing of the 2006 Cost Allocation Informational Filing |
| | | 4 | Revised 2006 Cost Allocation Informational Filing RUN #1 |
| | | 5 | Revised 2006 Cost Allocation Informational Filing RUN #2 |

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 9 - Rate Design | | | |
| | 1 | 1 | Rate Design Overview |
| | | 2 | Determination of Service Revenue Requirement |
| | | 3 | Reconciliation of Rate Class Revenue to total Revenue Requirement |
| | | 4 | Rate Mitigation |
| | | 5 | Existing Rate Classes |
| | | 6 | Existing Rate Schedule |
| | | 7 | Proposed Rate Classes if different than existing |
| | | 8 | Proposed Rate Schedule |
| | | 9 | Rate Impacts |
| | | 10 | Proposed Changes to Terms and Conditions of Service |

ONTARIO ENERGY BOARD

IN THE MATTER OF the Ontario Energy Board Act, 1998, being Schedule B to the Energy Competition Act, 1998, S.O. 1998, c.15;

AND IN THE MATTER OF an Application by Atikokan Hydro Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity commencing May 1, 2008.

APPLICATION

Introduction

The Applicant is Atikokan Hydro Incorporated (referred to in this Application as the "Applicant" or "Atikokan Hydro"). The Applicant is a corporation incorporated pursuant to the Ontario Business Corporations Act with its head office in the Town of Atikokan

The Applicant hereby applies to the Ontario Energy Board (the "OEB") pursuant to section 78 of the Ontario Energy Board Act, 1998 as amended (the "OEB Act") for approval of its proposed distribution rates and other charges, effective May 1, 2008.

Except where specifically identified in the Application, the Applicant followed Chapter 2 of the Filing Requirements for Transmission and Distribution Applications dated November 14, 2006 (the "Filing Requirements") in preparing this Application.

Proposed Distribution Rates and Other Charges

The Schedule of Rates and Charges proposed in this Application is identified in Exhibit 1 Tab 1, Schedule 5 of this Summary, and the material being filed in support of this Application sets out Atikokan Hydro's approach to its 2008 distribution rates and charges.

Proposed Effective Date of Rate Order

The Applicant requests that the OEB make its Rate Order effective May 1, 2008 in accordance with the Filing Requirements.

Extraordinary Circumstances

In this application, Atikokan Hydro proposes to adjusted distribution rates to address the loss of their sole Intermediate (referred to in this Application as the "Intermediate" or "GS 2500 to 4900kW or "General Service 2500-4900kW") customer. The Applicant offers the following comments in this regard:

On October 12, 2007, The Applicant was advised by their sole Intermediate customer (it will not be named in this Application out of concern for the confidentiality of the customer's information) that they had gone into bankruptcy protection. Based on the history of this customer, the Application doesn't expect that the present owner group will be able to resume daily operations.

The loss of this customer results in a significant drop in Atikokan Hydro's load. The Applicant estimates that this change will reduce its distribution revenues, on an ongoing basis, by a net amount of $32,000 per annum. This equates to approximately 3.5% of the Applicant's 2006 distribution revenues of $917,330 or approximately 40% of Atikokan Hydro's current system load.

Details of this extraordinary event can be found at Tab 4, Schedule 1 of this Exhibit.

The Proposed Distribution Rates and Other Charges are Just and Reasonable

Despite the extraordinary circumstances stated above, the Applicant submits the proposed distribution rates contained in this Application as just and as reasonable as can be expected on the following grounds:

I. the proposed rates for the distribution of electricity have been prepared in accordance with the Filing Requirements;

II. the proposed adjusted rates are necessary to meet the Applicant's Market Based Rate of Return ("MBRR"), Debt Rate and Payments in Lieu of Taxes ("PILs") requirements;

III. The loss of a member of the Intermediate customer class, will adversely affect Atikokan Hydro's ability to meet its obligations in this regard, unless the lost distribution revenue is offset by adjustments to the distribution rates applicable to Atikokan Hydro's remaining customers. However, Atikokan Hydro believes that the impacts to any of the customer classes or consumption level subgroups are not so significant as to warrant the deferral of any adjustments being requested by the Applicant or the implementation of any other mitigation measures; and

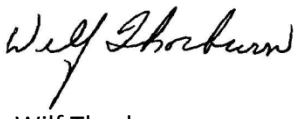
IV. such other grounds as may be set out in the material accompanying this Application Summary.

Relief Sought

The Applicant applies for an Order or Orders approving the proposed distribution rates and other charges set out in this Application as just and reasonable rates and charges pursuant to section 78 of the OEB Act, to be effective May 1, 2008, or as soon as possible thereafter. If delays are expected in processing the application and issuing a rate order, Atikokan Hydro is asking for interim rates effective May 1, 2008.

Issued at Atikokan Hydro on this 17th day of January 2008

Respectfully submited,



Wilf Thorburn
Atikokan Hydro
117 Gorrie Street
Atikokan, ON
P0T 1C0

# SUMMARY OF APPLICATION

## Purpose and Need

Atikokan Hydro's revenue requirement for 2008 contemplates the recovery of its costs of providing distribution service; its permitted Return on Equity and the funds necessary to service its debt (based on the OEB's deemed debt/equity ratio which is subject to adjustment this year to move it toward the OEB-mandated 60% debt / 40% equity); its Payments in Lieu of Taxes ("PILs"). When its forecasted results for 2008 are taken into account, Atikokan Hydro estimates that its present rates will produce a deficiency in distribution revenue of $280,108 for the 2008 Test Year. Excluded from this estimate is the impact of energy costs. The Applicant therefore seeks the Board's approval to revise its rates applicable to its distribution of electricity. The issues to be reviewed in this case, as the applicant sees them, are discussed below.

Through this Application, Atikokan Hydro seeks to recover Revenue Deficiency in the amount of $280,108 arising from changes in OM&A, Amortization, Rate of Return. The Applicant seeks to discontinue the Recovery of Regulatory Assets charge and recover the Balances of Deferral and Variance Account and credit back the amount of $266,474. Through this application, Atikokan Hydro also seeks to update their Distribution Loss Factor bringing them from 1.0817 to 1.0753

Atikokan Hydro has been assisted in preparing this rate application by Elenchus Research Associates who provided the model used in the determination of just and reasonable 2008 Distribution Rates. The Applicant has based this Application on its forecasted results for the 2008 Test Year. As required by the OEB, the Applicant is also presenting the historical actual information for fiscal 2006; information for the OEB-approved 2006 test year; and six months actual and six months forecast information for the fiscal 2007 bridge year.

## Timing

The financial information supporting the Test Year for this Application will be the Applicant's fiscal year ending December 31, 2008 (the "2008 Test Year"). However, this information will be used to set rates for the period May 1, 2008 to April 30, 2009. The Test Year revenue

requirement is that forecast by the Applicant as needed to enable it to recover the amounts discussed above for fiscal 2008.

# CURRENT RATE SCHEDULE

EB-2007-0505

| | | |
|---|---|---|
| **Residential** | | |
| Service Charge | $ | 27.18 |
| Distribution Volumetric Rate | $/kWh | 0.0107 |
| Regulatory Asset Recovery | $/kWh | 0.0001 |
| Retail Transmission Rate – Network Service Rate | $/kWh | 0.0052 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kWh | 0.0019 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 ` |
| **General Service Less Than 50 kW** | | |
| Service Charge | $ | 54.19 |
| Distribution Volumetric Rate | $/kWh | 0.0069 |
| Regulatory Asset Recovery | $/kWh | 0.0001 |
| Retail Transmission Rate – Network Service Rate | $/kWh | 0.0047 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kWh | 0.0017 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **General Service 50 to 2,499 kW** | | |
| Service Charge | $ | 72.30 |
| Distribution Volumetric Rate | $/kW | 0.2754 |
| Regulatory Asset Recovery | $/kW | 0.0084 |
| Retail Transmission Rate – Network Service Rate | $/kW | 1.9188 |
| Retail Transmission Rate – Network Service Rate – Interval Metered | $/kW | 2.0379 |
| Retail Transmission Rate – Network Service Rate – Interval Metered, ≥1,000 kW | $/kW | 2.0355 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.6652 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered | $/kW | 0.7292 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered, ≥1,000 kW | $/kW | 0.7352 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **General Service 2,500 to 4,999 kW** | | |
| Service Charge | $ | 2,415.16 |
| Distribution Volumetric Rate | $/kW | 0.1797 |
| Regulatory Asset Recovery | $/kW | (0.0863) |
| Retail Transmission Rate – Network Service Rate | $/kW | 2.1459 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.7845 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| **Unmetered Scattered Load** | | |
| Service Charge (per Account) | $ | 50.62 |
| Distribution Volumetric Rate | $/kWh | 0.0065 |
| Retail Transmission Rate – Network Service Rate | $/kWh | 0.0047 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kWh | 0.0017 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **Sentinel Lighting** | | |
| Service Charge | $ | 1.09 |

| | | | |
|---|---|---|---|
| Distribution Volumetric Rate | $/kW | 9.4704 |
| Regulatory Asset Recovery | $/kW | 2.9651 |
| Retail Transmission Rate – Network Service Rate | $/kW | 1.4544 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.5250 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| | | |
| **Street Lighting** | | |
| Service Charge (per connection) | $ | 1.97 |
| Distribution Volumetric Rate | $/kW | 2.2693 |
| Regulatory Asset Recovery | $/kW | 0.1283 |
| Retail Transmission Rate – Network Service Rate | $/kW | 1.4471 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.5142 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| | | |
| **Specific Service Charges** | | |
| | | |
| Customer Administration | | |
| Returned Cheque charge (plus bank charges) | $ | 25.00 |
| Account set up charge / change of occupancy charge (plus credit agency costs if applicable) | $ | 25.00 |
| Special Meter reads | $ | 25.00 |
| Non-Payment of Account | | |
| Late Payment - per month | % | 1.50 |
| Late Payment - per annum | % | 19.56 |
| Collection of account charge – no disconnection | $ | 25.00 |
| Disconnect/Reconnect at Meter – during regular hours | $ | 28.00 |
| Disconnect/Reconnect at Meter – after regular hours | $ | 315.00 |
| Disconnect/Reconnect at Pole – during regular hours | $ | 28.00 |
| Disconnect/Reconnect at Pole – after regular hours | $ | 315.00 |
| Specific Charge for Access to the Power Poles – per pole/year | $ | 22.35 |
| | | |
| Allowances | | |
| Transformer Allowance for Ownership – per kW of billing demand/month – customer shall be credited at a rate of 10% of the applicable Distribution Volumetric Rate | | |
| | | |
| Primary Metering Allowance for transformer losses – applied to measured demand and energy | % | (1.00) |
| | | |
| Loss Factor | | |
| Total Loss Factor – Secondary Metered Customer < 5,000 kW | | 1.0817 |
| Total Loss Factor – Secondary Metered Customer > 5,000 kW | | N/A |
| Total Loss Factor – Primary Metered Customer < 5,000 kW | | 1.0709 |
| Total Loss Factor – Primary Metered Customer > 5,000 KW | | N/A |

# PROPOSED RATE SCHEDULE

| | | |
|---|---|---|
| **Residential** | | |
| Service Charge | $ | 36.52 |
| Distribution Volumetric Rate | $/kWh | 0.0144 |
| Regulatory Asset Recovery | $/kWh | (0.0053) |
| Retail Transmission Rate – Network Service Rate | $/kWh | 0.00415 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kWh | 0.00225 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **General Service Less Than 50 kW** | | |
| Service Charge | $ | 72.80 |
| Distribution Volumetric Rate | $/kWh | 0.0093 |
| Regulatory Asset Recovery | $/kWh | (0.0054) |
| Retail Transmission Rate – Network Service Rate | $/kWh | 0.00376 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kWh | 0.00201 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **General Service 50 to 2,499 kW** | | |
| Service Charge | $ | 97.13 |
| Distribution Volumetric Rate | $/kW | 0.3739 |
| Regulatory Asset Recovery | $/kW | (0.0044) |
| Retail Transmission Rate – Network Service Rate | $/kW | 1.53312 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.78627 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **Unmetered Scattered Load** | | |
| Service Charge (per Account) | $ | 68.01 |
| Distribution Volumetric Rate | $/kWh | 0.0088 |
| Regulatory Asset Recovery | $/kW | (0.0044) |
| Retail Transmission Rate – Network Service Rate | $/kWh | 0.00376 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kWh | 0.00201 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **Sentinel Lighting** | | |
| Service Charge | $ | 1.47 |
| Distribution Volumetric Rate | $/kW | 12.8251 |
| Regulatory Asset Recovery | $/kW | (10.7609) |
| Retail Transmission Rate – Network Service Rate | $/kW | 1.1620 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.6205 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **Street Lighting** | | |
| Service Charge (per connection) | $ | 2.65 |
| Distribution Volumetric Rate | $/kW | 3.0344 |
| Regulatory Asset Recovery | $/kW | (1.3993) |
| Retail Transmission Rate – Network Service Rate | $/kW | 1.1562 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.5142 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |

| | | |
|---|---|---|
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |

Specific Service Charges

| | | |
|---|---|---|
| Customer Administration | | |
| Returned Cheque charge (plus bank charges) | $ | 25.00 |
| Account set up charge / change of occupancy charge (plus credit agency costs if applicable) | $ | 25.00 |
| Special Meter reads | $ | 25.00 |
| Non-Payment of Account | | |
| Late Payment - per month | % | 1.50 |
| Late Payment - per annum | % | 19.56 |
| Collection of account charge – no disconnection | $ | 25.00 |
| Disconnect/Reconnect at Meter – during regular hours | $ | 28.00 |
| Disconnect/Reconnect at Meter – after regular hours | $ | 315.00 |
| Disconnect/Reconnect at Pole – during regular hours | $ | 28.00 |
| Disconnect/Reconnect at Pole – after regular hours | $ | 315.00 |
| Specific Charge for Access to the Power Poles – per pole/year | $ | 22.35 |

Allowances

Transformer Allowance for Ownership – per kW of billing demand/month – customer shall be credited at a rate of 10% of the applicable Distribution Volumetric Rate

| | | |
|---|---|---|
| Primary Metering Allowance for transformer losses – applied to measured demand and energy | % | (1.00) |

| | |
|---|---|
| Loss Factor | |
| Total Loss Factor – Secondary Metered Customer < 5,000 kW | 1.07530 |
| Total Loss Factor – Secondary Metered Customer > 5,000 kW | N/A |
| Total Loss Factor – Primary Metered Customer < 5,000 kW | 1.0646 |
| Total Loss Factor – Primary Metered Customer > 5,000 KW | N/A |

# SUMMARY OF BILL IMPACT

Residential at 1000kWh/month

| | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Volume** | **Rate $** | **Charge $** | **Volume** | **Rate $** | **Charge $** | **Change $** | **Change %** | **% of Total Bill** |
| Monthly Service Charge | | | 27.18 | | | 36.52 | 9.34 | 34.4% | 7.3% |
| Distribution | 1,000 | 0.01070 | 10.70 | 1,000 | 0.01440 | 14.40 | 3.70 | 34.6% | 2.9% |
| **Sub-Total** | | | **37.88** | | | **50.92** | **13.04** | **34.4%** | **10.2%** |
| Regulatory Asset Recovery | 1,000 | 0.00010 | 0.10 | 1,000 | -0.00530 | -5.30 | -5.40 | -5400.0% | -4.2% |
| Retail Transmission - Network | 1,055 | 0.00520 | 5.48 | 1,075 | 0.00415 | 4.47 | -1.02 | -18.5% | -0.8% |
| Retail Transmission - Line and Transformation Connection | 1,055 | 0.00190 | 2.00 | 1,075 | 0.00225 | 2.41 | 0.41 | 20.5% | 0.3% |
| Wholesale Market Service | 1,055 | 0.00520 | 5.48 | 1,075 | 0.00520 | 5.59 | 0.11 | 2.0% | 0.1% |
| Rural Rate Protection Charge | 1,055 | 0.00100 | 1.05 | 1,075 | 0.00100 | 1.08 | 0.02 | 2.0% | 0.0% |
| Debt Retirement Charge | 1,000 | 0.00700 | 7.00 | 1,000 | 0.00700 | 7.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | 1,055 | 0.05704 | 60.16 | 1,075 | 0.05704 | 61.34 | 1.18 | 2.0% | 0.9% |
| **Total Bill** | | | **119.17** | | | **127.50** | **8.34** | **7.0%** | **6.5%** |

In order to increase the fixed cost recovery, Atikokan Hydro is proposing to increase the monthly customer charge by $9.34 in the 2008 Test Year.

The impact on a residential customer with 1000kWhs is an increase of 34.4% on the delivery component of the bill. The overall bill impact on a Residential customer is shown in detail in Exhibit 9, Tab 1, Schedule 9.

General Service less than 50kW at 2000kWh/month

| | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Volume** | **Rate $** | **Charge $** | **Volume** | **Rate $** | **Charge $** | **Change $** | **Change %** | **% of Total Bill** |
| Monthly Service Charge | | | 54.19 | | | 72.80 | 18.61 | 34.3% | 7.7% |
| Distribution | 2,000 | 0.00690 | 13.80 | 2,000 | 0.00930 | 18.60 | 4.80 | 34.8% | 2.0% |
| **Sub-Total** | | | **67.99** | | | **91.40** | **23.41** | **34.4%** | **9.6%** |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Regulatory Asset Recovery | 2,000 | 0.00010 | 0.20 | 2,000 | -0.00540 | -10.80 | -11.00 | -5500.0% | -4.5% |
| Retail Transmission - Network | 2,109 | 0.00470 | 9.91 | 2,151 | 0.00376 | 8.08 | -1.84 | -18.5% | -0.8% |
| Retail Transmission - Line and Transformation Connection | 2,109 | 0.00170 | 3.59 | 2,151 | 0.00201 | 4.32 | 0.74 | 20.5% | 0.3% |
| Wholesale Market Service | 2,109 | 0.00520 | 10.97 | 2,151 | 0.00520 | 11.18 | 0.21 | 2.0% | 0.1% |
| Rural Rate Protection Charge | 2,109 | 0.00100 | 2.11 | 2,151 | 0.00100 | 2.15 | 0.04 | 2.0% | 0.0% |
| Debt Retirement Charge | 2,000 | 0.00700 | 14.00 | 2,000 | 0.00700 | 14.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | 2,109 | 0.05704 | 120.32 | 2,151 | 0.05704 | 122.67 | 2.35 | 2.0% | 1.0% |
| **Total Bill** | | | **229.09** | | | **243.00** | **13.91** | **6.1%** | **5.7%** |

In order to increase the fixed cost recovery, Atikokan Hydro is proposing to increase the monthly customer charge by $18.61 in the 2008 Test Year.

The impact on a General Service customer with 2000kWhs is an increase of 34.4% on the delivery component of the bill. The overall bill impact on a General Service less than 50kW customer is shown in detail in Exhibit 9, Tab 1, Schedule 9.

General Service 50 to 2499kW

| | **2007 BILL** | | | **2008 BILL** | | | **IMPACT** | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Volume** | **Rate $** | **Charge $** | **Volume** | **Rate $** | **Charge $** | **Change $** | **Change %** | **% of Total Bill** |
| Monthly Service Charge | | | 72.30 | | | 97.13 | 24.83 | 34.3% | 0.1% |
| Distribution | 1,000 | 0.27540 | 275.40 | 1,000 | 0.37390 | 373.90 | 98.50 | 35.8% | 0.3% |
| **Sub-Total** | | | **347.70** | | | **471.03** | **123.33** | **35.5%** | **0.4%** |
| Regulatory Asset Recovery | 1,000 | 0.00840 | 8.40 | 1,000 | -0.00440 | -4.40 | -12.80 | -152.4% | 0.0% |
| Retail Transmission - Network | 1,055 | 1.91880 | 2,023.76 | 1,075 | 1.53312 | 1,648.57 | -375.19 | -18.5% | -1.1% |
| Retail Transmission - Line and Transformation Connection | 1,055 | 0.66520 | 701.59 | 1,075 | 0.78627 | 845.47 | 143.89 | 20.5% | 0.4% |
| Wholesale Market Service | 421,880 | 0.00520 | 2,193.78 | 430,120 | 0.00520 | 2,236.62 | 42.85 | 2.0% | 0.1% |
| Rural Rate Protection Charge | 421,880 | 0.00100 | 421.88 | 430,120 | 0.00100 | 430.12 | 8.24 | 2.0% | 0.0% |
| Debt Retirement | 400,000 | 0.00700 | 2,800.00 | 400,000 | 0.00700 | 2,800.00 | 0.00 | 0.0% | 0.0% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Charge | | | | | | | | | |
| Cost of Power Commodity | 421,880 | 0.05704 | 24,064.04 | 430,120 | 0.05704 | 24,534.04 | 470.01 | 2.0% | 1.4% |
| **Total Bill** | | | **32,561.14** | | | **32,961.46** | **400.32** | **1.2%** | **1.2%** |

In order to increase the fixed cost recovery, Atikokan Hydro is proposing to increase the monthly customer charge by $24.83 in the 2008 Test Year.

The impact on a General Service 50 to 2499kW with 1000kW demand and 40,000kWhs customer is an increase of 35.5% on the delivery component of the bill. The overall bill impact on a General Service 50 to 4999kW customer is shown in detail in Exhibit 9, Tab 1, Schedule 9.

Street Lighting

| | **2007 BILL** | | | **2008 BILL** | | | **IMPACT** | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Volume** | **Rate $** | **Charge $** | **Volume** | **Rate $** | **Charge $** | **Change $** | **Change %** | **% of Total Bill** |
| Monthly Service Charge | | | 1.97 | | | 2.65 | 0.68 | 34.5% | 9.5% |
| Distribution | 1 | 2.26930 | 1.70 | 1 | 3.03440 | 2.28 | 0.57 | 33.7% | 8.0% |
| **Sub-Total** | | | **3.67** | | | **4.93** | **1.25** | **34.1%** | **17.5%** |
| Regulatory Asset Recovery | 1 | 0.12830 | 0.10 | 1 | -1.39930 | -1.05 | -1.15 | -1190.6% | -16.0% |
| Retail Transmission - Network | 1 | 1.44710 | 1.14 | 1 | 1.15623 | 0.93 | -0.21 | -18.5% | -3.0% |
| Retail Transmission - Line and Transformation Connection | 1 | 0.51420 | 0.41 | 1 | 0.60778 | 0.49 | 0.08 | 20.5% | 1.2% |
| Wholesale Market Service | 26 | 0.00520 | 0.14 | 27 | 0.00520 | 0.14 | 0.00 | 2.0% | 0.0% |
| Rural Rate Protection Charge | 26 | 0.00100 | 0.03 | 27 | 0.00100 | 0.03 | 0.00 | 2.0% | 0.0% |
| Debt Retirement Charge | 25 | 0.00700 | 0.18 | 25 | 0.00700 | 0.18 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | 26 | 0.05704 | 1.50 | 27 | 0.05704 | 1.53 | 0.03 | 2.0% | 0.4% |
| **Total Bill** | | | **7.16** | | | **7.17** | **0.01** | **0.2%** | **0.2%** |

In order to increase the fixed cost recovery, Atikokan Hydro is proposing to increase the monthly customer charge by $0.68 in the 2008 Test Year.

The impact on the Street Light customer with 1kW demand and 25 kWhs is an increase of 34.1% on the delivery component of the bill. The overall bill impact on the Street Light customer is shown in detail in Exhibit 9, Tab 1, Schedule 9.

Unmetered Scattered Load

| | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Volume** | **Rate $** | **Charge $** | **Volume** | **Rate $** | **Charge $** | **Change $** | **Change %** | **% of Total Bill** |
| Monthly Service Charge | | | 50.62 | | | 68.01 | 17.39 | 34.4% | 5.9% |
| Distribution | 0 | 0.00650 | 0.00 | 0 | 0.00880 | 0.00 | 0.00 | | 0.0% |
| **Sub-Total** | | | **50.62** | | | **68.01** | **17.39** | **34.4%** | **5.9%** |
| Regulatory Asset Recovery | 0 | 0.00000 | 0.00 | 0 | -0.00440 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Network | 0 | 0.00470 | 0.00 | 0 | 0.00376 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Line and Transformation Connection | 0 | 0.00170 | 0.00 | 0 | 0.00201 | 0.00 | 0.00 | | 0.0% |
| Wholesale Market Service | 3,164 | 0.00520 | 16.45 | 3,226 | 0.00520 | 16.77 | 0.32 | 2.0% | 0.1% |
| Rural Rate Protection Charge | 3,164 | 0.00100 | 3.16 | 3,226 | 0.00100 | 3.23 | 0.06 | 2.0% | 0.0% |
| Debt Retirement Charge | 3,000 | 0.00700 | 21.00 | 3,000 | 0.00700 | 21.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | 3,164 | 0.05704 | 180.48 | 3,226 | 0.05704 | 184.01 | 3.53 | 2.0% | 1.2% |
| **Total Bill** | | | **271.72** | | | **293.02** | **21.30** | **7.8%** | **7.3%** |

In order to increase the fixed cost recovery, Atikokan Hydro is proposing to increase the monthly customer charge by $17.39 in the 2008 Test Year.

The impact on the Unmetered Scattered Load customer with 3000kW demand is and increase of 34.4% on the delivery component of the bill. The overall bill impact on the Street Light customer is shown in detail in Exhibit 9, Tab 1, Schedule 9.

Loss Factors

| | Approved TLF | 2008 TLF | Proposed % Change |
|---|---|---|---|
| Total Loss Factor-Secondary Metered Customer <5,000 kW | 1.0817 | 1.0753 | -59% |
| Total Loss Factor-Primary Metered Customer <5,000 kW | 1.0709 | 1.0646 | -58% |

Details of the Changes to the Total Loss Factor are detailed in Exhibit 4, Tab 2, Schedule 9 and 10.

Atikokan Hydro considers its proposed rates to have acceptable impacts on the distribution portion of the customer's bill and therefore Atikokan Hydro is not proposing any rate mitigation measures.

# LIST OF ISSUES

There are a number of issues that, although they may not all be defined as major, are anticipated to be examined in this case. These issues are listed below.

## Loss of Intermediate Customer

One of the main issues of this application is the loss of a member of the intermediate customer class's effects on Atikokan Hydro's ability to meet its obligations. Details of this issue can be found at Tab 4, Schedule 1 of this Exhibit.

## Capital Structure

The Applicant's current deemed capital structure is 50% debt and 50% equity. In its December 20, 2006 Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario Electricity Distributors, the OEB mandated a shift to a 60% debt/40% equity ratio for all distributors. Consequently, Atikokan Hydro is requesting a change in its deemed capital structure. Specifically, Atikokan Hydro is requesting a move in the deemed equity ratio from 53.3% to 46.7% consistent with the 3 year phase-in of Atikokan Hydro's capital structure from 50% to 40% equity.

## Return on Equity

In addition, Atikokan Hydro has assumed a return on equity of 8.68% consistent with the methodology outlined in Appendix B of the Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario Electricity Distributors dated December 20, 2006. Atikokan Hydro understands the OEB will be finalizing the return on equity for 2008 rates based on January 2008 market interest rate information.

## Capital Expenditures

Atikokan Hydro continues to expand and reinforce its distribution system in order to meet the demand of existing customers in its service territory.

## Operating and Maintenance Costs

Operating and maintenance costs have been updated to reflect the impact of inflation and expected changes in costs.

Smart Metering

Atikokan Hydro has not included any costs related to Smart Metering. In decision EB-2007-0576 dated April 12, 2007, the Board approved $0.25 per month per metered customer. At the present time, it is unclear how Smart Metering costs will be recovered and therefore Atikokan Hydro requests to be included in any provincial mandate of Smart Metering Costs recovery.

# SPECIFIC APPROVALS REQUESTED

Atikokan Hydro requests the following specific approvals:

1. Approval to charge rates effective May 1, 2008 to recover a revenue requirement of $1,093,297

2. Approval of our Specific Services charges listed in Exhibit 1, Tab 1, Schedule 5, page 5

3. Approval of Atikokan Hydro's proposed change in capital structure involving the shift in deemed common equity component from 53.3% to 46.7% (Exhibit 6), consistent with the Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors dated December 20, 2006.

4. Approval of the proposed lost factor in Exhibit 4, Tab 2, Schedule 9.

5. Approval of the amount currently set at $0.26, per month per metered customer to cover the cost of funding future smart meter activities.

6. Approval to continue the following deferral/variance accounts on May 1, 2008

- o 1505 Un-recovered Plant and Regulatory Study Costs
- o 1508 Other Regulatory Assets
- o 1510 Preliminary Survey and Investigation Charges
- o 1515 Emission Allowance Inventory
- o 1516 Emission Allowances Withheld
- o 1518 Retail Cost Variance Account – Retail
- o 1520 Power Purchase Variance Account
- o 1525 Miscellaneous Deferred Debits – including Rebate Cheques
- o 1530 Deferred Losses from Disposition of Utility Plant
- o 1540 Unamortized Loss on Re-acquired Debt
- o 1545 Development Charge Deposits/Receivables
- o 1548 Retail Cost Variance Account – STR

- o 1550 LV Variance Account
- o 1555 Smart Meter Capital Variance Account
- o 1556 Smart Meters OM&A Variance Account
- o 1560 Deferred Development Cost
- o 1562 Deferred Payments in Lieu of Taxes
- o 1563 PILS Contra Account
- o 1565 CMD Expenditure and Recoveries
- o 1566 CDM Contra Account
- o 1570 Qualifying Transition Costs
- o 1571 Pre-Market Opening Energy Variances Total
- o 1572 Extra-Ordinary Event Losses
- o 1574 Deferred Rate Impact Amounts
- o 1580 RSVA-Wholesale Market Service Charge
- o 1582 RSVA-One-time Wholesale Market Service
- o 1584 RSVA-Retail Transmission Network Charge
- o 1586 RSVA-Retail Transmission Connection Charge
- o 1588 RSVA-Power
- o 1592 Deferred PILs Account
- o 2425 Other Deferred Credits

# SCHEDULE OF OVERALL REVENUE DEFICIENCY AND SUFFICIENCY
## 2008 TEST YEAR

| | 2008 Test Existing Rates | 2008 Test Proposed Rates |
|---|---|---|
| **Revenue** | | |
| Suff/ Def From Below. | | 280,108 |
| Distribution Revenue | 1,093,701 | 1,093,701 |
| Other Operating Revenue (Net) | 60,956 | 60,956 |
| Total Revenue | 1,154,657 | 1,434,765 |
| **Distribution Costs** | | |
| Operation, Maintenance, and Administration | 977,555 | 977,555 |
| Depreciation & Amortization | 240,777 | 240,777 |
| Capital Tax | | 0 |
| Interest- Deemed Interest | 73,201 | 73,201 |
| Total Costs and Expenses | 1,291,533 | 1,291,533 |
| Utility Income Before Income Taxes | -136,876 | 143,232 |
| Net Adjustments per 2008 Pils | -7,658 | -7,658 |
| | -144,534 | 135,574 |
| **Income Tax (Tax Rate 17%)** | -24,571 | 23,048 |
| **Utility Income** | -112,305 | 120,184 |
| **Rate Base** | 2,965,972 | 2,965,972 |
| **Equity** | 0.4667 | 0.4667 |
| **Equity Component Rate Base** | 1,384,120 | 1,384,120 |
| Income / Equity Rate Base % | -8.11% | 8.68% |
| **Target Return -Equity on Rate Base** | 8.68% | 8.68% |
| Return- Equity on Rate Base | 120,184 | 120,184 |
| **Revenue Deficiency** | **232,490** | |
| **Revenue Deficiency (Gross-up)** | **280,108** | |

# CAUSES OF REVENUE DEFFICIENCY

This exhibit presents an overview of the revenue deficiency or surplus calculations process for the 2008 test year

The increase in Atikokan Hydro distribution expenses including depreciation expense in the 2008 Test Year of $60,509 is a result of normal operating expenses plus inflation plus additional amortization related to the Capital program.

A return on capital in the 2008 Test Year of $184,810 indicates that the utility was not earning its regulated return based on 2006 EDR which is based on 2004 actual.

# BOARD FINDINGS AND DIRECTIONS FROM 2007 EDR

Excerpt from Decision and Order issued April 12, 2007

Atikokan's 2006 distribution rates were approved on an interim basis, per the Board's Decision and Order RP-2005-0020/EB-2005-0335, pending a review of Atikokan Hydro's financial and operational statistics and its financial viability by the Board's Chief Regulatory Auditor (the "CRA"). That review is underway. Atikokan has acknowledged this situation in the application.

If the result of the CRA's review would necessitate a reconsideration and adjustment to finalize 2006 rates, the rates for 2007 would also have to be adjusted. As the review by the CRA of Atikokan is not complete, the Board finds it appropriate to approve Atikokan's rates for 2007 on an interim basis. Upon completion of the CRA's review, the Board will finalize Atikokan's 2006 and 2007 distribution rates. The details of that process will depend on the Board's assessment of the conclusions of the review.

In setting the 2007 interim rates for Atikokan, the Board applied its approved price cap index adjustment to distribution rates (fixed and variable) uniformly across all customer classes. The price cap index is calculated as a price escalator less an X-factor of 1.0%, intended to represent input price and productivity trends. Based on the final 2006 data published by Statistics Canada, the Board has established the price escalator to be 1.9%. The resulting price cap index adjustment is therefore 0.9%.

The price cap index adjustment was not applied to the following components of the rates:

- the specific service charges;
- the regulatory asset recovery rate rider; and
- the smart meter rate adder (an amount in the fixed components of the rates associated with smart meter cost recovery).

Atikokan requested an amount for smart meter costs. The Board has approved an amount of $0.25 per month per metered customer. Atikokan's variance accounts for smart meter program implementation costs, previously authorized by the Board, are continued. It is the Board's understanding that Atikokan will not be undertaking any smart metering activity (i.e. discretionary metering activity) in 2007. The amount collected through the smart meter rate adder will be booked into the existing variance accounts, and retained in those accounts, to help fund future smart meter activity.

As the notice of this application indicated, the Board will be holding a combined proceeding to consider, among other things, appropriate recovery of smart meter costs.

The Board has made the necessary adjustments to Atikokan's filed 2006 Tariff of Rates and Charges to produce a new Tariff of Rates and Charges to be effective May 1, 2007. The Board finds the rates and charges in the Tariff of Rates and Charges attached as Appendix A to this decision to be just and reasonable.

**THE BOARD ORDERS THAT:**

1. The Tariff of Rates and Charges set out in Appendix A of this order is approved on an interim basis, effective May 1, 2007, for electricity consumed or estimated to have been consumed on and after May 1, 2007.

2. The Tariff of Rates and Charges set out in Appendix A of this order supersedes all previous distribution rate schedules approved by the Ontario Energy Board for Atikokan, and is interim in all respects.

3. Atikokan shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.

# BOARD FINDINGS AND DIRECTIONS FROM 2006 EDR

Excerpt from Decision and Order issued April 12, 2006 revised May 5, 2006

In its preliminary review of the 2006 rate applications received from the distributors, the Board identified several issues that appeared to be common to many or all of the distributors. As a result, the Board held a hearing (EB-2005-0529) to consider these issues (the "Generic Issues Proceeding") and released its decision (the "Generic Decision") on March 21, 2006. The rulings flowing from that Generic Decision apply to this Application, except to the extent noted in this Decision. The Board notes that pursuant to ss. 21 (6.1) of the *Ontario Energy Board Act, 1998*, and to the extent that it is pertinent to this Application, the evidentiary record of the Generic Issues Proceeding is part of the evidentiary record upon which the Board is basing this Decision.

In December 2001, the Board authorized the establishment of deferral accounts by the distributors related to the payments that the distributors make to the Ministry of Finance in lieu of taxes. The Board is required, under its enabling legislation, to make an order with respect to non-commodity deferral accounts once every twelve months. The Board has considered the information available with respect to these accounts and orders that the amounts recorded in the accounts will not be reflected in rates as part of the Rate Order that will result from this Decision. The Board will continue to monitor the accounts with a view to clearing them in due course.

Public notice of the rate application made by Atikokan Hydro was given through newspaper publication in its service area. The evidence filed was made available to the public. Interested parties intervened in the proceeding. The evidence in the Application was tested through written interrogatories from Board staff and intervenors, and

intervenors and the Applicant had the opportunity to file written argument. While the Board has considered the entire record in this proceeding, it has made reference in this Decision only to such evidence and argument as is necessary to provide context to its findings. Atikokan Hydro has requested an amount of $973,271 as revenue to be recovered through distribution rates and charges. Included in this amount is a credit of $427 for the recovery of regulatory assets. Except where noted in this Decision, the Board finds that Atikokan Hydro has filed its application in accordance with the Handbook and the guidelines for the recovery of regulatory assets.

Notwithstanding the Atikokan Hydro's general compliance with the Handbook and associated models, in considering this application the Board reviewed the following matters in detail:

- 2005 Wholesale Meter Costs;
- Bad Debt;
- Transformer Ownership Credit;
- Distribution Loss Adjustment Factors;
- Impact of the Generic Decision (EB-2005-0529); and
- Financial Hardship and Quality of the Application.

2005 Wholesale Meter Costs

The Applicant has applied for recovery of an amount of $71,729 as the capital cost of a wholesale meter project, the installation of which was completed in 2005. The Applicant has noted that the wholesale meter project, planned to be completed over two years, was done to comply with regulatory requirements. The two meters replace five existing metering points, and will result in reduced Meter Service Provider costs. Atikokan Hydro has also indicated that it and its municipal shareholder have been unable to secure other financing for these meter costs, and that both meters are in service for the whole of 2006. The Vulnerable Energy Consumers Coalition ("VECC") argued that this 2005 capital expenditure inclusion is inconsistent with the 2006 EDR Model, which allows Rate Base to be increased for the incremental difference, if any, between the spending on wholesale meters in 2005 beyond that spent in 2004. The Board finds that inclusion of the full amount of capital expenditures related to wholesale meters installed during 2005 is compliant with the Handbook. The Board notes that the intent of Tier 1 adjustments is "to move the 2004 data closer to a 'typical' year in terms of capital investments, operations and revenues and to allow for limited specified adjustments", as stated in the Report

of the Board RP-2005-0188 (pp. 9-10). The Board also notes that the Handbook, at p.15, states, with respect to wholesale meter Tier 1 adjustments to rate base, that: "[t]he applicant should include its 2005 projected estimates for wholesale meters." The Board understands this to mean that a distributor should include the full amount of 2005 wholesale meter costs for meters that will come into service prior to the 2006 rate year. This treatment is analogous to that allowed for new transformer stations coming into service prior to 2006. Therefore, the Board accepts Atikokan Hydro's proposal.

Bad Debt

The Applicant has included as a Tier 1 Distribution Expense adjustment an amount of $65,416 for recovery of material bad debt due to the loss of a major customer in 2003. This adjustment is outside of the 2004 historical test year and is a deviation from the Handbook. The Applicant noted that the customer had a previous good payment history and that Security Deposit policies precluded Atikokan Hydro from obtaining a security deposit against default. The Applicant also contended that recovery of this bad debt is necessary in light of the Applicant's financial situation.

The Board will not authorize the recovery of this bad debt amount because the Board views the amounts being sought to be out of period. This request by the Applicant is unusual and there is a high onus on the Applicant to demonstrate why it is appropriate to recover the out of period amounts. Agreeing to the Applicant's request would constitute retroactive ratemaking, a practice not endorsed by the Board. In fact, retroactivity is not permitted by the courts when rates have been declared final. Under Bill 210, the rates for electricity distributors were made final.

Transformer Ownership Credit

Most Ontario electricity distributors, including Atikokan Hydro, currently have a Transformer Ownership Credit of $0.60/kW. The Applicant has proposed to eliminate the Transformer Ownership Credit, or, in the alternative, to reduce the Transformer Ownership Credit to be equal to 10% of the volumetric distribution charge applicable to a customer. Atikokan Hydro noted that its current volumetric rates for larger demand-metered customers are less than $0.60/kW, with the effect that the customer receives a credit amount on the distribution portion of its bill. The Board notes that the evidence indicates that while many of the Applicant's existing customers who own their own transformers have likely fully depreciated the assets, some customers have newer transformers. The transformer ownership credit is intended as an incentive for

commercial and industrial customers with larger loads to purchase a dedicated transformer. This relieves the distributor from making the capital investment and recovering it in distribution rates from all of its customers. In the absence of the transformer ownership credit, there would be no incentive for individual customers to purchase their own dedicated transformer. This would result in increasing costs and rates, as the utility would, in all likelihood, have to make such investments to serve customers in the future. Rescinding of the transformer allowance credit would also eliminate all compensation for customers who have already purchased their own equipment.

The Board finds the current situation of the utility, whereby the transformer allowance credit exceeds the distribution volumetric charge, is not sustainable. To maintain the financial integrity of Atikokan Hydro while providing some compensation and incentive to customers who have purchased or may be considering purchasing their own transformers, the Board authorizes the transformer ownership credit for Atikokan Hydro to be equal to 10% of the distribution volumetric charge applicable to the customer.

Distribution Loss Adjustment Factors

As part of the wholesale meter replacement in 2004 and 2005, the wholesale meters for Atikokan Hydro were relocated 23 km away at the transformer station that serves Atikokan Hydro. The Applicant thus notes that its existing Distribution Loss Factors do not account for losses that occur over the 23 km of 44 kV line which transports energy from the Transformer Station to the Applicant's service area. Atikokan Hydro has applied for an updated loss factor of 7.69% versus its current approved loss factor of 3.92%.

The Applicant calculated the 7.69% proposed loss factor in an additive manner. The Applicant used 3.92%, its current approved total loss factor for secondary metered customers below 5,000 kW, in calculating its proposed updated distribution loss factor, and then added an amount for losses incurred over the 23 km feeder line. This approach is inconsistent with standard practice and would result in an over-estimation of the loss factors. Board staff sought additional explanation of the Applicant's proposed loss factors and the underlying methodology through interrogatories.

VECC noted the Applicant's inability to reconcile its methodology in the Application with information provided in Schedule 10-5 and interrogatory responses and suggested that the Board direct Board staff to work with the Applicant to address the problem.

Further, the Applicant incorporates the loss factors incorrectly in the Application, with the result that the proposed factors, if approved, could result in over-collection from customers of commodity, wholesale market and retail transmission charges, with imbalances accumulating in the corresponding RSVA accounts.

In its review of the rate model, the Board noted that the Applicant made errors in entering both historical and proposed loss factors, including changing the Supply Facility Loss Factor. The Board is not confident as to the methodology used by the Applicant in deriving its line loss factors. The Board will approve on an interim basis the proposed 7.69% loss factor but directs the Applicant to co-operate with the Board's Chief Compliance Officer or other staff of the Board in seeking a resolution on this matter.

Consequences of the Generic Decision on this Application

The Generic Decision contains findings relevant to funding for smart meters for electricity distributors. The Applicant did not file a specific smart meter investment plan or request approval of any associated amount in revenue requirement. Absent a specific plan or discrete revenue requirement, the Generic Decision provides that $0.30 per residential customer per month be reflected in the Applicant's revenue requirement. The Board finds that this increase in the revenue requirement amount will be allocated equally to all metered customers and recovered through their monthly service charge. This increment is reflected in the approved monthly service charges contained in the Tariff of Rates and Charges appended to this Decision. Pursuant to the Generic

Decision, a variance account will be established, the details of which will be communicated in due course.

Financial Hardship and Quality of the Application

Atikokan Hydro stated the following in the Manager's Summary of its Application:

> 1.2 As will be evidenced in the audited financial statements, Atikokan Hydro Inc. is facing financial distress. This has been caused by the resulting present rate structure being based on 1999 data as well as the fact that the LDC is shrinking both in load and number of customers.
>
> 1.3 The Company has had to suspend payments to its shareholder in order to finance the legislated wholesale metering installation costs. Neither the company nor the shareholder was able to borrow money from the banks.

Atikokan Hydro stated that the requested rates are needed for the "sustainability" of the utility, and has referenced its financial position as the basis for justifying certain deviations from the Handbook. In response to interrogatories, Atikokan Hydro provided evidence on its declining customer base, and on various areas that indicate its financial vulnerability. While the Board has found that Atikokan Hydro's Application is generally in compliance with the Handbook, the Board is concerned about Atikokan Hydro's financial situation and the potential consequences for its customers. While the Board notes that Atikokan Hydro has higher distribution rates than most other distributors in Ontario, a declining customer base will put upward pressure on rates. The Board is also concerned with the quality of Atikokan Hydro's Application. Numerous deficiencies were identified by Board staff and communicated to the Applicant regarding its original Application. Board staff and intervenors posed a number of interrogatories to seek further information to complete, clarify and correct the record of the Application, and the Board has made further corrections.

The Board will therefore approve Atikokan Hydro's proposed rates, as adjusted by the Board pursuant to its findings, but only on an interim basis. By this Decision, the Board informs the Board's Chief Regulatory Auditor of Atikokan Hydro's financial situation and suggests an investigation may assist in determining how best to proceed with a process to determine final rates for Atikokan Hydro.

Resulting Revenue Requirement

As a result of the Board's determinations on these matters, the Board has adjusted the revenue requirement to be recovered through distribution rates and charges to $912,478 and a credit of $427 for the recovery of regulatory assets. In its letter of December 20, 2004 to electricity distributors, the Board indicated that it would consider the disposition of the 2005 OEB dues recorded in Account 1508 in this proceeding. However, given that the final 2005 OEB dues are not available because of the difference in fiscal years for the Board and the distributors, and given that the model used to develop the Application does not incorporate this provision, the Board will review and dispose of the 2005 OEB dues at a later time.

Cost Awards

This application is one of a number of applications before the Board dealing with 2006 rates chargeable by distributors. Intervenors may be parties to multiple applications and, if eligible, their costs associated with a specific distributor may not be separable. Therefore, for these applications, the matter of intervenor cost awards will be addressed by the Board at a later date, upon the conclusion of the current rate applications. If an intervenor that is eligible to recover its costs is able to uniquely identify its costs associated with this application, it must file its cost claim within 10 days from the receipt of this Decision.

**THE BOARD ORDERS THAT:**

1) The Tariff of Rates and Charges set out in Appendix "A" of this Order is approved, effective May 1, 2006, for electricity consumed or estimated to have been consumed on and after May 1, 2006. The application of the revised distribution rates shall be prorated to May 1, 2006. If Atikokan Hydro Inc.'s billing system is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors shall be implemented upon the first subsequent billing for each billing cycle.

2) The Tariff of Rates and Charges set out in Appendix "A" of this Order supersedes all previous distribution rate schedules approved by the Ontario Energy Board for Atikokan Hydro Inc., and is interim in all respects.

3) Atikokan Hydro Inc. shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.

DATED at Toronto, April 12, 2006.

# STATUS REPORT ON BOARD DIRECTIVES

On January 12, 2007, Atikokan Hydro received notice from the Board claiming that it had concerns about the potential risk to Atikokan Hydro's financial viability as stated in the Board's Decision and Order (RP-2005-0020 / EB-2005-0335) on April 12, 2006.
The Board also expressed concern over the quality of Atikokan Hydro's 2006 EDR application. The Board informed the Chief Regulatory Auditor of this situation and suggested that an investigation may assist in determining how best to proceed with a process to determine final rates for Atikokan Hydro.

In accordance with this Decision, and under the authority of Part VII of the Ontario Energy Board Act, 1998, an audit review was performed in order to address the Board's concerns. The objectives of this audit review were to: (1). Assess Atikokan Hydro's financial condition and ongoing viability. (2) Assess the integrity of information submitted with Atikokan Hydro's 2006 EDR application, and otherwise provided to the Board. (3) Assess the adequacy of any action plans Atikokan Hydro has in place to address any viability concerns. Finally, (4) Assist in formulating a plan for how to determine final rates for Atikokan Hydro.

Along with the notice, the following list of questions was sent to Atikokan Hydro. The scope of this audit included:

- The accounts of Atikokan Hydro including revenues, expenses, assets, liabilities and shareholders' equity (or deficit);

- Financial performance information (e.g. profitability, liquidity, etc.);

- Operational information maintained by Atikokan Hydro in support of filing requirements of the Board (e.g., outages, volumetric information, service quality indicators, etc.);

The final report issued on July 10, 2007 entitled “Review of Selected Regulatory Matters” covers the issues covered in both the Board Findings and directions from the 2006 EDR as well as the 2007 EDR.

The final report was labeled as “Confidential”. Atikokan Hydro wishes that the final report remains confidential and therefore has not included the report as part of the application.

# UTILITY DESCRIPTION

## Overview

Atikokan Hydro Incorporated ("Atikokan Hydro") is the electricity distributor licensed by the Ontario Energy Board to serve the Town of Atikokan. Atikokan Hydro and other affiliates of Atikokan Hydro were incorporated under the Business Corporations Act (Ontario) on June 23, 1999. The sole shareholder of Atikokan Hydro is the Town of Atikokan. The Municipality owns 100 percent of the shares of Atikokan Hydro. The Applicant's long term debt is held entirely by the Shareholder, the Township of Atikokan.

Atikokan Hydro operates an electrical distribution system with a total service area of 380 square kilometers within the Town of Atikokan. The Utility currently delivers electricity through a network of over 92 kilometers of overhead wires, specifically 47 km of 3-phase line and 45 km of single phase line through transformer stations, to approximately 1700 customers in residential, general service classes. Atikokan Hydro's distribution revenue in 2006 was $917,330. Atikokan Hydro employs a full-time workforce of 7 skilled employees who are dedicated to delivering a safe and reliable supply of electricity to customers.

## Neighbouring Utilities

The Company has one adjacent distributor which is Hydro One.

## Host or Embedded Utilities

Atikokan Hydro is not a host utility and there are no embedded utilities in its distribution service area.

## Contact Information

Wilf Thorburn
117 Gorrie Street
Atikokan, ON
P0T 1C0
Tel: 807-597-6600

DISTRIBUTOR LICENCE

(will be inserted once document is converted to PDF)

**Ontario Energy Board**

**Commission de l'Énergie de l'Ontario**

Ontario

**EB-2006-0299**

**IN THE MATTER OF** the *Ontario Energy Board Act, 1998*, S.O.1998, c.15, Schedule B;

**AND IN THE MATTER OF** an application by Delta Energy Co. Ltd. for an electricity generation licence.

By delegation, before: Mark C. Garner

## DECISION AND ORDER

Delta Energy Co. Ltd. ( the "Applicant") filed an application dated November 23, 2006 with the Ontario Energy Board under section 60 of the *Ontario Energy Board Act, 1998* (the "Act") for an electricity generation licence as a Standard Offer Program participant.

The Board's Notice of Application and Written Hearing for an electricity generation licence was published on December 15, 2006. No parties responded to the Notice of Application and Written Hearing.

After considering the application, it has been found to be in the public interest to issue the electricity generation licence under Part V of the Act.

**IT IS THEREFORE ORDERED THAT:**

The application for an electricity generation licence is granted, on such conditions as are contained in the attached licence. It is also a condition of this order that the Applicant comply with the terms of section 4.1 of the connection agreement for a small embedded generation facility or a mid-sized embedded generation facility as set out in Appendix E to the Distribution System Code.

**DATED** at Toronto, February 21, 2007.

ONTARIO ENERGY BOARD

*Original signed by*

Mark C. Garner
Managing Director, Market Operations

# Electricity Generation Licence

# EG-2006-0299

# Delta Energy Co. Ltd.

**Valid Until**

**February 20, 2027**

*Original signed by*

**Mark C. Garner**
**Managing Director, Market Operations**
**Ontario Energy Board**
**Date of Issuance: February 21, 2007**


Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4

Commission de l'énergie de l'Ontario
C.P. 2319
2300, rue Yonge
27e étage
Toronto ON M4P 1E4

**Table of Contents** **Page No.**


1 Definitions ..... 1

2 Interpretation ..... 1

3 Authorization ..... 1

4 Obligation to Comply with Legislation, Regulations and Market Rules ..... 1

5 Obligation to Maintain System Integrity ..... 1

6 Restrictions on Certain Business Activities ..... 2

7 Provision of Information to the Board ..... 2

8 Term of Licence ..... 2

9 Fees and Assessments ..... 2

10 Communication ..... 2

11 Copies of the Licence ..... 3

SCHEDULE 1 List of Licensed Generation Facilities ..... 4

## 1 Definitions

In this Licence:

"**Act**" means the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, Schedule B;

"**Electricity Act**" means the *Electricity Act, 1998*, S.O. 1998, c. 15, Schedule A;

"**generation facility**" means a facility for generating electricity or providing ancillary services, other than ancillary services provided by a transmitter or distributor through the operation of a transmission or distribution system and includes any structures, equipment or other things used for that purpose;

"**Licensee**" means Delta Energy Co. Ltd.;

"**regulation**" means a regulation made under the Act or the Electricity Act;

## 2 Interpretation

2.1 In this Licence words and phrases shall have the meaning ascribed to them in the Act or the Electricity Act. Words or phrases importing the singular shall include the plural and vice versa. Headings are for convenience only and shall not affect the interpretation of this Licence. Any reference to a document or a provision of a document includes an amendment or supplement to, or a replacement of, that document or that provision of that document. In the computation of time under this Licence where there is a reference to a number of days between two events, they shall be counted by excluding the day on which the first event happens and including the day on which the second event happens. Where the time for doing an act expires on a holiday, the act may be done on the next day that is not a holiday.

## 3 Authorization

3.1 The Licensee is authorized, under Part V of the Act and subject to the terms and conditions set out in this licence, to generate electricity or provide ancillary services for sale under a contract entered into as part of a Standard Offer Program offered by the Ontario Power Authority. This Licence authorizes the Licensee only in respect of those facilities set out in Schedule 1.

## 4 Obligation to Comply with Legislation, Regulations and Market Rules

4.1 The Licensee shall comply with all applicable provisions of the Act and the Electricity Act, and regulations under these acts, except where the Licensee has been exempted from such compliance by regulation.

4.2 The Licensee shall comply with all applicable Market Rules.

## 5 Obligation to Maintain System Integrity

5.1 Where the IESO has identified, pursuant to the conditions of its licence and the Market Rules, that it is necessary for purposes of maintaining the reliability and security of the IESO-controlled grid, for the Licensee to provide energy or ancillary services, the IESO may require the Licensee to enter into an agreement for the supply of energy or such services.

5.2 Where an agreement is entered into in accordance with paragraph 5.1, it shall comply with the applicable provisions of the Market Rules or such other conditions as the Board may consider reasonable. The agreement shall be subject to approval by the Board prior to its implementation. Unresolved disputes relating to the terms of the Agreement, the interpretation of the Agreement, or amendment of the Agreement, may be determined by the Board.

## 6 Restrictions on Certain Business Activities

6.1 Neither the Licensee, nor an affiliate of the Licensee shall acquire an interest in a transmission or distribution system in Ontario, construct a transmission or distribution system in Ontario or purchase shares of a corporation that owns a transmission or distribution system in Ontario except in accordance with section 81 of the Act.

## 7 Provision of Information to the Board

7.1 The Licensee shall maintain records of and provide, in the manner and form determined by the Board, such information as the Board may require from time to time.

7.2 Without limiting the generality of paragraph 7.1 the Licensee shall notify the Board of any material change in circumstances that adversely affects or is likely to adversely affect the business, operations or assets of the Licensee, as soon as practicable, but in any event no more than twenty (20) days past the date upon which such change occurs.

## 8 Term of Licence

8.1 This Licence shall take effect on February 21, 2007 and expire on February 20, 2027. The term of this Licence may be extended by the Board.

## 9 Fees and Assessments

9.1 The Licensee shall pay all fees charged and amounts assessed by the Board.

## 10 Communication

10.1 The Licensee shall designate a person that will act as a primary contact with the Board on matters related to this Licence. The Licensee shall notify the Board promptly should the contact details change.

10.2 All official communication relating to this Licence shall be in writing.

10.3 All written communication is to be regarded as having been given by the sender and received by the addressee:

a) when delivered in person to the addressee by hand, by registered mail or by courier;

b) ten (10) business days after the date of posting if the communication is sent by regular mail; or

c) when received by facsimile transmission by the addressee, according to the sender's transmission report.

## 11 Copies of the Licence

11.1 The Licensee shall:

a) make a copy of this Licence available for inspection by members of the public at its head office and regional offices during normal business hours; and

b) provide a copy of this Licence to any person who requests it. The Licensee may impose a fair and reasonable charge for the cost of providing copies.

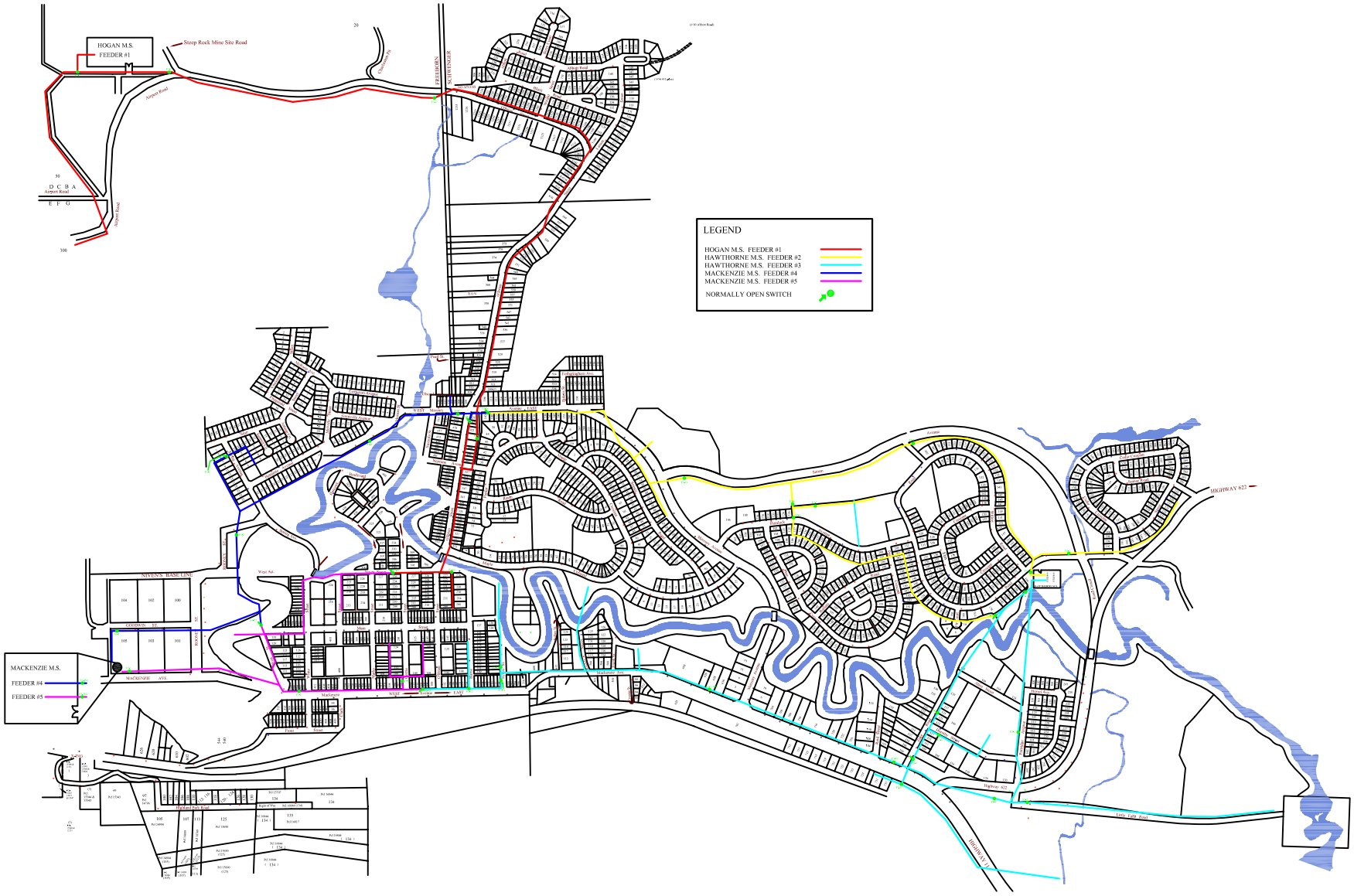
## SCHEDULE 1 LIST OF LICENSED GENERATION FACILITIES

The Licence authorizes the Licensee only in respect to the following:

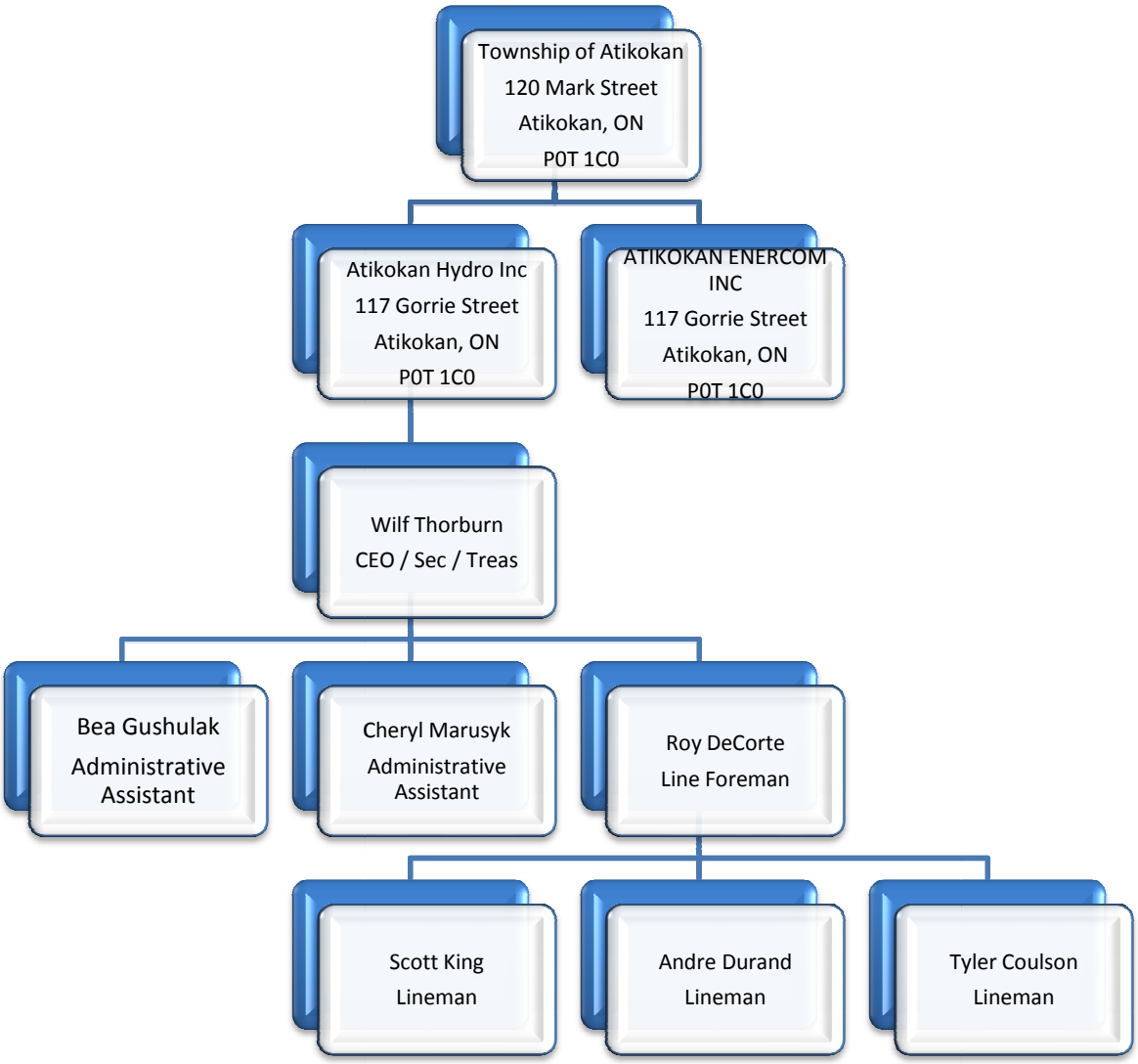
1. Atikokan Energy Generation Ltd., owned and operated by the Licensee at West End Industrial Site, Atikokan, Ontario.

# MAP OF DISTRIBUTION SYSTEM

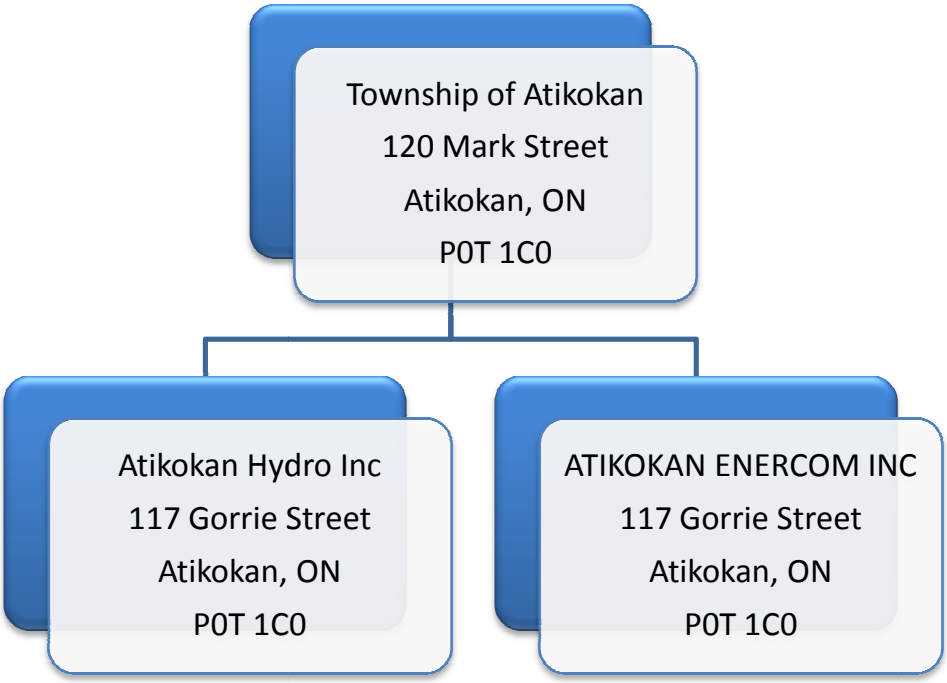
(will be inserted once document is converted to PDF)


HOGAN M.S.
FEEDER #1
Steep Rock Mine Site Road
Airport Road
Chapman Pl
FREEBORN
HAWTHORNE
Hawthorne Dr
Hawthorne Dr
Hawthorne Dr

# UTILITY ORGANIZATIONAL CHART



# CORPORATE ENTITIES RELATIONSHIP CHARTS



# PLANNED CHANGES IN CORPORATE AND OPERATIONAL STRUCTURE

As at the date of this application, Atikokan Hydro does not plan to make any changes to its Corporate and Operational Structure.

# CONDITIONS

# OF

# SERVICE

117 Gorrie Street

Atikokan, On. P0T 1C0

Phone 807-597-6600

Fax 807-597-6988

Emergency 24 hours 807-597-2065

**6/12/2007**

1 Section 1 - INTRODUCTION ..... 5
1.1 Identification of Distributor and Territory ..... 5
1.2 Related Codes and Governing Laws ..... 5
1.3 Interpretations ..... 5
1.4 Amendments and Changes ..... 5
1.5 Contact Information ..... 6
1.6 Customer Rights ..... 6
2 Section 2 - Distributor Rights ..... 8
2.1 Access to Customer Property ..... 8
2.2 Safety of Equipment ..... 8
2.3 Operating Control ..... 8
2.4 Repairs of Defective Customer Electrical Equipment ..... 8
2.5 Repairs of Customer's Physical Structures ..... 9
2.6 Disputes ..... 9
3 Section 3 - DISTRIBUTION ACTIVITIES (GENERAL) ..... 11
3.1 Connections ..... 11
3.2 Building that Lies Along ..... 11
3.3 Expansions / Offer to Connect ..... 11
3.4 Connection Denial ..... 12
3.5 Inspections Before Connections ..... 13
3.6 Relocation of Plant ..... 13
3.7 Easements ..... 13
3.8 Contracts ..... 13
3.9 Disconnection ..... 15
3.10 Limitations on the Guaranty of Supply ..... 15
3.11 Power Quality ..... 15
3.12 Conveyance of Electricity ..... 16
3.13 Electrical Disturbances ..... 17
3.14 Standard Primary Voltage Offerings ..... 17
3.15 Standard Secondary Voltage Offerings ..... 17
3.16 Voltage Guidelines ..... 17
3.17 Back-up Generators ..... 18
3.18 THE CUSTOMER: ..... 19
3.19 Corporation: ..... 19
4 Section 4 - Metering ..... 20
4.1 GENERAL ..... 20
4.2 SINGLE PHASE METERING: Residential and small commercial. ..... 20
4.3 THREE PHASE METERING: Greater than 200 amp. ..... 20
4.4 THREE PHASE METERING: 200 amp or less ..... 21
5 Section 5 - Energy Supply – Charges – Tariffs - Deposits ..... 22
5.1 Service Connection ..... 22
5.2 Customers Switching to Retailer ..... 22
5.3 Standard Supply Service ..... 22

5.4 Retailer Supply ..... 22
5.5 Wheeling of Energy ..... 22
5.6 Security Deposits ..... 23
5.7 Residential Service ..... 24
5.8 General Service ..... 24
5.9 Billing ..... 25
5.10 Payments and Overdue Account Interest Charges ..... 25
5.11 Security Deposit: ..... 25
5.12 Connection Fee: ..... 25
5.13 Collection Charge: ..... 25
5.14 Customer Information ..... 27
6 Section 6 – CUSTOMER CLASS SPECIFIC ..... 28
6.1 Residential Customers ..... 28
6.2 OVERHEAD SERVICES FOR RESIDENTIAL CUSTOMERS: ..... 28
6.3 Overhead Primary ..... 28
6.4 Demarcation Point. ..... 30
6.5 Minimum Requirements ..... 30
6.6 Services Over Swimming Pools ..... 30
6.7 UNDERGROUND SERVICES FOR RESIDENTIAL CUSTOMERS ..... 30
6.8 Underground Secondary ..... 31
6.9 Underground primary ..... 31
6.10 Demarcation Point ..... 31
6.11 General Service (less than 50kW) ..... 33
6.12 Underground Service Requirements ..... 34
6.13 Underground Secondary ..... 34
6.14 Underground Primary ..... 35
6.15 General Service (less than 50kW) ..... 35
6.16 Temporary Services (other than Residential) ..... 35
6.17 General Service (Above 50 kW) ..... 36
6.18 General Service (Above 50kW) ..... 37
6.19 Underground Service Requirements ..... 37
6.20 Underground Secondary ..... 37
6.21 Underground Primary ..... 38
6.22 Overhead Primary ..... 38
6.23 Temporary Services (other than Residential) ..... 38
6.24 Private Substations ..... 39
6.25 Technical Information ..... 39
6.26 Site & Grading Plans ..... 39
6.27 Mechanical Servicing Plan ..... 39
6.28 Floor Plan ..... 40
6.29 Duct Bank Location ..... 40
6.30 Transformer Location ..... 40
6.31 Single Line Diagram ..... 41
6.32 Substation Information ..... 41
6.33 General Service (Above 1000 kW) ..... 41
6.34 Embedded Generation ..... 41
6.35 Embedded Market Participant ..... 42
6.36 Embedded Distributor ..... 42
6.37 Unmetered Connections ..... 42
6.38 Street Lighting ..... 42
6.39 Decorative Lighting and Tree Lighting Services ..... 43
7 Section 7 – GLOSSARY OF TERMS ..... 44
8 Section 6 - APPENDICES ..... 47

8.1 TABLE 'A' ..... 47
8.2 METERING REQUIRED ..... 47
8.3 TABLE B ..... 48
8.4 HIGH DIRECT VOLTAGE FIELD TESTS ..... 48
8.5 TABLE C ..... 49
8.6 MAXIMUM LOSSES FOR DISTRIBUTION TRANSFORMERS ..... 49
8.7 TABLE D ..... 50
8.8 MAXIMUM LOSSES FOR POWER TRANSFORMERS ..... 50

**ATIKOKAN HYDRO INC.**

**CONDITIONS OF SERVICE**

# 1 Section 1 - INTRODUCTION

## 1.1 Identification of Distributor and Territory

In this **Conditions of Service**, "Corporation" refers to **Atikokan Hydro Inc**. The service area of Corporation will include The Township of Atikokan as at December 18, 1956.

## 1.2 Related Codes and Governing Laws

1. Electricity Act, 1998
2. Ontario Energy Board Act, 1998
3. Distribution License
4. Affiliate Relationships Code
5. Transmission System Code
6. Distribution System Code
7. Retail Settlement Code
8. Standard Service Supply Code

## 1.3 Interpretations

- Words referring to a gender include any gender
- Words referring to the singular include the plural and vice versa
- The term "Costumer" will be taken to mean the party contracting to purchase electrical energy
- The term "Corporation" will be taken to mean Atikokan Hydro Inc.

## 1.4 Amendments and Changes

The provisions of this Conditions of Service and any amendments made from time to time form part of any Contract made between the Corporation and any connected Customer, Retailer, or Generator, and this Conditions of Service supercedes all previous Conditions of Service, oral or written, of **Atikokan Hydro Commission or Atikokan Hydro Inc**. at Board approval. The

current version of the document is also posted on the Corporation website and can be downloaded from **www.athydro.com**

1.5 Contact Information

**117 Gorrie St., Atikokan, Ontario P0T 1C0**

**TELEPHONE (807) 597-6600 FAX (807) 597-6988**

**EMERGENCIES 24 HRS (807) 597-2065**

**BUSINESS HOUR 8:30-4:30 MONDAY – FRIDAY**

1.6 Customer Rights

The Corporation shall only be liable to a Customer and a Customer shall only be liable to the Corporation for any damages that arise directly out of the willful misconduct or negligence:

Of the Corporation in providing distribution services to the Customer;
Of the Customer in being connected to the Corporation's distribution system; or
Of the Corporation or Customer in meeting their respective obligations under these conditions, their licenses and any other applicable law.

Notwithstanding the above, neither The Corporation nor the Customer shall be liable under any circumstances whatsoever for any loss of profits or revenues, business interruption losses, loss of contract or loss of goodwill, or for any indirect, consequential, incidental or special damages, including but not limited to punitive or exemplary damages, whether any of the said liability, loss or damages arise in contract, or otherwise. The Corporation shall only be liable to an Embedded Generator and an Embedded Generator shall only be liable to the Corporation for any damages that arise directly out of the willful misconduct or negligence:

Of the Corporation in providing distribution services to the Embedded Generator;
Of the Embedded Generator in being connected to the Corporation's distribution system; or

Of the Corporation or Embedded Generator in meeting their respective obligations under these Conditions, their licenses and any other applicable law.

Notwithstanding the above, neither the Corporation nor the Embedded Generator shall be liable under any circumstances whatsoever for any loss of profits or revenues, business interruption losses, loss of contract or loss of goodwill, or for any indirect, consequential, incidental or special damages, including but not limited to punitive or exemplary damages, whether any of the said liability, loss or damages arise in contract, tort or otherwise.

The Customer or Embedded Generator shall indemnify and hold harmless the Corporation, its directors, officers, employees and agents from any claims made by any third parties in connection with the construction and installation of a generator by or on behalf of the Customer or the Embedded Generator.

# 2 Section 2 - Distributor Rights

## 2.1 Access to Customer Property

The Corporation shall have access to Customer property in accordance with ***Section 40 of the Electricity Act, 1998.***

## 2.2 Safety of Equipment

The Customer will comply with all aspects of the **Ontario Electrical Safety Code** with respect to insuring that equipment is properly identified and connected for metering and operating purposes. The Customer will take whatever steps necessary to correct any deficiencies, in particular cross wiring situations, within **72hours** of written notice by the Corporation to the Customer. If the Customer does not take such action within this time frame, the Corporation shall disconnect the supply of power to the Customer. The policies and procedures of the Corporation with respect to the disconnection process are further described in these Conditions of Service. The Customer shall not build, plant or maintain trees, shrubs, landscaping or structures etc. that, in the sole opinion of The Corporation, may affect the safety, reliability, or efficiency of the Corporation facilities. The Customer shall not access, use or interfere with the distribution facilities of the Corporation except in accordance with a written agreement. The Customer must also grant the right to seal, secure and/or prevent from tampering any point where a connection may be made on the line side of metering equipment.

## 2.3 Operating Control

The Customer will provide a convenient and safe place, satisfactory to the Corporation for installing, maintaining and operating its equipment in, on, or about the Customer's premises. The Corporation assumes no risk and will not be liable for damages resulting from the presence of its equipment on the Customer's premises or approaches thereto, or action, omission or occurrence beyond its control, or negligence of any persons over whom the Corporation has no control. No person shall remove, replace, alter, repair, inspect or tamper with equipment of the Corporation except an employee or agent of the Corporation or another person lawfully entitled to do so. Customers will be required to pay the cost of repairs or replacement of the Corporation equipment that has been damaged or lost by the direct or indirect act or omission of the Customer or its agents.

## 2.4 Repairs of Defective Customer Electrical Equipment

The Customer will be required to repair or replace any equipment owned by the Customer that may, in the sole opinion of The Corporation, affect the integrity or reliability of the Corporation distribution system. If the Customer does not take such action within **72 hours** of written notice, The Corporation shall disconnect the supply of power. Policies and procedures with respect to the disconnection process are further described in **Section 2.2** of these Conditions of Service.

2.5 Repairs of Customer's Physical Structures

The physical location on a Customer's premises at which a Distributor's responsibility for operational control of distribution equipment ends is defined by the OEB's Distribution System Code as the "Operational Demarcation Point". Depending on the Operational Demarcation Point, construction and maintenance of all civil works on private property owned by the Customer, including such items as transformer vaults, transformer rooms, transformer pads, cable chambers, cable pull rooms and underground conduit, will be the responsibility of the Customer. All civil work on private property must be inspected and accepted by The Corporation and the Electrical Safety Authority. The Customer is responsible for the maintenance and safe keeping conditions of its electrical, structural and mechanical facilities located on private property.

2.6 Disputes

To resolve disputes, The Corporation will follow the terms of Section 23 of the Distribution License. ***Section 23 of the Transitional Distribution License states****:*

**The Licensee shall**:

a) Establish proper administrative procedures for resolving complaints by Consumers and other market participants' complaints regarding services provided under the terms of this License.

b) Publish information, which will facilitate its Customers accessing its complaints resolution process.

c) Refer unresolved complaints and subscribe to an independent third party complaints resolution agency, which has been approved by the Board.

d) Make a copy of the complaints resolution procedure available for inspection by members of the public at each of the Licensee's premises during normal business hours.

e) Give or send free of charge a copy of the procedure to any person who reasonably requests it; and

f) Keep a record of all complaints whether resolved or not including the name of the complainant, the nature of the complaint, the date resolved or referred and the result of the dispute resolution. The Corporation complaints resolution procedure is as follows:

For power outages, or issues related to power supply and delivery, contact

**Atikokan Hydro Inc**. at **597- 6600**.or **Emergency 597- 2065**.

Complaints related to your electricity contract with a retailer, we suggest that you start by phoning your retailer's Customer Service Department. Keep notes of your actions, including the names of the company representatives you talk to. Follow up with a letter if you don't get satisfaction. If the problem can't be resolved, you should call the **Ontario Energy Board** (OEB) at **1-877-632-2727.**

# 3 Section 3 - DISTRIBUTION ACTIVITIES (GENERAL)

## 3.1 Connections

## 3.2 Building that Lies Along

1. For the purpose of these Conditions, "**lies along**" means a Customer property or parcel of land that is directly adjacent to, or abuts onto the public road allowance where The Corporation has distribution facilities of the appropriate voltage and capacity; and:
    a. The building can be connected to Corporation's Distribution system without an Expansion or Enhancement and;
    b. The service installation meets the conditions listed in the Conditions of Service of the Corporation that owns and operates the distribution line.

**2.** System **connections** will incur a variable connection charge only. Capital Contribution Charges and Basic Connection charges **do not apply**. For residential Customers, the basic connection for each Customer **shall include:**

    a. Supply and installation of overhead distribution transformation capacity or an equivalent credit for transformation equipment and:
    b. Up to 30 meters of overhead conductor.

3. Basic Connection charge:
    All Customers (Residential, General Service, …….$25.00

Full estimated charge will be collected in advance of connection as a deposit. Actual charges will be invoiced (or refunded) after connection is made.

## 3.3 Expansions / Offer to Connect

1. System **expansions** will incur a Capital Contribution Charge only. Basic Connection Charges and Variable Connection charges **will not apply.** Charges are calculated as follows:

2. The Developer has the infrastructure designed according to The Corporation Specifications. Design costs for the electrical distribution system are to be separated from those of the street lighting system.

3. The Developer submits the design to the Corporation for approval. Costs for initial and minor revision approval are not allocated to expansion. Costs for approval of major revisions will be included in expansion costs.

4. The Developer shall tender the design to the Corporation's approved contactors. The developer shall provide tendered bids for the construction of the system expansion.

5. A deposit in the form of an Irrevocable Letter of Credit is required for 100% of the tendered construction costs. A receipt for the deposit showing details of what the deposit is intended to cover is provided to the Developer. The receipt is required by the Town of Atikokan to ensure at the security is in place for a required element of the subdivision before the Town enters into a Subdivision Agreement.

6. The Developer hires a contractor to perform the installation, The Corporation inspects the work being performed.

7. Security is released as construction progresses, as per agreed to acceptance conditions in the Subdivision Agreement.

8. The Developer provides the Corporation with actual costs of infrastructure components in the break down prescribed by the Corporation Chart of Accounts.

9. The Corporation calculates the Operations, Maintenance & Amortization charges allowed by the Distribution System Code economic evaluations framework and reimburses the Developer up to the level of investment that can be committed given the calculated revenue stream.

10. Investment by the Corporation is made as new Customers are added to the system.

11. The difference between the Corporation economic evaluation deemed investment level, and the actual cost of the expansion is considered Contributed Capital and accounted for accordingly.

### 3.4 Connection Denial

The Distribution System Code provides for the ability of the Corporation as a Distributor to deny connections. As a Distributor, the Corporation is not obligated to connect a building within its service area if the connection would result in any of the following:

- Contravention of existing laws of Canada and the Province of Ontario.
- Violations of conditions in the Corporation License.
- Use of a distribution system line for a purpose that it does not serve and that the Distributor does not intend to serve.
- Adverse affect on the reliability or safety of the distribution system.
- Public safety reasons or imposition of an unsafe work situation beyond normal risks inherent in the operation of the distribution system.

- A material decrease in the efficiency of the distributor's distribution system.
- A materially adverse effect on the quality of distribution services received by an existing connection.
- Discriminatory access to distribution services.

- If the person requesting the connection owes the Corporation money.
- If an electrical connection to the Corporation distribution system does not meet the Corporation design requirements.

- Any other conditions documented in the Corporation Conditions of Service Document. If the Corporation refuses to connect a building in its service area that lies along one of its distribution lines, The Corporation shall inform the person requesting the connection of the reasons for the denial, and where the Corporation is able to provide a remedy, make an offer to connect. If the Corporation is not capable of resolving the issue, it is the responsibility of the Customer to do so before a connection can be made.

### 3.5 Inspections Before Connections

All new, altered or enlarged electrical installations, or any installations disconnected for more than six months must be installed according to the Electrical Safety Code. The Corporation is prohibited by law from supplying power to, or energizing in any way, installations that have not been inspected and approved by the Electrical Safety Authority (ESA). All connections, disconnections and reconnections on the Corporation side of the service must be performed by employees of the Corporation and shall be arranged in advance by the Customer. If in the opinion of the Corporation, unsafe conditions exist on a Customer's property, The Corporation may apply to the Electrical Safety Authority (ESA) to inspect the conditions. All underground electrical services installed or altered on public and private property between the Corporation Main Lines and the Customer's Delivery Points are subject to inspection by the Corporation at the Customer's expense.

### 3.6 Relocation of Plant

If the Customer requests an established underground or overhead service to be relocated for any reason, the Customer will bear the full cost of relocation of the service.

### 3.7 Easements

The Customer shall grant, at no cost to the Corporation, where required, an easement to permit installation and maintenance of service. The width and extent of this easement is to be determined by the Corporation.

### 3.8 Contracts

All Customers must sign a Contract prior to connection of electrical service. In addition, General Service Customers must post a security deposit. If for some reason, a Contract has not been signed, the Customer is still bound to the terms and conditions as specified in the Contract.

The Corporation requires a minimum of forty-eight hours notification for service connection. Note: The 48 hour connection notice period is only possible for energizing equipment previously installed in anticipation of the service being energized. **To ensure that the equipment installation meets with the Corporation requirements, the Customer must notify the Service Department well in advance of the 48-hour connection notice period.**

A Contract to supply electricity is non-transferable.

A Customer shall remain liable to the utility until such time the Contract is terminated.

3.9 Disconnection

If the supply of electricity to the Corporation is interrupted or reduced as a result of an emergency or a breakdown, repair or extension of a transmission or distribution system, the Corporation may allocate the available electricity among the consumers in its service area. The Corporation may shut off the distribution of electricity to a property if any amount payable by a person for the distribution or retail of electricity to the property is overdue. The Corporation may recover all amounts payable despite shutting off the distribution of electricity. The Corporation may disconnect without notice in accordance with a court order or for emergency, safety or system reliability reasons. The Corporation reserves the right to disconnect the supply of electricity for reasons not limited to:

- Adverse effect on the reliability and safety of the distribution system.
- Imposition of an unsafe worker situation beyond normal risks inherent in the operation of the distribution system.

The Corporation reserves the right to disconnect the supply of electricity for reasons not limited to:

- A decrease in the efficiency of the distributor's distribution system.
- An adverse effect on the quality of distribution services received by an existing connection.
- Inability of the distributor to perform planned inspections and maintenance.

- Failure of the consumer or Customer to comply with a directive of a distributor that the distributor makes for purposes of meeting its License obligations.
- Any other conditions identified in the distributor's Conditions of Service document.

Delivery of Electricity

3.10 Limitations on the Guaranty of Supply

**The Corporation agrees to use reasonable diligence to provide a regular and uninterrupted service but does not guarantee constant voltage or service and will not be liable for damages occasioned by the failure to provide such services to the Customer.**

Customers requiring a higher degree of security than that of normal supply are responsible for providing standby or backup facilities to meet their security requirements at their own cost. The Corporation may at reasonable times, enter land on which its transmission or distribution system is located:

- To inspect, maintain, repair, alter, remove, replace or disconnect wires or other facilities used to transmit or distribute electricity; or
- To install, inspect, read, calibrate, maintain, repair, alter, remove or replace a meter.

3.11 Power Quality

The Corporation attempts to maintain voltage variation limits, under normal operating conditions at the Customer's delivery points, as specified by the Canadian Standards Association **C235**, latest edition.

3.12 Conveyance of Electricity

Customers requiring a three-phase supply should install protective apparatus to avoid damage to their equipment that may be caused by power interruptions of one phase, or non-simultaneous switching of phases of the Corporation.

Electrical Disturbances

No electrical equipment shall be connected to the Customer's service that will produce an undesirable effect that may reflect in the Corporation circuits. Customers shall consult with the Service Department of the Corporation in the early planning stages to ensure that proposed equipment will not cause undesirable system disturbances. If, in the opinion of the Corporation, an undesirable system disturbance is being caused by existing Customer equipment, the Customer will be required to cease operation of the equipment until remedial action has been taken. If the Customer does not take such action within a reasonable time, the Corporation may disconnect the supply of power to the Customer. The Corporation at its discretion may require the installation of additional facilities to nullify any undesirable effect in the Corporation's circuits, and the additional facilities will be installed at the Customer's expense.

### 3.13 Standard Primary Voltage Offerings

SUBTRANSMISSION VOLTAGE: ..... 44kV, 3 Phase, 3-Wire

DISTRIBUTION VOLTAGE: ..... 4.16kV/2400V 3 Phase, 4-Wire

8.32kV/4800V 3 Phase, 4-Wire

### 3.14 Standard Secondary Voltage Offerings

STANDARD SECONDARY: where the Corporation retains ownership of transformers, the secondary Voltage supplied to the Customer shall be one of the following:

120/240V, 1 Phase, 3-Wire or

120/208V, 3 Phase, 4-Wire or

347/600V, 3 Phase, 4-Wire

### 3.15 Voltage Guidelines

The Corporation attempts to maintain voltage variation limits, under normal operating conditions at the Customer's delivery points, as specified by the Canadian Standards Association C235, latest edition.

3.16 Back-up Generators

Customers with portable or permanently connected generation capability used for back up shall comply with all applicable criteria of the Ontario Electrical Safety Code. In particular, the Customer shall ensure that Customer's back-up generation does not parallel with the Corporation system without a proper interface protection and does not adversely affect the Corporation's system. Customers with permanently connected back-up generation equipment shall notify the Corporation regarding the presence of such equipment.

3.17 THE CUSTOMER:

- Shall not perform unauthorized work within 3 m (10 ft.) of he Corporation's primary main line**.**
- Shall obtain a service location layout from the Corporation prior to any construction to avoid delay in energizing the service.
- Shall notify the Service Department when they are ready for inspection of the service trench.
- Shall provide the Corporation access to meters in areas that are not normally available to the general public (i.e. keys when deemed necessary to the Corporation specifications).
- Shall provide a certificate of approval for connection by the Electrical Safety Authority.
- Shall provide a minimum of forty-eight hours notice required prior to energization. Shall at all times provide a safe working distance of 1220 m (48 in.) around metering equipment.
- Shall notify the Corporation of any change that would alter the existing location, ampacity or load on the service.
- Shall pay all the expense fees associated with the service in advance of any construction, the details of which may be obtained by contacting the Corporation.
- Shall provide individual metering for each separate store, shop, and apartment or industrial unit located in a shopping plaza or industrial unit.

3.18 Corporation:

- Shall energize the primary and/or connect the secondary terminations at the transformer and install a revenue meter. Under normal circumstances the Corporation will energize the service within 48 hours upon receipt of the written service connection approval. Note: The 48 hour connection notice period is only possible for energizing equipment previously installed in anticipation of the service being energized. **To ensure that the equipment installation meets with Hydro requirements, the Customer must notify the Hydro, well in advance of the 48-hour connection notice period.**
- Shall inspect the Customer's underground service trench between the Main line and the service entrance point prior to back filling of the trench. Retaining the right to refuse connecting a service.

# 4 Section 4 - Metering

## 4.1 GENERAL

All equipment used shall comply with the "Electricity and Gas Inspection Act" as stated by Industry Canada, Legal Metrology. The latest edition of rules in the "Ontario Electrical Safety Code" shall govern all installations. All installations shall be further governed by the policies and engineering standards of Hydro.

All equipment used shall be rated and marked C.S.A approved to the latest standards of the Canadian Standards Association. The original equipment provider shall carry out equipment replacement, or in the case of damage, replacement by the party that caused the damage.

## 4.2 SINGLE PHASE METERING: Residential and small commercial.

- All services will be supplied at 120/240 volts, single phase 3-wire.
- All new services shall be designed to 100 amps minimum.
- All meter bases shall be for socket type meters and of the manufacturer's designation for "over sized model" as opposed to their "standard size model".
- All underground services will use a 200-amp meter base.

THE CUSTOMER:

- Shall supply a 100-amp meter base as per Table "A" except in a 400 amp service where a 400-amp combination or C.M.S meter base is required.
- Shall supply and install the meter base, before the main disconnect, at 1.67 m +/- 150 mm (5 ft 6 in +/-6 in) from finished grade to the center of the meter, within 1.22 m (4 ft.) from a corner of the building adjacent to the line on a pathway which is cleared of obstacles at all times (includes snow).

## 4.3 THREE PHASE METERING: Greater than 200 amp.

- Main switch to be installed ahead of the meter or metering on all three phase services except when instrument transformers are pole top mounted.

- Authorization to install a service other than stated below must be obtained from the Corporation. All new and upgraded services will be supplied with a utilization voltage of 120/208 or 347/600, 3 Phase and 4-wire where available.

- Specialty metering items or conditions (other than the Corporation's normal) will be supplied by the Customer (i.e.: Electronic Pulse Metering, Primary Metering, Interval Metering, etc.)

- All cabinets shall be 1220 x 1220 x 300mm (48 x 48 x 12 in) unless stated otherwise. Where services utilize instrument transformers mounted in the switchgear 820 x 820 x 30 mm (32 x 32 x 12 in), the cabinet shall be installed within 9 m (30 ft) of the instrument transformers. There shall be a 38 mm conduit between the instrument

transformer cabinet and the meter cabinet. The meter cabinet shall be complete with a 120-volt outlet fed from a dedicated, 15 amp, Ground Fault Interrupt, circuit breaker and a dedicated "voice" quality or better telephone line. The telephone line shall be activated at the Corporation's discretion and at the Customer's expense. The Customer shall supply the back plate to the Corporation, a minimum of two weeks prior to the required installation date. The following information shall be marked in indelible ink on the back plate:

- Top of the back plate marked '**TOP**" (since the backing plate mounting may not be square).
- Location where "**LINE**" and "**LOAD**" wires will enter and exit at opposite ends of the cabinet.
- Contact person/telephone numbers for the Company, Customer, and electrical contractor. Service voltage and amperage size. Number and size of service conductors.
- Leave 1.83 m (6 ft.) of service conductor looped in the cabinet for meter connections.
- Where more than one conductor per phase is used, the connectors shall be provided by the Customer and charged to the Customer. The Customer shall supply equipment and labour except for the meters, instrument transformers and labour for the meter connections in a meter cabinet. All existing overhead services being upgraded may remain overhead at the discretion of the Corporation.

4.4 THREE PHASE METERING: 200 amp or less

Services up to 200 amps shall use a 7-jaw, socket type meter base for a self-contained meter and be of the manufacturer's "over sized model" as opposed to their "standard size model" **(refer to Table "A").** Main switch to be installed ahead of the meter on all three phase services.

# 5 Section 5 - Energy Supply – Charges – Tariffs - Deposits

## 5.1 Service Connection

Charges for distribution services are set out in the Schedule of Electricity Rates available from the Corporation. In the event that the OEB approves rate changes, notice will be given by newspaper advertisements.

## 5.2 Customers Switching to Retailer

There are no physical service connection differences between Standard Service Supply (SSS) Customers and retailer Customers. Both Customer energy supplies are delivered through the Corporation with the same distribution requirements. Therefore, all service connections requirements applicable to SSS Customers are applicable to retailer Customers. Where a Customer proposes the development of premises that require the Corporation to place orders for equipment and before such equipment is ordered, the Customer is required to sign the necessary Supply agreement and furnish a suitable deposit. An irrevocable letter of credit or a letter of guarantee from a chartered bank, trust company or credit union is acceptable in lieu of a cash deposit.

## 5.3 Standard Supply Service

All existing the Corporation Customers are automatically Standard Service Supply (SSS) Customers until such time that the Corporation is informed of their switch to an electricity retailer. The Customer or Customer's authorized retailer must make the Service Transfer Request. (STR).

## 5.4 Retailer Supply

Standard Supply Service Customer's switching to a retailer shall comply with the Service Transfer Request (STR) requirements as outlined in sections 10.5 to 10.5.6 of the Retail Settlement Code. All requests shall be submitted through the retailers Hub provider as Electronic Business Transactions (EBT). Service Transaction Requests (STR) shall contain the information as set out in Section 10.3 of the Retail Settlement Code. If the information is incomplete, the Corporation will reject the Service Transaction Request (STR) with appropriate information on the nature of the rejection.

## 5.5 Wheeling of Energy

All Customers considering delivery of electricity through The Corporation's distribution system are required to contact the Corporation for technical requirements and applicable tariffs.

5.6 Security Deposits

Except for Customers who meet the deposit waiver conditions described below, all Customers are required to pay a security deposit or provide a guarantee to the Corporation for all amounts owing. Security deposits must be in the form of:

- Cash or cheque.
- An Irrevocable Letter of Credit or a letter of guarantee from a chartered bank, trust company or credit union.

**Security Deposit amount required detailed below**:

5.7 Residential Service

- Single Family Dwelling- Non Electric heat source $250.00
- Single Family Dwelling- All Electric heat source $350.00
- Apartments - Non Electric heat source $150.00
- Apartments - All Electric heat source $250.00

Security deposits or guarantees may be waived for residential Customers if the following condition is met:

- The Customer has provided the Corporation with evidence of a good payment record during the past 12 months with the Corporation or another LDC in the form of a Letter of Reference from that LDC.
- The customer has maintained an account paid in full on or prior to the due date for twelve (12) months, with no NSFs OR
- The customer does not owe any arrears on any other the Corporation account past or present
- Deposits obtained from Residential Customers will be refunded upon final billing **or** after subsequent review. The Security Deposit, plus applicable interest shall be credited to the residential service account if a satisfactory payment record is maintained over 12 consecutive months. Upon final billing of an account, cash deposits will be applied to the final bill, and any remainder will be refunded with applicable interest to the Customer.
-

5.8 General Service

- A $200 minimum up to the equivalent of 2 months average projected billing.
- A new business with no history moving into a vacant location will require a deposit equal to two (2) months previous load history at that location (minimum of $200.00) to be assessed after six (6) months.
- A new business at a new location (no previous occupant) will require a $200.00 minimum deposit to be reassessed after 6 months of service.
- An existing business (load) will maintain a 2-month deposit equal to 2 X's the highest billing.
- An existing business moving to a new location will transfer their load for deposit purposes.
- Unmetered loads (flat rates, etc.) can be grouped together as one deposit if one customer. Minimum deposit of $200.00

- If the Customer has no payment history with the Corporation, the above rules will apply to determine the amount of the security deposit based on electricity consumption for similar residential or commercial Customers.

Security deposits shall not be applied to an outstanding account, in whole or part, and shall only be applied to amounts owing on the Corporation account when the account is finalized.

The interest rate on cash deposits shall be determined by the Corporation will be applied to the service account annually.

Non-cash security (Irrevocable Letter of Credit) will be applied after the final bill due date, if full payment has not been received from the Customer.

Security deposits or guarantees will **not** be waived for Commercial Customers and will be held until the account is finalized.

5.9 Billing

The Corporation may, at its option, render bills to its Customers on either a monthly, bimonthly.

Bills for the use of electrical energy may be based on either a metered rate or a flat rate, as determined by the Corporation. The Corporation will bill Standard Supply Service Customers.

Standard Supply Customers may dispute the charges shown on their bill by contacting and advising the Corporation

Retailer Customers may be billed by the Corporation depending on the billing options selected by the retailer in accordance with the Retail Settlement Code. Retailer Customers may dispute the charges shown on their bill by contacting and advising the Customer Care Department of the Customer's Retailer.

5.10 Payments and Overdue Account Interest Charges

Bills are forwarded for energy services provided to the Customer. Bills are payable in full by the due date, otherwise a late payment charge will apply. Where the Customer on or before the due date has made a partial payment, the late payment charge will apply only to the amount of the bill outstanding at the due date. In the event of partial payment by a Customer, payments will be allocated by the portions of the bill covering competitive and non-competitive electricity costs based on the ratios of the amount billed for competitive and non-competitive costs. Outstanding bills are subject to the collection process and may ultimately lead to the service being disconnected. Service will be restored once satisfactory payment has been made. Disconnection of service does not relieve the Customer of the liability for arrears. The Corporation shall not be liable for any damage on the Customer's premises resulting from such disconnect of service. A reconnection charge will apply where the service has been disconnected due to non-payment. The Customer will be required to pay additional charges for the processing of non-sufficient fund (N.S.F.) cheques. Customers will pay special charges and deposits, on request, which may arise from a variety of conditions such as:

5.11 Security Deposit:

As a guarantee of payment of energy bills some Customers will require a deposit to the Corporation.

5.12 Connection Fee:

A Connection Fee will apply to all accounts taken over by a new Customer.

5.13 Collection Charge:

Whenever a Corporation employee visits a Customer's premises to leave notice of nonpayment or to collect payment for an account, there will be a charge.

1

5.14 Customer Information

Account information will be provided to a third party who is not a retailer only with the written authorization of the Customer. The Corporation may provide information for operational purposes, aggregated sufficiently such that an individual's Consumer information cannot reasonably be identified, at no cost to another distributor, a transmitter, the IMO or the OEB. The Corporation may charge an OEB approved fee for all other requests for aggregated information. At the request of a Consumer, the Corporation will provide a list of retailers who have Service Agreements in effect within its distribution service area. The list will inform the Consumer that an alternative retailer does not have to be chosen in order to ensure that the Consumer receives electricity and the terms of service that are available under Standard Supply Service. Upon receiving an inquiry from a Consumer connected to its distribution system, the Corporation will either respond to the inquiry if it deals with its own distribution services or provide the Consumer with contact information for the entity responsible for the item of inquiry, in accordance with Chapter 7 of the Retail Settlement Code.

An embedded distributor that receives electricity from the Corporation shall provide load forecasts or any other information related to the embedded distributor's system load to the Corporation, as determined and required by the Corporation. A Distributor shall not require any information from another Distributor unless it is required for the safe and reliable operation of either Distributor's distribution system or to meet a Distributor's license obligations.

# 6 Section 6 – CUSTOMER CLASS SPECIFIC

## 6.1 Residential Customers

This section refers to the supply of electrical power to all detached, semi-detached and duplex dwelling units. The Customer will be required to obtain an approved service layout from the Service Department before proceeding with the relocation or installation of any service. Failure to do so may result in the service having to be relocated at the Customer's expense. Approved service locations or layouts are final. Any deviation without prior consultation with the Service Department may be subject to correction at the expense of the Customer. No layout approvals will be done on Secondary services that are not directly attached to the Corporation's street circuits. **Electrical Safety Authority inspection is required for all work.** The Customer will be supplied at one service entrance only. Where single-phase power is required, it will be supplied as a 3-wire service having a nominal voltage of 120/240V. The maximum transformation on any single-phase service is 100kVA and the maximum allowable service is 400A.

No work will proceed or materials ordered until appropriate construction charges, deposits, documentations or contracts have been received. **The Electrical Safety Authority (ESA) will govern any electrical service requirement not mentioned in this section on Residential Services.**

## 6.2 OVERHEAD SERVICES FOR RESIDENTIAL CUSTOMERS:

All overhead services will have a minimum rating of 100A up to and including the meter base. The Customer shall provide entrance equipment including provisions for the attachment of the supply conductors. The Ontario Electrical Safety Code will govern rules and regulations concerning masts. Services located further than 30m (100ft.) from the Corporation's overhead street circuit may require the Customer to construct a secondary pole line. This secondary pole line will be at the Customer's expense and subject to inspection by the Electrical Safety Authority (ESA).

## 6.3 Overhead Primary

Where the Corporation deems an overhead primary pole line to be practical, the Customer shall install and maintain such a pole line in accordance to the Electrical Safety Code. This primary pole line shall be guyed at opposite ends in such a manner to be considered self-supporting. The first service pole or first point of support shall be double dead-end construction, according to the Corporation specifications and shall not be more than 30 m (100 ft.) from the main supply street circuit. To avoid conflict with guying, the neutral shall be continuous and tied in on a spool bolt or clevis. The Customer shall leave sufficient wire coiled at the first point of support to reach the main supply street circuit with excess to accommodate proper dead-ending. Any wire too short will be replaced at the Customer's expense. All primary pole lines will be insulated for 27.6 kV unless 44kV is required. All three phase primary services are to be 4-wire. Pole class and sizes are as follows:

- Single phase transformer pole, 12.2m (40 ft) Class 4
- Single or three phase pole line, 12.2m (40 ft) Class 4
- Three phase transformer pole, 13.7m (45 ft) Class 4

6.4 Demarcation Point.

On services within 30 m (100 ft) of the main road circuit that do not require a secondary pole line, the Corporation will be responsible up to and including the secondary connections at the mast. Any secondary services over 30 m (100 ft) where the Customer is required to provide a secondary pole line, the point of demarcation will be the connections to the overhead secondary street circuit.

6.5 Minimum Requirements

In addition to the requirements of the Ontario Electrical Safety Code (latest edition), the following conditions shall apply: A clevis type insulator is to be supplied and installed by the Customer. This point of attachment device must be located:

- Not less than 4.5 m (15 ft) nor greater than 5.5 m (18 ft) above grade (to facilitate proper ladder handling techniques).
- Between 150 mm and 300 mm (6-12 in) below the service head.

A large, 4-jaw meter socket of an approved manufacturer shall be provided. Certain areas will require a 5-jaw socket as determined by the Corporation.

6.6 Services over Swimming Pools

Although the Ontario Electrical Safety Code allows electrical conductors to be located at adequate height, the Corporation will **not** allow electrical conductors to be located above swimming pools. Where a new swimming pool is to be installed it will be necessary to relocate, at the property Customer's expense, any electrical conductors located directly over the proposed pool location. Where overhead service conductors are in place over an existing swimming pool, the Corporation will provide up to 30 m (98.4 ft) of overhead service conductors, at no charge, to allow rerouting of the service. The property owner will pay any other costs. All new services from the Corporation's main line will be installed according to the Corporation specifications at the cost of the Customer, less the Standard Allowance for an overhead service. Any exceptions of the above will be at the discretion of the Corporation

**6.7** UNDERGROUND SERVICES FOR RESIDENTIAL CUSTOMERS

All underground service wires whether supplied from the Corporation's Main Line or from a private pole line, will be installed and supplied by the Customer at their expense. The dip pole must be bucket truck accessible. The trench route must be approved by Hydro and the Customer is to follow the route indicated on the underground drawing supplied by the Corporation. Any deviation from this route must be pre-approved. The Customer will be responsible for all costs associated with the design and inspection,

and all additional redesign and subsequent re-inspection costs due to changes or deviations initiated by the Customer or its agents. Where the Corporation's main line is on the opposite side of the road allowance, the Customer shall be responsible for the cost of the road crossing.

The Customer will assure the provisions for the service entrance and meter meets the approval of the Corporation. It is the responsibility of the Customer or their contractor to obtain clearances from all of the utility companies (including the Corporation) before digging. It is the responsibility of the Customer to contact the Corporation to inspect each trench prior to the installation of service cables. The Customer shall ensure that any intended tree planting has appropriate clearance from the underground electrical plant.

### 6.8 Underground Secondary

All underground secondary services will be a minimum rating of 200 Amp, up to and including the meter base. The Customer shall install secondary conductors in a 100 mm (4 in) PVC Type II duct from the main line to the delivery point according to the Corporation specifications. The Customer will supply all adapters, scepter pipe, weather heads and clips required to take the secondary wires up the pole to the connection point at the main line. Meter base terminations will be supplied and installed by the Customer. The Corporation will maintain the service after energization.

### 6.9 Underground primary

The Customer shall supply, install and maintain the following according to the Corporation specifications:

- The transformer base complete with grounding.
- Suitable access for the Corporation vehicles to the metering equipment and transformer. Where necessary this should include a suitable unobstructed paved or graveled surface.
- Concrete encased duct bank from the transformer base to the main supply point.
- Cable, #1/0 AWG, compact Cu., (or #2/0 Al.) TR-XLPEI, 100% CN, PVCJ, 28kV

### 6.10 Demarcation Point

The demarcation point for all secondary underground residential services supplied from the Corporation's main line will be up to, and including the line side connection of the meter base. Underground services which are installed or inherited by the Corporation shall be maintained by the Corporation. Site restoration by the Corporation will be confined to the immediate area of the repair work and will include only the replacement of similar surface materials within the immediate area. Sheds, patios and any type of building in the immediate area where repair work is required will be disassembled or moved by the Customer at their expense.

If the Customer damages secondary conductors owned by the Corporation, the Customer will be responsible for all costs involved to execute repairs. Where an existing service requires what is considered more than one normal repair, the Corporation may require the Customer to replace the service at their expense. The trench for all underground services is to be no less that 1 m (3 ft) and no more than 1.3 m (4 ft.) in depth. Due to secondary line loses; the maximum allowable length of secondary service (including pole riser distance) will be 75 m (250 ft) for 4/0 aluminum. For longer distances, contact the Service Department. If the secondary cables are supplied from a private pole line, the termination shall be done by the Customer at their own expense. If the secondary cables are supplied from the Corporation's Main line, the termination at the supply point shall be done by the Corporation at the expense of the Customer. The Customer will supply, install and maintain a rigidly mounted 50 mm (2 in) minimum diameter. I.P.S., C.S.A approved service entrance conduit, termination 600 mm (2 ft) below grade complete with conduit bushing. The Customer is also responsible for all meter base connections.

6.11 General Service (less than 50kW)

The Customer shall supply the following to the Corporation well in advance of installation commencement:

- Required in-service date
- Proposed Service Entrance equipment's Rated Capacity (Amperes)
- and Voltage rating and metering requirements
- Proposed Total Load details in kVA and/or kW (Winter and Summer)
- Locations of other services, gas, telephone, water and cable TV.
- Details respecting heating equipment, air-conditioners, motor starting current limitation and
- any appliances which demand a high consumption of electrical energy
- Survey plan and site plan indicating the proposed location of the service entrance equipment
- with respect to public rights-of-way and lot lines.

The Customer shall construct or install all civil infrastructures (including but not limited to poles, UG conduits, transformer pad) on private property. All civil infrastructures are to be in accordance with The Corporation current standards, practices, specifications and this Conditions

of Service and are subject to the Corporation inspection and acceptance. It is the responsibility of the Customer or his/her contractor to obtain clearances **from all of the utility companies (including the Corporation) before digging.**

In addition the Corporation will carry out the necessary construction and electrical work to maintain existing supplies by providing standard overhead or underground supply services to Customers affected by the Corporation construction activities. If a Customer requests special construction beyond the normal the Corporation standard installation specifications, the Customer shall pay the additional cost, including engineering and administration fees. The Customer's electrical room must be located to provide safe access from the outside or main hallway, and not from an adjoining room, so that it is readily accessible to the Corporation employees and agents at all hours to permit meter reading and to maintain electric supply. This room must be locked. The Customer shall install a pad bolt with mortise. The Corporation Inc shall provide a secure arrangement so that the Corporation padlock can be installed as well as the Customer's lock. The electrical room shall not be used for storage or contain equipment foreign to the electrical installation within the area designated as safe working space. All stairways leading to electrical rooms above or below grade shall have a handrail on at least one side as per the Ontario Building Code and shall be located indoors. The electrical room shall have a minimum ceiling height of 2.2 m (7.2 ft) clear, be provided with adequate lighting at the working level, in accordance with Illuminating Engineering Society (I.E.S.) standards, and a 120 V convenience outlet. The lights and convenience outlet noted above and any required vault circuit shall be supplied from a panel located and clearly identified in the electrical room. The Customer will be supplied via one service entrance and one service voltage only. The allowable utilization voltages are:

- 120/240 volt, 1 phase, 3-wire
- 120/208 volt, 3 phase, 4-wire
- 347/600 volt, 3 phase, 4-wire
- 600 volt, 3 phase, 3-wire – only if 347/600 not available

All new services from the Corporation main line will be installed below ground according to the

Corporation specifications, at the cost of the Customer. Any exceptions of the above will be at the discretion of the Corporation. The maximum transformation supplied by the Corporation is as follows:

**Primary voltage # of Phases Transformation**

2400 1 phase 100 kVA Where available

2400/4160 3 phase 300 kVA Where available

4800 1 phase 100 kVA If 2400 not available

4800/8320 3 phase 300 kVA If 2400 not available

6.12 Underground Service Requirements

The Customer shall construct or install all civil infrastructure (including but not limited to poles, UG conduits, transformer pad) on private property that is deemed required by the Corporation. All civil infrastructures are to be in accordance with the Corporation current standards, practices, specifications and this Conditions of Service and are subject to the Corporation inspection and acceptance. The Customer is responsible to maintain all its structural and mechanical facilities on private property in a safe condition satisfactory to the Corporation. Each trench route must be approved by the Corporation. Any deviation from this route must also be approved by the Corporation. The Customer will be responsible for the Corporation costs associated with re-design and inspection services due to changes or deviations initiated by the Customer or its agents or any other body having jurisdiction. It is the responsibility of the Customer or his/her contractor to obtain clearances from all of the utility companies (including the Corporation) before digging. It is the responsibility of the Customer to contact The Corporation to inspect each trench

prior to the installation of cables. If the distance from the Corporation's main line to the service entrance is more than 75m (246 ft) the Corporation may require the service be designed and installed for distribution voltage. If the Customer requests an established underground or overhead service to be relocated due to construction of a building or other reasons, the Customer will bear the full cost of relocation of the service.

6.13 Underground Secondary

The Customer shall install secondary conductors in a 100 mm (4 in) PVC Type II duct from the main line to the delivery point according to the Corporation specifications. The Customer will supply all adapters, scepter pipe, weather-heads and clips required to take the secondary wires up the pole to the connection point at the main line.

6.14 Underground Primary

The Customer shall supply, install and maintain the following according to the Corporation specifications:

- The transformer base complete with grounding.
- Suitable access for the Corporation vehicles to the metering equipment and transformer. Where necessary this should include a suitable unobstructed paved or graveled surface.
- Concrete encased duct bank from the vault to the main supply point.
- Cable #1/0 AWG, compact Cu., (or 2/0 Al,) TR-XLPEI, 100% CN, PVCJ, 28kV..

6.15 General Service (less than 50kW)

Where the Corporation deems an overhead primary supply to be practical; the Customer shall install and maintain such a pole line in accordance to the Electrical Safety Code. This primary pole line shall be guyed at opposite ends in such a manner to be considered self-supporting. The first service pole or first point of support shall be double dead-end construction according to the Corporation specifications and shall not be more than 30 m (98.5 ft ) from the main supply street circuit. To avoid conflict with guying, the neutral shall be continuous and tied in on a spool bolt or clevis. The Customer shall leave sufficient wire coiled at the first point of support to reach the main supply street circuit with excess to accommodate proper dead-ending. Any wire too short will be replaced at the Customer's expense. All primary pole lines will be insulated for 27.6 kV unless 44kv is required. All three phase primary services are to be 4-wire.

Pole class and sizes are as follows:

- Single phase transformer pole, 12.2 m (40 ft) Class 4
- Three phase transformer pole, 13.7 m (45 ft) Class 4
- Single or three phase pole line, 12.2m (40 ft) Class 4

6.16 Temporary Services (other than Residential)

A temporary service is a normally metered service provided for construction purposes or special events. Temporary services can be supplied overhead or underground. Prior to any temporary service being installed, the Customer must contact the Service Department to arrange for a layout of the installation. The Customer will be responsible for all associated costs for the installation and removal of equipment required for a temporary service to the Corporation point of supply. Temporary services may be provided for a period of no more than 12 months. Temporary services must be renewed thereafter if an extension is required and the equipment for such temporary service must be re-inspected at the end of the 12-month period. Subject to the requirements of the Corporation, supply will be connected after receipt of a 'Connection Authorization' from the Electrical Safety Authority, a signed contract and payment of any associated costs.

## 6.17 General Service (Above 50 kW)

All non-residential Customers with an average peak demand greater than 50 kW over the past twelve months are to be classified as General Services above 50 kW. For new Customers without prior billing history, the peak demand will be based on 90% of the proposed capacity or installed transformer. The Customer shall supply the following to Corporation well in advance of installation commencement:

- Required in-service date
- Proposed Service Entrance equipment's Rated Capacity (Amperes) and Voltage rating and metering requirements

Proposed Total Load details in kVA and/or kW (Winter and Summer)

- Locations of other services, gas, telephone, water and cable TV.
- Details respecting heating equipment, air-conditioners, motor starting current limitation and any appliances that demand a high consumption of electrical energy
- Survey plan and site plan indicating the proposed location of the service entrance equipment with respect to public rights-of-way and lot lines.
- For General Service Class Customers (above 50 kW demand), electrical, architectural and/or mechanical drawings are required by The Corporation

The Customer shall construct or install all civil infrastructure (including but not limited to poles, UG conduits, transformer pad) on private property. All civil infrastructures are to be in accordance with The Corporation current standards, practices, specifications and this Conditions of Service and are subject to the Corporation's inspection and acceptance. It is the responsibility of the Customer or his/her contractor to obtain clearances **from all of the utility companies (including the Corporation) before digging.** The Corporation will undertake the necessary programs to maintain and enhance its distribution plant at its expense. In the event that services or facilities to a Customer need to be restored as a result of these construction or maintenance activities by the Corporation, they will be restored to an equivalent condition. In addition the Corporation will carry out the necessary construction and electrical work to maintain existing supplies by providing standard overhead or underground supply services to Customers affected by the Corporation construction activities. If a Customer requests special construction beyond the normal The Corporation standard installation in accordance with the program, the Customer shall pay the additional cost, including engineering and administration fees. The electrical room must be located to provide safe access from the outside or main hallway, and not from an adjoining room, so that it is readily accessible to the Corporation employees and agents at all hours to permit meter reading and to maintain electric supply. This room must be locked. The Customer shall install a pad bolt with mortise. The Corporation shall provide a secure arrangement so that the Corporation padlock can be installed as well as the Customer's lock. The electrical room shall not be used for storage or contain equipment foreign to the electrical installation within the area designated as safe working space. All stairways leading to electrical rooms above or below grade shall have a handrail on at least one side as per the Ontario Building Code and shall be located indoors. The electrical room shall have a minimum ceiling height of 2.2 m (7.2 ft) clear, be provided with adequate lighting at the working level, in accordance with Illuminating Engineering Society (I.E.S.) standards, and a 120 V convenience outlet. The lights and convenience outlet noted above and any required vault circuit shall be supplied from a panel located and clearly identified in the electrical room.

6.18 General Service (Above 50kW)

The Customer will be supplied via one service entrance and one service voltage only. The allowable utilization voltages are:

- 120/240 volt, 1 phase, 3-wire
- 120/208 volt, 3 phase, 4-wire
- 347/600 volt, 3 phase, 4-wire
- 600 volt, 3 phase, 3-wire – only if 347/600 not available

All new services from the Corporation main line will be installed below ground according to the Corporation specifications, at the cost of the Customer. Any exceptions of the above will be at the discretion of The Corporation. The maximum transformation supplied by the Corporation is as follows:

Primary voltage # of Phases Transformation

- 2400 1 phase 100 kVA
- 2400/4160 3 phase 300 kVA
- 4800 1 phase 100 kVA
- 4800/8320 3 phase 300 kVA
- 44,000 3 phase 2 MVA

6.19 Underground Service Requirements

The Customer shall construct or install all civil infrastructure (including but not limited to poles, UG conduits, transformer pad) on private property, that is deemed required by the Corporation, all civil infrastructures are to be in accordance with the Corporation current standards, practices, specifications and this Conditions of Service and are subject to the Corporation inspection/acceptance. The Customer is responsible to maintain all its structural and mechanical facilities on private property in a safe condition satisfactory to the Corporation. The trench route and any deviation from this trench route must also be approved by the Corporation. The Customer will be responsible for the Corporation costs associated with re-design and inspection services due to changes or deviations initiated by the Customer or its agents or any other body having jurisdiction. It is the responsibility of the Customer or his/her contractor to obtain clearances from all of the utility companies (including the local Distribution company) before digging. It is the responsibility of the Customer to contact the Corporation to inspect each trench prior to the installation of cables. If the distance from the Corporation main line to the service entrance is more than 55 m (180 ft), the Corporation may require that the service be designed and installed for distribution voltage. If the Customer requests an established underground or overhead service to be relocated due to construction of a building or other reason, the Customer will bear the full cost of relocation of the service. The Customer will be supplied via one service entrance and one service voltage only.

6.20 Underground Secondary

The Customer shall install secondary conductors in a 100 mm (4 in) PVC Type II duct from the main line

to the delivery point according to The Corporation Inc specifications. The Customer will supply all adapters, scepter pipe, weather heads and clips required to take the secondary wires up the pole to the connection point at the main line.

### 6.21 Underground Primary

The Customer shall supply, install and maintain the following according to The Corporation Inc specifications:

- The transformer pad and vault complete with grounding.
- Suitable access for the Corporation vehicles to the metering equipment and transformer. Where necessary this should include a suitable unobstructed paved or graveled surface.
- Concrete encased duct bank from the transformer base to the main supply point.

### 6.22 Overhead Primary

Where the Corporation deems an overhead primary supply to be practical; the Customer shall install and maintain such a pole line in accordance to the Electrical Safety Code. This primary pole line shall be guyed at opposite ends in such a manner to be considered self-supporting. The first service pole or first point of support shall be double dead-end construction, according to the Corporation specifications and shall not be more than 30 m (98.5 ft) from the main supply street circuit. To avoid conflict with guying, the neutral shall be continuous and tied in on a spool bolt or clevis. The Customer shall leave sufficient wire coiled at the first point of support to reach the main supply street circuit with excess to accommodate proper dead-ending. Any wire too short will be replaced at the Customer's expense. All primary pole lines will be insulated for 27.6 kV unless 44kV is required. All primary services are to be 4-wire.

Pole class and sizes are as follows:

- Single-phase transformer pole 12.2 m (40 ft) Class 4
- Three-phase transformer pole 13.7 m (45 ft) Class 4
- Single or three-phase pole line 12.2 m (40 ft) Class 4

### 6.23 Temporary Services (other than Residential)

A temporary service is a normally metered service provided for construction purposes or special events. Temporary services can be supplied overhead or underground. Prior to any temporary service being installed, the Customer must contact the Service Department to arrange for a layout of the installation. The Customer will be responsible for all associated costs for the installation and removal of equipment required for a temporary service to the Corporation point of supply. Temporary services may be provided for a period of no more than 12 months. Temporary services must be renewed thereafter if an extension is required and the equipment for such temporary service must be re- inspected at the end of the 12 month period.

Subject to the requirements of the Corporation, supply will be connected after receipt of a 'Connection Authorization' from the Electrical Safety Authority, a signed contract and payment of any associated costs.

### 6.24 Private Substations

Customers will be required to supply and install their own transformation and associated hardware when the following conditions exist:

- The Customer requires over 300 kVA of transformation from the 4160 volt or 8320 volt system, or
- The Customer requires over 2 MVA of transformation from the 44,000-volt system.

Transformer and substation location are subject to the Corporation approval as well as the Electrical Safety Authority inspection. Customer must ensure compliance with all requirements for Site Plan Approval by the Township of Atikokan. The Corporation will make final connections at the termination pole at the expense of the Customer. Depending on the area and the location of the feed to a private substation, the Customer may be required to install at their expense an underground feed as per The Corporation specifications. It is the Customer's responsibility to contact the Corporation Service Department prior to the commencement of any work on a private substation to schedule any approvals, costs, specifications and requirements.

### 6.25 Technical Information

Where project drawings are required for approval, items under the Corporation jurisdiction, the Customer or its authorized representative must ensure that the proposed drawings are in compliance with the standards of the Corporation. Approval of project drawings shall not relieve the Customer of responsibility in respect of full compliance with the Corporation standards. In all cases, **two** copies of all relevant drawings must be submitted the Corporation. Where the Customer requires an approved copy to be returned, **three** copies of all plans must be submitted.

### 6.26 Site & Grading Plans

All site and grading plans shall indicate the lot number, plan numbers and, when available, the street number. The site plan shall show the location of the Building on the property relative to the property lines, any driveways and parking areas and the distance to the nearest intersection. All elevations shall be shown for all structures and proposed installations.

### 6.27 Mechanical Servicing Plan

Mechanical Servicing Plans shall show the location of all services proposed or existing such as water, gas, storm and sanitary sewers, telephone, et cetera.

### 6.28 Floor Plan

Floor Plans shall show the service location, other services location, driveway, parking and indicate the total gross floor area of the building.

### 6.29 Duct Bank Location

The Customer shall show the preferred routing of the underground duct bank on the property.

This is subject to approval by the Corporation

### 6.30 Transformer Location

The Customer shall indicate the preferred location on the property for the high voltage transformation. This is subject to approval by the Corporation. Transformation will be pad mounted depending on the project load requirements. Indicate preferred location in the building of the meter room and the main switchboard.

6.31 Single Line Diagram

The Customer shall show the main service entrance switch capacity, the required supply voltage, and the number and capacity of all sub-services showing provision for metering facilities, as well as the connected load breakdown for lighting, heating, ventilation, air conditioning et cetera. Also, indicate the estimated initial kilowatt demand and ultimate maximum demands. Provide protection equipment information where coordination is required between the Corporation and Customer owned equipment.

6.32 Substation Information

Where a Customer owned substation is to be provided, the Customer will be required to provide the following in addition to the site information outlined above.

- All details of the transformer, including kVA capacity, short-circuit rating, primary and secondary voltages, impedance and cooling details.
- A site plan of the transformer station showing the equipment layout, proposed primary connections, grounding and fence details, where applicable

6.33 General Service (Above 1000 kW)

All non-residential Customers with an average peak demand of 1000 kW or higher over the past twelve months are to be classified as Customers over 1000 kW. For new Customers without prior billing history, the peak demand will be based on 90% of the installed transformer.

Where a primary service is provided to a Customer-owned substation, the Customer shall install and maintain such equipment in accordance with all applicable laws, codes, regulations, and the Corporation's requirements for high voltage installations. The Corporation will provide planning details upon application for service. Customer owned substations are a collection of transformers and switchgear located in a suitable room or enclosure owned and maintained by the Customer, and supplied at primary voltage: i.e. the Supply Voltage is greater than 750 volts. Customer owned substations must be inspected by both the Electrical Safety Authority and the Corporation. The Customer will provide a pre-service inspection report to the Corporation. A contractor acceptable to the Corporation will prepare the certified report to the Corporation.

6.34 Embedded Generation

The connection and operation of a Customer's embedded generator must not endanger workers or jeopardize public safety, or adversely affect or compromise equipment owned or operated by the

Corporation, or the security, reliability, efficiency and the quality of electrical supply to other Customers connected to the Corporation's distribution system. If damage or increased operating costs result from a connection with a generator, the Customer responsible shall reimburse the Corporation for these costs. When an embedded generator is connected to the Corporation's distribution system, the Customer shall provide an interface protection that minimizes the severity and extent of disturbances to that distribution system and the impact on other Customers. The interface protection shall be capable of automatically isolating the generator(s) from the Corporation's distribution system for the following situations:

- Internal faults within the generator.
- External faults in the Corporation's distribution system.
- Certain abnormal system conditions, such as over/under voltage, over/under frequency

Customer shall disconnect the embedded Generator from the Corporation' distribution system when:

a.) A remote trip or transfer trip is included in the interface protection, and

b.) The Customer effects changes in the normal feeder arrangements other than those agreed upon in the operating agreement between the Corporation and the Customer.

### 6.35 Embedded Market Participant

Under the "Market Rules for the Ontario Electricity Market", Chapter 2, section 1.2.1, "No persons shall participate in the IMO-administered markets or cause or permit electricity to be conveyed into, through or out of IMO-controlled grid unless that person has been authorized by the IMO to do so". All Embedded Market Participants, within the service jurisdiction of the Corporation, once approved by the IMO are required to inform the Corporation of their approved status in writing, at least 30 days prior to their participation in the Ontario Electricity market.

### 6.36 Embedded Distributor

All embedded distributors within the service jurisdiction of the Corporation are required to inform the Corporation of their status in writing 30 days prior to the supply of energy from the Corporation. The terms and conditions applicable to the connection of an embedded distributor shall be included in the Connection Agreement with the Corporation.

### 6.37 Unmetered Connections

### 6.38 Street Lighting

All services supplied to street lighting equipment owned by or operated for the Township of Atikokan shall be classified as Street Lighting Service. For rate structure details refer to the Corporation Schedule of Rates. Street Lighting plant, facilities, or equipment owned by the Customer are subject to the Electrical

Safety Authority (ESA) requirements and the Corporation specifications.

### 6.39 Decorative Lighting and Tree Lighting Services

1. Decorative or Tree Lighting if connected to the municipal will be treated as a Street Lighting Class of service.

2. Decorative or Tree Lighting connected to the Corporation distribution System shall have a rate structure as General Service (<50 kW) Class Customers. Refer to the Schedule of Rates.

3. If the service is metered, the following outlines the Operational Demarcation point:

- For Overhead - the top of the Customer's service standpipe/mast.
- For Underground – The line side of the Customer's meter base

# 7 Section 7 – GLOSSARY OF TERMS

**"CUSTOMER"** means a person, corporation or representative of the Customer from whom the Corporation has accepted a contract.

**"DELIVERY POINT"** means the point at which circuits cross over from the public Right-Of-Way, or The Corporation's easements to private property;

**"GENERAL SERVICE CUSTOMER"** means a Customer who operates a commercial or industrial business;

**"THE CORPORATION"** means Atikokan Hydro Inc., or their authorized Representative;

**"MAIN LINE"** means the Corporation Main Circuits on public Right-of-Way or easements from which service wires are tapped;

**"OPERATIONAL DEMARCATION POINT"** means the physical location on a Customer's premises at which a Distributor's responsibility for operational control of a Distribution System ends;

**"RESIDENTIAL CUSTOMER"** means a Customer whose electricity requirements are for normal domestic or household purposes;

**"SERVICE ENTRANCE"** means the point and equipment at which the service wires enter the Customer's premises;

**"SERVICE LOCATION"** means the location where the service wires enter private property. Location shall be approved by the Service Department, before construction:

**"SERVICE WIRES"** mean the conductors from the Corporation's Main circuits on public streets or the Corporation's easements to the Customer's premises

**"EMBEDDED GENERATOR" or "EMBEDDED GENERATION FACILITY"** means a generator whose generation facility is not directly connected to the IMO-controlled grid but instead is connected to a distribution system (DSC);

**"RETAILER"** means a person who retails electricity;

**"SUPPLY VOLTAGE"** means the voltage measured at the Customer's main service entrance equipment (typically below 750 volts). Operating conditions are defined in the Canadian Standards Association ("CSA") Standard CAN3-C235 (latest edition); **"IMO"** means the Independent Electricity Market Operator established under the Electricity Act;

**"ONTARIO ENERGY BOARD ACT"** means the Ontario Energy Board Act, 1998, S.O. 1998, C.15, Schedule B;

**DISTRIBUTION SERVICES"** means services related to the distribution of electricity and the services the OEB has required distributors to carry out, for which a charge or rate has been approved by the OEB under section 78 of the Ontario Energy Board Act.

"**DISTRIBUTION SYSTEM"** means a system for distributing electricity, and includes any structures, equipment or other things used for that purpose. A distribution system is comprised of the main system capable of distributing electricity to many Customers and the connection assets used to connect a Customer to the main distribution system

**"DISTRIBUTION SYSTEM CODE"** means the code, approved by the OEB, and in effect at the relevant time, which, among other things, establishes the obligations of the distributor with respect to the services and terms of service to be offered to Customers and retailers and provides minimum technical operating standards of distribution systems

**"DISTRIBUTOR"** means a person who owns or operates a distribution system

**"TRANSMITTER"** means a person who owns or operates a transmission system

**"TRANSMISSION SYSTEM**" means a system for transmitting electricity, and includes any structures, equipment or other things used for that purpose

# 8 Section 6 - APPENDICES

8.1 TABLE
'A'

8.2 METERING REQUIRED

| TYPE | | | | |
|---|---|---|---|---|
| Supply Voltage | Main Switch Amperes | Description | Maximum kVA allowed | |
| 120/240 | 100 | 1-phase 3-wire | 19 | Manufacturer's "Oversized" Socket type meter base with 4-Jaws |
| 120/240 | 100 | 1-phase 3-wire | 38 | Manufacturer's "Oversized" Combination Socket type meter |
| 120/240 | 100 | 1-phase 3-wire | 77 | base with 5-Jaws |
| | | | | |
| 120208 | 200 | 3-phase 4-wire | 58 | Manufacturer's "Oversized" Combination Socket type meter base with 7- Jaws |
| | | | | |
| 120/208 | 400 | 3-phase 4-wire | 115 | Meter Cabinet 1220/x 1220/300 mm (48x48x12 inches) |
| 120/208 | 600 | 3-phase 4-wire | 173 | Meter Cabinet 1220/x 1220/300 mm (48x48x12 inches) |
| 120/208 | 800 | 3-phase 4-wire | 231 | Meter Cabinet 1220/x 1220/300 mm (48x48x12 inches) |
| 120/208 | 1000 | 3-phase 4-wire | 288 | Meter Cabinet 1220/x 1220/300 mm (48x48x12 inches) |
| | | | | |
| 347/600 | 200 | 3-phase 4-wire | 166 | Manufacturer's "Oversized" Socket type meter base with 7- Jaws |
| 347/600 | 400 | 3-phase 4-wire | 333 | Meter Cabinet 1220x 1220x300 mm (48x48x12 inches) |
| Instrument Transformers Installed in a switch Gear Cubicle | | 3-phase 4-wire | 500 kVA and Over | Meter Cabinet 813x 813x300 mm (32x32x12 inches) The instrument transformer cabinet must be connected to the Meter Cabinet with a 38 mm (1.5) conduit no longer than 9 m (30ft) complete with fish rope |

**NOTE:**

For services other than those in table 'A' the Customer must get authorization from the Service Department. A switchgear manufacturer will not build the switchgear until they have the instrument transformers as specified by the Corporation. It is therefore essential the Customer contact the Service Department for co-ordination of delivering the Instrument transformers to the Manufacturer. Instrument transformers located in a 1220 x 1220 x 300 mm meter cabinet will be installed by the Corporation personnel. In all situations early contact with the Service Department is essential to receiving connect when desired.

8.3 TABLE B

8.4 HIGH DIRECT VOLTAGE FIELD TESTS

| **SYSTEM VOLTAGE (kV rms) phase to phase** | **SYSTEM BIL (kV)** | **ACCEPTANCE TEST VOLTAGE (kV dc)** | **MAINTENANCE TEST VOLTAGE (kV dc)** |
|---|---|---|---|
| **4.16 kV** | **75** | **28** | **23** |
| **8.32 Kv** | **95** | **36** | **29** |
| **44 kV** | **250** | **125** | **95** |

**NOTE:**

ACCEPTANCE TEST VOLTAGE DURATION IS NORMALLY 15 MIN. THE MAINTENANCE TEST VOLTAGE DURATION SHALL BE NOT LESS THAN 5, OR MORE THAN 15 MINUTES.

WHEN OLDER CABLES, OR OTHER EQUIPMENT SUCH AS TRANSFORMERS, SWITCHGEAR, MOTORS ETC., ARE CONNECTED TO THE CABLE TO BE TESTED, LOWER VOLTAGES THAN THOSE LISTED IN TABLE B MAY BE NECESSARY.

*MEASUREMENTS ARE IN ACCORDANCE WITH IEEE STD. 400-1991

8.5 TABLE C

8.6 MAXIMUM LOSSES FOR DISTRIBUTION TRANSFORMERS

**(CSA Standard C802-93, clause 4.2)**

**SINGLE PHASE** **THREE PHASE**

**(Min. LV 120/240)** * **(Min. LV 208Y/120)**

| KVA Rating | Maximum Loss, W | | KVA Rating | Maximum loss, W | |
|---|---|---|---|---|---|
| | NL | L | | NL | L |
| 50 | 170 | 390 | 150 | 510 | 1300 |
| 75 | 210 | 570 | 225 | 710 | 2070 |
| 100 | 260 | 810 | 300 | 820 | 2190 |

8.7 TABLE D

8.8 MAXIMUM LOSSES FOR POWER TRANSFORMERS

**501 kVA – 3,000 kVA, HIGH VOLTAGE 44kV AND BELOW**

**(Clauses 4.3.1 and 4.3.2 of C802-93 )**

| Kva | Imp. Range, % | | Max. loss, W | |
|---|---|---|---|---|
| (Min LV 600) | Min. | Max | NL | L |
| 1501 – 2000 | 5 | 7.5 | 4,200 | 12,200 |
| 2001 – 2500 | 5 | 7.5 | 5,000 | 14,100 |
| 2501 – 3000 | 5 | 7.5 | 5,600 | 16,200 |

1

2

# PLANNED CHANGES IN CONDITIONS OF SERVICE AND SERVICE CHARGES

There are currently no changes planned for Atikokan Hydro's conditions of service

# LIST OF WITNESSES

A list of witnesses and their Curriculum Vitae will be provided upon request or in case of an oral hearing.

# BUDGET DIRECTIVES

The Applicant compiles budget information for the three major components of the budgeting process: revenue forecasts, operating and maintenance expense forecast and capital budgets. This budget information is compiled for both the bridge and Test Years.

## Revenue Forecast

The energy sales and revenue forecast model was updated to reflect more recent information. This model was then used to prepare the revenues sales and throughput volume and revenue forecast at existing rates for fiscal 2007 and 2008. The forecast is weather normalized as outlined in Exhibit 3, Tab 2, Schedule 1 and considers such factors as new customer additions and load profiles for all classes of customers.

## Operating and Maintenance Expense Forecast

The operating and maintenance expenses for fiscal 2007 bridge year and the 2008 Test Year have been forecast using a zero based methodology and is strongly influenced by prior year experience. Each item is reviewed account by account for each of the forecast years.

## Capital Budget

The capital budgeting process begins with a review of all the accounts.
All other capital expenditures are budgeted on a line by line basis based on need and forecasted customer growth.

# CHANGES IN METHODOLOGY

Atikokan Hydro' s application is consistent with pervious methodologies set out by the Board with the exception of three specific areas in which the methodology has been either introduced or revised.

## 1. Weather Normalized Forecast

Atikokan Hydro is introducing a methodology for forecasting load and customer growth/decline. The methodology is explained in detail in Exhibit 3, Tab 2, Schedule 1.

## 2. Deferral and Variance Accounts

Atikokan Hydro is applying to dispose of its variance and deferral accounts. The proposed methodology is outlined at Exhibit 5, Tab 1, Schedule 4.

## 3. Retail Transmission Charge Adjustment

In order to comply with the Board's rate order "Ontario Uniform Transmission Rate Order, EB-2007-0759: effect on Distributor Retail Transmission Rates", Atikokan Hydro proposes to apply a multiplier to existing RTS charges. The methodology of calculating the multiplier is illustrated at Exhibit 4, Tab 2, Schedule 12.

# 2006 AUDITED FINANCIAL STATMENTS

(will be inserted once document is converted to PDF)

# Atikokan Hydro Inc.
## Financial Statements
**For the year ended December 31, 2006**

**Contents**


**Auditors' Report** 2

**Financial Statements**

Balance Sheet 3

Statement of Operations and Deficit 4

Statement of Cash Flows 5

Summary of Significant Accounting Policies 6

Notes to Financial Statements 10

BDO

**BDO Dunwoody LLP**
Chartered Accountants
and Advisors

375 Scott Street
Fort Frances, Ontario, Canada P9A 1H1
Telephone: (807) 274-9848
Telefax: (807) 274-5142

www.bdo.ca

# Auditors' Report

**To the Shareholders of**
**Atikokan Hydro Inc.**

We have audited the balance sheet of Atikokan Hydro Inc. as at December 31, 2006, and the statements of operations and deficit and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2006, and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

BDO Dunwoody LLP

Chartered Accountants, Licensed Public Accountants

Fort Frances, Ontario
March 30, 2007

# Atikokan Hydro Inc.
# Balance Sheet

| December 31 | 2006 | 2005 |
|---|---|---|
| **Assets** | | |
| **Current** | | |
| Cash | **$ 256,286** | $ 470,942 |
| Accounts receivable (Note 3) | **112,499** | 74,073 |
| Unbilled revenue | **503,336** | 334,284 |
| Inventory | **67,680** | 67,183 |
| Prepaid expense | **49,511** | 46,668 |
| | **989,312** | 993,150 |
| **Capital assets** (Note 4) | **1,988,229** | 1,950,350 |
| **Other assets** (Note 5) | **16,354** | 19,199 |
| | **$ 2,993,895** | $ 2,962,699 |
| **Liabilities** | | |
| **Current** | | |
| Accounts payable | **$ 545,328** | $ 688,904 |
| Customer deposits | **8,417** | 8,351 |
| Current portion of long-term debt (Note 6) | **72,924** | - |
| | **626,669** | 697,255 |
| **Regulatory liabilities** (Note 10) | **166,654** | 117,828 |
| **Customer deposits** | **75,753** | 75,157 |
| **Long-term debt** (Note 6) | **1,348,284** | 1,348,284 |
| | **2,217,360** | 2,238,524 |
| **Shareholders' equity** | | |
| Share capital (Note 7) | **1,277,900** | 1,277,900 |
| Deficit | **(501,365)** | (553,725) |
| | **776,535** | 724,175 |
| | **$ 2,993,895** | $ 2,962,699 |

On behalf of the Board:

_____ Director

_____ Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

# Atikokan Hydro Inc.
# Statement of Operations and Deficit

| For the year ended December 31 | 2006 | 2005 |
|---|---|---|
| **Revenue** | | |
| Sale of energy | **$ 3,180,286** | $ 2,916,884 |
| Distribution revenue | **828,757** | 793,500 |
| Rent from electric property | **31,536** | 30,119 |
| Late payment charges | **6,233** | 4,984 |
| Miscellaneous service revenue | **14,482** | 10,607 |
| Net gain (loss) on disposal | **(22,108)** | 1,472 |
| Interest and dividend income | **6,280** | 3,107 |
| | **4,045,466** | 3,760,673 |
| **Expenses** | | |
| Administration | **203,558** | 211,918 |
| Amortization | **181,721** | 167,350 |
| Billing and collecting | **154,792** | 129,941 |
| Distribution expense operation | **262,077** | 269,708 |
| Distribution expense maintenance | **30,965** | 36,179 |
| Energy cost | **3,129,118** | 3,079,749 |
| Interest on long-term debt | **1,635** | - |
| Other interest expense | **1,445** | 1,270 |
| Demand management program | **27,795** | **-** |
| | **3,993,106** | 3,896,115 |
| **Net income (loss) in the year** | **52,360** | (135,442) |
| **Deficit,** beginning of year | **(553,725)** | (418,283) |
| **Deficit,** end of year | **$ (501,365)** | $ (553,725) |

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

# Atikokan Hydro Inc.
# Statement of Cash Flows

| For the year ended December 31 | 2006 | 2005 |
|---|---|---|
| **Cash provided by (used in)** | | |
| **Operating activities** | | |
| Income (deficit) for the year | **$ 52,360** | $ (135,442) |
| Items not involving cash | | |
| Amortization | **181,721** | 167,350 |
| (Gain) loss on disposal | **22,108** | (1,472) |
| | **256,189** | 30,436 |
| Changes in non-cash working capital balances | | |
| Accounts receivable | **(38,426)** | (36,932) |
| Unbilled revenue | **(169,052)** | 57,494 |
| Inventory | **(498)** | 4,503 |
| Prepaids | **(2,843)** | 50 |
| Accounts payable | **(143,576)** | 89,196 |
| Regulatory liabilities | **48,825** | 144,040 |
| | **(49,381)** | 288,787 |
| **Investing activities** | | |
| Net increase in capital assets | **(238,861)** | (225,759) |
| **Financing activities** | | |
| Net increase in long-term debt | **72,924** | - |
| Increase in customer deposits held | **662** | 17,428 |
| | **73,586** | 17,428 |
| **Increase (decrease) in cash during the year** | **(214,656)** | 80,456 |
| **Cash position,** beginning of year | **470,942** | 390,486 |
| **Cash position**, end of year | **$ 256,286** | $ 470,942 |

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

# Atikokan Hydro Inc.
# Summary of Significant Accounting Policies

**December 31, 2006**

**Nature of Business**

The Corporation is incorporated under the laws of Ontario and is engaged in the distribution of retail electricity. The Corporation is currently exempt from taxes under the Income Tax Act and the Ontario Corporation Act.

**Regulation**

The *Energy Competition Act, 1998* was given Royal Assent on October 30, 1998, which provided for a competitive market in the generation and sale of electricity and the regulation of the monopoly electricity delivery system in the Province of Ontario (the "Province").

On May 1, 2002, the government of Ontario opened Ontario's wholesale and retail markets to competition by providing generators, retailers and consumers with open access to Ontario's transmission and distribution network ("Open Access").

Since the commencement of Open Access, electricity distributors have been purchasing their electricity requirements from the wholesale market administered by the Independent Electricity System Operator (the "IESO") and recovering the cost of electricity and certain other costs at a later date in accordance with procedures mandated by the Ontario Energy Board (the "OEB").

The OEB has regulatory oversight of electricity matters in the Province. The Ontario Energy Board Act, 1998 sets out the OEB's authority to issue a distribution licence which must be obtained by owners or operators of a distribution system in Ontario. The OEB prescribes licence requirements and conditions including, among other things, specified accounting records, regulatory accounting principles, separation of accounts for separate businesses and filing/process requirements for rate-setting purposes.

The OEB's authority and responsibilities include the power to approve and fix rates for the transmission and distribution of electricity, to provide continued rate protection for rural and remote electricity customers and the responsibility for ensuring that electricity distribution companies (the "LDC") fulfill obligations to connect and service customers.

The LDC is required to charge its customers for the following amounts (all of which, other than the distribution rate, represent "a pass through" of amounts payable to third parties):

(a) Electricity Price and Related Rebates. The electricity price and related rebates represent a pass through of the commodity cost of electricity.

(b) Distribution Rate. The distribution rate is designed to recover the costs incurred by the LDC in delivering electricity to customers and the OEB-allowed rate of return. Distribution rates are regulated by the OEB and typically comprise of a fixed charge and usage-based (consumption) charge.

The volume of electricity consumed by LDC's customers during any period is governed by events largely outside LDC's control (principally sustained periods of hot or cold weather which increase the consumption of electricity and sustained periods of moderate weather which decrease the consumption of electricity)

(c) Retail Transmission Rate. The retail transmission rate represents a pass through of the wholesale costs incurred by distributors in respect of the transmission of electricity from generating stations to local areas. Retail transmission rates are regulated by the OEB.

(d) Wholesale Market Service Charge. The wholesale market service charge represents a pass through of various wholesale market services support costs. Wholesale market service charges are regulated by the OEB.

Market participants (including distributors and retailers) are required to satisfy and maintain prudential requirements with the IESO, which include credit support with respect to outstanding market obligations.

*Market-based Rate of Return*

Before the introduction of rate caps in December 2002, the OEB had authorized electricity distributors to adjust their distribution rates to incorporate a market-based rate of return.

Since the rates were unbundled (May 1, 2000) for Ontario distribution companies, the Atikokan Hydro Inc. has elected to take a full (9% effective May 1, 2006, 9.88% prior to May 1, 2006) rate of return on common equity for the corporation.

**Regulatory Assets**

Under Bill 210, electricity distributors are required to reflect certain prescribed costs on their balance sheets, until the manner and timing of disposition is determined by the OEB. These costs include:

(a) transition costs resulting from the ramp-up to Open Access;

(b) Variances between amounts charged to the LDC customers (based on regulated rates) and the corresponding cost of non-competitive electricity service incurred by it in the wholesale market administered by the IESO.

In November 2003, the OEB announced its intention to permit electricity distributors to make rate applications to the OEB with respect to the recovery of regulatory assets. The recoveries are being phased in over a three-year period which commenced in March 2004.

The continuing restructuring of Ontario's electricity industry and other regulatory developments, including current and possible future consultations between OEB and interested stakeholders, may affect the distribution rates, that LDC's may recover, including the balance of its regulatory assets.

**Financial Instruments**

The Corporation's financial instruments consist of cash, accounts receivable, unbilled revenue, accounts payable, customer deposits and long-term debt. Unless otherwise noted, it is management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

**Inventories**

Inventories consist primarily of maintenance and construction materials and are stated at the lower of cost and replacement cost, with cost determined on a standard cost basis net of the provision for obsolescence.

**Basis of Accounting**

Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenditures are the cost of goods and services acquired in the period whether or not payment has been made or invoices received.

**Capital Assets**

Capital assets are recorded at cost. Amortization based on the estimated useful life of the asset is as follows:

| | |
|---|---|
| Buildings | - 2.5% straight line basis |
| Transmission and distribution equipment | - 2.5% straight line basis |
| Other equipment | - 10% straight line basis |
| Computer equipment and software | - 20% straight line basis |
| Automotive equipment | - various straight line basis |

**Other Assets**

Other assets are recorded at cost. Other assets were expected to be recovered through future rate charges and therefore amortization of these assets ceased when the recoveries were approved by the OEB. Management has reconsidered its' estimates of expected recoveries and has started amortizing other assets as of January 1, 2005.

Amortization is provided as follows:

| | |
|---|---|
| Organization expense | - 10% straight line basis |

# Atikokan Hydro Inc.
# Summary of Significant Accounting Policies

**December 31, 2006**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash on hand, bank balances and investments in money market instruments with maturities of three months or less.

**Revenue Recognition**

Revenue from the sale of electricity is recorded on a basis of cyclical billings and also includes unbilled revenue accrued in respect of electricity delivered but not yet billed.

**Customer Deposits**

Customer deposits are cash collections from customers to guarantee the payment of energy bills. Deposits expected to be refunded within the next fiscal year are classified as a current liability.

**Use of Estimates**

The preparation of the financial statements in accordance with Canadian generally accepted accounting principles (GAAP) requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses for the year. Actual results could differ from those estimates, including changes as a result of future decisions made by the OEB, the Minister of Energy or the Minister of Finance.

**Payments in Lieu of Taxes**

The Corporation is required to compute taxes under the Income Tax Act and the Ontario Corporations Tax Act and remit such amounts thereunder to the Ontario Electricity Financial Corporation. These amounts referred to as Payments in Lieu of Taxes under the Energy Competition Act, are applied to reduce certain debt obligations of the former Ontario Hydro.

**Impairment of Long-lived Assets**

Long-lived assets held and used by the Corporation are reviewed for possible impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If changes in circumstances indicate that the carrying amount of an asset that an entity expects to hold and use may not be recoverable, future cash flows expected to result from the use of the asset and its disposition must be estimated. If the undiscounted value of the future cash flows is less than the carrying amount of the asset, impairment is recognized. Management believes that there has been no impairment of any of the Corporation's long-lived assets as at year end.

## 1. Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business.

The Corporation has incurred losses to date of $501,365 which includes an operating income for the current period of $52,360. The continuation of the Corporation is dependent upon the continuing availability of operating and long-term financing and achieving a profitable level of operations through the ability to increase rates that are currently regulated by the Minister of Energy and the Ontario Energy Board.

## 2. Change in Accounting Estimate

During the year ended December 31, 2006, additional information became available, and as such the Corporation did a revaluation of the method and assumptions used when calculating regulatory assets and liabilities. Upon completion of this review, adjustments to the carrying amounts of regulatory assets and liabilities were recognized in the current period which is the period of the change. The effects, if any on future balances as a result of these changes are not subject to estimate given the nature of the regulatory items.

## 3. Accounts Receivable

| | **2006** | 2005 |
|---|---|---|
| Trade accounts | **$ 108,455** | $ 57,153 |
| Atikokan Enercom Inc. | **4,044** | 3,473 |
| Township of Atikokan | **-** | 13,447 |
| | **$ 112,499** | $ 74,073 |

## 4. Capital Assets

| | | | **2006** | 2005 |
|---|---|---|---|---|
| | **Cost** | **Accumulated Amortization** | **Net Book Value** | Net Book Value |
| Land | **$ 15,588** | **$ -** | **$ 15,588** | $ 15,588 |
| Buildings | **297,290** | **194,291** | **102,999** | 112,307 |
| Transmission and distribution equipment | **3,300,894** | **1,559,668** | **1,741,226** | 1,761,334 |
| Other equipment | **127,359** | **93,278** | **34,081** | 32,122 |
| Automotive equipment | **444,137** | **361,920** | **82,217** | 13,599 |
| Computer equipment and software | **218,895** | **206,777** | **12,118** | 15,400 |
| | **$ 4,404,163** | **$ 2,415,934** | **$ 1,988,229** | $ 1,950,350 |

## 5. Other Assets

| | 2006 | 2005 |
|---|---|---|
| Transition costs | **$ 31,040** | $ 31,040 |
| Accumulated amortization | **(14,686)** | (11,841) |
| | **$ 16,354** | $ 19,199 |

The transition costs are defined as follows:

Transition costs:

The OEB has allowed the Corporation to defer the cost incurred to align systems and practices and the requirements of the competitive electricity market in Ontario in accordance with the Ontario Energy Board Act, 1998. Accordingly, the Corporation has deferred these expenditures in accordance with the criteria set out in the OEB's Electricity Distribution Rate Handbook and the AP Handbook.

Under such regulation, expenditures were allowed to be deferred during the period January 1, 2000, to December 31, 2002, which would be capitalized or expensed under Canadian GAAP for unregulated businesses.

## 6. Long-term Debt

| | 2006 | 2005 |
|---|---|---|
| Township of Atikokan | | |
| Loan is unsecured, 0% and has no set terms of repayment. | **$ 1,348,284** | $ 1,348,284 |
| Bank loans payable | | |
| Prime plus 1.5%, due May 2009, monthly payments of $1,244 principal and interest, secured by certain equipment. | **32,924** | - |
| Prime plus 1.5%, due December 2009, monthly payments of $1,244 principal and interest, secured by certain equipment. | **40,000** | - |
| | **1,421,208** | - |
| Less current portion | **72,924** | - |
| | **$ 1,348,284** | $ 1,348,284 |

At year end, the Corporation was in violation of certain debt covenants. As a result, the affected bank loans have been reclassifed as current for financial statement purposes. If not for this violation, principal payments due on long-term debt in the next three years and thereafter would be as follows:

| Year | Amount |
|---|---|
| 2007 | $ 25,253 |
| 2008 | 27,214 |
| 2009 | 20,457 |
| Thereafter | 1,348,284 |
| | $ 1,421,208 |

## 7. Share Capital

The authorized share capital is as follows:

Unlimited Class A Preferred shares, voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class B Preferred shares, voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class C Preferred shares, voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class D Preferred shares, non-voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class E Preferred shares, non-voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class A Common shares, voting, entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class B Common shares, voting, entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class C Common shares, non-voting, entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class D Common shares, non-voting, entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class E Common shares, non-voting, entitled to a non-cumulative dividend determined by the Board of Directors.

Issued

| | | **2006** | 2005 |
|---|---|---|---|
| 12,779 | Class A common shares | **$ 1,277,900** | $ 1,277,900 |

## 8. Credit Facilities

Atikokan Hydro Inc. is party to a short-term credit facility with a Canadian chartered bank pursuant to which the Corporation could borrow up to $250,000 in the form of an operating loan. The amount drawn under the credit facility as at December 31, 2006, was $nil.

## 9. Financial Guarantees

Participants in the wholesale market for electricity that is administered by the Independent Electricity Market Operator are required to satisfy prescribed prudential requirements.

During the year, the Corporation became party to an irrevocable standby letter of credit with a Canadian chartered bank. The credit amounts to 2006 - $481,430 (2005 - $481,430) and expires on May 15, 2007. This letter of credit is secured by a general security agreement.

## 10. Regulatory Assets (Liabilities)

Regulatory assets and liabilities consist of the following:

| | **2006** | 2005 |
|---|---|---|
| Settlement variances | **$ (234,594)** | $ (151,068) |
| Other regulatory assets | **70,091** | 33,240 |
| Smart meters | **(2,151)** | - |
| Net regulatory liability | **$ (166,654)** | $ (117,828) |

For the year ended December 31, 2006, the Corporation recovered approved regulatory assets amounts of $4,040 through permitted distribution rate adjustments. These recovery amounts are for the recovery of approved regulatory assets recorded in reporting periods prior to January 1, 2004. The regulatory assets and liabilities balances of the Corporation are defined as follows:

(a) Settlement variances:

The OEB has allowed the Corporation to defer settlement variances from May 1, 2002 to December 31, 2006. This balance represents the variances between amounts charged by the Corporation to customers (based on regulated rates) and the corresponding cost of non-competitive electricity service incurred by it in the wholesale market administered by the IESO after May 1, 2002. The settlement variances related primarily to service charges, non-competitive electricity charges, imported power charges and the global adjustment. Accordingly, the Corporation has deferred these recoveries in accordance with the criteria set out in the AP Handbook.

The settlement variances net of recoveries arising after May 1, 2002 is deferred in a regulatory liability account.

**10. Regulatory Assets (Liabilities),** continued

Under such regulation, the variances are allowed to be deferred which would be recorded as revenue when incurred under Canadian GAAP for unregulated businesses. In the absence of rate regulation, revenues in 2006 would have been $83,526 higher. The deferred balance for unapproved settlement variances continues to be calculated and attract carrying charges in accordance with the OEB's direction. The manner and timing of disposition of the variance has not been determined by the OEB.

(b) Other Regulatory Assets:

Other regulatory assets consist of:

(i) Deferral account for OEB annual cost assessments

The OEB has allowed the Corporation to defer the OEB annual cost assessments for the fiscal years starting after January 1, 2004. Accordingly, the Corporation has deferred these expenditures in accordance with the criteria set out in the AP Handbook.

(ii) Deferral account for cash pension contributions

The OEB has allowed the Corporation to defer the incremental OMERS pension expenditures for the fiscal years starting after January 1, 2005. Accordingly, the Corporation has deferred these expenditures in accordance with the criteria set out in the AP Handbook.

Under such regulation, expenditures are allowed to be deferred which would be expenses under Canadian GAAP for unregulated businesses. The deferred balance continues to be calculated and attract carrying charges in accordance with the OEB's direction. In the absence of rate regulation, operating expenses in 2005 would have been $36,851 higher. The OEB has allowed the Corporation to apply for the recovery of the deferred amounts beginning in 2006 and the Corporation has included such balance in its 2006 Rate Application.

(c) Smart meters

Effective May 1, 2006, the OEB has allowed the Corporation to defer capital expenditures, operating expenditures, depreciation expense and revenues relating to smart meters. Accordingly, the Corporation has deferred these items in accordance with the criteria set out in the AP Handbook.

In 2006, smart meter operating revenues of $2,151 were deferred which would be recognized under Canadian GAAP for unregulated businesses. In the absence of rate regulation, operating revenues in 2006 would have been $2,151 higher.

The deferred balances continue to be calculated and attract carrying charges.

## 11. Related Party Transactions

Atikokan Hydro Inc. and Atikokan Enercom Inc. are related due to common ownership.

| | **2006** | 2005 |
|---|---|---|
| Sales to Atikokan Enercom Inc. | **$ 43,595** | $ 36,256 |

## 12. Comparative Figures

The comparative figures have been reclassified from statements previously presented to conform to the presentation of the 2006 financial statements.

## 13. Payments in Lieu of Taxes

The Corporation has losses available totalling $218,040. This amount can be used to reduce payments in lieu of tax of future years. The unused losses have not been recognized in the financials statements. The losses expire as follows:

| **Year** | **Amount** |
|---|---|
| 2010 | $ 70,912 |
| 2014 | 59,005 |
| 2015 | 88,123 |
| | $ 218,040 |

The Corporation used $127,070 of losses in the current year to reduce its' obligation for payments in lieu of tax to $ nil.

## 14. Contingency

A class action has been brought under the *Class Proceedings Act, 1992*, seeking $500 million in restitution for amounts paid to Toronto Hydro and to other Ontario municipal electric utilities ("LDCs") who received late payment penalties which constitute interest at an effective rate in excess of 60% per year, contrary to Section 347 of the *Criminal Code*. This action is at a preliminary stage and pleadings have closed. The action has not yet been certified as a class action and no discoveries have been held, as the parties were awaiting the outcome of a similar class action proceeding brought against Enbridge Gas Distribution Inc. (formerly Consumers Gas.)

On April 22, 2004, the Supreme Court of Canada released a decision in the Consumers Gas case, rejecting all of the defences which had been raised by Enbridge Gas Distribution Inc., although the Court did not permit the Plaintiff class to recover damages for any period prior to the issuance of the Statement of Claim in 1994, challenging the validity of late payment penalties. The Supreme Court remitted the matter back to the Ontario Superior Court of Justice for determination of damages. At the end of 2006, a mediation process resulted in the settlement of damages payable by Enbridge Gas Distribution Inc.

After the release by the Supreme Court of Canada of its 2004 decision in the Consumers Gas case, the plaintiffs in the LDC late payment penalties class action indicated their intention to proceed with their litigation against the LDCs. To date, no formal steps have been taken to move the action forward. The electric utilities intend to respond to the action if and when it proceeds on the basis that the LDCs' situation may be distinguishable from that of Consumers Gas.

Atikokan Hydro Inc. assumed all of the liabilities of the former utility on transfer of electrical distribution assets. Given the preliminary status of these actions, it is not possible to quantify the effect, if any, on the financial statements of Atikokan Hydro Inc.

# PRO FORMA FINANCIAL STATEMENTS
# AT
# DECEMBER 31 2007

## Balance Sheet

| GroupDesc | AcctDesc | Total |
|---|---|---|
| 1050-Current Assets | 1005-Cash | 255,786 |
| | 1010-Cash Advances and Working Funds | 500 |
| | 1100-Customer Accounts Receivable | -113,639 |
| | 1104-Accounts Receivable - Recoverable Work | 49,410 |
| | 1105-Accounts Receivable - Merchandise, Jobbing, etc. | 0 |
| | 1110-Other Accounts Receivable | 17,039 |
| | 1120-Accrued Utility Revenues | 431,743 |
| | 1130-Accumulated Provision for Uncollectible Accounts--Credit | 0 |
| | 1180-Prepayments | 49,511 |
| 1050-Current Assets Total | | 690,351 |
| 1100-Inventory | 1330-Plant Materials and Operating Supplies | 67,680 |
| 1100-Inventory Total | | 67,680 |
| 1200-Other Assets and Deferred Charges | 1508-Other Regulatory Assets | 70,091 |
| | 1518-RCVARetail | 0 |
| | 1520-Power Purchase Variance Account | 0 |
| | 1525-Miscellaneous Deferred Debits | 0 |
| | 1530-Deferred Losses from Disposition of Utility Plant | 0 |
| | 1548-RCVASTR | 0 |
| | 1555-Smart Meters Capital Variance Account | -2,151 |
| | 1556-Smart Meters OM&A Variance Account | 0 |
| | 1565-Conservation and Demand Management Expenditures and Recoveries | -22,391 |
| | 1566-CDM Contra Account | 48,230 |
| | 1570-Qualifying Transition Costs | 0 |
| | 1580-RSVAWMS | -26,744 |
| | 1582-RSVAONE-TIME | 0 |
| | 1584-RSVANW | -62,491 |
| | 1586-RSVACN | -287,211 |
| | 1588-RSVAPOWER | 366,200 |
| | 1590-Recovery of Regulatory Asset Balances | -47,099 |
| 1200-Other Assets and Deferred Charges Total | | 36,434 |
| 1300-Intangible Plant | 1605-Electric Plant in Service - Control Account | 0 |
| | 1606-Organization | 16,354 |
| | 1610-Miscellaneous Intangible Plant | 0 |
| 1300-Intangible Plant Total | | 16,354 |

| GroupDesc | AcctDesc | Total |
|---|---|---|
| 1350-Not for distributor use | 1725-Poles and Fixtures | 0 |
| | 1730-Overhead Conductors and Devices | 0 |
| 1350-Not for distributor use Total | | 0 |
| 1450-Distribution Plant | 1805-Land | 0 |
| | 1806-Land Rights | 0 |
| | 1808-Buildings and Fixtures | 0 |
| | 1810-Leasehold Improvements | 0 |
| | 1815-Transformer Station Equipment - Normally Primary above 50 kV | 0 |
| | 1820-Distribution Station Equipment - Normally Primary below 50 kV | 290,207 |
| | 1830-Poles, Towers and Fixtures | 1,291,219 |
| | 1835-Overhead Conductors and Devices | 0 |
| | 1840-Underground Conduit | 0 |
| | 1845-Underground Conductors and Devices | 0 |
| | 1850-Line Transformers | 295,295 |
| | 1855-Services | 0 |
| | 1860-Meters | 243,913 |
| 1450-Distribution Plant Total | | 2,120,634 |
| 1500-General Plant | 1905-Land | 15,588 |
| | 1906-Land Rights | 0 |
| | 1908-Buildings and Fixtures | 206,768 |
| | 1910-Leasehold Improvements | 0 |
| | 1915-Office Furniture and Equipment | 39,594 |
| | 1920-Computer Equipment - Hardware | 35,874 |
| | 1925-Computer Software | 107,157 |
| | 1930-Transportation Equipment | 367,882 |
| | 1935-Stores Equipment | 0 |
| | 1940-Tools, Shop and Garage Equipment | 47,704 |
| | 1945-Measurement and Testing Equipment | 0 |
| | 1950-Power Operated Equipment | 0 |
| | 1955-Communication Equipment | 0 |
| | 1960-Miscellaneous Equipment | 0 |
| | 1965-Water Heater Rental Units | 0 |
| | 1970-Load Management Controls - Customer Premises | 0 |
| | 1975-Load Management Controls - Utility Premises | 0 |
| | 1980-System Supervisory Equipment | 0 |
| | 1985-Sentinel Lighting Rental Units | 0 |
| | 1995-Contributions and Grants - Credit | 0 |
| 1500-General Plant Total | | 820,567 |
| 1550-Other Capital Assets | 2005-Property Under Capital Leases | 0 |
| | 2055-Construction Work in Progress--Electric | 0 |

| GroupDesc | AcctDesc | Total |
|---|---|---|
| 1550-Other Capital Assets Total | | 0 |
| 1600-Accumulated Amortization | 2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | -945,858 |
| | 2120-Accumulated Amortization of Electric Utility Plant - Intangibles | 0 |
| 1600-Accumulated Amortization Total | | -945,858 |
| 1650-Current Liabilities | 2205-Accounts Payable | -100,540 |
| | 2208-Customer Credit Balances | -48 |
| | 2210-Current Portion of Customer Deposits | -8,417 |
| | 2220-Miscellaneous Current and Accrued Liabilities | 0 |
| | 2250-Debt Retirement Charges( DRC) Payable | 0 |
| | 2256-Independent Market Operator Fees and Penalties Payable | 0 |
| | 2260-Current Portion of Long Term Debt | 7,076 |
| | 2290-Commodity Taxes | -854 |
| | 2292-Payroll Deductions / Expenses Payable | 183 |
| 1650-Current Liabilities Total | | -102,599 |
| 1700-Non-Current Liabilities | 2315-Accumulated Provision for Rate Refunds | 0 |
| | 2335-Long Term Customer Deposits | -75,753 |
| | 2405-Other Regulatory Liabilities | 0 |
| | 2425-Other Deferred Credits | 0 |
| 1700-Non-Current Liabilities Total | | -75,753 |
| 1800-Long-Term Debt | 2525-Term Bank Loans - Long Term Portion | -1,428,284 |
| 1800-Long-Term Debt Total | | -1,428,284 |
| 1850-Shareholders' Equity | 3005-Common Shares Issued | -1,277,900 |
| | 3030-Miscellaneous Paid-In Capital | 0 |
| | 3040-Appropriated Retained Earnings | 0 |
| | 3045-Unappropriated Retained Earnings | 47,859 |
| | 3046-Balance Transferred From Income | 30,515 |
| | 3055-Adjustment to Retained Earnings | 0 |
| 1850-Shareholders' Equity Total | | -1,199,526 |
| Grand Total | | -0 |

1 Profit and Loss

2

| GroupDesc | AcctDesc | Total |
|---|---|---|
| 3000-Sales of Electricity | 4006-Residential Energy Sales | -703,768 |
| | 4020-Energy Sales to Large Users | 0 |
| | 4025-Street Lighting Energy Sales | -29,536 |
| | 4030-Sentinel Lighting Energy Sales | -115 |
| | 4035-General Energy Sales | -2,004,475 |
| | 4050-Revenue Adjustment | 0 |
| | 4055-Energy Sales for Resale | 0 |
| | 4062-Billed WMS | -247,941 |
| | 4064-Billed-One-Time | 0 |
| | 4066-Billed NW | -209,378 |
| | 4068-Billed CN | -76,075 |
| 3000-Sales of Electricity Total | | -3,271,288 |
| 3050-Revenues From Services - Distirbution | 4080-Distribution Services Revenue | -828,757 |
| | 4082-Retail Services Revenues | -923 |
| | 4084-Service Transaction Requests (STR) Revenues | -127 |
| | 4090-Electric Services Incidental to Energy Sales | 0 |
| 3050-Revenues From Services - Distirbution Total | | -829,807 |
| 3100-Other Operating Revenues | 4210-Rent from Electric Property | -31,536 |
| | 4225-Late Payment Charges | -6,233 |
| | 4235-Miscellaneous Service Revenues | -5,886 |
| | 4240-Provision for Rate Refunds | 0 |
| | 4245-Government Assistance Directly Credited to Income | 0 |
| 3100-Other Operating Revenues Total | | -43,655 |
| 3150-Other Income & Deductions | 4360-Loss on Disposition of Utility and Other Property | 0 |
| | 4390-Miscellaneous Non-Operating Income | -7,352 |
| 3150-Other Income & Deductions Total | | -7,352 |
| 3200-Investment Income | 4405-Interest and Dividend Income | -9,949 |
| 3200-Investment Income Total | | -9,949 |
| 3350-Power Supply Expenses | 4705-Power Purchased | 2,719,718 |
| | 4708-Charges-WMS | 247,941 |
| | 4710-Cost of Power Adjustments | 0 |
| | 4712-Charges-One-Time | 0 |
| | 4714-Charges-NW | 209,378 |
| | 4716-Charges-CN | 76,075 |
| | 4720-Other Expenses | 0 |
| | 4730-Rural Rate Assistance Expense | 18,177 |

| GroupDesc | AcctDesc | Total |
|---|---|---|
| | 4750-Charges-LV | 0 |
| 3350-Power Supply Expenses Total | | 3,271,289 |
| 3500-Distribution Expenses - Operation | 5016-Distribution Station Equipment - Operation Labour | 0 |
| | 5017-Distribution Station Equipment - Operation Supplies and Expenses | 0 |
| | 5020-Overhead Distribution Lines and Feeders - Operation Labour | 220,500 |
| | 5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | 31,700 |
| | 5030-Overhead Subtransmission Feeders - Operation | 4,000 |
| | 5035-Overhead Distribution Transformers- Operation | 0 |
| | 5065-Meter Expense | 6,200 |
| | 5095-Overhead Distribution Lines and Feeders - Rental Paid | 400 |
| | 5096-Other Rent | 0 |
| 3500-Distribution Expenses - Operation Total | | 262,800 |
| 3550-Distribution Expenses - Maintenance | 5114-Maintenance of Distribution Station Equipment | 3,000 |
| | 5120-Maintenance of Poles, Towers and Fixtures | 0 |
| | 5125-Maintenance of Overhead Conductors and Devices | 0 |
| | 5130-Maintenance of Overhead Services | 4,500 |
| | 5135-Overhead Distribution Lines and Feeders - Right of Way | 54,000 |
| | 5160-Maintenance of Line Transformers | 12,000 |
| | 5175-Maintenance of Meters | 6,000 |
| 3550-Distribution Expenses - Maintenance Total | | 79,500 |
| 3650-Billing and Collecting | 5305-Supervision | 4,600 |
| | 5310-Meter Reading Expense | 48,050 |
| | 5315-Customer Billing | 105,000 |
| | 5320-Collecting | 0 |
| | 5325-Collecting- Cash Over and Short | 200 |
| | 5330-Collection Charges | -5,500 |
| | 5335-Bad Debt Expense | 2,500 |
| | 5340-Miscellaneous Customer Accounts Expenses | 6,200 |
| 3650-Billing and Collecting Total | | 161,050 |
| 3700-Community Relations | 5415-Energy Conservation | 0 |
| 3700-Community Relations Total | | 0 |
| 3800-Administrative and General Expenses | 5605-Executive Salaries and Expenses | 6,000 |
| | 5610-Management Salaries and Expenses | 11,000 |
| | 5615-General Administrative Salaries and Expenses | 56,000 |
| | 5620-Office Supplies and Expenses | 6,500 |
| | 5630-Outside Services Employed | 60,000 |
| | 5635-Property Insurance | 7,500 |
| | 5645-Employee Pensions and Benefits | 0 |
| | 5655-Regulatory Expenses | 12,000 |

| GroupDesc | AcctDesc | Total |
|---|---|---|
| | 5660-General Advertising Expenses | 2,200 |
| | 5665-Miscellaneous General Expenses | 58,200 |
| | 5675-Maintenance of General Plant | 42,300 |
| | 5680-Electrical Safety Authority Fees | 6,000 |
| | 5685-Independent Market Operator Fees and Penalties | 0 |
| 3800-Administrative and General Expenses Total | | 267,700 |
| 3850-Amortization Expense | 5705-Amortization Expense - Property, Plant, and Equipment | 147,147 |
| | 5710-Amortization of Limited Term Electric Plant | 0 |
| | 5715-Amortization of Intangibles and Other Electric Plant | 0 |
| | 5725-Miscellaneous Amortization | 0 |
| 3850-Amortization Expense Total | | 147,147 |
| 3900-Interest Expense | 6005-Interest on Long Term Debt | 1,635 |
| | 6035-Other Interest Expense | 1,446 |
| | 6042-Allowance For Other Funds Used During Construction | 0 |
| 3900-Interest Expense Total | | 3,080 |
| 3950-Taxes Other Than Income Taxes | 6105-Taxes Other Than Income Taxes | 0 |
| 3950-Taxes Other Than Income Taxes Total | | 0 |
| 4000-Income Taxes | 6110-Income Taxes | 0 |
| 4000-Income Taxes Total | | 0 |
| 4100-Extraordinary & Other Items | 6305-Extraordinary Income | 0 |
| | 6310-Extraordinary Deductions | 0 |
| 4100-Extraordinary & Other Items Total | | 0 |
| Grand Total | | 30,515 |

# FORMA FINANCIAL STATEMENTS
# AT
# DECEMBER 31 2008

## Balance Sheet

| GroupDesc | AcctDesc | Total |
|---|---|---|
| 1050-Current Assets | 1005-Cash | 255,786 |
| | 1010-Cash Advances and Working Funds | 500 |
| | 1100-Customer Accounts Receivable | -113,639 |
| | 1104-Accounts Receivable - Recoverable Work | 49,410 |
| | 1105-Accounts Receivable - Merchandise, Jobbing, etc. | 0 |
| | 1110-Other Accounts Receivable | 17,039 |
| | 1120-Accrued Utility Revenues | 431,743 |
| | 1130-Accumulated Provision for Uncollectible Accounts--Credit | 0 |
| | 1180-Prepayments | 49,511 |
| 1050-Current Assets Total | | 690,351 |
| 1100-Inventory | 1330-Plant Materials and Operating Supplies | 67,680 |
| 1100-Inventory Total | | 67,680 |
| 1200-Other Assets and Deferred Charges | 1508-Other Regulatory Assets | 70,091 |
| | 1518-RCVARetail | 0 |
| | 1520-Power Purchase Variance Account | 0 |
| | 1525-Miscellaneous Deferred Debits | 0 |
| | 1530-Deferred Losses from Disposition of Utility Plant | 0 |
| | 1548-RCVASTR | 0 |
| | 1555-Smart Meters Capital Variance Account | -2,151 |
| | 1556-Smart Meters OM&A Variance Account | 0 |
| | 1565-Conservation and Demand Management Expenditures and Recoveries | -22,391 |
| | 1566-CDM Contra Account | 48,230 |
| | 1570-Qualifying Transition Costs | 0 |
| | 1580-RSVAWMS | -26,744 |
| | 1582-RSVAONE-TIME | 0 |
| | 1584-RSVANW | -62,491 |
| | 1586-RSVACN | -287,211 |
| | 1588-RSVAPOWER | 366,200 |
| | 1590-Recovery of Regulatory Asset Balances | -47,099 |
| 1200-Other Assets and Deferred Charges Total | | 36,434 |
| 1300-Intangible Plant | 1605-Electric Plant in Service - Control Account | 0 |
| | 1606-Organization | 16,354 |
| | 1610-Miscellaneous Intangible Plant | 0 |
| 1300-Intangible Plant Total | | 16,354 |

| | | |
|---|---|---|
| 1350-Not for distributor use | 1725-Poles and Fixtures | 0 |
| | 1730-Overhead Conductors and Devices | 0 |
| 1350-Not for distributor use Total | | 0 |
| 1450-Distribution Plant | 1805-Land | 0 |
| | 1806-Land Rights | 0 |
| | 1808-Buildings and Fixtures | 0 |
| | 1810-Leasehold Improvements | 0 |
| | 1815-Transformer Station Equipment - Normally Primary above 50 kV | 0 |
| | 1820-Distribution Station Equipment - Normally Primary below 50 kV | 296,207 |
| | 1830-Poles, Towers and Fixtures | 1,366,219 |
| | 1835-Overhead Conductors and Devices | 0 |
| | 1840-Underground Conduit | 0 |
| | 1845-Underground Conductors and Devices | 0 |
| | 1850-Line Transformers | 295,295 |
| | 1855-Services | 0 |
| | 1860-Meters | 245,313 |
| 1450-Distribution Plant Total | | 2,203,034 |
| 1500-General Plant | 1905-Land | 15,588 |
| | 1906-Land Rights | 0 |
| | 1908-Buildings and Fixtures | 355,768 |
| | 1910-Leasehold Improvements | 0 |
| | 1915-Office Furniture and Equipment | 44,594 |
| | 1920-Computer Equipment - Hardware | 41,614 |
| | 1925-Computer Software | 109,561 |
| | 1930-Transportation Equipment | 602,882 |
| | 1935-Stores Equipment | 0 |
| | 1940-Tools, Shop and Garage Equipment | 51,704 |
| | 1945-Measurement and Testing Equipment | 0 |
| | 1950-Power Operated Equipment | 0 |
| | 1955-Communication Equipment | 0 |
| | 1960-Miscellaneous Equipment | 0 |
| | 1965-Water Heater Rental Units | 0 |
| | 1970-Load Management Controls - Customer Premises | 0 |
| | 1975-Load Management Controls - Utility Premises | 0 |
| | 1980-System Supervisory Equipment | 0 |
| | 1985-Sentinel Lighting Rental Units | 0 |
| | 1995-Contributions and Grants - Credit | 0 |
| 1500-General Plant Total | | 1,221,711 |
| 1550-Other Capital Assets | 2005-Property Under Capital Leases | 0 |
| | 2055-Construction Work in Progress--Electric | 0 |
| 1550-Other Capital Assets Total | | 0 |

| | | |
|---|---|---|
| 1600-Accumulated Amortization | 2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | -1,116,737 |
| | 2120-Accumulated Amortization of Electric Utility Plant - Intangibles | 0 |
| 1600-Accumulated Amortization Total | | -1,116,737 |
| 1650-Current Liabilities | 2205-Accounts Payable | -504,304 |
| | 2208-Customer Credit Balances | -48 |
| | 2210-Current Portion of Customer Deposits | -8,417 |
| | 2220-Miscellaneous Current and Accrued Liabilities | 0 |
| | 2250-Debt Retirement Charges( DRC) Payable | 0 |
| | 2256-Independent Market Operator Fees and Penalties Payable | 0 |
| | 2260-Current Portion of Long Term Debt | 7,076 |
| | 2290-Commodity Taxes | -854 |
| | 2292-Payroll Deductions / Expenses Payable | 183 |
| 1650-Current Liabilities Total | | -506,364 |
| 1700-Non-Current Liabilities | 2315-Accumulated Provision for Rate Refunds | 0 |
| | 2335-Long Term Customer Deposits | -75,753 |
| | 2405-Other Regulatory Liabilities | 0 |
| | 2425-Other Deferred Credits | 0 |
| 1700-Non-Current Liabilities Total | | -75,753 |
| 1800-Long-Term Debt | 2525-Term Bank Loans - Long Term Portion | -1,428,284 |
| 1800-Long-Term Debt Total | | -1,428,284 |
| 1850-Shareholders' Equity | 3005-Common Shares Issued | -1,277,900 |
| | 3030-Miscellaneous Paid-In Capital | 0 |
| | 3040-Appropriated Retained Earnings | 0 |
| | 3045-Unappropriated Retained Earnings | 78,374 |
| | 3046-Balance Transferred From Income | 91,100 |
| | 3055-Adjustment to Retained Earnings | 0 |
| 1850-Shareholders' Equity Total | | -1,108,427 |
| Grand Total | | -0 |

## 1 Profit and Loss

| GroupDesc | AcctDesc | Total |
|---|---|---|
| 3000-Sales of Electricity | 4006-Residential Energy Sales | -678,578 |
| | 4020-Energy Sales to Large Users | 0 |
| | 4025-Street Lighting Energy Sales | -30,398 |
| | 4030-Sentinel Lighting Energy Sales | -115 |
| | 4035-General Energy Sales | -1,969,143 |
| | 4050-Revenue Adjustment | 0 |
| | 4055-Energy Sales for Resale | 0 |
| | 4062-Billed WMS | -242,559 |
| | 4064-Billed-One-Time | 0 |
| | 4066-Billed NW | -212,138 |
| | 4068-Billed CN | -77,067 |
| 3000-Sales of Electricity Total | | -3,209,998 |
| 3050-Revenues From Services - Distirbution | 4080-Distribution Services Revenue | -828,757 |
| | 4082-Retail Services Revenues | -923 |
| | 4084-Service Transaction Requests (STR) Revenues | -127 |
| | 4090-Electric Services Incidental to Energy Sales | 0 |
| 3050-Revenues From Services - Distirbution Total | | -829,807 |
| 3100-Other Operating Revenues | 4210-Rent from Electric Property | -31,536 |
| | 4225-Late Payment Charges | -6,233 |
| | 4235-Miscellaneous Service Revenues | -5,886 |
| | 4240-Provision for Rate Refunds | 0 |
| | 4245-Government Assistance Directly Credited to Income | 0 |
| 3100-Other Operating Revenues Total | | -43,655 |
| 3150-Other Income & Deductions | 4360-Loss on Disposition of Utility and Other Property | 0 |
| | 4390-Miscellaneous Non-Operating Income | -7,352 |
| 3150-Other Income & Deductions Total | | -7,352 |
| 3200-Investment Income | 4405-Interest and Dividend Income | -9,949 |
| 3200-Investment Income Total | | -9,949 |
| 3350-Power Supply Expenses | 4705-Power Purchased | 2,660,684 |
| | 4708-Charges-WMS | 242,559 |
| | 4710-Cost of Power Adjustments | 0 |
| | 4712-Charges-One-Time | 0 |
| | 4714-Charges-NW | 212,138 |
| | 4716-Charges-CN | 77,067 |
| | 4720-Other Expenses | 0 |
| | 4730-Rural Rate Assistance Expense | 17,552 |
| | 4750-Charges-LV | 0 |

| GroupDesc | AcctDesc | Total |
|---|---|---|
| 3350-Power Supply Expenses Total | | 3,210,000 |
| 3500-Distribution Expenses - Operation | 5016-Distribution Station Equipment - Operation Labour | 0 |
| | 5017-Distribution Station Equipment - Operation Supplies and Expenses | 0 |
| | 5020-Overhead Distribution Lines and Feeders - Operation Labour | 264,945 |
| | 5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | 35,300 |
| | 5030-Overhead Subtransmission Feeders - Operation | 5,000 |
| | 5035-Overhead Distribution Transformers- Operation | 0 |
| | 5065-Meter Expense | 6,200 |
| | 5095-Overhead Distribution Lines and Feeders - Rental Paid | 450 |
| | 5096-Other Rent | 0 |
| 3500-Distribution Expenses - Operation Total | | 311,895 |
| 3550-Distribution Expenses - Maintenance | 5114-Maintenance of Distribution Station Equipment | 2,000 |
| | 5120-Maintenance of Poles, Towers and Fixtures | 0 |
| | 5125-Maintenance of Overhead Conductors and Devices | 0 |
| | 5130-Maintenance of Overhead Services | 4,500 |
| | 5135-Overhead Distribution Lines and Feeders - Right of Way | 25,000 |
| | 5160-Maintenance of Line Transformers | 800 |
| | 5175-Maintenance of Meters | 6,500 |
| 3550-Distribution Expenses - Maintenance Total | | 38,800 |
| 3650-Billing and Collecting | 5305-Supervision | 4,900 |
| | 5310-Meter Reading Expense | 52,050 |
| | 5315-Customer Billing | 110,000 |
| | 5320-Collecting | 0 |
| | 5325-Collecting- Cash Over and Short | 200 |
| | 5330-Collection Charges | -6,000 |
| | 5335-Bad Debt Expense | 3,000 |
| | 5340-Miscellaneous Customer Accounts Expenses | 6,800 |
| 3650-Billing and Collecting Total | | 170,950 |
| 3700-Community Relations | 5415-Energy Conservation | 0 |
| 3700-Community Relations Total | | 0 |
| 3800-Administrative and General Expenses | 5605-Executive Salaries and Expenses | 6,000 |
| | 5610-Management Salaries and Expenses | 12,500 |
| | 5615-General Administrative Salaries and Expenses | 62,000 |
| | 5620-Office Supplies and Expenses | 7,200 |
| | 5630-Outside Services Employed | 65,000 |
| | 5635-Property Insurance | 8,000 |
| | 5645-Employee Pensions and Benefits | 0 |
| | 5655-Regulatory Expenses | 14,000 |
| | 5660-General Advertising Expenses | 2,400 |

| GroupDesc | AcctDesc | Total |
|---|---|---|
| | 5665-Miscellaneous General Expenses | 60,200 |
| | 5675-Maintenance of General Plant | 43,600 |
| | 5680-Electrical Safety Authority Fees | 6,500 |
| | 5685-Independent Market Operator Fees and Penalties | 0 |
| 3800-Administrative and General Expenses Total | | 287,400 |
| 3850-Amortization Expense | 5705-Amortization Expense - Property, Plant, and Equipment | 169,736 |
| | 5710-Amortization of Limited Term Electric Plant | 0 |
| | 5715-Amortization of Intangibles and Other Electric Plant | 0 |
| | 5725-Miscellaneous Amortization | 0 |
| 3850-Amortization Expense Total | | 169,736 |
| 3900-Interest Expense | 6005-Interest on Long Term Debt | 1,635 |
| | 6035-Other Interest Expense | 1,446 |
| | 6042-Allowance For Other Funds Used During Construction | 0 |
| 3900-Interest Expense Total | | 3,080 |
| 3950-Taxes Other Than Income Taxes | 6105-Taxes Other Than Income Taxes | 0 |
| 3950-Taxes Other Than Income Taxes Total | | 0 |
| 4000-Income Taxes | 6110-Income Taxes | 0 |
| 4000-Income Taxes Total | | 0 |
| 4100-Extraordinary & Other Items | 6305-Extraordinary Income | 0 |
| | 6310-Extraordinary Deductions | 0 |
| 4100-Extraordinary & Other Items Total | | 0 |
| Grand Total | | 91,100 |

# COST OF POWER PROJECTIONS

| | | | 2007 | 2008 |
|---|---|---|---|---|
| 3000-Sales of Electricity | 4006-Residential Energy Sales | $ | 703,768.32 | $ 678,577.57 |
| | 4020-Energy Sales to Large Users | $ | - | $ - |
| | 4025-Street Lighting Energy Sales | $ | 29,536.49 | $ 30,398.04 |
| | 4030-Sentinel Lighting Energy Sales | $ | 115.38 | $ 87.44 |
| | 4035-General Energy Sales | $ | 2,004,474.91 | $1,969,142.70 |
| | 4050-Revenue Adjustment | $ | - | $ - |
| | 4055-Energy Sales for Resale | $ | - | $ - |
| | 4062-Billed WMS | $ | 247,940.62 | $ 242,558.84 |
| | 4064-Billed-One-Time | $ | - | $ - |
| | 4066-Billed NW | $ | 209,377.76 | $ 212,137.54 |
| | 4068-Billed CN | $ | 76,075.25 | $ 77,066.72 |
| | 4075-Billed-LV | $ | - | $ 100,000.00 |
| 3000-Sales of Electricity | TOTAL | | $3,271,288.74 | $3,309,968.85 |
| | | | | |
| 3350-Power Supply Expenses | 4705-Power Purchased | | $2,719,717.83 | $2,660,683.85 |
| | 4708-Charges-WMS | $ | 247,940.62 | $ 242,558.84 |
| | 4714-Charges-NW | $ | 209,377.76 | $ 212,137.54 |
| | 4716-Charges-CN | $ | 76,075.25 | $ 77,066.72 |
| | 4730-Rural Rate Assistance Expense | $ | 18,177.28 | $ 17,521.90 |
| | 4710-Cost of Power Adjustments | $ | - | $ - |
| | 4712-Charges-One-Time | $ | - | $ - |
| | 4720-Other Expenses | $ | - | $ - |
| | 4750-Charges-LV | $ | - | $ 100,000.00 |
| 3350-Power Supply Expenses | TOTAL | | $3,271,288.74 | $3,309,968.85 |

RECONCILIATION BETWEEN FINANCIAL STATEMENTS AND FINANCIAL RESULTS FILED

The reconciliation of the Atikokan Hydro net income presented in the audited financial statements and net income included in the Reporting and Record-Keeping Requirements ("RRR") filing, for the year ended December 31, 2006, is presented below.

**Net Income included in RRR for year-end December 31, 2006**

| Net Income | 2005 Actual | 2006 Actual |
|---|---|---|
| Audited Financial Statements | $-135,442 | $52,360 |
| RRR (USofA Account 3046) | $-135,422 | $0 |
| Difference | $0 | $52,360 |

In the process of putting together the rebasing application, it has come to the Applicant's attention that an accounting error had been made with respect to account 3046. A third party auditor will be investigating this issue. The Applicant commits to providing an explanation to the Board for this accounting error at a future time.

# PROPOSED ACCOUNTING TREATMENT FOR LONG LIVED ASSETS

The following information relates to the accounting treatment of long lived assets. Long-lived assets include property, plant and equipment and intangibles that are subject to amortization.

Property, plant and equipment are stated at cost and are removed from the accounts at the end of their estimated average service lives, except in those instances where specific identification allows their removal at retirement or disposition. Gains or losses at retirement or disposition of such assets are credited or charged to “Other income” in the Statement of Income. In the event that facts and circumstances indicate that property, plant and equipment may be impaired, an evaluation of recoverability is performed. For purposes of such an evaluation, the estimated future discounted cash flows associated with the asset are compared to the carrying amount of the asset to determine if a write-down is required.

The impairment loss is measured as the amount by which the carrying amount of the assets exceeds its fair value.

# COMPLIANCE WITH UNIFORM SYSTEM OF ACCOUNTS:

Atikokan Hydro has followed the accounting principles and main categories of accounts as stated in the OEB's Accounting Procedures Handbook (the "APH") and the USoA in the preparation of this Application.

# EXTRAORDINARY CIRUMSTANCES

Atikokan Hydro acknowledges that it is permitted to earn a commercial rate of return on equity and that, in the day-to-day operation of its distribution system, customers will enter and leave that system. In the normal course, when residential or small General Service customers are lost, those loads are replaced within a fairly short period of time. The utility's return on equity is not put at significant risk as a result of the loss of those customers.

As the OEB will appreciate, the situation in Atikokan Hydro's case is very different mostly due to the particular economic conditions in Northern Ontario. The demographic trends occurring in those northern regions are not the same as other Ontario Utilities, especially with respect to customers in the Intermediate and Large Use Class. As the Load forecast at Exhibit 3, Tab 2, Schedule 5 clearly shows, Atikokan Hydro's customer base is slowly but steadily decreasing. Therefore, it is unreasonable to presume that replacing this lost load through growth in new customers and customer usage in the Township of Atikokan is viable option.

Unless an investor proposes to buy the plant and revive daily operations, Atikokan Hydro will most likely not be able to replace or acquire any new Intermediate or Large Users in this rebasing period. Intermediate and Large Users have a unique load and system requirement and are not easily replaced since there are a limited number of operations in the Canadian economy that fit the profile of a large user.

As illustrated in the table below, Atikokan Hydro estimates that this change will reduce its distribution revenues, on an ongoing basis, by a net amount of approximately $32,000 per annum. This equates to approximately 3.5% of Atikokan Hydro's 2006 distribution revenues of $917,330.

| Date | WAP Rate | kWh | Volumetric | Trans All | Mth Chg | SSSA | Asset Rec |
|---|---|---|---|---|---|---|---|
| 2006 | | | | | | | |
| Jan 1 to 15 | 0.051986 | 692,465 | 394.19 | | $1,122.00 | $0.25 | |
| Jan 16 to 31 | 0.588590 | 792,404 | | | $1,122.00 | $0.25 | |
| | | 1,484,869 | | | $2,244.00 | $0.50 | |
| | | | | | | | |
| Feb 1 to 15 | 0.047205 | 921,138 | 495.58 | | $1,122.00 | $0.25 | |
| Feb 16 to 28 | 0.049875 | 641,931 | | | $1,122.00 | $0.25 | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | 1,563,069 | | | $2,244.00 | $0.50 | |
| Mar 1 to 15 | 0.046684 | 837,062 | | | $1,122.00 | $0.25 | |
| Mar 16 to 31 | 0.050795 | 955,315 | 476.66 | | $1,122.00 | $0.25 | |
| | | 1,792,377 | | | $2,244.00 | $0.50 | |
| Apr 1 to 15 | 0.042879 | 672,307 | | | $1,122.00 | $0.25 | |
| Apr 16 to 30 | 0.043503 | 852,629 | 468.34 | | $1,122.00 | $0.25 | |
| | | 1,524,936 | | | $2,244.00 | $0.50 | |
| May 1 to 15 | 0.043818 | 936,268 | | | $1,194.20 | $0.25 | |
| May 16 to 31 | 0.048199 | 971,164 | 509.76 | -51.52 | $1,196.69 | $0.25 | -247.01 |
| | | 1,907,432 | | | $2,390.89 | $0.50 | |
| June 1 to 15 | 0.041665 | 935,174 | 513.80 | -51.93 | $1,196.69 | $0.25 | -248.97 |
| June 16 to 30 | 0.050203 | 894,497 | | | $1,196.69 | $0.25 | |
| | | 1,829,671 | | | $2,393.38 | $0.50 | |
| July 1 to 15 | 0.040085 | 908,415 | | | $1,196.69 | $0.25 | |
| July 16 to 31 | 0.059604 | 991,899 | 508.14 | -51.36 | $1,196.69 | $0.25 | -246.63 |
| | | 1,900,314 | | | $2,393.38 | $0.50 | |
| Aug 1 to 15 | 0.058210 | 927,114 | 509.76 | -51.52 | $1,196.69 | $0.25 | -247.01 |
| Aug 16 to 31 | 0.046874 | 967,428 | | | $1,196.69 | $0.25 | |
| | | 1,894,542 | | | $2,393.38 | $0.50 | |
| Sept 1 to 15 | 0.034627 | 947,160 | 528.34 | -53.40 | $1,196.69 | $0.25 | -256.01 |
| Sept 16 to 30 | 0.035974 | 920,044 | | | $1,196.69 | $0.25 | |
| | | 1,867,204 | | | $2,393.38 | $0.50 | |
| Oct 1 to 15 | 0.035130 | 922,507 | 513.80 | -51.93 | $1,196.69 | $0.25 | -248.97 |
| Oct 16 to 31 | 0.044712 | 913,961 | | | $1,196.69 | $0.25 | |
| | | 1,836,468 | | | $2,393.38 | $0.50 | |
| Nov 1 to 15 | 0.058256 | 950,733 | 517.84 | -52.34 | $1,196.69 | $0.25 | -250.92 |
| Nov 16 to 30 | 0.040524 | 953,879 | | | $1,196.69 | $0.25 | |
| | | 1,904,612 | | | $2,393.38 | $0.50 | |
| Dec 1 to 15 | 0.049917 | 971,273 | | | $1,196.69 | $0.25 | |
| Dec 16 to 31 | 0.030849 | 867,151 | 521.07 | -52.66 | $1,196.69 | $0.25 | -252.49 |
| | | 1,838,424 | | | $2,393.38 | $0.50 | |
| | | 21,343,918 | 5,957.28 | -416.66 | $28,120.55 | $6.00 | -1998.01 |
| | | | | | | | $31,669.16 |

1

2

The Applicant believes that the return on equity's purpose is not to compensate for the risk of losing load where the consequences of that loss are of this magnitude and where they are entirely beyond the utility's control. In providing in its Distribution Rate Handbook for the recovery of extraordinary event costs, Atikokan Hydro suggests that the OEB has already contemplated the existence of certain circumstances for which distributors will not be expected to bear the financial risk. Atikokan Hydro notes that the value of this lost load clearly exceeds its materiality threshold.

In addition, Atikokan Hydro notes that distributors have been made subject to a growing list of risks since the Distribution Rate Handbook was issued. Distributors are currently subject to significant risk to their revenues and returns without the imposition of the added risk associated with the loss of significant amounts of their load.

The table below shows consumption and billing information for the Intermediate customer for 2006. The billing information below includes cost of power.

| | May 25 2004 to Dec 31,2004 | Jan 1 2005 to Dec 31, 2005 | Jan 1 2006 to Dec 31, 2001 | Jan 1 2007 to Dec 31,2007 | December 2007 billing |
|---|---|---|---|---|---|
| Distribtution Transfer Allow | $ (411.26) | $ - | $ (364.00) | $ (514.00) | $ 48.91 |
| Distribution KW Charg | $ 15,595.45 | $ 12,311.41 | $ 5,899.25 | $ 5,591.50 | $ (4.90) |
| Retail Trans Connection | $ 47,695.50 | $ 71,487.26 | $ 44,916.99 | $ 24,746.95 | $ 213.51 |
| Retail Trans Network | $ 53,665.91 | $ 80,435.89 | $ 76,083.35 | $ 67,692.09 | $ 584.03 |
| Wap | $ 535,485.18 | $ 1,236,103.03 | $ 970,373.16 | $ 762,625.93 | $ 3,686.58 |
| WapLoss | $ 20,991.00 | $ 98,435.02 | $ 61,603.34 | $ 62,306.50 | $ 301.19 |
| Wholesale Market | $ 58,138.98 | $ 98,435.02 | $ 121,761.16 | $ 98,751.19 | $ 470.70 |
| Wholesale Market loss | $ 2,279.05 | $ 3,858.64 | $ 7,973.98 | $ 8,067.98 | $ 38.46 |
| Asset Reg Recovery | $ - | | $ (1,745.12) | $ (2,722.34) | $ (23.49) |
| Global Adj | | $ (111,968.88) | $ 40,792.62 | $ 66,591.62 | $ 250.53 |
| Global Adj loss | | $ (4,389.21) | $ 4,209.94 | $ 5,440.53 | $ 20.47 |
| | | | | $ - | |
| Monthly Service Charge | $ 17,721.42 | $ 26,812.24 | $ 27,971.17 | $ 32,493.34 | $ 2,414.91 |
| Starndard Service Supply | $ 3.50 | $ 6.00 | $ 6.00 | $ 6.25 | $ 0.25 |
| Occupancy charge | $ 25.00 | $ - | $ - | $ 25.00 | $ 25.00 |
| Smart meter charge | | | $ 3.49 | $ 6.25 | $ 0.25 |
| Rebates | | $ (110,170.25) | $ (107,091.70) | $ (24,336.71) | |
| | $ 751,189.73 | $ 1,401,356.17 | $1,252,393.63 | $1,106,772.08 | $ 8,026.40 |

The Applicant states that it does not anticipate stranded assets of any significance as a result of the loss of the subject Intermediate customer. By stranded assets, the Applicant means, *"Assets, or investments that were committed to by a utility in order to serve customers over the long term, but which assets have become inactive".* The assets specific to the Intermediate customer are in large part immaterial. They consist of a small portion of a 3M3 line that is part of the normal 44 kV loop feed. If the customer owner sub-station is removed, approximately two spans of conductor, one switch and one pole will be left stranded.

Also worth noting is that Atikokan Hydro could not hold a security deposit for the Intermediate customer due to the customer's on-going financial hardship. The contract between Atikokan Hydro and the subject customer was that the customer had to pay estimated bills two weeks in advance, and true up within two days if they had been under-billed. They were to bring in $150,000 every two weeks, more or less as required, to keep 33 days ahead [two weeks plus 18 days for rates].

In conclusion, Atikokan Hydro believes that distribution rates have been designed so as to enable LDCs to recover the costs associated with operating and maintaining their distribution systems; make their Payments in Lieu of Taxes if applicable, pay their debt at the applicable regulated rate; and earn a return on equity that is in compliance with the Ontario Energy Board's Report on Cost of Capital and 2nd Generation Incentive Regulation of Ontario Electricity Distributors dated December 20,2006.

The loss of a member of the intermediate customer class, will adversely affect Atikokan Hydro's ability to meet its obligations in this regard, unless the lost distribution revenue is offset by adjustments to the distribution rates applicable to Atikokan Hydro's remaining customers.

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 2 – Rate Base | | | |
| | 1 | | Overview |
| | | 1 | Rate Base Overview |
| | | 2 | Rate Base Summary Table |
| | | 3 | Variance Analysis on Rate Base Table |
| | 2 | | Gross Assets – Property, Plant and Equipment Accumulated Depreciation |
| | | 1 | Continuity Statements |
| | | 2 | Gross Assets Table |
| | | 3 | Materiality Analysis on Gross Assets |
| | | 4 | Accumulated Depreciation Table |
| | | 5 | Materiality Analysis on Accumulated Depreciation |
| | 3 | | Capital Budget |
| | | 1 | Capital Plan |
| | | 2 | Summary of Asset Additions |
| | | 2 | Summary of Asset Retirements |
| | | 3 | Fixed Asset and Associated Depreciation Rate |
| | | 4 | Materiality Analysis on Capital Additions |
| | | 5 | System Expansions |
| | | 6 | Capitalization Policy |
| | 4 | | Allowance for Working Capital |
| | | 1 | Summary of 2008 Working Capital Allowance |
| | | 2 | Working Capital Allowance calculations by account |

# RATE BASE OVERVIEW

## Introduction

A projection of Atikokan Hydro Inc.'s rate base is provided for both the Bridge Year (2007) and the Test Year (2008). Historical data pertaining to rate base is also presented for 2006 Board approved and 2006 Actual. Atikokan Hydro Inc.'s forecast rate base for the test year is $2,965,972.The rate base underlying the test year revenue requirement includes a forecast of net fixed assets, plus a working capital allowance. Net fixed assets are gross assets in service minus accumulated depreciation and contributed capital. Details for Atikokan Hydro Inc.'s working capital allowance are provided In Exhibit 2, Tab 4, Schedule 1.

The bridge and test year's gross asset balance reflects the capital expenditure programs forecast for both years. These programs are described in detail in the company's written evidence at Exhibits 2, Tab 3, and Schedule 1. The justification for capital projects in excess of 1% of the net fixed assets are filed also at Exhibit 2, Tab 3, Schedule 1 and 2.

# RATE BASE SUMMARY TABLE

| RATE BASE SUMMARY | 2006 Board Approved | 2006 Actual | Variance form 2006 Board Approved | | 2006 Actual | 2007 Bridge | Year End Average 2007 | Variance form 2006 Actual | | 2007 Bridge | 2008 Test | Year End Average 2008 | Variance form 2007 Bridge (Year End Avg) | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ($'s) | ($'s) | ($'s) | | ($'s) | ($'s) | | ($'s) | | ($'s) | ($'s) | ($'s) | ($'s) | |
| Gross Asset | | | | | | | | | | | | | | |
| Asset Values at Cost | 3,194,987.00 | 4,404,157.77 | **1,209,170.77** | | 4,404,157.77 | 4,548,947.02 | 4,476,552.40 | **72,394.63** | | 4,548,947.02 | 5,032,491.02 | 4,790,719.02 | **314,166.63** | |
| Accumulated Depreciation | | | | | | | | | | | | | | |
| Depreciation | -2,119,884.00 | -2,097,686.88 | **22,197.12** | | -2,097,686.88 | -2,306,642.62 | -2,203,001.25 | **-105,314.37** | | -2,306,642.62 | -2,548,564.31 | -2,427,603.47 | **-224,602.22** | |
| Net Fixed Asset | 1,075,103.00 | 2,306,470.89 | **1,231,367.89** | | 2,306,470.89 | 2,242,304.40 | 2,273,551.15 | **-32,919.74** | | 2,242,304.40 | 2,483,926.71 | 2,363,115.55 | **89,564.41** | |
| Allowance for Working Capital | 513,664.95 | 467,877.75 | **-45,787.20** | | 467,877.75 | 614,512.50 | 614,512.50 | **146,634.75** | | 614,512.50 | 602,856.75 | 602,856.75 | **-11,655.75** | |
| Utility Rate Base | 1,588,767.95 | 2,774,348.64 | **1,185,580.69** | 2.97 | 2,774,348.64 | 2,856,816.90 | 2,888,063.65 | **113,715.01** | 4.10 | 2,856,816.90 | 3,086,783.46 | 2,965,972.30 | **77,908.66** | 2.70 |

# VARIANCE ANALYSIS ON RATE BASE SUMMARY TABLE

2008 Test Year

As shown in Exhibit 2, Tab1, Schedule 2, the total rate base in the 2008 test year is forecast to be $2,965,972. The rate base for 2008 Test was calculated using an average of the year end gross plant and accumulated depreciation. Net fixed assets accounts for $2,363,115 of this total. The allowance for working capital totals $602,856.

Comparison to 2007 Bridge Year (Year End Average)

The total rate base is expected to be $77,908 or 2.70% higher in the 2008 test year than in the 2007 bridge year. The increase is comprised of $89,564 in net capital additions and a reduction of $-11,655 in working capital allowance. Atikokan Hydro Inc.'s Capital Plans is detailed in Exhibit 2, Tab 3, Schedule 1 of this application.

2007 Bridge Year

As shown in Exhibit 2, Tab1, Schedule 2, the total rate base in the 2007 bridge year is forecast to be $2,888,063 Net fixed assets accounts for $2,273,551 of this total. The allowance for working capital totals $614,512.

Comparison to 2006 Actual

The total rate base is expected to be $113,715 or 4.10% higher in the 2007 bridge year than in the 2006 actual year. The increase is comprised of a reduction of $-32,919 in net capital additions and $146,634 in working capital allowance. Atikokan Hydro Inc.'s Capital Plans is detailed in Exhibit 2, Tab 3, Schedule 1 of this application.

2006 Actual

As shown in Exhibit 2, Tab1, Schedule 2, the total rate base in the 2006 actual year is established as being $2,774,348 Net fixed assets accounts for $2,306,470 of this total. The allowance for working capital totals $467,877

Comparison to 2006 Board Approved

The total rate base for 2006 actual was $1,185,580 or 2.97% higher in the 2006 actual year than in the 2006 board approved year. The increase is comprised of $1,231,367 in net capital additions and a reduction of $-45,787 in working capital allowance. Atikokan Hydro Inc.'s Capital Plans is detailed in Exhibit 2, Tab 3, Schedule 1 of this application.

2006 Board Approved

As shown in Exhibit 2, Tab1, Schedule 2, the total rate base in the 2006 board approved year was $1,588,767 Net fixed assets accounts for $1,075,103 of this total. The allowance for working capital totals $513,664

1

# CONTINUITY STATMENTS

| CONTINUITY STATEMENTS | 2006 Actual Gross Asset Value | 2006 Actual Accumulated Depreciation | 2006 Actual Net Book Value | 2007 Bridge Gross Asset Value | 2007 Bridge Accumulated Depreciation | 2007 Bridge Net Book Value | 2008 Test Gross Asset Value | 2008 Test Accumulated Depreciation | 2008 Test Net Book Value |
|---|---|---|---|---|---|---|---|---|---|
| **1820-Distribution Station Equipment - Normally Primary below 50 kV - Opening Balance** | 472,050.32 | -256,559.13 | 215,491.19 | 472,050.32 | -270,112.13 | 201,938.19 | 472,050.32 | -285,831.41 | 186,218.91 |
| **1820-Distribution Station Equipment - Normally Primary below 50 kV - Additions** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1820-Distribution Station Equipment - Normally Primary below 50 kV - Depreciation** | 0.00 | -13,553.00 | -13,553.00 | 0.00 | -9,964.00 | -15,719.28 | 0.00 | -9,764.00 | -15,719.28 |
| **1820-Distribution Station Equipment - Normally Primary below 50 kV - Adjustments** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1820-Distribution Station Equipment - Normally Primary below 50 kV - Closing Balance** | 472,050.32 | -270,112.13 | 201,938.19 | 472,050.32 | -285,831.41 | 186,218.91 | 472,050.32 | -301,550.68 | 170,499.64 |
| **Average** | 472,050.32 | -263,335.63 | 208,714.69 | 472,050.32 | -277,971.77 | 194,078.55 | 472,050.32 | -293,691.04 | 178,359.28 |
| **1830-Poles, Towers and Fixtures - Opening Balance** | 1,881,087.15 | -343,488.62 | 1,537,598.53 | 1,979,927.15 | -430,894.62 | 1,549,032.53 | 2,053,927.15 | -511,571.71 | 1,542,355.44 |
| **1830-Poles, Towers and Fixtures - Additions** | 120,597.00 | 0.00 | 120,597.00 | 74,000.00 | 0.00 | 74,000.00 | 81,000.00 | 0.00 | 81,000.00 |
| **1830-Poles, Towers and Fixtures - Depreciation** | 0.00 | -87,406.00 | -87,406.00 | 0.00 | -50,169.00 | -80,677.09 | 0.00 | -53,149.00 | -83,777.09 |
| **1830-Poles, Towers and Fixtures - Adjusments** | -21,757.00 | 0.00 | -21,757.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1830-Poles, Towers and Fixtures - Closing Balance** | 1,979,927.15 | -430,894.62 | 1,549,032.53 | 2,053,927.15 | -511,571.71 | 1,542,355.44 | 2,134,927.15 | -595,348.79 | 1,539,578.36 |
| **Average** | 1,930,507.15 | -387,191.62 | 1,543,315.53 | 2,016,927.15 | -471,233.16 | 1,545,693.99 | 2,094,427.15 | -553,460.25 | 1,540,966.90 |
| **1850-Line Transformers-Opening Balance** | 447,137.70 | -311,318.45 | 135,819.25 | 454,300.70 | -323,170.45 | 131,130.25 | 470,300.70 | -341,662.48 | 128,638.22 |
| **1850-Line Transformers-Additions** | 7,163.00 | 0.00 | 7,163.00 | 16,000.00 | 0.00 | 16,000.00 | 0.00 | 0.00 | 0.00 |
| **1850-Line Transformers-Depreciation** | 0.00 | -11,852.00 | -11,852.00 | 0.00 | -11,492.00 | -18,492.03 | 0.00 | -11,812.00 | -18,812.03 |
| **1850-Line Transformers-Adjustments** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1850-Line Transformers-Closing Balance** | 454,300.70 | -323,170.45 | 131,130.25 | 470,300.70 | -341,662.48 | 128,638.22 | 470,300.70 | -360,474.51 | 109,826.19 |
| **Average** | 450,719.20 | -317,244.45 | 133,474.75 | 462,300.70 | -332,416.46 | 129,884.24 | 470,300.70 | -351,068.49 | 119,232.21 |
| **1860-Meters-Opening Balance** | 394,633.98 | -153,450.16 | 241,183.82 | 394,616.98 | -167,659.16 | 226,957.82 | 396,016.98 | -183,471.84 | 212,545.14 |
| **1860-Meters-Additions** | 1,259.00 | 0.00 | 1,259.00 | 1,400.00 | 0.00 | 1,400.00 | 1,400.00 | 0.00 | 1,400.00 |
| **1860-Meters-Depreciation** | 0.00 | -14,209.00 | -14,209.00 | 0.00 | -9,729.00 | -15,812.68 | 0.00 | -9,785.00 | -15,868.68 |
| **1860-Meters-Adjustments** | -1,275.00 | 0.00 | -1,275.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1860-Meters-Closing Balance** | 394,617.98 | -167,659.16 | 226,958.82 | 396,016.98 | -183,471.84 | 212,545.14 | 397,416.98 | -199,340.52 | 198,076.46 |
| **Average** | 394,625.98 | -160,554.66 | 234,071.32 | 395,316.98 | -175,565.50 | 219,751.48 | 396,716.98 | -191,406.18 | 205,310.80 |
| **1905-Land - Opening Balance** | 15,588.47 | 0.00 | 15,588.47 | 15,588.47 | 0.00 | 15,588.47 | 15,588.47 | 0.00 | 15,588.47 |
| **1905-Land - Additions** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1905-Land - Depreciation** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1905-Land - Adjustments** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1905-Land - Closing Balance** | 15,588.47 | 0.00 | 15,588.47 | 15,588.47 | 0.00 | 15,588.47 | 15,588.47 | 0.00 | 15,588.47 |
| **Average** | 15,588.47 | 0.00 | 15,588.47 | 15,588.47 | 0.00 | 15,588.47 | 15,588.47 | 0.00 | 15,588.47 |
| **1908-Buildings and Fixtures - Opening Balance** | 296,253.79 | -183,955.27 | 112,298.52 | 297,289.79 | -194,299.27 | 102,990.52 | 321,289.79 | -200,485.07 | 120,804.72 |

| CONTINUITY STATEMENTS | 2006 Actual | 2006 Actual | 2006 Actual | 2007 Bridge | 2007 Bridge | 2007 Bridge | 2008 Test | 2008 Test | 2008 Test |
|---|---|---|---|---|---|---|---|---|---|
| | Gross Asset Value | Accumulated Depreciation | Net Book Value | Gross Asset Value | Accumulated Depreciation | Net Book Value | Gross Asset Value | Accumulated Depreciation | Net Book Value |
| 1908-Buildings and Fixtures - Additions | 1,036.00 | 0.00 | 1,036.00 | 24,000.00 | 0.00 | 24,000.00 | 149,000.00 | 0.00 | 149,000.00 |
| 1908-Buildings and Fixtures - Depreciation | 0.00 | -10,344.00 | -10,344.00 | 0.00 | -3,895.00 | -6,185.80 | 0.00 | -5,625.00 | -7,915.80 |
| 1908-Buildings and Fixtures - Adjusments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1908-Buildings and Fixtures - Closing Balance | 297,289.79 | -194,299.27 | 102,990.52 | 321,289.79 | -200,485.07 | 120,804.72 | 470,289.79 | -208,400.86 | 261,888.93 |
| Average | 296,771.79 | -189,127.27 | 107,644.52 | 309,289.79 | -197,392.17 | 111,897.62 | 395,789.79 | -204,442.96 | 191,346.83 |
| 1915-Office Furniture and Equipment-Opening Balance | 49,841.00 | -35,354.85 | 14,486.15 | 56,270.74 | -38,700.85 | 17,569.89 | 61,270.74 | -44,577.92 | 16,692.82 |
| 1915-Office Furniture and Equipment-Additions | 6,430.00 | 0.00 | 6,430.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 |
| 1915-Office Furniture and Equipment-Depreciation | 0.00 | -3,346.00 | -3,346.00 | 0.00 | -3,709.00 | -5,877.07 | 0.00 | -4,209.00 | -6,377.07 |
| 1915-Office Furniture and Equipment-Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1915-Office Furniture and Equipment-Closing Balance | 56,271.00 | -38,700.85 | 17,570.15 | 61,270.74 | -44,577.92 | 16,692.82 | 66,270.74 | -50,955.00 | 15,315.74 |
| Average | 53,056.00 | -37,027.85 | 16,028.15 | 58,770.74 | -41,639.39 | 17,131.35 | 63,770.74 | -47,766.46 | 16,004.28 |
| 1920-Computer Equipment - Hardware - Opening Balance | 45,269.00 | -31,992.36 | 13,276.64 | 50,219.05 | -38,771.36 | 11,447.69 | 55,219.05 | -49,315.17 | 5,903.88 |
| 1920-Computer Equipment - Hardware - Additions | 4,950.00 | 0.00 | 4,950.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 |
| 1920-Computer Equipment - Hardware - Depreciation | 0.00 | -6,779.00 | -6,779.00 | 0.00 | -6,675.00 | -10,543.81 | 0.00 | -7,749.00 | -10,903.88 |
| 1920-Computer Equipment - Hardware - Adjusmtents | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 740.00 | -740.00 | 0.00 |
| 1920-Computer Equipment - Hardware - Closing Balance | 50,219.00 | -38,771.36 | 11,447.64 | 55,219.05 | -49,315.17 | 5,903.88 | 60,959.05 | -60,959.05 | 0.00 |
| Average | 47,744.00 | -35,381.86 | 12,362.14 | 52,719.05 | -44,043.27 | 8,675.79 | 58,089.05 | -55,137.11 | 2,951.94 |
| 1925-Computer Equipment - Software - Opening Balance | 167,868.00 | -166,010.73 | 1,857.27 | 168,677.19 | -168,272.73 | 404.46 | 172,134.95 | -172,134.95 | 0.00 |
| 1925-Computer Equipment - Software - Additions | 809.00 | 0.00 | 809.00 | 1,600.00 | 0.00 | 1,600.00 | 2,000.00 | 0.00 | 2,000.00 |
| 1925-Computer Equipment - Software - Depreciation | 0.00 | -2,262.00 | -2,262.00 | 0.00 | -2,004.46 | -2,004.46 | 0.00 | -2,000.00 | -2,000.00 |
| 1925-Computer Equipment - Software - Adjusmtents | 0.00 | 0.00 | 0.00 | 1,857.76 | -1,857.76 | 0.00 | 404.00 | -404.00 | 0.00 |
| 1925-Computer Equipment - Software - Closing Balance | 168,677.00 | -168,272.73 | 404.27 | 172,134.95 | -172,134.95 | 0.00 | 174,538.95 | -174,538.95 | 0.00 |
| Average | 168,272.50 | -167,141.73 | 1,130.77 | 170,406.07 | -170,203.84 | 202.23 | 173,336.95 | -173,336.95 | 0.00 |
| 1930-Transportation Equipment - Opening Balance | 401,796.20 | -388,197.84 | 13,598.36 | 444,128.20 | -413,255.84 | 30,872.36 | 456,059.69 | -456,059.69 | 0.00 |
| 1930-Transportation Equipment - Additions | 93,676.00 | 0.00 | 93,676.00 | 0.00 | 0.00 | 0.00 | 235,000.00 | 0.00 | 235,000.00 |
| 1930-Transportation Equipment - Depreciation | -51,344.00 | -25,058.00 | -76,402.00 | 0.00 | -45,239.00 | -30,872.36 | 0.00 | -60,673.00 | -71,694.96 |
| 1930-Transportation Equipment - Adjustments | 0.00 | 0.00 | 0.00 | 11,931.49 | -11,931.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1930-Transportation Equipment - Closing Balance | 444,128.20 | -413,255.84 | 30,872.36 | 456,059.69 | -456,059.69 | 0.00 | 691,059.69 | -527,754.65 | 163,305.04 |
| Average | 422,962.20 | -400,726.84 | 22,235.36 | 450,093.95 | -434,657.77 | 15,436.18 | 573,559.69 | -491,907.17 | 81,652.52 |
| 1940-Tools, Shop and Garage Equipment-Opening Balance | 68,149.00 | -50,157.47 | 17,991.53 | 71,089.18 | -54,223.47 | 16,865.71 | 75,089.18 | -61,532.39 | 13,556.79 |
| 1940-Tools, Shop and Garage Equipment-Additions | 2,941.00 | 0.00 | 2,941.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 |

| CONTINUITY STATEMENTS | 2006 Actual | 2006 Actual | 2006 Actual | 2007 Bridge | 2007 Bridge | 2007 Bridge | 2008 Test | 2008 Test | 2008 Test |
|---|---|---|---|---|---|---|---|---|---|
| | Gross Asset Value | Accumulated Depreciation | Net Book Value | Gross Asset Value | Accumulated Depreciation | Net Book Value | Gross Asset Value | Accumulated Depreciation | Net Book Value |
| 1940-Tools, Shop and Garage Equipment-Depreciation | 0.00 | -4,066.00 | -4,066.00 | 0.00 | -4,570.00 | -7,308.92 | 0.00 | -4,970.00 | -7,708.92 |
| 1940-Tools, Shop and Garage Equipment-Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1940-Tools, Shop and Garage Equipment-Closing Balance | 71,090.00 | -54,223.47 | 16,866.53 | 75,089.18 | -61,532.39 | 13,556.79 | 79,089.18 | -69,241.31 | 9,847.87 |
| Average | 69,619.50 | -52,190.47 | 17,429.03 | 73,089.18 | -57,877.93 | 15,211.25 | 77,089.18 | -65,386.85 | 11,702.33 |
| | | | | | | | | | |
| **Total Opening Balance** | **4,239,674.61** | **-1,920,484.88** | **2,319,189.73** | **4,404,157.77** | **-2,099,359.88** | **2,304,797.89** | **4,548,947.02** | **-2,306,642.62** | **2,242,304.40** |
| **Total Additions** | **238,861.00** | **0.00** | **238,861.00** | **131,000.00** | **0.00** | **131,000.00** | **482,400.00** | **0.00** | **482,400.00** |
| **Total Depreciation** | **-51,344.00** | **-178,875.00** | **-230,219.00** | **0.00** | **-193,493.49** | **-193,493.49** | **0.00** | **-240,777.70** | **-240,777.70** |
| **Total Adjustments** | **-23,032.00** | **0.00** | **-23,032.00** | **13,789.25** | **-13,789.25** | **0.00** | **1,144.00** | **-1,144.00** | **0.00** |
| **Total Closing Balance** | **4,404,159.61** | **-2,097,686.88** | **2,303,257.73** | **4,548,947.02** | **-2,306,642.62** | **2,242,304.40** | **5,032,491.02** | **-2,548,564.31** | **2,483,926.71** |
| **Average** | **4,321,917.11** | **-2,009,085.88** | **2,311,223.73** | **4,476,552.40** | **-2,203,001.25** | **2,273,551.15** | **4,790,719.02** | **-2,427,603.47** | **2,363,115.55** |

# GROSS ASSETS TABLE

| GROSS ASSET | 2006 Board Approved ($'s) | 2006 Actual ($'s) | Variance form 2006 Board Approved | 2006 Actual ($'s) | 2007 Bridge ($'s) | Variance form 2006 Actual | 2007 Bridge ($'s) | 2008 Test ($'s) | Variance form 2006 Actual |
|---|---|---|---|---|---|---|---|---|---|
| **Land and Buildings** | | | | | | | | | |
| 1805-Land | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1806-Land Rights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1808-Buildings and Fixtures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1905-Land | 15,588.00 | 15,588.47 | 0.47 | 15,588.47 | 15,588.47 | 0.00 | 15,588.47 | 15,588.47 | 0.00 |
| 1906-Land Rights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1810-Leasehold Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-Land and Buildings** | 15,588.00 | 15,588.47 | 0.47 | 15,588.47 | 15,588.47 | 0.00 | 15,588.47 | 15,588.47 | 0.00 |
| **TS Primary Above 50** | | | | | | | | | |
| 1815-Transformer Station Equipment - Normally Primary above 50 kV | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-TS Primary Above 50** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DS** | | | | | | | | | |
| 1820-Distribution Station Equipment - Normally Primary below 50 kV | 465,822.00 | 472,050.32 | 6,228.32 | 472,050.32 | 472,050.32 | 0.00 | 472,050.32 | 472,050.32 | 0.00 |
| **Sub-Total-DS** | 465,822.00 | 472,050.32 | 6,228.32 | 472,050.32 | 472,050.32 | 0.00 | 472,050.32 | 472,050.32 | 0.00 |
| **Poles and Wires** | | | | | | | | | |
| 1830-Poles, Towers and Fixtures | 943,478.00 | 1,979,927.15 | 1,036,449.15 | 1,979,927.15 | 2,053,927.15 | 74,000.00 | 2,053,927.15 | 2,134,927.15 | 81,000.00 |
| 1835-Overhead Conductors and Devices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1840-Underground Conduit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1845-Underground Conductors and Devices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-Poles and Wires** | 943,478.00 | 1,979,927.15 | 1,036,449.15 | 1,979,927.15 | 2,053,927.15 | 74,000.00 | 0.00 | 2,134,927.15 | 81,000.00 |
| **Line Transformers** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1850-Line Transformers | 423,501.00 | 454,300.70 | 30,799.70 | 454,300.70 | 470,300.70 | 16,000.00 | 470,300.70 | 470,300.70 | 0.00 |
| **Sub-Total-Line Transformers** | 423,501.00 | 454,300.70 | 30,799.70 | 454,300.70 | 470,300.70 | 16,000.00 | 470,300.70 | 470,300.70 | 0.00 |
| **Services and Meters** | | | | | | | | | |
| 1855-Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1860-Meters | 304,632.00 | 394,617.98 | 89,985.98 | 394,617.98 | 396,016.98 | 1,399.00 | 396,016.98 | 397,416.98 | 1,400.00 |
| **Sub-Total-Services and Meters** | 304,632.00 | 394,617.98 | 89,985.98 | 394,617.98 | 396,016.98 | 1,399.00 | 396,016.98 | 397,416.98 | 1,400.00 |
| **General Plant** | | | | | | | | | |
| 1908-Buildings and Fixtures | 295,619.00 | 297,289.79 | 1,670.79 | 297,289.79 | 321,289.79 | 24,000.00 | 321,289.79 | 470,289.79 | 149,000.00 |
| 1910-Leasehold Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-General Plant** | 295,619.00 | 297,289.79 | 1,670.79 | 297,289.79 | 321,289.79 | 24,000.00 | 321,289.79 | 470,289.79 | 149,000.00 |
| **IT Assets** | | | | | | | | | |
| 1920-Computer Equipment - Hardware | 47,450.00 | 50,219.00 | 2,769.00 | 50,219.00 | 55,219.05 | 5,000.05 | 55,219.05 | 60,959.05 | 5,740.00 |
| 1925-Computer Software | 161,700.00 | 168,677.00 | 6,977.00 | 168,677.00 | 172,134.95 | 3,457.95 | 172,134.95 | 174,538.95 | 2,404.00 |

| GROSS ASSET | 2006 Board Approved | 2006 Actual | Variance form 2006 Board Approved | 2006 Actual | 2007 Bridge | Variance form 2006 Actual | 2007 Bridge | 2008 Test | Variance form 2006 Actual |
|---|---|---|---|---|---|---|---|---|---|
| **Sub-Total-IT Assets** | 209,150.00 | 218,896.00 | 9,746.00 | 218,896.00 | 227,354.00 | 8,458.00 | 227,354.00 | 235,498.00 | 8,144.00 |
| **Equipment** | | | | | | | | | |
| 1915-Office Furniture and Equipment | 47,019.00 | 56,271.00 | 9,252.00 | 56,271.00 | 61,270.74 | 4,999.74 | 61,270.74 | 66,270.74 | 5,000.00 |
| 1930-Transportation Equipment | 415,859.00 | 444,128.20 | 28,269.20 | 444,128.20 | 456,059.69 | 11,931.49 | 456,059.69 | 691,059.69 | 235,000.00 |
| 1935-Stores Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1940-Tools, Shop and Garage Equipment | 74,317.00 | 71,090.00 | -3,227.00 | 71,090.00 | 75,089.18 | 3,999.18 | 75,089.18 | 79,089.18 | 4,000.00 |
| 1945-Measurement and Testing Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1950-Power Operated Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1955-Communication Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1960-Miscellaneous Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-Equipment** | 537,195.00 | 571,489.20 | 34,294.20 | 571,489.20 | 592,419.61 | 20,930.41 | 592,419.61 | 836,419.61 | 244,000.00 |
| **Other Distribution Assets** | | | | | | | | | |
| 1825-Storage Battery Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1970-Load Management Controls - Customer Premises | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1975-Load Management Controls - Utility Premises | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1980-System Supervisory Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1985-Sentinel Lighting Rental Units | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1990-Other Tangible Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1995-Contributions and Grants - Credit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-Other Distribution Assets** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Utility Gross Asset** | | | | | | | | | |
| Total | 3,194,985.00 | **4,404,159.61** | 1,209,174.61 | 4,404,159.61 | **4,548,947.02** | 144,787.41 | 2,495,019.87 | **5,032,491.02** | 483,544.00 |

# MATERIALITY ANALYSIS ON GROSS ASSET

The materiality threshold for gross assets is calculated as follows

| | **Actual** | **Bridge** | **Test** |
|---|---|---|---|
| Total Acc Depr. | $2,307,670 | $2,273551 | $2,363,115 |
| Percent | 1% | 1% | 1% |
| Threshold | $23,064 | $22,735 | $23,631 |

## 2006 Board Approved VS 2006 Actual

| | | |
|---|---|---|
| 1830-Poles, Towers and Fixtures | Board Approved | $943,478 |
| | 2006 Actual | $1,979,927.15 |
| | Variance | $1,036,449.15 |

Explanation: During the filing of the cost allocation study, it was discovered that certain distribution assets related to Poles, Towers and Fixtures associated with the 44KV system had been mistakenly recorded in account 1725 instead of 1830. Account 1725 is classified as a "non-distribution asset". Consequently, the EDR application understated the value of assets by an amount of $824,821.00. An adjustment has been made to rectify this error.

The balance of the variance in the amount of $212,228.00 is related in part due to the fact that the board approved rates were based at best on 2004 data, so no consideration would occur regarding enhancement is 2005 and 2006. These are the figures that give the 2006 actuals.

| Account | Board Approved | Actuals | | | |
|---|---|---|---|---|---|
| | 2006 | 2003 | 2004 | 2005 | 2006 |
| | | | | | |
| 1725 | | 819,750.00 | 819,750.00 | 819,750.00 | 824,221.00 |
| 1830 | 943,478.00 | 907,419.00 | 979,535.00 | 1,061,366.00 | 1,155,706.00 |
| | | 1,727,169.00 | 1,799,285.00 | 1,881,116.00 | 1,979,927.00 |

| | | |
|---|---|---|
| 1860-Meters | Board Approved | $304,632 |
| | 2006 Actual | $394,616.98 |
| | Variance | $89,984.98 |

Explanation: The Board approved 2006 is actually a 2004 balance. There was $84719.00 invested in completing the wholesale meters in 2005 and 2006 as well as $5265.00 in new retail meter purchases.

| | | |
|---|---|---|
| 1930-Transportation Equipment | Board Approved | $415,859 |
| | 2006 Actual | $495,472.2 |
| | Variance | $79,613.2 |

Explanation: The Board approved amount is not consistent with the GL accounts. The 2004 closing balance would have been $422,045.40. The 2006 closing balance is $444,386.65. There was an addition of two service vehicles, and a write down of fully depreciated equipment of $51,333.95, leaving a closing balance of $444,386.00.

| | | |
|---|---|---|
| 1850-Line Transformers | Board Approved | $423,501 |
| | 2006 Actual | $454,300.7 |
| | Variance | $30,799.7 |

Explanation: The 2004 closing balance was $428,438. There were additions and capitalized installations in 2005 and 2006 to arrive at the 2006 actual balance.

| | | |
|---|---|---|
| 1930-Transportation Equipment | Board Approved | $415,859 |
| | 2006 Actual | $444,128.2 |
| | Variance | $28,269.2 |

Explanation: This is a more detailed snapshot of the previous 1930 account. This takes into consideration the $51,333 total depreciation write down.

2006 Actual VS 2007 Bridge

| | | |
|---|---|---|
| 1830-Poles, Towers and Fixtures | 2006 Actual | $1,979,927.15 |
| | 2007 Bridge | $2,054,927.15 |
| | Variance | $75,000 |

Explanation: The Bridge year captures the capital expenditures that occurred in 2007.

| | | |
|---|---|---|
| 1908-Buildings and Fixtures | 2006 Actual | $297,289.79 |
| | 2007 Bridge | $321,289.79 |
| | Variance | $24,000 |

Explanation: The bridge year captures expenditures that were capitalized in 2007 as per the capital budget.

2007 Bridge VS 2008 Test

| | | |
|---|---|---|
| 1830-Poles, Towers and Fixtures | 2007 Bridge | $2,054,927.15 |
| | 2008 Test | $2,154,927.15 |
| | Variance | $100,000 |

Explanation: The test year anticipates capital projects as outlined in the proposed budgets.

| | | |
|---|---|---|
| 1908-Buildings and Fixtures | 2007 Bridge | $315,289.79 |
| | 2008 Test | $464,289.79 |
| | Variance | $149,000 |

Explanation: As indicated in the revenue requirement budget, Atikokan Hydro must replace some of its larger pieces of mobile equipment. The present garage simply is not large enough to house any new vehicles, thus the required investment.

| | | |
|---|---|---|
| 1930-Transportation Equipment | 2007 Bridge | $507,403.69 |
| | 2008 Test | $742,403.69 |
| | Variance | $235,000 |

Explanation: In order to ensure our ability to maintain our system safely and to maintain reliability, Atikokan Hydro must replace some of its major pieces of mobile equipment. As indicated in our projections, we will replace one piece in 2008.

# ACCUMULATED DEPRECIATION TABLE

| ACCUMULATED DEPRECIATION TABLE | 2006 Board Approved ($'s) | 2006 Actual ($'s) | Variance form 2006 Board Approved | 2006 Actual ($'s) | 2007 Bridge ($'s) | Variance form 2006 Actual | 2007 Bridge ($'s) | 2008 Test ($'s) | Variance form 2007 Bridge |
|---|---|---|---|---|---|---|---|---|---|
| **Land and Buildings** | | | | | | | | | |
| 1805-Land-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1806-Land Rights-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1808-Buildings and Fixtures-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1905-Land-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1906-Land Rights-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1810-Leasehold Improvements-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-Land and Buildings** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TS Primary Above 50** | | | | | | | | | |
| 1815-Transformer Station Equipment - Normally Primary above 50 kV-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-TS Primary Above 50** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | 0.00 | | |
| **DS** | | | | | | | 0.00 | | |
| 1820-Distribution Station Equipment - Normally Primary below 50 kV-Depreciation | -236,980.00 | -270,112.13 | -33,132.13 | -270,112.13 | -285,831.41 | -15,719.28 | -285,831.41 | -301,550.68 | -15,719.28 |
| **Sub-Total-DS** | -236,980.00 | -270,112.13 | -33,132.13 | -270,112.13 | -285,831.41 | -15,719.28 | -285,831.41 | -301,550.68 | -15,719.28 |
| **Poles and Wires** | | | | | | | | | |
| 1830-Poles, Towers and Fixtures-Depreciation | -612,268.00 | -430,894.62 | 181,373.38 | -430,894.62 | -511,571.71 | -80,677.09 | -511,571.71 | -595,348.79 | -83,777.09 |
| 1835-Overhead Conductors and Devices-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1840-Underground Conduit-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1845-Underground Conductors and Devices-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-Poles and Wires** | -612,268.00 | -430,894.62 | 181,373.38 | -430,894.62 | -511,571.71 | -80,677.09 | -511,571.71 | -595,348.79 | -83,777.09 |
| | | | | | | | 0.00 | | |
| **Line Transformers** | | | | | | | 0.00 | | |
| 1850-Line Transformers-Depreciation | -296,024.00 | -323,170.45 | -27,146.45 | -323,170.45 | -341,662.48 | -18,492.03 | -341,662.48 | -360,474.51 | -18,812.03 |
| **Sub-Total-Line Transformers** | -296,024.00 | -323,170.45 | -27,146.45 | -323,170.45 | -341,662.48 | -18,492.03 | -341,662.48 | -360,474.51 | -18,812.03 |
| **Services and Meters** | | | | | | | | | |

| ACCUMULATED DEPRECIATION TABLE | 2006 Board Approved | 2006 Actual | Variance form 2006 Board Approved | 2006 Actual | 2007 Bridge | Variance form 2006 Actual | 2007 Bridge | 2008 Test | Variance form 2007 Bridge |
|---|---|---|---|---|---|---|---|---|---|
| 1855-Services-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1860-Meters-Depreciation | -135,729.00 | -167,659.16 | -31,930.16 | -167,659.16 | -183,471.84 | -15,812.68 | -183,471.84 | -199,340.52 | -15,868.68 |
| **Sub-Total-Services and Meters** | -135,729.00 | -167,659.16 | -31,930.16 | -167,659.16 | -183,471.84 | -15,812.68 | -183,471.84 | -199,340.52 | -15,868.68 |
| **General Plant** | | | | | | | | | |
| 1908-Buildings and Fixtures-Depreciation | -168,523.00 | -194,299.27 | -25,776.27 | -194,299.27 | -200,485.07 | -6,185.80 | -200,485.07 | -208,400.86 | -7,915.80 |
| 1910-Leasehold Improvements-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-General Plant** | -168,523.00 | -194,299.27 | -25,776.27 | -194,299.27 | -200,485.07 | -6,185.80 | -200,485.07 | -208,400.86 | -7,915.80 |
| **IT Assets** | | | | | | | | | |
| 1920-Computer Equipment - Hardware-Depreciation | -34,317.00 | -38,771.36 | -4,454.36 | -38,771.36 | -49,315.17 | -10,543.81 | -49,315.17 | -60,959.05 | -11,643.88 |
| 1925-Computer Software-Depreciation | -159,589.00 | -168,272.73 | -8,683.73 | -168,272.73 | -172,134.95 | 0.00 | -172,134.95 | -174,538.95 | -2,404.00 |
| **Sub-Total-IT Assets** | -193,906.00 | -207,044.09 | -13,138.09 | -207,044.09 | -221,450.12 | -10,543.81 | -221,450.12 | -235,498.00 | -14,047.88 |
| **Equipment** | | | | | | | | | |
| 1915-Office Furniture and Equipment-Depreciation | -32,002.00 | -38,700.85 | -6,698.85 | -38,700.85 | -44,577.92 | -5,877.07 | -44,577.92 | -50,955.00 | -6,377.07 |
| 1930-Transportation Equipment-Depreciation | -392,355.00 | -413,255.84 | -20,900.84 | -413,255.84 | -456,059.69 | -42,803.85 | -456,059.69 | -527,754.65 | -71,694.96 |
| 1935-Stores Equipment-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1940-Tools, Shop and Garage Equipment-Depreciation | -52,092.00 | -54,223.47 | -2,131.47 | -54,223.47 | -61,532.39 | -7,308.92 | -61,532.39 | -69,241.31 | -7,708.92 |
| 1945-Measurement and Testing Equipment-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1950-Power Operated Equipment-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1955-Communication Equipment-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1960-Miscellaneous Equipment-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-Equipment** | -476,449.00 | -506,180.16 | -29,731.16 | -506,180.16 | -562,170.00 | -55,989.84 | -562,170.00 | -647,950.96 | -85,780.95 |
| **Other Distribution Assets** | | | | | | | | | |
| 1825-Storage Battery Equipment-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1970-Load Management Controls - Customer Premises-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1975-Load Management Controls - Utility Premises-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1980-System Supervisory Equipment-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1985-Sentinel Lighting Rental Units-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1990-Other Tangible Property-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1995-Contributions and Grants - Credit-Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total-Other Distribution Assets** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| ACCUMULATED DEPRECIATION TABLE | 2006 Board Approved | 2006 Actual | Variance form 2006 Board Approved | 2006 Actual | 2007 Bridge | Variance form 2006 Actual | 2007 Bridge | 2008 Test | Variance form 2007 Bridge |
|---|---|---|---|---|---|---|---|---|---|
| ACCUMULATED DEPRICIATION TOTAL | - 2,119,879.00 | - 2,099,359.88 | 20,519.12 | - 2,099,359.88 | - 2,306,642.62 | -203,420.52 | - 2,306,642.62 | - 2,548,564.31 | -241,921.70 |

# MATERIALITY ANALYSIS ON ACCUMULATED DEPRICIATION

The materiality threshold for the accumulated depreciation is calculated as follows

| | **Actual** | **Bridge** | **Test** |
|---|---|---|---|
| Total Acc Depr. | $2,099,359 | $2,306,642 | $2,548,564 |
| Percent | 1% | 1% | 1% |
| Threshold | $20,933 | $23,066 | $25,485 |

2006 Board Approved VS 2006 Actual

| | | |
|---|---|---|
| 1820-Distribution Station Equipment - Normally Primary below 50 kV-Depreciation | Board Approved | 236,980 |
| | 2006 Actual | 270,112 |
| | Variance | 33,132 |

Explanation: The 2004 closing balance of accumulated depreciation for this class was $243,006. Standard depreciation of the asset would yield the actual value. I cannot explain how the board approved value was arrived at.

| | | |
|---|---|---|
| 1830-Poles, Towers and Fixtures | Board Approved | 612,268 |
| | 2006 Actual | 430,894 |
| | Variance | 181,373 |

Explanation: I would question the board approved amount.

| | | |
|---|---|---|
| 1850-Line Transformer | Board Approved | 296,024 |
| | 2006 Actual | 323,170 |
| | Variance | 27,146 |

Explanation: The 2004 balance of this account is $299,988, and depreciation has occurred as per generally accepted practices.

| | | |
|---|---|---|
| 1860-Meters | Board Approved | 135,729 |
| | 2006 Actual | 167,659 |
| | Variance | 31,930 |

Explanation: The 2004 figure is actually $140,918 [source of 2006 board approvals]. Over the 2004 – 2005 years, the wholesale metering was added to this asset, increasing the value significantly. The depreciation would be considered on an asset of higher value, resulting in a greater variance.

| | | |
|---|---|---|
| 1908- Buildings and Fixtures-Depreciation | Board Approved | 168,523 |
| | 2006 Actual | 194,299 |
| | Variance | 25,776 |

Explanation: The 2004 balance [source of 2006 Board Approved] is $173,643 which would make the actual within tolerance.

2006 Actual VS 2007 Bridge

| | | |
|---|---|---|
| 1830-Poles, Towers and Fixtures | 2006 Actual | 430,894 |
| | 2007 Bridge | 511,831 |
| | Variance | 80,937 |

Explanation: This will be the result of combining the 1725 and 1830 accounts.

| | | |
|---|---|---|
| 1930- Transportation Equipment-Depreciation | 2006 Actual | 413,255 |
| | 2007 Bridge | 487,867 |
| | Variance | 74,611 |

Explanation: In 2006, there were capital increases, as well as the write off of some fully depreciated equipment.

2007 Bridge VS 2008 Test

| | | |
|---|---|---|
| 1830-Poles, Towers and Fixtures | 2007 Bridge | 2,054,927.15 |
| | 2008 Test | 2,154,927.15 |
| | Variance | 100,000.00 |

Explanation: This is the amount of proposed capital expenditures in this area

| | | |
|---|---|---|
| 1908-Buildings and Fixtures | 2007 Bridge | 315,289.79 |
| | 2008 Test | 464,289.79 |
| | Variance | 149,000.00 |

Explanation: The test year will have a $149,000 capital addition to it.

# CAPITAL BUDGET

Overview:

Atikokan Hydro has been, and continues to be, focused on maintaining the adequacy, reliability and quality of service to its distribution customers. The capital expenditures planned for 2008 reflect this ongoing focus. The Applicants' overall capital budget for 2008 is $482,400, reflecting an increase of $310,400 (337 %) over 2007.

This Overview contains:

A) Descriptions of certain key elements of the Applicant's 2008 capital budget, in the following categories:

   1) Distribution Plant
      1.1 Sub Transmission Projects
      1.2 Renewal and Rebuild
   2) Building Upgrades and Replacement
   3) Computer Hardware and Software
   4) Transportation and Related Equipment
   5) Tools and Test Equipment

B) A summary of Atikokan Hydro's capital budgets for 2006, 2007 and 2008

Atikokan Hydro's focus has always been to invest back into the system to ensure that we have a safe, reliable and affordable distribution system. Our system is composed of three major components. We have a dual supply 44 kV sub transmission system that conveys electricity from a Hydro One TS [Moose Lake TS], to our distribution sub stations. We then have a robust distribution system.

As a small LDC, we have faced many challenges with the opening of the market and the subsequent freezing of rates. Our LDC has been in a zero or negative growth position for

many years. We need to balance our capital expenditures to allow us to maintain the system as well as replace our equipment.

In 2006, our focus on our sub transmission lines was relatively minor in nature, but upgraded some insulators. In 2007, we continued with some minor upgrades and purchased a load break switch in anticipation of a configuration change. In 2008, we will continue with the minor upgrades.

Our major focus has been on the distribution upgrades. We asses the system needs, prioritize the areas needing most work, and rebuild to new standards. We replace insulators, poles, etc. on the primary. We replace the deteriorated secondary bus, revisit load calculations with comparisons to transformer loading and are often able to combine smaller transformer loads by installing a larger transformer. This reduces losses, and we are able to relocate the transformer to a more accessible location. This process is ongoing in 2006, 2007 and 2008. In 2008, we will concentrate on transformer replacement at a higher priority than in the two previous years.

Our meter replacement / upgrade will remain at a constant level.

In 2006, we needed to do some capital repairs to our office building. In 2007, we replaced an old electric furnace and old central air conditioner with a new high efficient gas furnace. We also replace the lighting with T8 lights designed by a lighting specialist. In 2008, we need to do a major expansion to our garage facilities. Our aerial devices are in need of replacement, and the existing storage facilities are inadequate.

Office equipment, computers and computer software are maintained at a level to allow us to function efficiently in a modern electronic environment.

In 2006, we replaced both service trucks. We had to borrow from the bank to do this. The units being replaced were 1992 and 1993 units. In 2008, we will need to add a single bucket aerial device to our fleet. This will allow us the equipment to maintain our lines to appropriate reliability standards in a safe manner. The aerial device and building will require external financing. The capital investments remain in their traditional levels with the exception of the major purchases.

| **Category/Year** | **2006** | **2007** | **2008** |
|---|---|---|---|
| | ($000) | ($000) | ($000) |
| 3M2 | 2.1 | 3 | 3 |
| 3M3 | 2. | 9 | 3 |
| Distribution Upgrades | | | |
| Project 1 | 24.37 | 25 | 25 |
| Project 2 | 35 | 25 | 25 |
| Project 3 | 35 | 12 | |
| Transformer Upgrades | 7.2 | 16 | 25 |
| Metering upgrades | 1.3 | 1.4 | 1.4 |
| Buildings | 1 | 24 | 149 |
| Office equipment | 6.2 | 5 | 5 |
| Computer equipment | 5 | 5 | 5 |
| Computer software | .8 | 1.6 | 2 |
| Transportation equipment | 100 | | 235 |
| Tools shop etc | 3 | 4 | 4 |
| Total | 223.27 | 131 | 482.4 |

1

KEY ELEMENTS OF THE CAPITAL BUDGET:

1. Distribution Plant

The following discussion addresses various key projects within the distribution plant component of The Applicant' 2008 Capital Budget. Overall, Atikokan Hydro intends to spend a total of $81,000 on distribution plant in 2008, on the following categories of projects:

Table 1 – Distribution Plant Capital 2006-2008 Total by Type

| **Category/Year** | **2006** | **2007** | **2008** |
|---|---|---|---|
| | ($000) | ($000) | ($000) |
| 3M2 | 2.1 | 3 | 3 |
| 3M3 | 2. | 9 | 3 |
| Distribution Upgrades | | | |
| Project 1 | 24.37 | 25 | 25 |
| Project 2 | 35 | 25 | 25 |
| Project 3 | 35 | 12 | |
| Transformer Upgrades | 7.2 | 16 | 25 |
| Total | 105.6 | 90 | 81 |

Projects within the categories in the above table are discussed on the following pages.

1.1). Sub Transmission Projects

Total Cost: $6000

These projects involve the replacement of deteriorated or damaged distribution insulators and electrical equipment.

1.2). Renewal and Rebuild

Total Cost $75,000

Project Description: Renewal projects can involve either the complete rebuilding of deteriorated lines or the selective replacement of line components. Renewal decisions are based on the need to maintain the integrity, safety and reliability of the system.

Renewal projects may be done at the same voltage level. In our case with negative load growth, it is not possible to make a business case for voltage changes. The work planned for 2008 includes three rebuild projects.

Justification: Atikokan Hydro maintains its distribution plant according to a thorough assessment that uses a combination of time based and condition based maintenance methodology. Despite performing maintenance according to developed plans, distribution assets do ultimately fail and reach a point where no reasonable amount of maintenance will improve the reliability, maintainability or safety of the equipment. These rebuilds will result in present day ESA standards being met. We will be changing more transformers out to improve efficiency.

Performance statistics such as failure frequency, outage duration, and number of occurrences are recorded for distribution circuits and equipment. These statistics are used in addition to equipment inspection results, field staff feedback and engineering experience to identify needed improvement projects. Identified projects are scored against a pre-established set of criteria in categories including reliability, risk mitigation, and financial impact.

Projects in this pool, for the most part, benefit customer reliability. After a rebuild, distribution plant assets that are designed to current standards are more maintainable and reduce safety risks to the general public and staff.

Expenditures:

Table 1 below summarizes the projected 2008 rebuilds and conversions expenditures.

| **Category/Year** | **2008** |
|---|---|
| | ($000) |
| 3M2 | 3 |
| 3M3 | 3 |
| Distribution Upgrades | |
| Project 1 | 25 |
| Project 2 | 25 |
| Transformer Upgrades | 25 |
| Total | 81 |

Of the work planned for 2008, no individual projects are equal to or exceed the 1% materiality threshold.

The project budget estimate is based on detailed engineering estimates of the individual project components.

Some capital projects in the rebuild project pool are multi-year projects. Generally, rebuild and conversion projects are planned within a three-year time

2. Building Upgrades and Replacements

In 2008, Atikokan Hydro will need to continue to upgrade its buildings. The expenditure for a new piece of mobile equipment necessitates the construction of a new building to house the equipment.

We will upgrade the siding and insulation values of the existing building, and create a new building to house the vehicles. The existing building is over 50 years old.

| **Category/Year** | **2008** |
|---|---|
| | ($000) |
| Buildings | 149000 |
| Total | 149000 |

While the capital investment is significant, Atikokan Hydro must replace much of its transportation and work equipment. The investment in the new equipment that requires more storage space necessitates this investment.

3. Computer Hardware and Software

Computer Hardware

Total Cost $7,000

Project Description: Computer equipment is used in all departments of utility operations and is a key enabler in Atikokan Hydro initiatives to improve reliability, improve customer service and reduce costs.

New and replacement Computer hardware consists of the following equipment:

- Desktops;
- Laptops;
- Monitors;
- Servers;
- Keyboards;
- Printers;
- Scanners;
- Accessories – carrying case, mouse, etc.;
- Cell phones;
- Blackberries;
- Digital cameras; and
- Disk space and memory

It is common industry practice to keep both the hardware and software environments up to date. Increased incidence of hardware failure reduced technical support, new technical standards and higher performance requirements of current operating systems and applications drive this lifecycle. The upgrade of aging servers and consolidation of multiple servers to a more manageable volume provide cost effective migration of workload with higher performance efficiencies and lower maintenance costs.

Other benefits of replacing computer equipment and adding new equipment are:

- Reducing the dependence on IT resources to support older equipment;
- Taking advantage of new technologies and increasing server utilization;

- Empowering employees to be more productive with the right equipment to do their jobs;
- Improving access to data and other information;
- Adhering to best practices; and
- Allowing for growth

Computer Software

Total Cost $3,000

Project Description: Computer software, whether operating system software or application software, are programs written in machine-readable languages, that control the operations of hardware or that enable users to perform certain tasks on computers.

The operating system software controls the hardware and manages its internal functions: controls input, output and storage and, handles its interaction with application programs. Application software enables users to accomplish particular tasks.

Today, the functioning of computer software is tied closely into the hardware it resides on and it is important that the specification of any PC or Server is appropriate for the software being installed.

Benefits of adding or replacing computer software:

- Improvements in productivity from software enhancements;
- Empowering employees with the latest software technologies;
- Keeping up to date with industry standards;
- Ease of integration to other applications;
- Reduced costs using common operating system;
- Taking advantage of higher levels of security;
- Reduced dependence on IT resources; and
- Improved tools for web development/design

Adding and replacing computer software systems is necessary to support the running of all application programs. Software provides the support necessary for computers to interact with each other. Business Applications software processes transactions that are essential to running the business.

4. Transportation and Related Equipment

Vehicle and Related Equipment Replacement and Modification:

Total 2008 Capital Budget: $235,000

Description: This project provides for the replacement and modification of vehicles and equipment and tools required to outfit those vehicles, to support the construction and maintenance of the electricity distribution system for Township of Atikokan. 1 new vehicle bodies and related equipment will be purchased in 2008 to replace the function of aging units. This 2008 expenditure represents the purchase of one aerial device

Justification: This project is justified based on the need to maintain vehicles and major equipment functionality and provide safe, reliable tools and equipment, driven by a strategic vehicle replacement program.

The strategic vehicle replacement program will replace aging vehicles in an even fashion avoiding sudden increases in capital acquisitions. Atikokan Hydro will resume its historical practice has been to replace large vehicles every 8 years and small vehicles every 10 years. Major line purchases and adjusting to the open market has put us in the position of running some very old equipment

The Applicant' vehicle replacement process considers the following criteria:

- Vehicle operational condition (# of repairs and cost during the previous years);
- Vehicle safety;
- Mileage & age;
- Department needs; and
- Replacement of vehicles before they become costly to repair, uneconomic and unsafe to operate.

The vehicle replacement program is based on annual condition surveys and life cycle planning. Surveys and checklists to detail problems, deficient conditions and maintenance needs are maintained as part of the vehicle preventative program.

New vehicles and equipment support productivity through innovation, improve crew response time, reduce fuel costs, lower maintenance costs, and increase environmental responsibility through fuel reduction and alternate fuel usage.

Tool and Equipment replacement supports a safe working environment, which reduces costs from lost time accidents caused by equipment failure and maintain productivity.

Projected Expenditures:

The table below summarizes the projected 2008 fleet expenditures:

| **Expenditures** | **Number of Units** | **2008** |
|---|---|---|
| Vehicles | 1 | $235,000.00 |
| Equipment & Tools | 3 | $4,000.00 |
| Total | | $239,000.00 |

The table below summarizes the 2006, 2007 and 2008 fleet expenditures:

| **Expenditures** | **2006** | **2007** | **2008** |
|---|---|---|---|
| Vehicles | $100,000 | | 235,000 |
| Equipment & Tools | $3000.00 | $4,000.00 | $4,000.00 |
| Total | $103,000.00 | $4,000.00 | $239,000.00 |

5. Tools and Test Equipments.

Capital replacement of tools and equipment supports a safe work environment by replacing tools and equipment in a timely manner and addresses newer more ergonomically friendly tools.

Tools, Shop and Garage Equipment

| | **2005** | **2006** | **2007** | **2008**** |
|---|---|---|---|---|
| Total The Applicant | $2,500 | $2,500 | $3,500 | $3,500 |

Measurement and Testing Equipment

| | **2005** | **2006** | **2007** | **2008**** |
|---|---|---|---|---|
| Total The Applicant | $500 | $500 | $500 | $500 |

## SUMMARY OF ASSET ADDITIONS

| USAacct | Bridge | Test | Grand Total |
|---|---|---|---|
| 1660 | $ - | $ - | $ - |
| 1730 | $ - | $ - | $ - |
| 1820 | $ - | $ 6,000.00 | $ 6,000.00 |
| 1830 | $ 74,000.00 | $ 75,000.00 | $ 149,000.00 |
| 1850 | $ 16,000.00 | $ - | $ 16,000.00 |
| 1860 | $ 1,400.00 | $ 1,400.00 | $ 2,800.00 |
| 1905 | $ - | $ - | $ - |
| 1908 | $ 24,000.00 | $ 149,000.00 | $ 173,000.00 |
| 1915 | $ 5,000.00 | $ 5,000.00 | $ 10,000.00 |
| 1920 | $ 5,000.00 | $ 5,000.00 | $ 10,000.00 |
| 1925 | $ 1,600.00 | $ 2,000.00 | $ 3,600.00 |
| 1930 | $ - | $ 235,000.00 | $ 235,000.00 |
| 1940 | $ 4,000.00 | $ 4,000.00 | $ 8,000.00 |
| Grand Total | $ 131,000.00 | $ 482,400.00 | $ 613,400.00 |

## SUMMARY OF ASSET RETIREMENT

| USAacct | Bridge | Test | Grand Total |
|---|---|---|---|
| 1925 | $ 1,857.76 | $ 404.00 | $ 2,261.76 |
| 1930 | $ 11,931.49 | $ - | $ 11,931.49 |
| 1920 | | $ 740.00 | $ 740.00 |
| Grand Total | $ 13,789.25 | $ 1,144.00 | $ 14,933.25 |

# FIXED ASSETS AND ASSOCIATED DEPRECIATION RATES

| USAacct | AcctDesc | DprRate | BridgeChg | TestChg |
|---|---|---|---|---|
| 1610 | 1610-Miscellaneous Intangible Plant | 20% | $ - | $ - |
| 1805 | 1805-Land | 0% | $ - | $ - |
| 1806 | 1806-Land Rights | 4% | $ - | $ - |
| 1808 | 1808-Buildings and Fixtures | 2% | $ - | $ - |
| 1810 | 1810-Leasehold Improvements | - | $ - | $ - |
| 1815 | 1815-Transformer Station Equipment - Normally Primary above 50 kV | 3% | $ - | $ - |
| 1820 | 1820-Distribution Station Equipment - Normally Primary below 50 kV | 3% | $ - | $ 6,000.00 |
| 1830 | 1830-Poles, Towers and Fixtures | 4% | $ 74,000.00 | $ 149,000.00 |
| 1835 | 1835-Overhead Conductors and Devices | 4% | $ - | $ - |
| 1840 | 1840-Underground Conduit | 4% | $ - | $ - |
| 1845 | 1845-Underground Conductors and Devices | 4% | $ - | $ - |
| 1850 | 1850-Line Transformers | 4% | $ 16,000.00 | $ 16,000.00 |
| 1855 | 1855-Services | 4% | $ - | $ - |
| 1860 | 1860-Meters | 4% | $ 1,400.00 | $ 2,800.00 |
| 1905 | 1905-Land | 0% | $ - | $ - |
| 1906 | 1906-Land Rights | 4% | $ - | $ - |
| 1908 | 1908-Buildings and Fixtures | 2% | $ 24,000.00 | $ 173,000.00 |
| 1910 | 1910-Leasehold Improvements | - | $ - | $ - |
| 1915 | 1915-Office Furniture and Equipment | 10% | $ 5,000.00 | $ 10,000.00 |
| 1920 | 1920-Computer Equipment - Hardware | 20% | $ 5,000.00 | $ 10,740.00 |
| 1925 | 1925-Computer Software | 20% | $ 3,457.76 | $ 5,861.76 |
| 1930 | 1930-Transportation Equipment | 13% | $ 11,931.49 | $ 246,931.49 |
| 1935 | 1935-Stores Equipment | 10% | $ - | $ - |
| 1940 | 1940-Tools, Shop and Garage Equipment | 10% | $ 4,000.00 | $ 8,000.00 |
| 1945 | 1945-Measurement and Testing Equipment | 10% | $ - | $ - |
| 1950 | 1950-Power Operated Equipment | 13% | $ - | $ - |
| 1955 | 1955-Communication Equipment | 20% | $ - | $ - |
| 1960 | 1960-Miscellaneous Equipment | 10% | $ - | $ - |
| 1965 | 1965-Water Heater Rental Units | 10% | $ - | $ - |
| 1970 | 1970-Load Management Controls - Customer Premises | 10% | $ - | $ - |
| 1975 | 1975-Load Management Controls - Utility Premises | 10% | $ - | $ - |
| 1980 | 1980-System Supervisory Equipment | 7% | $ - | $ - |
| 1985 | 1985-Sentinel Lighting Rental Units | 10% | $ - | $ - |
| 1995 | 1995-Contributions and Grants - Credit | 4% | $ - | $ - |
| 2005 | 2005-Property Under Capital Leases | 0% | $ - | $ - |
| 2055 | 2055-Construction Work in Progress--Electric | 0% | $ - | $ - |
| 2105 | 2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | | -$ 160,936.14 | -$ 331,815.68 |

| | | | |
|---|---|---|---|
| 2105 | 2105-Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | $ - | $ - |
| 2120 | 2120-Accumulated Amortization of Electric Utility Plant - Intangibles | $ - | $ - |
| 5705 | 5705-Amortization Expense - Property, Plant, and Equipment | $ 147,146.89 | $ 169,735.55 |
| 5710 | 5710-Amortization of Limited Term Electric Plant | $ - | $ - |
| 5715 | 5715-Amortization of Intangibles and Other Electric Plant | $ - | $ - |
| 6042 | 6042-Allowance For Other Funds Used During Construction | $ - | $ - |

# MATERIALITY ANALYSIS ON CAPITAL ADDITIONS

For each projects over the materiality threshold of 1% of the total net fixed assets should include the following information

Project Description: Building Upgrades

Need: The present garage building needs to be expanded or replaced in order to house new equipment. The existing building is 50 + years old, and is too small. It is also very inefficient.

Scope: Build a 3 bay building adjacent to the existing one, insulate and do cosmetic repairs to the building to improve its operating efficiency and aesthetics.

Capital Costs The capital costs will be $149,000.00

Start Dates Summer of 2008

In-Service Date end of 2008

Project Description: Truck acquisition

Need: We now use a digger derrick as a man lift. The digger derrick has some years left in it as a digger and hoisting device, but the man lift function is difficult to maintain in a safe manner

Scope: Tender and purchase a single bucket man lift that can reach 50 foot hights.

Capital Costs $235,000

Start Dates May 2008

In-Service Date late 2008, early 2009

# SYSTEM EXPANSIONS

All projects planned are considered enhancement. The New Connections project is budgeted based on new customer connections for existing subdivision. As part of Atikokan Hydro Inc.'s capital contribution policy for Overhead Subdivisions, the customer pays for all poles and wires and Atikokan Hydro Inc. provides funds for transformers. In the case of subdivision where the infrastructure is underground, the cost is passed along to the customer.

# CAPITALIZATION POLICY

## Project

In the initial phase of the capital expenditure process, the CEO would receive copies of all developer / site plan submissions to the Township of Atikokan. He is given an opportunity to comment on the submissions and also to determine where the electrical supply should come from. The CEO also would participate in the 5-year plan review with the Township, to be kept abreast of the major developments forecasted.

In the preparation of the annual capital expenditure plan, the CEO would take the above input, most of which is development related, and adds projects that it determines need to be undertaken to maintain the reliability and safety of the Atikokan Hydro Inc.'s network, plus projects that need to be undertaken for short term and long term system improvements.

Prior to committing to a project, the CEO would prepare a one page "Capital Project Justification" form that includes a summary of the project and a detailed estimate of the costs to be incurred. This justification form is reviewed, and if appropriate, approved by the Board. The review of the project would also include a discussion of who will undertake the project. If it is determined that the project will be undertaken by Atikokan Hydro staff, the CEO would sign off on the project, committing Atikokan Hydro staff to the project. If it is determined that Atikokan Hydro Inc. either doesn't have the appropriate skills for the project (i.e. – construction of a substation building) or doesn't have the manpower available to undertake the project, then the project is incorporated into a Request for Proposal (RFP). Purchasing assists with the RFP processes, ensuring that only pre-qualified bidders receive the RFP and the appropriate documentation.

Upon the awarding of the contract to a bidder, the CEO would meet with the contractor, reviews the requirements of the project and notifies Purchasing to prepare a contract.

At bi-weekly staff meetings, the CEO and Line Foreman would review any design issues. Every three weeks the capital project scheduling and the status of uncompleted projects would be reviewed Projects are tracked manually through MS Excel, showing their current status and

estimated completion dates. Cost estimates are reviewed and, if required, the estimates are updated accordingly

Many smaller projects are ongoing, and are estimated to take several years to complete. They are therefore budgeted each year, based on the portion of work expected to be completed in the following year. For major projects that will span years to complete, the practice has been to budget for the project, based on the expected expenditures for the each year.

Vehicles

The CEO reviews the status of all vehicles and recommends the timing for replacements. The CEO with the assistance of the line foreman, sets the requirements, obtains quotes.

Other

All other capital expenditures are justified by the requesting department and approved by the appropriate level of management. Expenditures greater than $ 4,000 requires the approval of the CEO. Expenditures greater than $ 1,000 are capitalized and those less than $ 1,000 are expensed. All capital expenditures are approved by the CEO.

# SUMMARY OF 2008 WORKING CAPTIAL ALLOWANCE

| | | 2008 Test |
|---|---|---|
| ELIGIBLE DISTRIBUTION EXPENSES: | | |
| 3500-Distribution Expenses - Operation | | $ 311,895.00 |
| 3550-Distribution Expenses - Maintenance | | $ 38,800.00 |
| 3650-Billing and Collecting | | $ 170,950.00 |
| 3700-Community Relations | | $ - |
| 3800-Administrative and General Expenses | | $ 287,400.00 |
| 3950-Taxes Other Than Income Taxes | | $ - |
| Total Eligible Distribution Expenses | | $ 809,045.00 |
| 3350-Power Supply Expenses | | $3,210,000.00 |
| Total Expenses for Working Capital | | $4,019,045.00 |
| Working Capital Allowance | 15% | $ 602,856.75 |

1

# WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT

| | WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT | 2006 BA | Allowance for Working Capital | 2006 Actual | Allowance for Working Capital | 2007 Bridge | Allowance for Working Capital | 2008 Test | Allowance for Working Capital |
|---|---|---|---|---|---|---|---|---|---|
| | **Operation (Working Capital)** | | | | | | | | |
| 5005 | 5005-Operation Supervision and Engineering | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5010 | 5010-Load Dispatching | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5012 | 5012-Station Buildings and Fixtures Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5014 | 5014-Transformer Station Equipment - Operation Labour | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5015 | 5015-Transformer Station Equipment - Operation Supplies and Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5016 | 5016-Distribution Station Equipment - Operation Labour | 4,450.00 | 667.50 | 4,517.00 | 677.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5017 | 5017-Distribution Station Equipment - Operation Supplies and Expenses | 958.00 | 143.70 | 2,015.00 | 302.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5020 | 5020-Overhead Distribution Lines and Feeders - Operation Labour | 217,691.00 | 32,653.65 | 242,224.00 | 36,333.60 | 220,500.00 | 33,075.00 | 264,945.00 | 39,741.75 |
| 5025 | 5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | 20,545.00 | 3,081.75 | 27,132.00 | 4,069.80 | 31,700.00 | 4,755.00 | 35,300.00 | 5,295.00 |
| 5030 | 5030-Overhead Sub transmission Feeders - Operation | 8,585.00 | 1,287.75 | 1,986.00 | 297.90 | 4,000.00 | 600.00 | 5,000.00 | 750.00 |
| 5035 | 5035-Overhead Distribution Transformers- Operation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5040 | 5040-Underground Distribution Lines and Feeders - Operation Labour | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5045 | 5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5050 | 5050-Underground Sub transmission Feeders - Operation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5055 | 5055-Underground Distribution Transformers - Operation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5060 | 5060-Street Lighting and Signal System Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5065 | 5065-Meter Expense | 5,822.00 | 873.30 | 5,974.00 | 896.10 | 6,200.00 | 930.00 | 6,200.00 | 930.00 |
| 5070 | 5070-Customer Premises - Operation Labour | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5075 | 5075-Customer Premises - Materials and Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5085 | 5085-Miscellaneous Distribution Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5090 | 5090-Underground Distribution Lines and Feeders - Rental Paid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5095 | 5095-Overhead Distribution Lines and Feeders - Rental Paid | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 60.00 | 450.00 | 67.50 |
| 5096 | 5096-Other Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | 258,051.00 | 38,707.65 | 283,848.00 | 42,577.20 | 262,800.00 | 39,420.00 | 311,895.00 | 46,784.25 |
| Main | **Maintenance (Working Capital)** | | | | | | | | |
| 5105 | 5105-Maintenance Supervision and Engineering | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5110 | 5110-Maintenance of Buildings and Fixtures - Distribution Stations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5112 | 5112-Maintenance of Transformer Station Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5114 | 5114-Maintenance of Distribution Station Equipment | 0.00 | 0.00 | 1,790.00 | 268.50 | 3,000.00 | 450.00 | 2,000.00 | 300.00 |
| 5120 | 5120-Maintenance of Poles, Towers and Fixtures | 10,722.00 | 1,608.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5125 | 5125-Maintenance of Overhead Conductors and Devices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5130 | 5130-Maintenance of Overhead Services | 0.00 | 0.00 | 4,189.00 | 628.35 | 4,500.00 | 675.00 | 4,500.00 | 675.00 |
| 5135 | 5135-Overhead Distribution Lines and Feeders - Right of Way | 23,396.00 | 3,509.40 | 13,808.00 | 2,071.20 | 54,000.00 | 8,100.00 | 25,000.00 | 3,750.00 |
| 5145 | 5145-Maintenance of Underground Conduit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5150 | 5150-Maintenance of Underground Conductors and Devices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5155 | 5155-Maintenance of Underground Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5160 | 5160-Maintenance of Line Transformers | 2,186.00 | 327.90 | 694.00 | 104.10 | 12,000.00 | 1,800.00 | 800.00 | 120.00 |
| 5165 | 5165-Maintenance of Street Lighting and Signal Systems | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5170 | 5170-Sentinel Lights - Labour | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5172 | 5172-Sentinel Lights - Materials and Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5175 | 5175-Maintenance of Meters | 1,920.00 | 288.00 | 5,797.00 | 869.55 | 6,000.00 | 900.00 | 6,500.00 | 975.00 |
| 5178 | 5178-Customer Installations Expenses- Leased Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT | 2006 BA | Allowance for Working Capital | 2006 Actual | Allowance for Working Capital | 2007 Bridge | Allowance for Working Capital | 2008 Test | Allowance for Working Capital |
|---|---|---|---|---|---|---|---|---|---|
| 5185 | 5185-Water Heater Rentals - Labour | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5186 | 5186-Water Heater Rentals - Materials and Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5190 | 5190-Water Heater Controls - Labour | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5192 | 5192-Water Heater Controls - Materials and Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5195 | 5195-Maintenance of Other Installations on Customer Premises | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | 38,224.00 | 5,733.60 | 26,278.00 | 3,941.70 | 79,500.00 | 11,925.00 | 38,800.00 | 5,820.00 |
| | **Billing and Collections** | | | | | | | | |
| 5305 | 5305-Supervision | 0.00 | 0.00 | 4,320.00 | 648.00 | 4,600.00 | 690.00 | 4,900.00 | 735.00 |
| 5310 | 5310-Meter Reading Expense | 35,271.00 | 5,290.65 | 47,198.00 | 7,079.70 | 48,050.00 | 7,207.50 | 52,050.00 | 7,807.50 |
| 5315 | 5315-Customer Billing | 98,953.00 | 14,842.95 | 99,261.00 | 14,889.15 | 105,000.00 | 15,750.00 | 110,000.00 | 16,500.00 |
| 5320 | 5320-Collecting | 470.00 | 70.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5325 | 5325-Collecting- Cash Over and Short | 0.00 | 0.00 | 150.00 | 22.50 | 200.00 | 30.00 | 200.00 | 30.00 |
| 5330 | 5330-Collection Charges | -3,900.00 | -585.00 | -3,825.00 | -573.75 | -5,500.00 | -825.00 | -6,000.00 | -900.00 |
| 5335 | 5335-Bad Debt Expense | -466.00 | -69.90 | 1,948.00 | 292.20 | 2,500.00 | 375.00 | 3,000.00 | 450.00 |
| 5340 | 5340-Miscellaneous Customer Accounts Expenses | 8,778.00 | 1,316.70 | 5,745.00 | 861.75 | 6,200.00 | 930.00 | 6,800.00 | 1,020.00 |
| Sub- | **Sub-Total** | 139,106.00 | 20,865.90 | 154,797.00 | 23,219.55 | 161,050.00 | 24,157.50 | 170,950.00 | 25,642.50 |
| | **Community Relations** | | | | | | | | |
| 5405 | 5405-Supervision | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5410 | 5410-Community Relations - Sundry | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5415 | 5415-Energy Conservation | 0.00 | 0.00 | 1,956.00 | 293.40 | 22,000.00 | 3,300.00 | 0.00 | 0.00 |
| 5420 | 5420-Community Safety Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5425 | 5425-Miscellaneous Customer Service and Informational Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5505 | 5505-Supervision | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5510 | 5510-Demonstrating and Selling Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5515 | 5515-Advertising Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5520 | 5520-Miscellaneous Sales Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sub- | **Sub-Total** | 0.00 | 0.00 | 1,956.00 | 293.40 | 22,000.00 | 3,300.00 | 0.00 | 0.00 |
| | **Administrative and General Expenses** | | | | | | | | |
| 5605 | 5605-Executive Salaries and Expenses | 6,125.00 | 918.75 | 6,000.00 | 900.00 | 6,000.00 | 900.00 | 6,000.00 | 900.00 |
| 5610 | 5610-Management Salaries and Expenses | 16,718.00 | 2,507.70 | 9,779.00 | 1,466.85 | 11,000.00 | 1,650.00 | 12,500.00 | 1,875.00 |
| 5615 | 5615-General Administrative Salaries and Expenses | 60,667.00 | 9,100.05 | 48,986.00 | 7,347.90 | 56,000.00 | 8,400.00 | 62,000.00 | 9,300.00 |
| 5620 | 5620-Office Supplies and Expenses | 6,449.00 | 967.35 | 4,675.00 | 701.25 | 65,000.00 | 9,750.00 | 7,200.00 | 1,080.00 |
| 5625 | 5625-Administrative Expense Transferred Credit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5630 | 5630-Outside Services Employed | 22,684.00 | 3,402.60 | 5,212.00 | 781.80 | 60,000.00 | 9,000.00 | 65,000.00 | 9,750.00 |
| 5635 | 5635-Property Insurance | 6,345.00 | 951.75 | 7,208.00 | 1,081.20 | 7,500.00 | 1,125.00 | 8,000.00 | 1,200.00 |
| 5640 | 5640-Injuries and Damages | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5645 | 5645-Employee Pensions and Benefits | -8,978.00 | -1,346.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5650 | 5650-Franchise Requirements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5655 | 5655-Regulatory Expenses | 4,000.00 | 600.00 | 8,671.00 | 1,300.65 | 12,000.00 | 1,800.00 | 14,000.00 | 2,100.00 |
| 5660 | 5660-General Advertising Expenses | 1,714.00 | 257.10 | 1,940.00 | 291.00 | 2,200.00 | 330.00 | 2,400.00 | 360.00 |
| 5665 | 5665-Miscellaneous General Expenses | 61,697.00 | 9,254.55 | 56,589.00 | 8,488.35 | 58,200.00 | 8,730.00 | 60,200.00 | 9,030.00 |
| 5670 | 5670-Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5675 | 5675-Maintenance of General Plant | 35,317.00 | 5,297.55 | 42,871.00 | 6,430.65 | 42,300.00 | 6,345.00 | 43,600.00 | 6,540.00 |
| 5680 | 5680-Electrical Safety Authority Fees | 0.00 | 0.00 | 4,686.00 | 702.90 | 6,000.00 | 900.00 | 6,500.00 | 975.00 |
| | **Sub-Total** | 212,738.00 | 31,910.70 | 196,617.00 | 29,492.55 | 326,200.00 | 48,930.00 | 287,400.00 | 43,110.00 |

| | WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT | 2006 BA | Allowance for Working Capital | 2006 Actual | Allowance for Working Capital | 2007 Bridge | Allowance for Working Capital | 2008 Test | Allowance for Working Capital |
|---|---|---|---|---|---|---|---|---|---|
| | **Taxes Other Than Income Taxes** | | | | | | | | |
| 6105 | 6105-Taxes Other Than Income Taxes | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Cost of Power** | | | | | | | | |
| 4705 | 4705-Power Purchased | 1,836,713.00 | 275,506.95 | 1,960,104.00 | 294,015.60 | 2,719,718.00 | 407,957.70 | 2,660,684.00 | 399,102.60 |
| 4708 | 4708-Charges-WMS | 211,091.00 | 31,663.65 | 207,868.00 | 31,180.20 | 247,941.00 | 37,191.15 | 242,559.00 | 36,383.85 |
| 4710 | 4710-Adjusmtent to Cost of Power | 321,081.00 | 48,162.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4714 | 4714-Charges-NW | 180,178.00 | 27,026.70 | 180,366.00 | 27,054.90 | 168,110.00 | 25,216.50 | 212,138.00 | 31,820.70 |
| 4716 | 4716-Charges-CN | 107,334.00 | 16,100.10 | 107,351.00 | 16,102.65 | 91,254.00 | 13,688.10 | 77,067.00 | 11,560.05 |
| 4730 | 4730-Rural Rate Assistance Expense | 40,302.00 | 6,045.30 | 0.00 | 0.00 | 18,177.00 | 2,726.55 | 17,552.00 | 2,632.80 |
| 4750 | 4750-Charges LV | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5685 | 5685-Independent Market Operator Fees and Penalties | 79,615.00 | 11,942.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | 2,776,314.00 | 416,447.10 | 2,455,689.00 | 368,353.35 | 3,245,200.00 | 486,780.00 | 3,210,000.00 | 481,500.00 |
| | **WORKING CAPITAL ALLOWANCE TOTAL** | **3,424,433.00** | **513,664.95** | **3,119,185.00** | **467,877.75** | **4,096,750.00** | **614,512.50** | **4,019,045.00** | **602,856.75** |

1

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 3 - Distribution Revenue | | | |
| | 1 | | Distribution Revenue |
| | | 1 | Overview |
| | | 2 | Summary of Distribution Revenue Table |
| | | 3 | Calculations of Distribution Revenue Table |
| | | 4 | Variance Analysis on Distribution Revenue |
| | 2 | | Throughput Revenue |
| | | 1 | Weather Normalized Forecasting Methodology |
| | | 2 | Census Research Study (2006) – Population Change in Northern Ontario. |
| | | 3 | Atikokan Strategic Community and Economic Development Plan |
| | | 4 | Normalized Volume Forecast Table |
| | | 5 | Customer Count Forecast Table |
| | | 6 | Historical Average Consumption |
| | 3 | | Other Revenue |
| | | 1 | Other Distribution Revenue |
| | | 2 | Materiality Analysis on Other Distribution Revenue |
| | | 3 | Rate of Return on Other Distribution Revenue |
| | | 4 | Distribution Revenue Data |
| | 4 | | Revenue Sharing |
| | | 1 | Description of Revenue Sharing |

# OVERVIEW

This exhibit provides the details on the Applicant's Distribution Revenues for Historical, Historical Board Approved, Bridge year and Test years. This exhibit also provides a detailed variance analysis by rate class of the Distribution Revenue components.

Distribution revenues have been calculated using the most recently approved rates. Specifically delivery rates approved in EB-2007-0505 Rate Order, dated April 20, 2007. A summary of normalized Distribution Revenues is presented in Exhibit 3, Tab 1, Schedule 2.

## Throughput Revenue

Information related to the utility's throughput revenue include details such as weather normalized forecasting methodology, normalized volume, customer counts forecast tables. Atikokan Hydro has included two studies that help provide insight in understanding the social and economic issues that the northern townships of Ontario are facing.

## Other Revenue

Other revenues include revenues such as Late Payment Charges, Miscellaneous Service Revenues and Retail Services Revenues. A summary of these Distribution Revenues is presented in Exhibit 3, Tab 3, Schedule 1.

# SUMMARY OF DISTRIBUTION REVENUE TABLE

| SUMMARY OF OPERATING REVENUE TABLE | 2006 Board Approved ($'s) | 2006 Actual ($'s) | Variance form 2006 Board Approved ($'s) | 2006 Actual ($'s) | 2007 Bridge ($'s) | Variance form 2006 Actual ($'s) | 2007 Bridge ($'s) | 2008 Test ($'s) | Variance form 2007 Actual ($'s) |
|---|---|---|---|---|---|---|---|---|---|
| **Distribution Revenues** | | | | | | | | | |
| Residential | 596,432.50 | 592,956.94 | (3,475.56) | 592,956.94 | 788,193.38 | 195,236.44 | 788,193.38 | 779,960.17 | (8,233.21) |
| GS < 50 kW | 204,683.87 | 183,421.77 | (21,262.10) | 183,421.77 | 261,201.40 | 77,779.63 | 261,201.40 | 252,666.64 | (8,534.76) |
| GS Interval Meters >50 - 2999 kW | 23,321.74 | 22,394.57 | (927.17) | 22,394.57 | 30,192.83 | 7,798.26 | 30,192.83 | 30,192.83 | 0 |
| GS Interval Meters > to 4999 kW | 35,018.03 | 35,091.18 | 73.15 | 35,091.18 | 0 | -35,091 | | | |
| Street Lighting | 17,751.63 | 18,000.43 | 248.79 | 18,000.43 | 24,862.34 | 6,861.92 | 24,862.34 | 24,821.44 | (40.90) |
| Sentinel | 216.75 | 218.75 | 2.00 | 218.75 | 282.24 | 0 | 282.24 | 295.07 | 0 |
| USL | 4,252.31 | 4,290.70 | 38.39 | 4,290.70 | 5,765.13 | 1,474.43 | 5,765.13 | 5,765.13 | 0 |
| | **881,676.83** | **856,374.35** | (25,302.49) | **856,374.35** | **1,110,497.33** | 289,150.67 | **1,110,497.33** | **1,093,701.28** | (16,808.88) |
| **Other Distribution Revenue** | | | | | | | | | |
| 4225-Late Payment Charges | 5,632.00 | 6,233.00 | 601.00 | 6,233.00 | 6,233.00 | 0 | 6,233.00 | 6,233.00 | 0 |
| 4235-Miscellaneous Service Revenues | 6,899.00 | 5,886.00 | (1,013.00) | 5,886.00 | 5,886.00 | 0 | 5,886.00 | 5,886.00 | 0 |
| 4210-Rent from Electric Property | 17,713.00 | 31,536.00 | 13,823.00 | 31,536.00 | 31,536.00 | 0 | 31,536.00 | 31,536.00 | 0 |
| 4390-Miscellaneous Non-Operating Income | 3,547.00 | 7,352.00 | 3,805.00 | 7,352.00 | 7,352.00 | 0 | 7,352.00 | 7,352.00 | 0 |
| 4405-Income from Dividend | 3,220.00 | 9,949.00 | 6,729.00 | 9,949.00 | 9,949.00 | 0 | 9,949.00 | 9,949.00 | 0 |
| 4360-Loss on Disposition of Utility and Other Property | | | | | | | | | |
| | 37,011.00 | 60,956.00 | 23,945.00 | 60,956.00 | 60,956.00 | 0 | 60,956.00 | 60,956.00 | 0 |
| | 918,687.83 | 917,330.35 | (1,357.49) | 917,330.35 | 1,171,453.33 | 289,150.67 | 1,171,453.33 | 1,154,657.28 | (16,808.88) |

1

# CALCULATIONS OF DISTRIBUTION REVENUE TABLE

| 2007 Board Approved | Number of Customer | kWh (3year avg) | KW/cust (3year avg) | Rate per kWh ($) | Rate per kW ($) | Fixed Service Charge ($) | 2006 Board Approved ($) |
|---|---|---|---|---|---|---|---|
| Distribution Revenues | | | | | | | |
| Residential | 1475 | 7,649.15 | - | 0.0106 | 0 | 26.94 | 596,432.50 |
| GS < 50 kW | 248 | 26,590.91 | - | 0.0068 | 0 | 53.71 | 204,683.87 |
| GS Interval Meters >50 - 2999 kW | 21 | 323,038.76 | 918.43 | 0 | 0.2729 | 71.66 | 23,321.74 |
| General Service to 4999 | 1 | 17,493,648.00 | 35,343.00 | 0 | 0.1781 | 2,393.62 | 35,018.03 |
| Street Lighting | 618 | 732.07 | 2.37 | 0 | 2.2491 | 1.95 | 17,751.63 |
| Sentinel | 16 | 541.81 | 0.06 | 0 | 9.3859 | 1.08 | 216.75 |
| USL | 7 | 848.86 | - | 0.0064 | 0 | 50.17 | 4,252.31 |
| | | | | | | | 881,676.83 |

| 2007 Actual | Number of Customer | kWh (3year avg) | KW/cust (3year avg) | Rate per kWh ($) | Rate per kW ($) | Fixed Service Charge ($) | 2006 Actual ($) |
|---|---|---|---|---|---|---|---|
| Distribution Revenues | | | | | | | |
| Residential | 1452 | 7,683.42 | - | 0.0107 | 0 | 27.18 | 592,956.94 |
| GS < 50 kW | 247 | 13,379.46 | - | 0.0069 | 0 | 54.19 | 183,421.77 |
| GS Interval Meters >50 - 2999 kW | 20 | 350,993.40 | 915.50 | 0 | 0.2754 | 72.30 | 22,394.57 |
| General Service to 4999 | 1 | 21,352,862.00 | 33,997.00 | 0 | 0.1797 | 2,415.16 | 35,091.18 |
| Street Lighting | 621 | 835.15 | 2.36 | 0 | 2.2693 | 1.97 | 18,000.43 |
| Sentinel | 16 | 124.25 | 0.06 | 0 | 9.4704 | 1.09 | 218.75 |
| USL | 7 | 848.86 | - | 0.0065 | 0 | 50.62 | 4,290.70 |
| | | | | | | | 856,374.35 |

| 2008 Bridge | Number of Customer | kWh/cust | KW/cust (3year avg) | Rate per kWh ($) | Rate per kW ($) | Fixed Service Charge ($) | 2007 Bridge (Normalized) ($) |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Distribution Revenues | | | | | | | |
| Residential | 1436 | 7,683.42 | - | 0.0144 | 0 | 36.52 | 788,193.38 |
| GS < 50 kW | 240 | 23,090.23 | - | 0.0093 | 0 | 72.80 | 261,201.40 |
| GS Interval Meters >50 - 2999 kW | 20 | 350,993.40 | 929.95 | 0 | 0.37 | 97.13 | 30,192.83 |
| General Service to 4999 | 0 | - | - | 0 | 0 | - | - |
| Street Lighting | 620 | 861.23 | 2.74 | 0 | 3.0344 | 2.65 | 24,862.34 |
| Sentinel | 16 | 134.25 | - | 0 | 12.8251 | 1.47 | 282.24 |
| USL | 7 | 848.86 | | 0.0088 | 0 | 68.01 | 5,765.13 |
| | | | | | | | 1,110,497.33 |

| 2008 Test | Number of Customer | kWh/cust | KW/cust (3year avg) | Rate per kWh ($) ($) | Rate per kW ($) ($) | Fixed Service Charge ($) ($) | 2008 Test (Normalized) ($) |
|---|---|---|---|---|---|---|---|
| Distribution Revenues | | | | | | | |
| Residential | 1421 | 7,683.42 | - | 0.0144 | 0 | 36.52 | 779,960.17 |
| GS < 50 kW | 232 | 23,169.93 | - | 0.0093 | 0 | 72.80 | 252,666.64 |
| GS Interval Meters >50 - 2999 kW | 20 | 350,993.40 | 929.95 | 0 | 0.37 | 97.13 | 30,192.83 |
| General Service to 4999 | 0 | | | 0 | 0 | - | |
| Street Lighting | 619 | 860.90 | 2.74 | 0 | 3.0344 | 2.65 | 24,821.44 |
| Sentinel | 16 | 134.25 | 0.06 | 0 | 12.8251 | 1.47 | 295.07 |
| USL | 7 | 848.86 | | 0.0088 | 0 | 68.01 | 5,765.13 |
| | | | | | | | 1,093,701.28 |

1

2

# VARIANCE ANALYSIS ON DISTRIBUTION REVENUE

## 2008 Test Year

Atikokan Hydro's total Distribution Revenue including Other Distribution Revenues is forecast to be $1,154,657 for Fiscal 2008, as shown in Exhibit 3, Tab 1, Schedule 2. Distribution revenue totals $1,093,701 or 94.72% of total revenues. Other Distribution Revenues (net) account for the remaining revenue of $60,956

## Comparison to 2007 Bridge Year

As shown in Exhibit 3, Tab 1, Schedule 2, the total Distribution Revenue is expected to be $-16,808 or 1.51% lower than the bridge year level.

## 2007 Bridge Year

Atikokan Hydro's total Distribution Revenue is forecast to be $1,171,453 for Bridge 2007, as shown in Exhibit 3, Tab 1, Schedule 2. Distribution revenue totals $1,110,497 or 94.72% of total revenues. Other Distribution Revenues (net) account for the remaining revenue of $60,956

## Comparison to Fiscal 2006 Actual

As shown in Exhibit 3, Tab 1, Schedule 2, the Distribution Revenue is expected to be $254,059 or 29.67% above the actual 2006. This increase is largely due to the increase in rates to cover the cost of capital expenditures. These expenditures are detailed in Exhibit 2, Schedule

## 2006 Actual

Atikokan Hydro's total Distribution Revenue for 2006 actual was $917,330, as shown in Exhibit 3, Tab 1, Schedule 2. Distribution revenue totals $856,374 or 2.87.7% of total revenues. Other Distribution Revenues (net) account for the remaining revenue of $60,956

**Comparison to 2006 Board Approved**

As shown in Exhibit 3, Tab 1, Schedule 2, the total Distribution Revenue for 2006 Actual was $-25,302 lower than the 2006 Board Approved level.

**2006 Board Approved**

Atikokan Hydro's total Distribution Revenue for 2006 Board Approved was $918,687, as shown in Exhibit 3, Tab 1, Schedule 2. Distribution revenue totals $881,676 or 93.36% of total revenues. Other Distribution Revenues (net) account for the remaining revenue of $37,011

# WEATHER NORMALIZED FORECASTING METHODOLOGY

This exhibit discusses the methodology used to determine Atikokan Hydro's customer and load forecast. A projection for the number of customers in each customer class is provided for both the Bridge Year (2007) and the Test Year (2008). Historical data for the annual number of customers in each rate class is available for 2002 through to 2006. As a result of the limited amount of data available, time series techniques that are often used to help estimate forecast values cannot be used. Rather, Atikokan Hydro has used a simple trend growth in customer connections, by class, to forecast Bridge and Test Year customer numbers. Given the slow growth and/or decline, and consistent trend in customer numbers in Atikokan Hydro's service territory over the past years, the resulting customer forecast is likely not materially different than what would result from using more sophisticated time series techniques. In recent history, there has been very little year-to-year variation in customer growth by class. Historical and forecast customer numbers, by class, are displayed in the next section.

As required by the OEB Filing Requirements for Transmission and Distribution Applications, we are providing normalized historical and forecast (Bridge Year and Test Year) throughput data. Weather normalization (where required) is based on normalized average use per customer ("NAC") calculated from the weather-normalized throughput of the utility from 2004. This weather-normalized throughput was generated by Hydro One using their weather normalization model for the Cost Allocation process previously undertaken by the Board. The process to obtain these weather normal data was an intensive effort for all parties involved, and we are leveraging the value of this work by using it for this process.

## 1.0 Customer Forecast

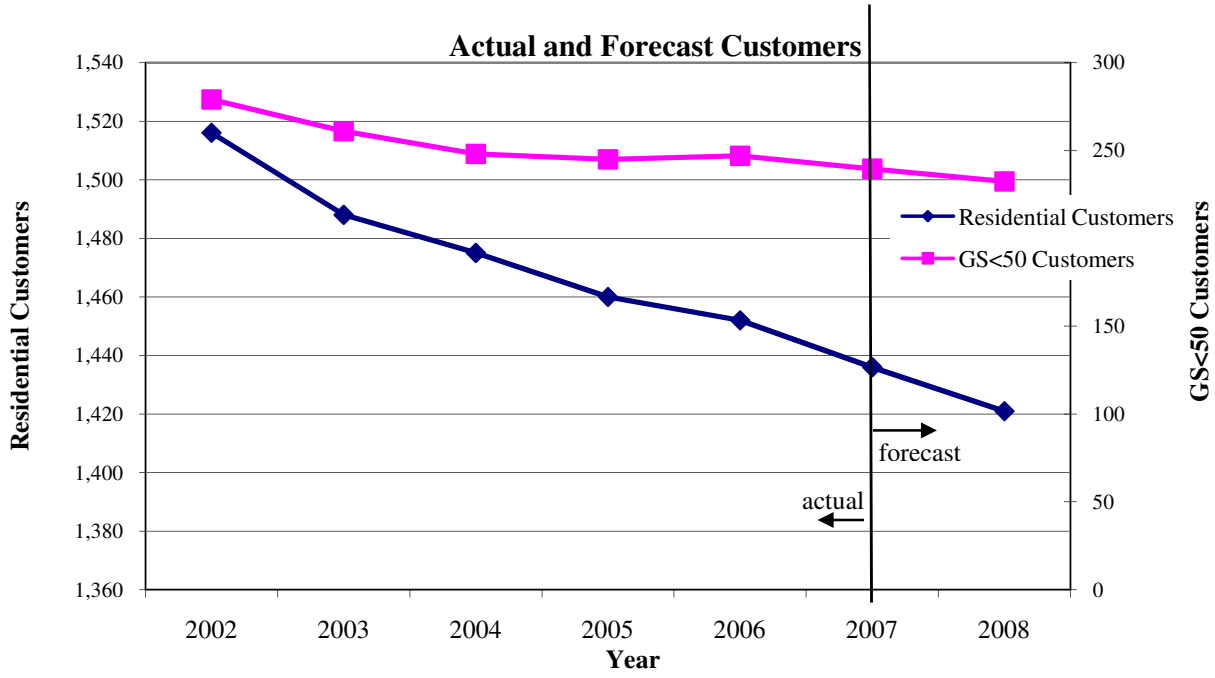
Table 1 below presents historical and forecast customer numbers, by class, for Atikokan Hydro.

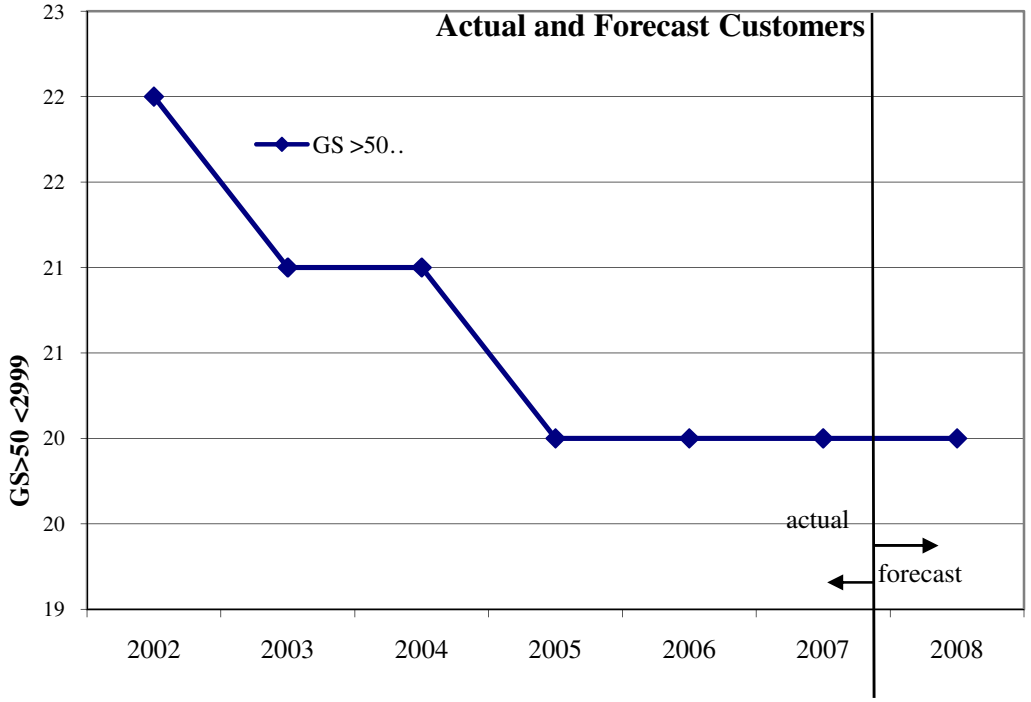
| | ***Table 1 – Customers by Class, Atikokan Hydro*** | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2002 | 2003 | 2004 | 2005 | 2006 | *2007* | *2007 Norm* | *2008* |
| Residential | 1,516 | 1,488 | 1,475 | 1,460 | 1,452 | 1,436 | 1,436 | 1,421 |
| *Per cent chg* | | *0.9815%* | *0.9913%* | *0.9898%* | *0.9945%* | | *-1.07%* | *0* |
| GS < 50kW | 279 | 261 | 248 | 245 | 247 | 240 | 240 | 232 |
| *Per cent chg* | | *0.9355* | *0.9502* | *0.9879* | *1.0082* | | *-3.00%* | *0* |
| GS (>50 to 2999) | 22 | 21 | 21 | 20 | 20 | 20 | 20 | 20 |
| *Per cent chg* | | *0.9545* | *1.0000* | *0.9524* | *1.0000* | | *-2.35%* | 0 |
| GS (>3000 to 4999) | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| *Per cent chg* | | *1.0000* | *1.0000* | *1.0000* | *1.0000* | | | |
| USL | | | | | | | | |
| Sentinel Lighting | 0 | 16 | 16 | 1 | 1 | 1 | 1 | 1 |
| Street Lighting | 626 | 617 | 618 | 621 | 621 | 620 | 620 | 619 |

Annual percentage change is presented for Residential, GS<50, and GS 50-2999 as well as the GS 3000-4999 classes. For Residential and GS<50 customer classes, the blue highlighted percentage change for 2007 represents the annual average geometric mean growth rate for 2002 to 2006. The annual trend growth rate is used to project customer growth/decline into 2007 and 2008. For the GS>50 to 2999 customer class, an annual decline rate of 2.3% was assumed for 2007 and 2008.

Customer numbers for Sentinel Lighting, Street Lighting, and USL classes in 2007 also represent current (early 2007) number of connections in each of these classes. Atikokan Hydro does not expect the number of customers in the Sentinel and USL classes to change dramatically within the next year and the 2007 current figures are used for 2008. Customer

growth for the Street Lighting Class is calculated based on the annual average geometric mean of growth from 2002 to current year (2007). The figures below illustrate the historical and forecast customer trend in Residential, GS<50, and GS>50 to 2999,GS 3000-4999 classes.




Actual and Forecast Customers
GS >50..
GS>50 <2999
23
22
22
21
21
20
20
19
actual
forecast
2002
2003
2004
2005
2006
2007
2008
Year

1

2

## 2.0 Load Forecast

Weather sensitive load (Residential, GS<50, and GS>50 classes) is calculated by using a retail normalized average use per customer ("retail NAC"). This is calculated by dividing the class weather normal retail kWh for 2004 by the number of customers in class in 2004. Class weather normal retail kWh for 2004 is determined by dividing the class weather normal wholesale kWh for 2004 reported in the Hydro One weather normalization analysis by the class loss factor. The class loss factor is calculated for 2004 by dividing the class weather actual wholesale consumption for 2004 (Hydro One file) by the class weather actual retail consumption (utility data). Weather sensitive class weather actual wholesale and retail kWh and associated loss factors are reported in the following table below.

| ***2004 Weather Actual kWh and Loss Factors for Weather Sensitive Load Atikokan Hydro*** | | | |
|---|---|---|---|
| Class | Weather Actual Wholesale kWh | Weather Actual Retail kWh | Loss Factor |
| Residential | 11,244,036 | 12,040,538 | 1.071 |
| GS < 50 | 5,717,419 | 6,129,239 | 1.048 |
| GS >50 to 2,999 | 7,357,890 | 7,650,116 | 1.029 |
| | | | |

Weather sensitive class wholesale weather normal kWh, number of customers, and retail NAC for 2004 is reported in the table below.

| Class | Weather Normal Wholesale kWh (2004) | Customer Connections (2004) | Retail NAC |
|---|---|---|---|
| Residential | 11,244,036 | 1,475 | 7,683 |
| GS < 50 | 5,717,419 | 248 | 23,130 |
| GS >50 to 2,999 | 7,357,890 | 21 | 350,993 |

Annual class kWh for weather sensitive load (Residential, GS<50, GS>50) for Bridge Year and Test Year are calculated by multiplying retail NAC by forecast number of customers in class.

Class kWh for the Large User ("LU") class, Unmetered Scattered Load ("USL"), and Sentinel Lighting is not weather sensitive and is not expected to differ in 2008 from current 2007 levels. Utility budgeted throughput for these classes based on year-to-date consumption is used to estimate Bridge Year and Test Year values for these classes. Consumption for Street Lighting is not weather sensitive. Street Lighting kWh is estimated using forecast number of connections for the Bridge Year and Test Year multiplied the average use per connection, which is calculated to be approximately 0000 kWh per annum.

Several classes are billed based on demand charges (GS>50, LU, Sentinel, Street Lighting) and require an estimate of billed kW. Billed kW is estimated based on a load factor calculated using a ratio of historical billed kW to historical retail kWh, by class. The following table summarizes the results of Atikokan's customer and load forecast.

| **Atikokan Hydro** | | **Historical Actual** | **Historical Board Approved** | **Historical Actual Normalized** | **Bridge Year -Est.** | **Bridge Year Estimate Normalized** | **Test Year Normalized Forecast** |
|---|---|---|---|---|---|---|---|
| **Year** | | 2006 | 2004 | 2006 | 2007 | 2007 | 2008 |
| **Customer Class** | | | | | | | |
| **RESIDENTIAL Regular** | Customers | 1,452 | 1,475 | 1,452 | 1,436 | 1,436 | 1,421 |
| | Consumption - kWh | 11,449,613 | 11,282,500 | 11,156,320 | 11,323,446 | 11,033,385 | 10,918,134 |
| **GENERAL SERVICE Less than 50 kW** | Customers | 247 | 248 | 247 | 240 | 240 | 232 |
| | Consumption - kWh | 5,758,928 | 6,594,546 | 5,713,028 | 5,586,179 | 5,541,656 | 5,375,424 |
| **GS Interval Meters >50 - 3000 kW** | Customers | 20 | 21 | 20 | 20 | 20 | 20 |
| | Consumption - kWh | 7,394,504 | 6,783,814 | 7,019,868 | 7,394,504 | 7,019,868 | 7,019,868 |
| | Demand - KW | 19,287 | 17,858 | 18,310 | 19,591 | 18,599 | 18,599 |
| **GENERAL SERVICE 3000-4999** | Customers | 1 | 1 | 1 | 0 | 0 | 0 |
| | Consumption - kWh | 21,352,862 | 17,493,648 | 21,352,862 | 0 | 0 | 0 |
| | Demand - KW | 33,997 | 35,343 | 33,997 | 0 | 0 | 0 |
| **Sentinel Lights** | Connections | 1 | 16 | 1 | 1 | 1 | 1 |
| | Consumption - kWh | 1,988 | 8,669 | 1,988 | 1,988 | 1,401 | 1,401 |
| | Demand - KW | 0.5 | 2.0 | 0.5 | 0.5 | 0.5 | 0.5 |
| **Street Lighting** | Connections | 621 | 618 | 621 | 620 | 620 | 619 |
| | Consumption - kWh | 518,627 | 452,421 | 518,627 | 517,792 | 533,965 | 532,895 |
| | Demand - KW | 1,463 | 1,540 | 1,463 | 1,645 | 1,696 | 1,693 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **GENERAL SERVICE 3000-4999** | Customers | 1 | 1 | 1 | 0 | 0 | 0 |
| | Consumption - kWh | 21,352,862 | 17,493,648 | 21,352,862 | 0 | 0 | 0 |
| | Demand - KW | 33,997 | 35,343 | 33,997 | 0 | 0 | 0 |

# CENSUS RESEARCH STUDY

2006 Census Research Paper Series



# Population Change in Northern Ontario 2001 to 2006

by **Chris Southcott, Ph.D.**
**Lakehead University**

*Prepared for the Training Boards of Northern Ontario*

Commission locale de formation et d'adaptation de la main-d'oeuvre
MUSKOKA NIPISSING PARRY SOUND
Local Training and Adjustment Board

Districts of Sudbury & Manitoulin
Training and Adjustment Board
Commission de Formation et d'Adaptation

Far Northeast Training Board

AWI
*Algoma Workforce Investment Committee*

North Superior Training Board
Comité de formation du Nord Supérieur

Northwest Training and Adjustment Board
NTAB

# EXECUTIVE SUMMARY

**Background to the Report:**
This study has been prepared for the 5 existing Local Training and Adjustment Boards in Northern Ontario. Due to the particular economic conditions in Northern Ontario, it is very important for the Northern Boards to properly understand the demographic trends occurring in their region. This is the first research report in a series that examines the current trends in Northern Ontario using data from the 2006 Census. Based on concerns expressed in the Trends, Opportunities, and Priorities (TOPS) Reports, this report attempts to measure the extent of population change in Northern Ontario.

**Methodology:**
This report is based on newly released data from the 2006 Census as prepared by Statistics Canada. Data is also used from other Census years as compiled by Statistics Canada.

**Findings:**
Based on analysis of 2006 Census data on population, there appears to be six main population trends occurring in Northern Ontario.

1. The first is that the population has stabilized. Statistically speaking the population of Northern Ontario was virtually the same in 2006 as it was in 2001.
2. Northern Ontario is still shrinking as a percentage of the population of Ontario. In 2001 Northern Ontario represented 6.9% of the total population of Ontario. By 2006 this percentage was down to under 6.5%.
3. High growth rates in most Aboriginal communities in Northern Ontario show these communities continue to be the most dynamic in the region. Average growth rates for these communities increased to 16.5%.
4. Another noticeable trend is a return of growth to the largest urban centres. The urban areas of North Bay, Sudbury, Sault Ste. Marie, and Thunder Bay all saw their population grow during this period.
5. Population figures also indicate mining dependent communities were better off than forest dependent communities. While there were exceptions, several mining communities across saw growth from 2001 to 2006 while many forest dependent communities continued to experience similar declines.
6. Those communities that are closest to the urban centres of Southern Ontario tended to have growth as opposed to decline.

# Section One: Introduction

## 1.1 Background to the Report

This study has been prepared for the 6 Local Training and Adjustment Boards in Northern Ontario. The Muscoda, Nipissing, Parry Sound Local Training and Adjustment Board (Board #20), the Sudbury and Manitoulin Training and Adjustment Board (Board #21), the Algoma Training Board (Board #22), the Far Northeast Training Board (Board #23), the North Superior Training Board (Board #24) and the Northwest Training and Adjustment Board (Board #25) are among the 25 Local Training and Adjustment Boards established in Ontario in 1994.[1] These Boards were created to assist in assessing the training needs and issues of each area. Each Board is made up of representatives of the key labour market partner groups including primarily business and labour but also including educators and trainers, women, persons with disabilities, francophones, and racial minorities. The Boards also have non-voting representatives from the municipal, provincial, and federal governments. The Boards are sponsored by Human Resources and Development Canada and the Ontario Ministry of Training, Colleges and Universities.

The 2001 Census Research Series produced by the Northern Boards from 2002 to 2004 showed that Northern Ontario is a region undergoing important transformations. Economic growth in Northern Ontario has been significantly less then the provincial average since the 1970s. Since training is seen as an important development tool by most people in the region, regional Boards are therefore necessarily involved in economic development discussions. Population trends are an indicator of economic development. These trends also have an important impact on future development decisions. It, therefore, becomes very important for the Training Boards of Northern Ontario to understand what population trends exist in their region.

The present study attempts to compare population trends identified in the 2001 Census Research Series population report.[2] That report identified four main population trends occurring between 1996 and 2001. The most important trend was a general decline in population. It occurred in the major urban areas of the region as well as the non-Aboriginal resource dependent communities of the region. Pulp and paper towns, sawmill towns, and mining towns all decreased in size although the extent of the decrease varied from community to community. The next trend was relatively high rates of growth due to natural increase in the Aboriginal communities of the region. Overall, the average rate of growth for these communities was 5.9% in Northern Ontario. While this growth rate was slightly less than the 6.1% growth rate for Ontario, it was substantially higher than the 4% growth rate for Canada. Another trend was a slow increase in the Acottage country@ communities closest to the major urban areas of Southern Ontario. This was clearly seen in the Muskoka District Municipality but also in some communities in the District of Parry Sound. Finally, some growth was seen in the suburban areas surrounding the largest urban centres of Northern Ontario. Those townships with lakefront appeared to have the most growth

# Section Two: Background to Population Change in Northern Ontario

## 2.1 Introduction to Northern Ontario

Northern Ontario comprises more than 88% of the land mass of Ontario but represents only 6.5% of the total population of the province (2006 Census). This percentage represents a decrease from 6.9% in 2001. As the region has no legislated boundaries, the definition of the region varies, especially as concerns its southern border. Currently, for the purpose of programming and statistical analysis, the provincial government has defined Northern Ontario as comprising the Regional Municipality of Greater Sudbury and the following districts: Kenora, Rainy River, Thunder Bay, Algoma, Cochrane, Manitoulin, Sudbury, Timiskaming, Nipissing, and Parry Sound. In 2000, the Ontario government decided to also include the Muskoka District Municipality in its definition of Northern Ontario. This inclusion was somewhat problematic in that the socio-economic characteristics of the Muskoka District Municipality differ from that of the other Districts in Northern Ontario. In 2004 the government changed the definition to once again exclude the Muskoka District Municipality. For the purposes of FedNor programming, the federal government continues to include the Muskoka District Municipality in its operational definition of Northern Ontario. In the 2001 Census Research Series, the Muskoka District Municipality was included in statistics relating to Northern Ontario. Due to the recent change in definition by the provincial government, 2006 based reports will exclude the Muskoka District Municipality from statistics relating to Northern Ontario. Comparisons between the data presented in the previous reports need to take this change in definition into account. The Muskoka district will however be included in statistics related to Muskoka, Nipissing, Parry Sound Local Training and Adjustment Board (Board #20).

The history of continuous settlement by non-Natives in Northern Ontario is relatively recent when compared to the rest of Ontario. Settlement in earnest started with the construction of the Canadian Pacific Railway in the late 1870s and 1880s. This was soon followed by the construction of the Canadian Northern Railway and the Grand Trunk and National Transcontinental Railways. Most non-Native communities in the region were initially railway towns.

Following the building of the railways, the region=s growth has been driven primarily by the forest industry and by mining. The development of communities was, for the most part, undertaken by large resource extraction corporations based outside the region rather than by local entrepreneurs. This fact has meant that the social and economic structure of this region exhibits several unique characteristics.[3]

The first of these characteristics relates to an overdependence on natural resource exploitation. This has meant a high degree of vulnerability to resource depletion, world commodity prices, corporate policy changes, the boom and bust cycles of the resource industries, changes in the

Canadian exchange rate, and changes in government policies regarding Northern Ontario.[4]

The second characteristic is a high degree of dependency on external forces. The fact that most communities were developed by outside forces means that local entrepreneurship has been more limited than in other areas. This has served as a barrier to the cultivation of an entrepreneurial culture in these communities. This dependence is also seen in the area of political decision-making. Unlike most areas of Ontario, Northern Ontario is made up of Districts instead of Counties. Unlike Counties, Districts do not have regional governments. Northern Ontario is unique in Ontario in that unlike the Counties of Southern Ontario there is no regional government serving as an intermediary between the provincial government and municipalities.[5]

While all communities in the region share some common characteristics, Northern Ontario can be divided internally into three different types of communities:

Small and Medium-sized cities - Northern Ontario includes 5 cities with over 40,000 inhabitants. They are, in order of size, Sudbury (157,857), Thunder Bay (109,140), Sault Ste. Marie (74,948), North Bay (53,966), and Timmins (42,997).[6] While these centres are heavily dependent on resource industries they are also relatively diversified in that they tend to be important centers for health, education, and other services for the outlying regions.

Resource Dependent Communities - The vast majority of the remaining non-Native communities in the region are resource dependent communities, or single industry towns, which share many distinct characteristics.[7] These communities are smaller and less diversified economically than the small and medium-sized cities. They are much more directly dependent on resource industries.

First Nations Communities - The region of Northern Ontario is unique in terms of its large number of Aboriginal communities. The Aboriginal population makes up almost 8 percent of the population of the region.[8] The population in the area of the region north of the 50$^{th}$ parallel is almost entirely made up of these communities. First Nations communities face the greatest number of social and economic challenges of all the communities in the region.

## 2.2 Socio-Economic Trends Identified in Previous Trends, Opportunities, and Priorities (TOPS) Reports

As part of their planning process the Boards are mandated to produce a Trends, Opportunities, and Priorities (TOPS) Report for their particular area every year. A TOPS report is just one aspect of a broader framework of activities undertaken by the Boards each year. It forms the basis for the Local Boards= planning processes and enables the Boards to engage the community in helping to identify and act upon training and adjustment needs.

TOPS reports produced by the Boards since 2004 have indicated the following trends in the

region:[9]

- a slow but constant regional population decline
- a slow but increasing aging of the population when compared to Ontario
- high rates of youth out-migration
- a dependence on natural resource exploitation industries and a lack of secondary industries
- lower education and literacy levels when compared to Ontario
- high levels of unemployment
- shortages in trades, healthcare, and technology occupations
- low levels of in-migration and few recent immigrants
- recent declines in the forest industry
- lower levels of participation rates for women in the labour force
- growth of a regional aboriginal labour force

# Section Three: Methodology

This report attempts to describe the current situation of population changes in Northern Ontario. It will compare trends from 2001 to 2006 to those found in the 2001 Census Research reports and to trends identified in the TOPS reports. This report is based on newly released data from the 2006 Census as prepared by Statistics Canada. Data is also used from other Census years as compiled by Statistics Canada.

Data for Northern Ontario from both the 1996, 2001 and 2006 Census is from special profiles ordered from Statistics Canada by the researcher. Data from the1991 and 1986 Census was downloaded from the Census Profiles CDs created by Statistics Canada. Data from the 1981, 1976, and 1971 Census were copied from the print versions of census profiles of communities in Ontario prepared by Statistics Canada.

## 3.1 Potential problems with our method

Our method has two potential problems which must be mentioned: the “random rounding” technique used by Statistics Canada, and problems with data for Aboriginal communities in Northern Ontario. Sampling error is not a serious issue with the data being used because population data, in theory, covers 100% of households.[10]

The first potential problem is the use of random rounding by Statistics Canada in its census data.[11] In order to ensure confidentiality, census data is round up or down to the nearest 5 count. This has an insignificant effect on large numbers. On very small numbers however this process can introduce a significant degree of error. This limits our ability to be confident about the exact number of people for very small communities in Northern Ontario.

The other problem is related to the counting, or non-counting, of Aboriginal communities.[12] The

population figures for the census divisions in Northern Ontario are not as reliable as the census divisions in most of Ontario. This is due to the large number of Aboriginal communities which, for various reasons, are improperly counted. If Statistics Canada can not properly count a community, the population of that community is not included in the population totals for that census division. As a result, in past censuses, the population figures for almost all the census divisions in Northern Ontario are incomplete. Another problem which arises is comparing these figures from census year to census year. In 2001, Statistics Canada was much more successful in counting the populations of the Aboriginal communities in Northern Ontario then they were in 1996. As a result, many more communities were included in the 2001 Census that were excluded in the 1996 Census. This makes it difficult to compare the figures for 2001 and 1996.

The same is true for comparisons of figures from the 2006 census. Data for Northern Ontario shows only one community that was not counted in either 2006 or 2001, Bear Island 1 in the District of Nipissing. Seven additional communities with population were counted in the 2006 Census but not the 2001 Census: Goulais Bay 15A and Rankin Location 15D in the District of Algoma; Ojibway Nation of Saugeen (Savant Lake) and Whitesand in the District of Thunder Bay; and Marten Falls 65, Pikangikum 14, and Whitefish Bay 32A in the District of Kenora. Three communities were counted in 2001 but not in 2006: Factory Island 1 in the District of Cochrane, and Attawapiskat 91A and Fort Severn 89 in the District of Kenora.

As was the case in our analysis of the 2001 Census data, the population figures for Northern Ontario have been adjusted to try to deal with these inconsistencies. For those communities whose populations were excluded from the 2001 Census, an estimated population figure has been calculated and added to the figure for Northern Ontario. This calculation is based on the average change in the population of all those Aboriginal communities which were included in both the 2006 Census and 2001 Census (16.5%). If a community was included in 2006 but not in 2001, a population figure for 2001 was estimated by multiplying the 2001 figure by .835. For those few communities who were included in 2001 but excluded from the 2006 Census, the 2001 population figure was multiplied by 1.165.

# Section Four: Changes in the Population Since 2001

## 4.1 Population Changes in Canada

The growth rate of the Canadian population between 2001 and 2006 was 5.4%.[13] This represents an increase from the previous five year period when from 1996 to 2001 the Canadian population grew by only 4%. This rate of growth was the highest of the G8 countries including the United States. Most of the population growth in Canada during this period was the result of immigration. Fully two-thirds of the population increase was due to people coming to Canada. Only one third was due to natural increase. This trend is different from that of the United States

where 60% of their population growth is explained by natural increase.

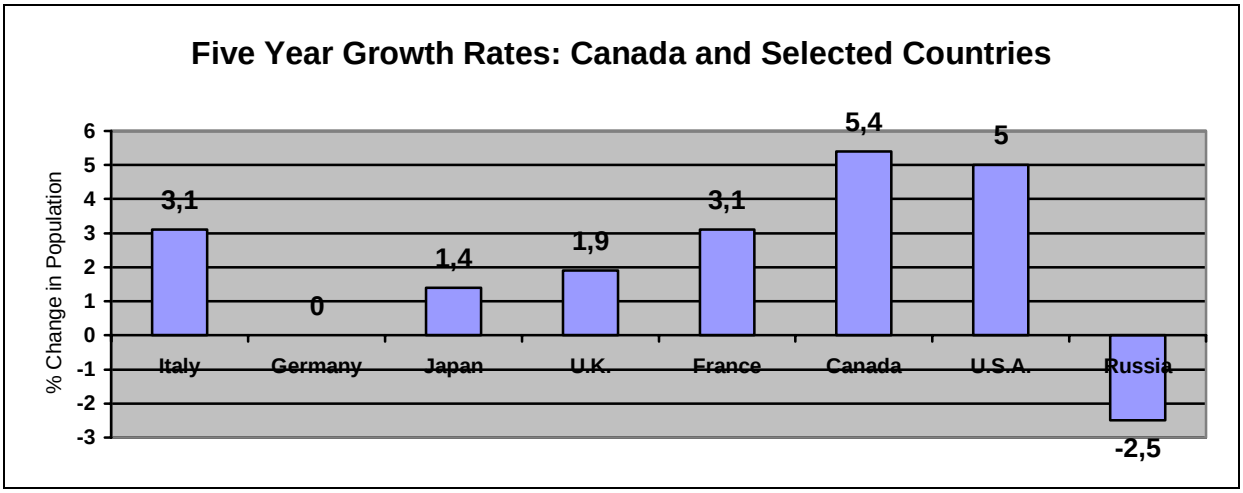



Figure 1 Source**:** Statistics Canada, Portrait of the Canadian Population in 2006, 2006 Census, 2006 Census Analysis Series, Catalogue no. 97-550-XIE, March, 2007.

Over two-thirds of Canada=s growth in population occurred in Ontario and Alberta. Alberta was the province with the highest growth rate at 10.6% followed by Ontario with an increase of 6.6%. For Ontario, this represents an increase in the growth rate from the previous 5 year period. From 1996 to 2001 Ontario grew by 6.1%. Ontario's growth rate has been fairly steady over the past 15 years at just over 6%.

As was the case in the period from 1996 to 2001, most of the population growth occurred in the largest urban areas of Canada. The four regions with growth rates higher than the national average all are concentrated around major metropolitan centres: the southern parts of Ontario, Quebec, and British Columbia, and the Calgary-Red Deer-Edmonton corridor of Alberta. Rural areas continued to see lower than average rates of growth or population decline. According to Statistics Canada,

> Since 2001, most rural areas grew at a slower pace than the country as a whole or, in some cases, suffered a population decline. In general, these areas are located far from the country's
> large urban centres. In most cases, they have natural resource-based economies, such as fishing, agriculture, forestry and mining.[14]

Over two-thirds of the population of Canada lived in Census Metropolitan Areas (CMAs), urban areas with a population of 100,000 or more. At the same time, not all of these urban areas experiences rapid growth. Of 33 CMAs, 15 had rates of growth higher than the national norm. Of these 15, 6 are found in the Golden Horseshoe area of southern Ontario. Almost half of Canada's population now live in the three largest urban areas: the Montreal census metropolitan area, the

Vancouver census metropolitan area, and the Golden Horseshoe area. Much of the growth in these urban areas occurred in the suburban areas of these centres. The growth rates of peripheral municipalities surrounding central municipalities were twice that of the national average.

Statistics Canada lists the population figures for 111 census agglomerations (CAs), also known as mid-sized urban centres. These are centres with an urban core of at least 10,000. The average population growth for these urban communities was 4%, less than that of the nation as a whole. Most of the fasted growing CAs are located either in Alberta or within 100 kilometres of the Toronto, Montreal, or Vancouver CMAs. According to Statistics Canada, of those CAs who experienced population declines "are located in areas whose economy depends partly or completely on the exploitation of natural resources, especially forests."[15]

Small town and rural areas of Canada, those with a population of less than 10,000 people, experience an overall growth rate of 1% from 2001 to 2006. Just under 20% of the Canadian population lived in these areas in 2006. Growth rates between these areas varied considerably. Those with the highest growth rates tend to be relatively close to large urban centres. Those rural and small town communities close to large urban centres, where 30% of the labour force commutes to the urban centre, had average growth rates of 4.7%. Those rural and small town communities outside commuting distance from a large urban centre had average rate of population decline of 0.1% in 2006. Of this last group of areas, those who are in close proximity to resort locations and those that are dominated by an aboriginal population are the ones that tend to have the highest rates of growth.

Ontario's population grew by over 750,000 people between 2001 and 2006. This represented half of all the population growth in Canada. Most of Ontario's growth came from international immigration. Over 600,000 immigrants settled in Ontario from 2001 to 2006. Over 84% of Ontario's growth occurred in one region: the Greater Golden Horseshoe area. The population of this area grew by over 630,000 people, or 8.4%.

## 4.2 Population Changes in Northern Ontario Compared to the Rest of Canada

As pointed out above, the population figures for the census divisions in Northern Ontario are not as reliable as the census divisions in most of Ontario. This is due to the large number of Aboriginal communities which, for various reasons, are improperly counted. If Statistics Canada can not properly count a community, the population of that community is not included in the population totals for that census division. As a result, the population figures for almost all the census divisions in Northern Ontario are incomplete.

Taking into account these adjustments, the population of Northern Ontario in 2006 was 789,930.[16] From 2001 to 2006 the population of Northern Ontario increased by 2001 people or 0.025%. Excluding the adjustments, the population of Northern Ontario is listed as 786,290 in 2006 and 786,443 in 2001, a loss of 153 people or a decline of 0.019%. This represents a distinct

change from the situation in 2001 when, according to adjusted figures at that time (excluding the Muskoka District Municipality) the population of the region had declined from 807,703 in 1996 to 766,073, or 5.1%[17]

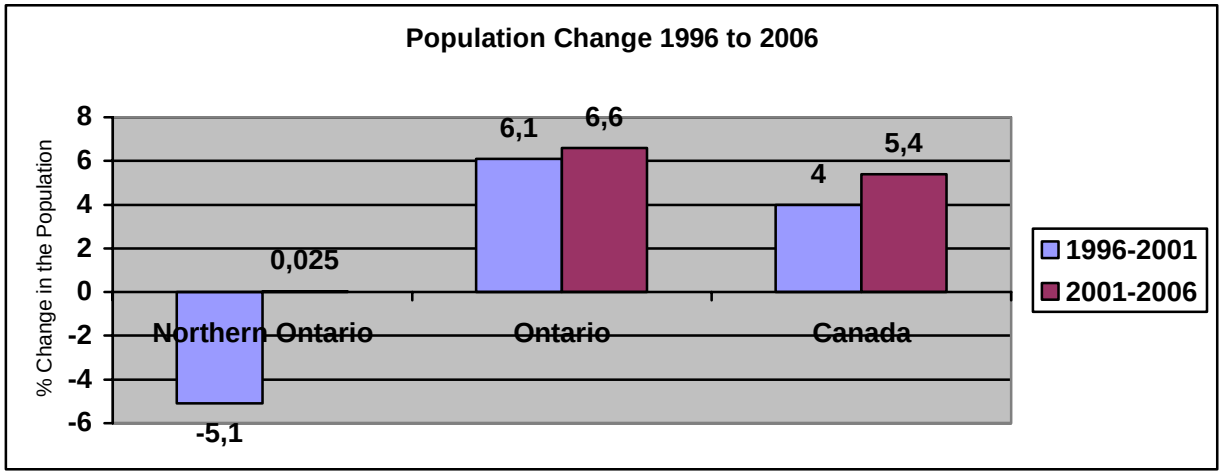



**Figure 2** Source: Statistics Canada, Census of Canada, 1996, 2001, and 2006. Adjusted figures.

As Figure 3 indicates, there was a considerable amount of variation in growth rates for Northern resource dependent regions in Canada. Northern Ontario seemed to have the lowest rate of increase along with Northern Manitoba. Unlike the situation in 2001, the Yukon and Northwest Territories had rates of growth higher than that of Canada.[18]

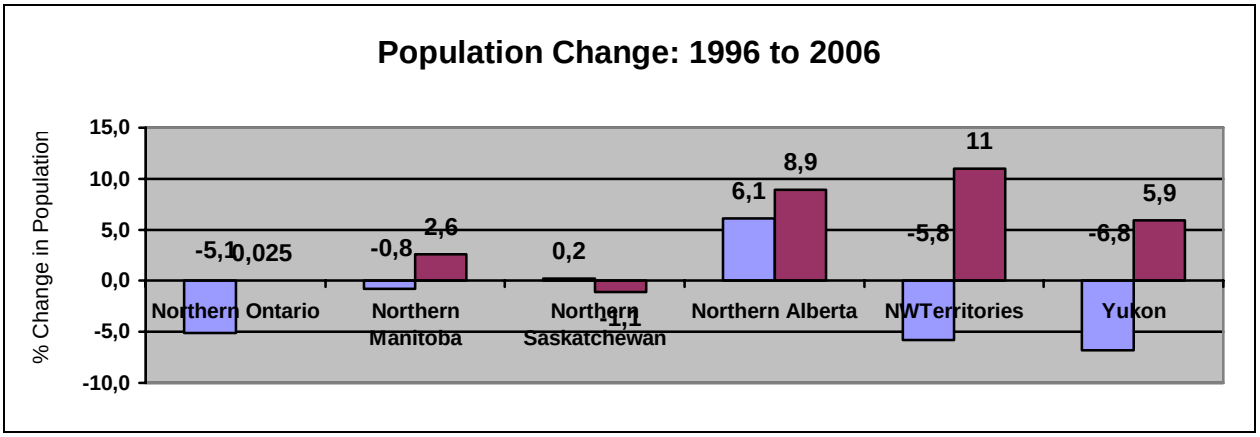



**Figure 1** Source: Statistics Canada, Census of Canada, 1996, 2001, and 2006.

Figure 4 shows the historical trend in the population of Northern Ontario compared to Ontario since 1951.[19] Until 1961, growth rates for Northern Ontario were close to that of Ontario as a whole. In 1966 we saw for the first time an important difference in the population growth rates of Ontario and Northern Ontario. From 1966 to 1996, while the population of Ontario continued to grow, the population of Northern Ontario remained more or less stable. The previous census

had shown the largest decrease in the population of Northern Ontario over the past 50 years. In fact, the only other time that the population of Northern Ontario decreased during this period was from 1981 to 1986 when the population decreased by 2.3%. From 2001 to 2006 the population trend returned to the general trend of stability seen from 1966 to 1996.

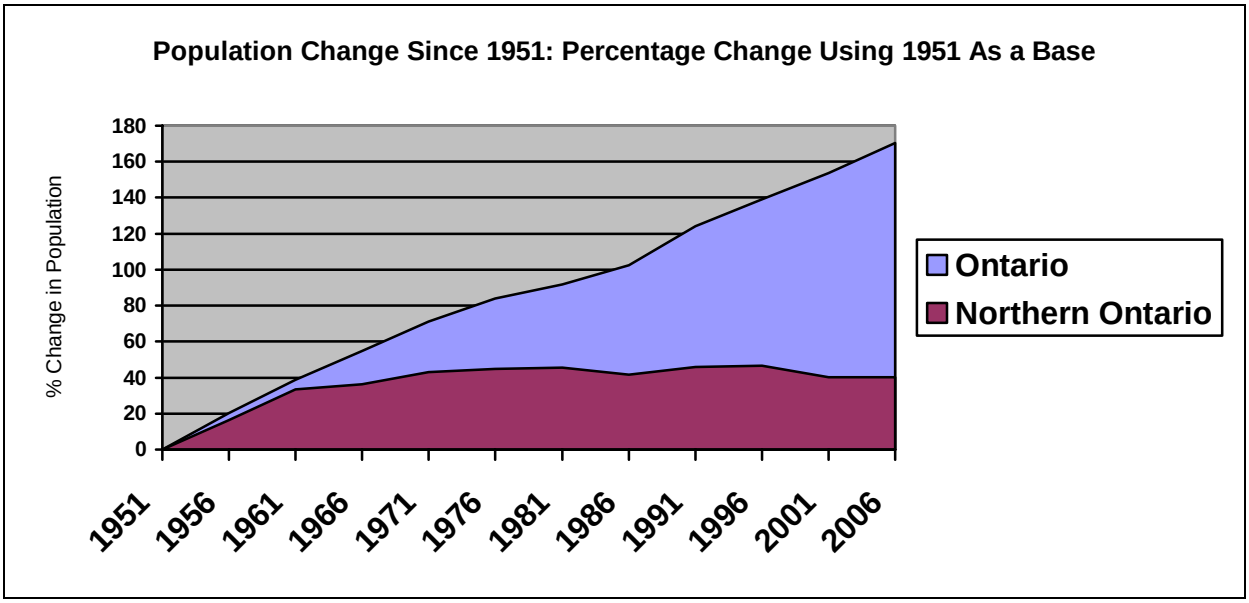



**Figure 2** Source: Statistics Canada, Census of Canada, 1951 to 2006. Northern Ontario population totals for 1996-2006 are adjusted.

## 4.3 A Comparison of the Regions

**Table 1: Population Change of the Regions of Northern Ontario**

| Region | 2006 | 2001 | Percentage Change |
|---|---|---|---|
| **Northern Ontario** | 789930 | 789729 | 0,02 |
| **Nipissing** | 84688 | 82910 | 2,1 |
| **Parry Sound** | 40918 | 39665 | 3,2 |
| **Manitoulin** | 13090 | 12679 | 3,2 |
| **Sudbury** | 21392 | 22894 | -6,6 |
| **Greater Sudbury / Grand Sudbury** | 157909 | 155268 | 1,7 |
| **Timiskaming** | 33283 | 34442 | -3,4 |
| ***Cochrane Adjusted*** | *84169* | 85247 | -1,3 |
| ***Algoma Adjusted*** | 117461 | *119108* | *-1,4* |
| **Thunder Bay** | 149063 | *151148* | *-1,4* |
| **Rainy River** | 21564 | 22109 | -2,5 |
| ***Kenora Adjusted*** | *66393* | *64259* | *4,2* |

Source: Statistics Canada, Census of Canada, 2001and 2006. Figures in italics are adjusted.

Table 1 shows the population changes in the 11 districts of Northern Ontario. From 1996 to 2001 all districts except for Manitoulin showed population declines varying from an 8.6% decline in the District of Cochrane to a 0.6% decline in the Parry Sound District. In Table 1 we can see that from 2001 to 2006 there is much more variation between the districts. The District of Kenora had the highest population growth with 4.2% followed by the Districts of Manitoulin and Parry Sound with 3.2% each. The District of Sudbury had the largest population decline at 6.6% followed by Timiskaming at 3.4%.

## 4.4 The Fastest Growing Communities in Northern Ontario

Looking at the census sub-divisions in Northern Ontario, of the 285 for which 2006 figures exist, the fastest growing tended to be Aboriginal communities. Of the 50 fastest growing census sub-divisions, 36 were Aboriginal communities (See Appendix A). As was already mentioned, the average growth rate for Aboriginal communities in Northern Ontario was 16.5%. According to Statistics Canada, most of the growth in these Aboriginal communities was the result of a high birth rate.[20]

Looking first at cities, the two Census Metropolitan Areas (CMAs) in Northern Ontario, Sudbury and Thunder Bay, had population increases of 1.7% and 0.8% respectively. This represented a turn around from the 1996 to 2001 when each had population declines. At the same time, the rates of growth for each CMA are well below the 6.9% average rates of growth for all CMAs in Canada.

**Table 2**: **Cities in Northern Ontario**

| Census Sub-division | Local Board | Type of Community | % Change from 1996 to 2001 |
|---|---|---|---|
| **North Bay** | 20 | C | 2,3 |
| **Greater Sudbury / Grand Sudbury** | 21 | C | 1,7 |
| **Temiskaming Shores** | 23 | C | 1 |
| **Sault Ste. Marie** | 22 | C | 0,5 |
| **Thunder Bay** | 24 | C | 0,1 |
| **Dryden** | 25 | C | 0 |
| **Timmins** | 23 | C | -1,6 |
| **Elliot Lake** | 22 | C | -3,4 |
| **Kenora** | 25 | C | -4,2 |

Source: Statistics Canada, Census of Canada, 2001 and 2006.

Table 2 shows the population changes for the 9 cities of Northern Ontario. From 1996 to 2001 all cities experienced population declines. From 2001 to 2006 most cities saw some increase with the highest being 2.3% in North Bay and 1.7% in Sudbury. The cities with the largest declines were Kenora, at 3.4%, and Elliot Lake, at 1.6%.

**Table 3: The Top 10 AGrowth@Towns in Northern Ontario**

| Census Sub-division | Local Board | Type of Community | % Change from 1996 to 2001 |
|---|---|---|---|
| **Latchford** | 23 | T | 21,2 |
| **Whitestone** | 20 | MU | 20,8 |
| **Magnetawan** | 20 | MU | 20 |
| **Northeastern Manitoulin and the Islands** | 21 | T | 7,1 |
| **Red Lake** | 25 | MU | 6,9 |
| **Neebing** | 24 | MU | 6,6 |
| **Killarney** | 21 | MU | 6,1 |
| **Temagami** | 20 | MU | 4,6 |
| **McDougall** | 20 | MU | 3,7 |
| **Kearney** | 20 | T | 3,2 |

Source: Statistics Canada, Census of Canada, 2001 and 2006.

From 1996 to 2001, only 3 towns, out of 35, showed a population increase. These were Latchford, a small town in Timiskaming, Sioux Lookout in the District of Kenora, and St.-Charles in the District of Sudbury. From 2001 to 2006, out of 40 towns and municipalities, 14 communities had increases in population. While this is an improvement on the previous census period, towns and municipalities did not do as well as most cities.

Table 3 shows that most of the top growth towns and municipalities in Northern Ontario were in the south-eastern part of the region. Of the top ten growth towns, 4 were in the District of Parry Sound, 2 were in the District of Manitoulin, and one was in the District of Nipissing.

**Table 4: The Top 10 Growth Townships in Northern Ontario**

| Census Sub-division | Local Board | Type of Community | % Change from 1996 to 2001 |
|---|---|---|---|
| **Bonfield** | 20 | TP | 16.9 |
| **Carling** | 20 | TP | 11.7 |
| **Calvin** | 20 | TP | 7.3 |
| **Whitestone** | 20 | TP | 6.4 |
| **Central Manitoulin** | 21 | TP | 6.3 |
| **McMurrich/Monteith** | 20 | TP | 5.9 |
| **Tarbutt and Tarbutt Additional** | 22 | TP | 5.4 |
| **Shuniah** | 24 | TP | 5.1 |
| **Gillies** | 24 | TP | 5 |
| **Prince** | 22 | TP | 4 |

Source: Statistics Canada, Census of Canada, 1996 and 2001.

In 2001, of 152 townships s in Northern Ontario, 31 showed a growth in population from 1996 to 2001. The fastest growing townships tended to be either in the southern areas of Northern Ontario or in close proximity to a larger urban area. In 2006, out of 94 townships and villages, 30 increased in population. Of these 30 communities, 9 were located in the District of Parry Sound and four were located in the District of Nipissing. Four were located in the District of Algoma. All four of these townships are in relative proximity to Sault Ste. Marie and have substantial lakeshore areas. Likewise, the two townships with growth located in the District of Thunder Bay are close to the City of Thunder Bay.

## 4.5 Comparing the Training Board Areas of Northern Ontario

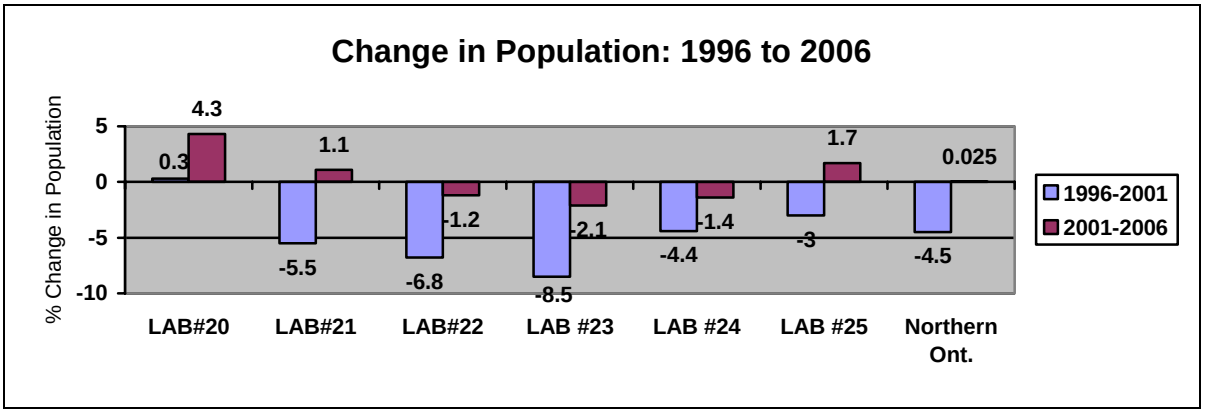



**Figure 3** Source: Statistics Canada, Census of Canada, 1996, 2001, and 2006.

### 4.5.1 The Muskoka, Nipissing, Parry Sound Local Training and Adjustment Board (Board #20)

As is shown in Figure 5, population trends changed substantially from 2001 to 2006 for all northern boards. From 1996 to 2001 only one of the 6 Local Area Training Boards in Northern Ontario, Local Board #20, increased its population from 1996 to 2001. Local Board #23, also known as the Far Northeast Training Board saw its population decline by 8.5%. From 2001 to 2006, three of the Boards saw population increases: Local Boards #20, 21, and 25. The other boards saw their population declines significantly reduced. Board #23 saw its decline reduced from 8.5% to 2.1%.

**Table 5: Communities in LB #20**

| Community | Type of Community | 2006 | 2001 | Change in Population | % Change in Population |
|---|---|---|---|---|---|
| **LTAB# 20** | | 183169 | 175681 | 7488 | 4,3 |
| **Bracebridge** | T | 15652 | 13751 | 1901 | 13,8 |
| **Georgian Bay** | TP | 2340 | 1991 | 349 | 17,5 |
| **Gravenhurst** | T | 11046 | 10899 | 147 | 1,3 |
| **Huntsville** | T | 18280 | 17338 | 942 | 5,4 |
| **Lake of Bays** | TP | 3570 | 2900 | 670 | 23,1 |
| **Moose Point 79** | IRI | 208 | 185 | 23 | 12,4 |
| **Muskoka Lakes** | TP | 6467 | 6042 | 425 | 7 |
| **Wahta Mohawk Territory** | IRI | inc | inc | | |
| **Bear Island 1** | IRI | inc | inc | | |
| **Bonfield** | TP | 2009 | 2064 | -55 | -2,7 |
| **Calvin** | TP | 608 | 603 | 5 | 0,8 |

| | | | | | |
|---|---|---|---|---|---|
| **Chisholm** | TP | 1318 | 1230 | 88 | 7,2 |
| **East Ferris** | TP | 4200 | 4291 | -91 | -2,1 |
| **Mattawa** | T | 2003 | 2270 | -267 | -11,8 |
| **Mattawan** | TP | 147 | 114 | 33 | 28,9 |
| **Nipissing 10** | IRI | 1413 | 1378 | 35 | 2,5 |
| **Nipissing, Unorganized, North Part** | NO | 1798 | 1856 | -58 | -3,1 |
| **Nipissing, Unorganized, South Part** | NO | 571 | 51 | 520 | 1019,6 |
| **North Bay** | CY | 53966 | 52771 | 1195 | 2,3 |
| **Papineau-Cameron** | TP | 1058 | 997 | 61 | 6,1 |
| **South Algonquin** | TP | 1253 | 1278 | -25 | -2 |
| **Temagami** | MU | 934 | 893 | 41 | 4,6 |
| **West Nipissing / Nipissing Ouest** | M | 13410 | 13114 | 296 | 2,3 |
| **Armour** | TP | 1249 | 1326 | -77 | -5,8 |
| **Burk's Falls** | VL | 893 | 940 | -47 | -5 |
| **Callander** | MU | 3249 | 3177 | 72 | 2,3 |
| **Carling** | TP | 1123 | 1063 | 60 | 5,6 |
| **Dokis 9** | IRI | 195 | 196 | -1 | -0,5 |
| **French River 13** | IRI | 99 | 121 | -22 | -18,2 |
| **Henvey Inlet 2** | IRI | 15 | 15 | 0 | 0 |
| **Joly** | TP | 280 | 290 | -10 | -3,4 |
| **Kearney** | T | 798 | 773 | 25 | 3,2 |
| **Machar** | TP | 866 | 849 | 17 | 2 |
| **Magnetawan** | MU | 1610 | 1342 | 268 | 20 |
| **Magnetewan 1** | IRI | 78 | 73 | 5 | 6,8 |
| **McDougall** | MU | 2704 | 2608 | 96 | 3,7 |
| **McKellar** | TP | 1080 | 933 | 147 | 15,8 |
| **McMurrich/Monteith** | TP | 791 | 766 | 25 | 3,3 |
| **Naiscoutaing 17A** | IRI | 0 | 0 | 0 | |
| **Nipissing** | TP | 1642 | 1553 | 89 | 5,7 |
| **Parry Island First Nation** | IRI | 350 | 375 | -25 | -6,7 |
| **Parry Sound** | T | 5818 | 6124 | -306 | -5 |
| **Parry Sound, Unorganized, Centre Part** | NO | 2424 | 2198 | 226 | 10,3 |
| **Parry Sound, Unorganized, North East Part** | NO | 236 | 185 | 51 | 27,6 |
| **Perry** | TP | 2010 | 2252 | -242 | -10,7 |
| **Powassan** | MU | 3309 | 3252 | 57 | 1,8 |
| **Ryerson** | TP | 686 | 632 | 54 | 8,5 |
| **Seguin** | TP | 4276 | 3698 | 578 | 15,6 |
| **Shawanaga 17** | IRI | 193 | 174 | 19 | 10,9 |
| **South River** | VL | 1069 | 1040 | 29 | 2,8 |
| **Strong** | TP | 1327 | 1369 | -42 | -3,1 |

| | | | | | |
|---|---|---|---|---|---|
| **Sundridge** | VL | 942 | 983 | -41 | -4,2 |
| **The Archipelago** | TP | 576 | 505 | 71 | 14,1 |
| **Whitestone** | MU | 1030 | 853 | 177 | 20,8 |

(1) Adjusted population Source: Statistics Canada, Census of Canada, 2001 and 2006.

Table 5 shows that for Local Board #20, growth came from communities in the Muskoka District Municipality. The population in this particular census division grew by 8.4%, a rate higher than that of Canada and Ontario. The population of the District of Parry Sound increased by 3.2% while that of the Nipissing District increased by 2.1%. Just as the was the case in 2001, it is clear that communities in the Board #20 area are benefiting from their relative proximity to the urban centres of Southern Ontario.

### 4.5.2 Sudbury and Manitoulin Training and Adjustment Board (Board #21)

Local Board #21, also known as the Sudbury and Manitoulin Training and Adjustment Board, includes the District of Manitoulin, the Greater Sudbury Area, and most of the District of Sudbury. From 1996 to 2001, the area experienced a population decline of 5.5%. Most of this decline came from the Sudbury urban area which declined by 6.1%. The overall population of Manitoulin Island remained virtually unchanged from 1996 to 2001 due to growth in the Aboriginal communities. Overall the District of Sudbury had a population decline of just over 4%. Despite this, the process of Asuburbanization@ had meant some growth in communities surrounding the city of Sudbury.

From 2001 to 2006, the Local Board #21 had the biggest turnaround in population change. The area grew by 1.1%. Most of this growth was the result of increases in the Census Metropolitan Area of Great Sudbury which grew by 1.7%. Communities in the District of Manitoulin grew by an average of 3.2%, most of the growth coming from the districts Aboriginal communities. The District of Sudbury was that region of Northern Ontario that had the largest decline in population, at 6.6%.

**Table 6: Communities in LB #21**

| Community | Type of Community | 2006 | 2001 | Change in Population | % Change in Population |
|---|---|---|---|---|---|
| **Board 21** | | 189736 | 187717 | 2019 | 1.1 |
| **Assiginack** | TP | 914 | 931 | -17 | -1.8 |
| **Barrie Island** | TP | 47 | 50 | -3 | -6 |
| **Billings** | TP | 539 | 551 | -12 | -2.2 |
| **Burpee and Mills** | TP | 329 | 362 | -33 | -9.1 |
| **Central Manitoulin** | TP | 1944 | 1907 | 37 | 1.9 |
| **Cockburn Island** | TP | 10 | 0 | 10 | |
| **Gordon** | TP | 412 | 473 | -61 | -12.9 |
| **Gore Bay** | T | 924 | 898 | 26 | 2.9 |

| | | | | | |
|---|---|---|---|---|---|
| **Killarney** | MU | 454 | 428 | 26 | 6.1 |
| **M'Chigeeng 22 (West Bay 22)** | IRI | 766 | 729 | 37 | 5.1 |
| **Manitoulin, Unorganized, Mainland** | NO | 5 | 0 | 5 | |
| **Manitoulin, Unorganized, West Part** | NO | 222 | 204 | 18 | 8.8 |
| **Northeastern Manitoulin and the Islands** | T | 2711 | 2531 | 180 | 7.1 |
| **Sheguiandah 24** | IRI | 160 | 121 | 39 | 32.2 |
| **Sheshegwaning 20** | IRI | 107 | 88 | 19 | 21.6 |
| **Sucker Creek 23** | IRI | 346 | 310 | 36 | 11.6 |
| **Tehkummah** | TP | 382 | 367 | 15 | 4.1 |
| **Whitefish River (Part) 4** | IRI | 379 | 268 | 111 | 41.4 |
| **Wikwemikong Unceded** | IRI | 2387 | 2427 | -40 | -1.6 |
| **Zhiibaahaasing 19 (Cockburn Island 19)** | IRI | 0 | 0 | 0 | |
| **Zhiibaahaasing 19A (Cockburn Island 19A)** | IRI | 52 | 34 | 18 | 52.9 |
| **Baldwin** | TP | 554 | 624 | -70 | -11.2 |
| **Duck Lake 76B** | IRI | 82 | 107 | -25 | -23.4 |
| **Espanola** | T | 5314 | 5449 | -135 | -2.5 |
| **French River / Rivière des Français** | M | 2659 | 2810 | -151 | -5.4 |
| **Markstay-Warren** | MU | 2475 | 2627 | -152 | -5.8 |
| **Nairn and Hyman** | TP | 493 | 420 | 73 | 17.4 |
| **Sables-Spanish Rivers** | TP | 3237 | 3245 | -8 | -0.2 |
| **St.-Charles** | MU | 1159 | 1245 | -86 | -6.9 |
| **Sudbury, Unorganized, North Part** | NO | 2415 | 2910 | -495 | -17 |
| **Whitefish Lake 6** | IRI | 349 | 333 | 16 | 4.8 |
| **Whitefish River (Part) 4** | IRI | 0 | 0 | 0 | |
| **Greater Sudbury / Grand Sudbury** | C | 157857 | 155219 | 2638 | 1.7 |
| **Wahnapitei 11** | IRI | 52 | 49 | 3 | 6.1 |

(1) Adjusted population Source: Statistics Canada, Census of Canada, 2001 and 2006.

### 4.5.3 Local Board #22:[21]

Local Board #22, whose area comprises most of the District of Algoma, lost 8,575 people between 1996 and 2001, or 6.8% of its population. Most of the loss occurred in the city of Sault Ste. Marie which declined by 6.9%. Other notable losses were in Elliot Lake, which lost 12% of its population, and Michipicoten, which, due to the closure of the Algoma mining operations, lost 11.5% of its population. In 2001 the six fastest growing census sub-divisions were all Aboriginal communities. Besides these six communities, the only other census sub-divisions in the Board 20 area that had an increase in population were four townships relatively close to Sault Ste. Marie which all had a high percentage of lakefront property.

From 2100 to 2006 the population of Local Board #22 deceased by the relatively small percentage of 1.2%. Unlike the situation in 2001, the City of Sault Ste. Marie actually grew by 0.5%. Grow was once again centred in Aboriginal communities and townships with substantial lakefront areas. The largest declines occurred in Elliot Lake and the northern communities of Algoma such as Michipicoten, Dubreuilville, and White River.

**Table 7: Communities in LB #22**

| Community | Type of Community | 2006 | 2001 | Change in Population | % Change in Population |
|---|---|---|---|---|---|
| **LB#22** (1) | | 116252 | *117746* | -1494 | *-1.2* |
| **Algoma, Unorganized, North Part** | NO | 5717 | 6114 | -397 | -6.5 |
| **Algoma, Unorganized, South East Part** | NO | 0 | 0 | 0 | |
| **Blind River** | T | 3780 | 3969 | -189 | -4.8 |
| **Bruce Mines** | T | 584 | 627 | -43 | -6.9 |
| **Dubreuilville** | TP | 773 | 967 | -194 | -20.1 |
| **Elliot Lake** | CY | 11549 | 11956 | -407 | -3.4 |
| **Garden River 14** | IRI | 985 | 859 | 126 | 14.7 |
| **Goulais Bay 15A** (1) | IRI | 82 | *68* | 14 | |
| **Gros Cap 49** | IRI | 54 | 61 | -7 | -11.5 |
| **Hilton** | TP | 243 | 258 | -15 | -5.8 |
| **Hilton Beach** | VL | 172 | 174 | -2 | -1.1 |
| **Huron Shores** | MU | 1696 | 1794 | -98 | -5.5 |
| **Jocelyn** | TP | 277 | 298 | -21 | -7 |
| **Johnson** | TP | 701 | 658 | 43 | 6.5 |
| **Laird** | TP | 1078 | 1021 | 57 | 5.6 |
| **Macdonald, Meredith and Aberdeen Additional** | TP | 1550 | 1452 | 98 | 6.7 |
| **Michipicoten** | TP | 3204 | 3668 | -464 | -12.6 |

| | | | | | |
|---|---|---|---|---|---|
| **Missanabie 62** | IRI | 0 | 0 | 0 | |
| **Mississagi River 8** | IRI | 414 | 360 | 54 | 15 |
| **North Shore** | TP | 549 | 544 | 5 | 0.9 |
| **Plummer Additional** | TP | 625 | 671 | -46 | -6.9 |
| **Prince** | TP | 971 | 1010 | -39 | -3.9 |
| **Rankin Location 15D** (1) | IRI | 566 | *473* | 93 | |
| **Sagamok** | IRI | 884 | 870 | 14 | 1.6 |
| **Sault Ste. Marie** | CY | 74948 | 74566 | 382 | 0.5 |
| **Serpent River 7** | IRI | 340 | 323 | 17 | 5.3 |
| **Spanish** | T | 728 | 816 | -88 | -10.8 |
| **St. Joseph** | TP | 1129 | 1201 | -72 | -6 |
| **Tarbutt and Tarbutt Additional** | TP | 388 | 466 | -78 | -16.7 |
| **Thessalon** | T | 1312 | 1386 | -74 | -5.3 |
| **Thessalon 12** | IRI | 112 | 123 | -11 | -8.9 |
| **White River** | TP | 841 | 993 | -152 | -15.3 |

(1) Adjusted population Source: Statistics Canada, Census of Canada, 2001 and 2006.

### 4.5.4 The Far Northeast Training and Adjustment Board (Board #23)

Local Board #23, also known as the Far Northest Training and Adjustment Board, comprises the Districts of Cochrane and Timiskaming and small parts of the Districts of Kenora, Algoma, and Sudbury. From 1996 to 2001 the area declined by 11,863, or 8.5%. The census sub-division which showed the largest decline in absolute numbers was the city of Timmins, which declined by 3,813 people or 8%. Next came Kirkland Lake which had a decline of 1,289 people or 13% of its population. There were 13 census sub-divisions which showed a growth in population from 1996 to 2001. Of these, 9 were Aboriginal communities.

From 2001 to 2006 the population decline of communities in the Board 23 area slowed considerably to an average of 2.1%. Growth occurred in 3 Aboriginal communities, the newly created city of Temiskaming Shores, and the town of Moonbeam. Declines occurred in many of the forestry dependent communities of the regions such as Kapuskasing, Chapleau, Smooth Rock Falls, and Iroquois Falls. The city of Timmins also saw a decline of 1.6%.

**Table 8: Communities in LB #23**

| Community | Type of Community | 2006 | 2001 | Change in Population | % Change in Population |
|---|---|---|---|---|---|
| **LB#23** (1) | | *123043* | 125661 | -2618 | *-2.1* |
| **Armstrong** | TP | 1155 | 1223 | -68 | -5.6 |
| **Brethour** | TP | 117 | 157 | -40 | -25.5 |
| **Casey** | TP | 385 | 421 | -36 | -8.6 |
| **Chamberlain** | TP | 322 | 348 | -26 | -7.5 |
| **Charlton and Dack** | MU | 613 | 702 | -89 | -12.7 |

| | | | | | |
|---|---|---|---|---|---|
| **Cobalt** | T | 1229 | 1229 | 0 | 0 |
| **Coleman** | TP | 431 | 550 | -119 | -21.6 |
| **Englehart** | T | 1494 | 1595 | -101 | -6.3 |
| **Evanturel** | TP | 473 | 506 | -33 | -6.5 |
| **Gauthier** | TP | 133 | 128 | 5 | 3.9 |
| **Harley** | TP | 551 | 557 | -6 | -1.1 |
| **Harris** | TP | 512 | 518 | -6 | -1.2 |
| **Hilliard** | TP | 222 | 241 | -19 | -7.9 |
| **Hudson** | TP | 305 | 490 | -185 | -37.8 |
| **James** | TP | 414 | 467 | -53 | -11.3 |
| **Kerns** | TP | 325 | 360 | -35 | -9.7 |
| **Kirkland Lake** | T | 8248 | 8616 | -368 | -4.3 |
| **Larder Lake** | TP | 735 | 790 | -55 | -7 |
| **Latchford** | T | 446 | 368 | 78 | 21.2 |
| **Matachewan** | TP | 375 | 308 | 67 | 21.8 |
| **Matachewan 72** | IRI | 72 | 61 | 11 | 18 |
| **McGarry** | TP | 674 | 787 | -113 | -14.4 |
| **Temiskaming Shores** | CY | 10732 | 10630 | 102 | 1 |
| **Thornloe** | VL | 105 | 120 | -15 | -12.5 |
| **Timiskaming, Unorganized, East Part** | NO | 10 | 0 | 10 | |
| **Timiskaming, Unorganized, West Part** | NO | 3205 | 3270 | -65 | -2 |
| **Abitibi 70** | IRI | 114 | 127 | -13 | -10.2 |
| **Black River-Matheson** | TP | 2619 | 2886 | -267 | -9.3 |
| **Cochrane** | T | 5487 | 5690 | -203 | -3.6 |
| **Cochrane, Unorganized, North Part** (2) | NO | 2447 | 2975 | -528 | |
| **Cochrane, Unorganized, South East Part** | NO | 25 | 21 | 4 | 19 |
| **Cochrane, Unorganized, South West Part** | NO | 0 | 0 | 0 | |
| **Constance Lake 92** | IRI | 702 | 723 | -21 | -2.9 |
| **Factory Island 1** (1) | IRI | *1666* | 1430 | 236 | |
| **Fauquier-Strickland** | TP | 568 | 678 | -110 | -16.2 |
| **Flying Post 73** | IRI | 40 | 0 | 40 | |
| **Fort Albany (Part) 67** | IRI | 1805 | 441 | 1364 | 309.3 |
| **Hearst** | T | 5620 | 5825 | -205 | -3.5 |
| **Iroquois Falls** | T | 4729 | 5217 | -488 | -9.4 |
| **Kapuskasing** | T | 8509 | 9238 | -729 | -7.9 |
| **Mattice-Val Côté** | TP | 772 | 891 | -119 | -13.4 |
| **Moonbeam** | TP | 1298 | 1201 | 97 | 8.1 |
| **Moose Factory 68** | IRI | 0 | 0 | 0 | |
| **Moosonee** (2) | TV | 2006 | 936 | 1070 | |

| | | | | | |
|---|---|---|---|---|---|
| **New Post 69** | IRI | 0 | 0 | 0 | |
| **New Post 69A** | IRI | 73 | 105 | -32 | -30.5 |
| **Opasatika** | TP | 280 | 325 | -45 | -13.8 |
| **Smooth Rock Falls** | T | 1473 | 1830 | -357 | -19.5 |
| **Timmins** | CY | 42997 | 43686 | -689 | -1.6 |
| **Val Rita-Harty** | TP | 939 | 1022 | -83 | -8.1 |
| **Chapleau** | TP | 2354 | 2832 | -478 | -16.9 |
| **Chapleau 74A** | IRI | 20 | 33 | -13 | -39.4 |
| **Chapleau 75** | IRI | 92 | 93 | -1 | -1.1 |
| **Mattagami 71** | IRI | 189 | 166 | 23 | 13.9 |
| **Mountbatten 76A** | IRI | 0 | 0 | 0 | |
| **Hornepayne** | TP | 1209 | 1362 | -153 | -11.2 |
| **Attawapiskat 91A** (1) | IRI | *1506* | 1293 | 213 | |
| **Peawanuck** | S-É | 221 | 193 | 28 | 14.5 |

(1) Adjusted population, (2) Uncertain count in 2001. Source: Statistics Canada, Census of Canada, 2001 and 2006.

### 4.5.5 North Superior Training Board (Board #24)

Local Board #24 is also known as the North Superior Training Board. It comprises the District of Thunder Bay and several Aboriginal communities just north of the boundaries of the District of Thunder Bay. From 1996 to 2001 this area showed a decline in population of 6,973 people, or 4.4%. Most of the decline came in the city of Thunder Bay which declined by 4,646 people or 4.1%. Other communities with notable declines were Schreiber, which declined by 19% as a result of a mine closure, and Terrace Bay, which declined by 16.1%. Statistics Canada had listed the newly formed community of Greenstone as being the community with a population over 5,000 which had the largest decline in Canada from 1996 to 2001. Statistics Canada now indicates that its initial population count was wrong and the population decline of Greenstone was not that severe. Of the 36 census sub-divisions in the LB #24 area, 17 increased in population from 1996 to 2001. Among these 17 census sub-divisions, 14 were Aboriginal communities. The other 3 were suburb communities of the city of Thunder Bay.

From 2001 to 2006 the rate of population decline in this region slowed considerably, to 1.4%. The main explanation for this change is that the City of Thunder Bay which went from a decline of 4.1% in 2001 to a slight growth of 0.1% in 2006. Other than the City of Thunder Bay, of the 12 communities the increased in population, 8 were Aboriginal communities and 3 were suburb communities of Thunder Bay.

**Table 9: Communities in LB #24**

| Community | Type of Community | 2006 | 2001 | Change in Population | % Change in Population |
|---|---|---|---|---|---|
| **LB#24** (1) | | 151183 | *153295* | -2112 | -1.4 |
| **Aroland 83** | IRI | 325 | 346 | -21 | -6.1 |
| **Conmee** | TP | 740 | 748 | -8 | -1.1 |
| **Dorion** | TP | 379 | 442 | -63 | -14.3 |
| **Fort William 52** | IRI | 909 | 599 | 310 | 51.8 |
| **Gillies** | TP | 544 | 522 | 22 | 4.2 |
| **Ginoogaming First Nation** | IRI | 175 | 231 | -56 | -24.2 |
| **Greenstone** (2) | MU | 4906 | 5662 | -756 | -13.3 |
| **Gull River 55** | IRI | 206 | 252 | -46 | *-18.3* |
| **Lac des Mille Lacs 22A1** | IRI | 21 | 0 | 21 | |
| **Lake Helen 53A** | IRI | 283 | 274 | 9 | 3.3 |
| **Long Lake 58** | IRI | 417 | 382 | 35 | 9.2 |
| **Manitouwadge** | TP | 2300 | 2949 | -649 | -22 |
| **Marathon** | T | 3863 | 4416 | -553 | -12.5 |
| **Neebing** | MU | 2184 | 2049 | 135 | 6.6 |
| **Nipigon** | TP | 1752 | 1964 | -212 | -10.8 |
| **O'Connor** | TP | 720 | 724 | -4 | -0.6 |
| **Ojibway Nation of Saugeen (Savant Lake)** (1) | IRI | 98 | *82* | 16 | |
| **Oliver Paipoonge** | MU | 5757 | 5862 | -105 | -1.8 |
| **Osnaburgh 63A** | IRI | 153 | 187 | -34 | -18.2 |
| **Pays Plat 51** | IRI | 79 | 65 | 14 | 21.5 |
| **Pic Mobert North** | IRI | 137 | 167 | -30 | -18 |
| **Pic Mobert South** | IRI | 104 | 140 | -36 | -25.7 |
| **Pic River 50** | IRI | 383 | 346 | 37 | 10.7 |
| **Red Rock** | TP | 1063 | 1233 | -170 | -13.8 |
| **Rocky Bay 1** | IRI | 154 | 197 | -43 | -21.8 |
| **Schreiber** | TP | 901 | 1448 | -547 | -37.8 |
| **Seine River 22A2** | IRI | 0 | 0 | 0 | |
| **Shuniah** | TP | 2913 | 2466 | 447 | 18.1 |
| **Terrace Bay** | TP | 1625 | 1950 | -325 | -16.7 |
| **Thunder Bay** | CY | 109140 | 109016 | 124 | 0.1 |
| **Thunder Bay, Unorganized** | NO | 6585 | 6223 | 362 | 5.8 |
| **Whitesand** (1) | IRI | 247 | *206* | 41 | |
| **Fort Hope 64** | IRI | 1144 | 1001 | 143 | 14.3 |
| **Summer Beaver** | S-É | 362 | 276 | 86 | 31.2 |

| | | | | | |
|---|---|---|---|---|---|
| **Webequie** | IRI | 614 | 600 | 14 | 2.3 |
| **Lansdowne House** | S-É | 0 | 270 | -270 | -100 |

(1) Adjusted population, (2) Uncertain count in 2001. Source: Statistics Canada, Census of Canada, 2001 and 2006.

### 4.5.6 The Northwest Training and Adjustment Board (Board #25)

Local Board #25 is also known as the Northwest Training and Adjustment Board. It is comprised of the District of Rainy River and most of the District of Kenora. From 1996 to 2001 its population declined by 2,563 people, or 3%. Most of this loss occurred in the Aboriginal community of Fort Albany (Part) 67 which is listed as having lost its entire population of 1,004 people from 1996 to 2001. Important losses also occurred in Red Lake, which lost 11.4% of its population, and the city of Kenora, which lost 527 people, or 3.2% of its population. Of 82 census sub-divisions in this area, 40 increased in population from 1996 to 2001. Of these 40, 37 were Aboriginal communities. Sioux Lookout, the only town in Northwestern Ontario to increase in population from 1996 to 2001, owed its increase to its importance as a service centre for surrounding Aboriginal communities.

From 2001 to 2006 the Local Board 25 area increased its population by 1.7%. Of the 41 communities that saw their population increase during this period, 35 were Aboriginal communities. The mining communities of Pickle Lake and Red Lake were among the 6 remaining growth communities as was the community of Sioux Narrows-Nestor Falls. Communities with the largest decline in populations tended to be forest industry dependent communities such as Kenora, Atikokan, Ignace, Machin, and Fort Frances.

**Table 10: Communities in LB#25**

| Community | Type of Community | 2006 | 2001 | Change in Population | %Change in Population |
|---|---|---|---|---|---|
| **LB#25** (1) | | *84109* | *82734* | 1375 | 1.7 |
| **Agency 1** | IRI | 0 | 0 | 0 | |
| **Alberton** | TP | 958 | 956 | 2 | 0.2 |
| **Atikokan** | TP | 3293 | 3632 | -339 | -9.3 |
| **Big Grassy River 35G** | IRI | 204 | 176 | 28 | 15.9 |
| **Big Island Mainland 93** | IRI | 10 | 85 | -75 | -88.2 |
| **Chapple** | TP | 856 | 910 | -54 | -5.9 |
| **Couchiching 16A** | IRI | 691 | 595 | 96 | 16.1 |
| **Dawson** | TP | 620 | 613 | 7 | 1.1 |
| **Emo** | TP | 1305 | 1331 | -26 | -2 |
| **Fort Frances** | T | 8103 | 8315 | -212 | -2.5 |
| **La Vallee** | TP | 1067 | 1073 | -6 | -0.6 |

| | | | | | |
|---|---|---|---|---|---|
| **Lake of the Woods** | TP | 323 | 330 | -7 | -2.1 |
| **Long Sault 12** | IRI | 33 | 48 | -15 | -31.3 |
| **Manitou Rapids 11** | IRI | 228 | 191 | 37 | 19.4 |
| **Morley** | TP | 492 | 526 | -34 | -6.5 |
| **Neguaguon Lake 25D** | IRI | 257 | 207 | 50 | 24.2 |
| **Rainy Lake 17A** | IRI | 183 | 200 | -17 | -8.5 |
| **Rainy Lake 17B** | IRI | 5 | 0 | 5 | |
| **Rainy Lake 18C** | IRI | 95 | 81 | 14 | 17.3 |
| **Rainy Lake 26A** | IRI | 128 | 93 | 35 | 37.6 |
| **Rainy River** | T | 909 | 981 | -72 | -7.3 |
| **Rainy River, Unorganized** | NO | 1431 | 1526 | -95 | -6.2 |
| **Sabaskong Bay (Part) 35C** | IRI | 0 | 0 | 0 | |
| **Saug-a-Gaw-Sing 1** | IRI | 101 | 10 | 91 | 910 |
| **Seine River 23A** | IRI | 272 | 230 | 42 | 18.3 |
| **Seine River 23B** | IRI | 0 | 0 | 0 | |
| **Bearskin Lake** | IRI | 459 | 363 | 96 | 26.4 |
| **Cat Lake 63C** | IRI | 492 | 428 | 64 | 15 |
| **Deer Lake** | IRI | 681 | 756 | -75 | -9.9 |
| **Dryden** | CY | 8195 | 8198 | -3 | 0 |
| **Eagle Lake 27** | IRI | 232 | 211 | 21 | 10 |
| **Ear Falls** | TP | 1153 | 1150 | 3 | 0.3 |
| **English River 21** | IRI | 633 | 454 | 179 | 39.4 |
| **Fort Albany (Part) 67** | IRI | 5 | 0 | 5 | |
| **Fort Severn 89** (1) | IRI | *467* | 401 | 66 | |
| **Ignace** | TP | 1431 | 1709 | -278 | -16.3 |
| **Kasabonika Lake** | IRI | 681 | 740 | -59 | -8 |
| **Kee-Way-Win** | IRI | 318 | 265 | 53 | 20 |
| **Kenora** | CY | 15177 | 15838 | -661 | -4.2 |
| **Kenora 38B** | IRI | 350 | 119 | 231 | 194.1 |
| **Kenora, Unorganized** | NO | 7041 | 7631 | -590 | -7.7 |
| **Kingfisher Lake 1** | IRI | 415 | 368 | 47 | 12.8 |
| **Kitchenuhmaykoosib Aaki 84 (Big Trout Lake)** | IRI | 916 | 435 | 481 | 110.6 |
| **Lac Seul 28** | IRI | 821 | 702 | 119 | 17 |
| **Lake Of The Woods 31G** | IRI | 0 | 0 | 0 | |
| **Lake Of The Woods 37** | IRI | 58 | 99 | -41 | -41.4 |
| **MacDowell Lake** | S-É | 0 | 0 | 0 | |
| **Machin** | TP | 978 | 1143 | -165 | -14.4 |
| **Marten Falls 65** (1) | IRI | 221 | *184* | 37 | |
| **Muskrat Dam Lake** | IRI | 252 | 61 | 191 | 313.1 |
| **Neskantaga** | IRI | 265 | 0 | 265 | |
| **North Spirit Lake** | IRI | 259 | 231 | 28 | 12.1 |
| **Northwest Angle 33B** | IRI | 40 | 97 | -57 | -58.8 |
| **Osnaburgh 63B** | IRI | 347 | 283 | 64 | 22.6 |

| | | | | | |
|---|---|---|---|---|---|
| **Pickle Lake** | TP | 479 | 399 | 80 | 20.1 |
| **Pikangikum 14** (1) | IRI | 2100 | *1753* | 347 | |
| **Poplar Hill** | IRI | 457 | 373 | 84 | 22.5 |
| **Rat Portage 38A** | IRI | 316 | 182 | 134 | 73.6 |
| **Red Lake** | MU | 4526 | 4233 | 293 | 6.9 |
| **Sabaskong Bay (Part) 35C** | IRI | 0 | 0 | 0 | |
| **Sabaskong Bay 35D** | IRI | 390 | 346 | 44 | 12.7 |
| **Sachigo Lake 1** | IRI | 450 | 443 | 7 | 1.6 |
| **Sachigo Lake 2** | IRI | 0 | 0 | 0 | |
| **Sandy Lake 88** | IRI | 1843 | 1704 | 139 | 8.2 |
| **Shoal Lake (Part) 39A** | IRI | 346 | 330 | 16 | 4.8 |
| **Shoal Lake (Part) 40** | IRI | 105 | 0 | 105 | |
| **Shoal Lake 34B2** | IRI | 126 | 140 | -14 | -10 |
| **Sioux Lookout** | MU | 5183 | 5336 | -153 | -2.9 |
| **Sioux Narrows - Nestor Falls** | TP | 672 | 577 | 95 | 16.5 |
| **Slate Falls** | S-É | 164 | 156 | 8 | 5.1 |
| **The Dalles 38C** | IRI | 156 | 118 | 38 | 32.2 |
| **Wabaseemoong** | IRI | 786 | 388 | 398 | 102.6 |
| **Wabauskang 21** | IRI | 85 | 51 | 34 | 66.7 |
| **Wabigoon Lake 27** | IRI | 147 | 153 | -6 | -3.9 |
| **Wapekeka 1** | IRI | 0 | 0 | 0 | |
| **Wapekeka 2** | IRI | 350 | 329 | 21 | 6.4 |
| **Wawakapewin (Long Dog Lake)** | IRI | 21 | 31 | -10 | -32.3 |
| **Weagamow Lake 87** | IRI | 700 | 697 | 3 | 0.4 |
| **Whitefish Bay 32A** (1) | IRI | 622 | *519* | 103 | |
| **Whitefish Bay 33A** | IRI | 53 | 48 | 5 | 10.4 |
| **Whitefish Bay 34A** | IRI | 94 | 46 | 48 | 104.3 |
| **Wunnumin 1** | IRI | 487 | 407 | 80 | 19.7 |
| **Wunnumin 2** | IRI | 0 | 0 | 0 | |

(1) Adjusted population Source: Statistics Canada, Census of Canada, 2001 and 2006.

# Section Five: Observations

Following the 2001 Census we identified four main population trends occurring in Northern Ontario. The most important was a general decline in population. This decline occurred in the major urban areas of the region as well as the non-Aboriginal resource dependent communities of the region. At the time there did not appear to be much of an overall difference in rates of decline based on the main economic activity of the region. Pulp and paper towns, sawmill towns, and mining towns all decreased in size although the extent of the decrease varied from community to community.

The next trend identifies was the relatively high rates of growth due to natural increase in the Aboriginal communities of the region. Overall, in 2001, the average rate of growth for these communities was 5.9% in Northern Ontario. While this growth rate was slightly less than the 6.1% growth rate for Ontario, it was substantially higher than the 4% growth rate for Canada. Another trend was a slow increase in the Acottage country@ communities closest to the major urban areas of Southern Ontario. This was clearly seen in the Muskoka District Municipality but also in some communities in the District of Parry Sound. Finally, some growth was seen in the suburban areas surrounding the largest urban centres of Northern Ontario. Those townships with lakefront seemed to have the most growth.

Some of these trends have reappeared following the 2006 Census but there are important differences. The first is that the population has stabilized. Statistically speaking the population of Northern Ontario was virtually the same in 2006 as it was in 2001. While this indicates that the socio-economic situation in most Northern Ontario communities is better that that found from 1996 to 2001, it still needs to be pointed out that Northern Ontario is still shrinking as a percentage of the population of Ontario. In 2001 Northern Ontario represented 6.9% of the total population of Ontario. By 2006 this percentage was down to under 6.5%. While the population of Northern Ontario has stabilized, the southern urban area of the province continues to experience rapid growth.

High growth rates in most Aboriginal communities in Northern Ontario were also seen in the years from 2001 to 2006. Average growth rates for these communities increased to 16.5%. These communities continue to be the most dynamic in the region.

Another noticeable trend is a return of growth to the largest urban centres. The urban areas of North Bay, Sudbury, Sault Ste. Marie, and Thunder Bay all saw their population grow during this period. Indeed much of the growth of the non-aboriginal population occurred in these cities. This may support the belief outlined in several TOPS reports that the largest urban centres are best placed to adapt themselves away from the traditional resource industry economy and towards the knowledge-based economy.

One trend that is indicated in the population figures but which needs to be examined when

industry data is released is that mining dependent communities were better off than forest dependent communities. While there were exceptions, several mining communities across the region such as Sudbury, Pickle Lake, and Red Lake all saw growth from 2001 to 2006. Many forest dependent communities continued to experience similar declines to those they had experienced from 1996 to 2001.

Finally, as was the case in the previous census period, those communities that are closest to the urban centres of Southern Ontario tended to have growth as opposed to decline. We see growth increasing in the traditional cottage country areas of Muskoka and Parry Sound but we are seeing these trends creeping into more northern areas of the District of Parry Sound and into certain areas of the Nipissing District.

## Notes

1. As this report is being written, Board #22, covering most of the Algoma District, has only recently been reestablished as a formal training board after having been dissolved in 2001. Despite this, the report includes data for this Board area.

[2] Southcott, Chris. Population Change in Northern Ontario: 1996 to 2001
2001 Census Research Paper Series: Report #1, North Bay: Northern Ontario Training Boards, 2002.

3. This has been pointed out by several government studies undertaken over the past 30 years including the Royal Commission on the Northern Environment (Fahlgren Commission). Final Report, Toronto, 1985 and the Task Force on Resource Dependent Communities in Northern Ontario, (the Rosehart Report) Final Report., 1986.

4. For an elaboration on these points see Dadgostar, B., Jankowski, W.B., and Moazzami, B. The Economy of Northwestern Ontario: Structure, Performance and Future Challenges, Thunder Bay: Centre for Northern Studies, Lakehead University, 1992.

5. For a detailed discussion of this aspect of Northern Ontario see McBride, Stephen, McKay, Sharon, and Hill, Mary Ellen. “Unemployment in a Northern Hinterland: The Social Impact of Political Neglect” in Chris Southcott (ed.) A Provincial Hinterland: Social Inequality in Northwestern Ontario, Halifax: Fernwood, 1993.

6. Canada, 2006 Census.

7. An elaboration on these unique characteristics can be found in Randall, James and R. G. Ironside "Communities on the Edge: An Economic Geography of Resource-Dependent Communities in Canada" The Canadian Geographer 40(10):17-35, 1996.

8. Census population statistics for First Nations communities tend to be less reliable than those for non-Native communities. These statistics are based on 2001 Census data as 2006 data was not available at the time this report was prepared.

[9] The following reports were reviewed:
The Muskoka, Nipissing, Parry Sound Local Training and Adjustment Board, Trends, Opportunities, and Priorities Report 2004, North Bay, 2004.
The Muskoka, Nipissing, Parry Sound Local Training and Adjustment Board, Trends, Opportunities, and Priorities Report 2006-2007, North Bay, 2007.
The Sudbury and Manitoulin Training and Adjustment Board, Trends, Opportunities, and Priorities Report 2004, Sudbury, 2004.
The Sudbury and Manitoulin Workforce Partnership Board, Trends, Opportunities, and Priorities Report 2006, Sudbury, 2006.
The Far Northeast Training Board, Trends, Opportunities, and Priorities Report 2004, Hearst, 2004.
The Far Northeast Training Board, Trends, Opportunities, and Priorities Report Update 2005, Hearst, 2005.
The Far Northeast Training Board, Trends, Opportunities, and Priorities Report 2007, Hearst, 2007.
The North Superior Training Board, Trends, Opportunities, and Priorities Labour Market Report 2004, Thunder Bay, 2004.
The North Superior Training Board, Trends, Opportunities, and Priorities Report 2006, Thunder Bay, 2006.
The North Superior Training Board, Trends, Opportunities, and Priorities Report 2007, Thunder Bay, 2007.
The Northwest Training and Adjustment Board, Trends, Opportunities, and Priorities Report 2006, Dryden, 2006

10. See Southcott, Chris. Youth Out-migration in Northern Ontario, 2001, Census Research Paper Series: Report #2, North Bay: Training Boards of Northern Ontario, 2002, p.7. There is also the problem of "missed" individuals. See Statistics Canada. Profile of the Canadian population by age and sex: Canada ages, Catalogue no. 96F0030XIE2001002, 2002, p. 14.

11. For an explanation of random rounding see Statistics Canada, 2001 Census Dictionary, Ottawa: Ministry of Industry, 2002, p. 296.

[12] In addition to the incomplete enumeration of Aboriginal communities, occasionally Statistics Canada miscounts populations. When this is discovered, adjusted population numbers are listed separately from the former numbers. Three communities in Northern Ontario were miscounted

by Statistics Canada in 2001. They are Greenstone, Moosonee, and Cochrane, Unorganized, North Part. Because of the uncertainty surrounding these miscounts, the adjusted figures are not included in this analysis. Statistics Canada indicates that it underestimated the 2001 population of Cochrane, Unorganized, North Part by 262 people. It claims to have underestimated the 2001 population of Moosonee by 980 and Greenstone by 245.

[13] Information for this section is based largely on analysis done by Statistics Canada and contained in the document, Statistics Canada, Portrait of the Canadian Population in 2006, 2006 Census, 2006 Census Analysis Series, Catalogue no. 97-550-XIE, March, 2007.

[14] Statistics Canada, Portrait of the Canadian Population in 2006, 2006 Census, 2006 Census Analysis Series, Catalogue no. 97-550-XIE, March, 2007, p. 21.

[15] Ibid, p. 35.

16. This number excludes one Aboriginal community which was not properly enumerated in either 2006 or 2001: Bear Island 1 in the District of Nipissing. Note that it also excludes the Muskoka District Municipality.

[17] This number excludes six Aboriginal communities which were not properly enumerated in either 2001 or 1996.

18. Northern Manitoba is defined as census divisions 19, 21, 22, and 23. Northern Saskatchewan is defined as census divisions 14, 15, 16, 17, and18. Northern Alberta is defined as census divisions 12, 13, 16, 17, 18, and 19.

19. These figures include the adjusted figures for the change from 1996 to 2001 that were mentioned in the text. The figures for the other census years were not adjusted.

20.Statistics Canada, A Profile of the Canadian Population: Where We Live, Ottawa, 2001, p.8.

# Appendix A

# Census Sub-divisions of Northern Ontario by Change in Population from 2001 to 2006

| Community | Local Board | Type of Community | Population in 2006 | % Change in Population |
|---|---|---|---|---|
| **Nipissing, Unorganized, South Part** | 20 | NO | 571 | 1019,6 |
| **Saug-a-Gaw-Sing 1** | 25 | IRI | 101 | 910 |
| **Muskrat Dam Lake** | 25 | IRI | 252 | 313,1 |
| **Fort Albany (Part) 67** | 23 | IRI | 1805 | 309,3 |
| **Kenora 38B** | 25 | IRI | 350 | 194,1 |
| **Kitchenuhmaykoosib Aaki 84 (Big Trout Lake)** | 25 | IRI | 916 | 110,6 |
| **Whitefish Bay 34A** | 25 | IRI | 94 | 104,3 |
| **Wabaseemoong** | 25 | IRI | 786 | 102,6 |
| **Rat Portage 38A** | 25 | IRI | 316 | 73,6 |
| **Wabauskang 21** | 25 | IRI | 85 | 66,7 |
| **Zhiibaahaasing 19A (Cockburn Island 19A)** | 21 | IRI | 52 | 52,9 |
| **Fort William 52** | 24 | IRI | 909 | 51,8 |
| **Whitefish River (Part) 4** | 21 | IRI | 379 | 41,4 |
| **English River 21** | 25 | IRI | 633 | 39,4 |
| **Rainy Lake 26A** | 25 | IRI | 128 | 37,6 |
| **The Dalles 38C** | 25 | IRI | 156 | 32,2 |
| **Sheguiandah 24** | 21 | IRI | 160 | 32,2 |
| **Summer Beaver** | 24 | S-É | 362 | 31,2 |
| **Mattawan** | 20 | TP | 147 | 28,9 |
| **Parry Sound, Unorganized, North East Part** | 20 | NO | 236 | 27,6 |
| **Bearskin Lake** | 25 | IRI | 459 | 26,4 |
| **Neguaguon Lake 25D** | 25 | IRI | 257 | 24,2 |
| **Lake of Bays** | 20 | TP | 3570 | 23,1 |
| **Osnaburgh 63B** | 25 | IRI | 347 | 22,6 |
| **Poplar Hill** | 25 | IRI | 457 | 22,5 |
| **Matachewan** | 23 | TP | 375 | 21,8 |
| **Sheshegwaning 20** | 21 | IRI | 107 | 21,6 |
| **Pays Plat 51** | 24 | IRI | 79 | 21,5 |
| **Latchford** | 23 | T | 446 | 21,2 |
| **Whitestone** | 20 | MU | 1030 | 20,8 |
| **Pickle Lake** | 25 | TP | 479 | 20,1 |
| **Magnetawan** | 20 | MU | 1610 | 20 |
| **Kee-Way-Win** | 25 | IRI | 318 | 20 |
| **Wunnumin 1** | 25 | IRI | 487 | 19,7 |

| | | | | |
|---|---|---|---|---|
| **Manitou Rapids 11** | 25 | IRI | 228 | 19,4 |
| **Cochrane, Unorganized, South East Part** | 23 | NO | 25 | 19 |
| **Seine River 23A** | 25 | IRI | 272 | 18,3 |
| **Shuniah** | 24 | TP | 2913 | 18,1 |
| **Matachewan 72** | 23 | IRI | 72 | 18 |
| **Georgian Bay** | 20 | TP | 2340 | 17,5 |
| **Nairn and Hyman** | 21 | TP | 493 | 17,4 |
| **Rainy Lake 18C** | 25 | IRI | 95 | 17,3 |
| **Lac Seul 28** | 25 | IRI | 821 | 17 |
| **Sioux Narrows - Nestor Falls** | 25 | TP | 672 | 16,5 |
| **Couchiching 16A** | 25 | IRI | 691 | 16,1 |
| **Big Grassy River 35G** | 25 | IRI | 204 | 15,9 |
| **McKellar** | 20 | TP | 1080 | 15,8 |
| **Seguin** | 20 | TP | 4276 | 15,6 |
| **Mississagi River 8** | 22 | IRI | 414 | 15 |
| **Cat Lake 63C** | 25 | IRI | 492 | 15 |
| **Garden River 14** | 22 | IRI | 985 | 14,7 |
| **Peawanuck** | 23 | S-É | 221 | 14,5 |
| **Fort Hope 64** | 24 | IRI | 1144 | 14,3 |
| **The Archipelago** | 20 | TP | 576 | 14,1 |
| **Mattagami 71** | 23 | IRI | 189 | 13,9 |
| **Bracebridge** | 20 | T | 15652 | 13,8 |
| **Kingfisher Lake 1** | 25 | IRI | 415 | 12,8 |
| **Sabaskong Bay 35D** | 25 | IRI | 390 | 12,7 |
| **Moose Point 79** | 20 | IRI | 208 | 12,4 |
| **North Spirit Lake** | 25 | IRI | 259 | 12,1 |
| **Sucker Creek 23** | 21 | IRI | 346 | 11,6 |
| **Shawanaga 17** | 20 | IRI | 193 | 10,9 |
| **Pic River 50** | 24 | IRI | 383 | 10,7 |
| **Whitefish Bay 33A** | 25 | IRI | 53 | 10,4 |
| **Parry Sound, Unorganized, Centre Part** | 20 | NO | 2424 | 10,3 |
| **Eagle Lake 27** | 25 | IRI | 232 | 10 |
| **Long Lake 58** | 24 | IRI | 417 | 9,2 |
| **Manitoulin, Unorganized, West Part** | 21 | NO | 222 | 8,8 |
| **Ryerson** | 20 | TP | 686 | 8,5 |
| **Sandy Lake 88** | 25 | IRI | 1843 | 8,2 |
| **Moonbeam** | 23 | TP | 1298 | 8,1 |
| **Chisholm** | 20 | TP | 1318 | 7,2 |
| **Northeastern Manitoulin and the Islands** | 21 | T | 2711 | 7,1 |
| **Muskoka Lakes** | 20 | TP | 6467 | 7 |

| | | | | |
|---|---|---|---|---|
| **Red Lake** | 25 | MU | 4526 | 6,9 |
| **Magnetewan 1** | 20 | IRI | 78 | 6,8 |
| **Macdonald, Meredith and Aberdeen Additional** | 22 | TP | 1550 | 6,7 |
| **Neebing** | 24 | MU | 2184 | 6,6 |
| **Johnson** | 22 | TP | 701 | 6,5 |
| **Wapekeka 2** | 25 | IRI | 350 | 6,4 |
| **Killarney** | 21 | MU | 454 | 6,1 |
| **Papineau-Cameron** | 20 | TP | 1058 | 6,1 |
| **Wahnapitei 11** | 21 | IRI | 52 | 6,1 |
| **Thunder Bay, Unorganized** | 24 | NO | 6585 | 5,8 |
| **Nipissing** | 20 | TP | 1642 | 5,7 |
| **Carling** | 20 | TP | 1123 | 5,6 |
| **Laird** | 22 | TP | 1078 | 5,6 |
| **Huntsville** | 20 | T | 18280 | 5,4 |
| **Serpent River 7** | 22 | IRI | 340 | 5,3 |
| **Slate Falls** | 25 | S-É | 164 | 5,1 |
| **M'Chigeeng 22 (West Bay 22)** | 21 | IRI | 766 | 5,1 |
| **Whitefish Lake 6** | 21 | IRI | 349 | 4,8 |
| **Shoal Lake (Part) 39A** | 25 | IRI | 346 | 4,8 |
| **Temagami** | 20 | MU | 934 | 4,6 |
| **Gillies** | 24 | TP | 544 | 4,2 |
| **Tehkummah** | 21 | TP | 382 | 4,1 |
| **Gauthier** | 23 | TP | 133 | 3,9 |
| **McDougall** | 20 | MU | 2704 | 3,7 |
| **Lake Helen 53A** | 24 | IRI | 283 | 3,3 |
| **McMurrich/Monteith** | 20 | TP | 791 | 3,3 |
| **Kearney** | 20 | T | 798 | 3,2 |
| **Gore Bay** | 21 | T | 924 | 2,9 |
| **South River** | 20 | VL | 1069 | 2,8 |
| **Nipissing 10** | 20 | IRI | 1413 | 2,5 |
| **North Bay** | 20 | CY | 53966 | 2,3 |
| **Callander** | 20 | MU | 3249 | 2,3 |
| **Webequie** | 24 | IRI | 614 | 2,3 |
| **West Nipissing / Nipissing Ouest** | 20 | M | 13410 | 2,3 |
| **Machar** | 20 | TP | 866 | 2 |
| **Central Manitoulin** | 21 | TP | 1944 | 1,9 |
| **Powassan** | 20 | MU | 3309 | 1,8 |
| **Greater Sudbury / Grand Sudbury** | 21 | C | 157857 | 1,7 |
| **Sachigo Lake 1** | 25 | IRI | 450 | 1,6 |
| **Sagamok** | 22 | IRI | 884 | 1,6 |
| **Gravenhurst** | 20 | T | 11046 | 1,3 |
| **Dawson** | 25 | TP | 620 | 1,1 |
| **Temiskaming Shores** | 23 | CY | 10732 | 1 |

| | | | | |
|---|---|---|---|---|
| **North Shore** | 22 | TP | 549 | 0,9 |
| **Calvin** | 20 | TP | 608 | 0,8 |
| **Sault Ste. Marie** | 22 | CY | 74948 | 0,5 |
| **Weagamow Lake 87** | 25 | IRI | 700 | 0,4 |
| **Ear Falls** | 25 | TP | 1153 | 0,3 |
| **Alberton** | 25 | TP | 958 | 0,2 |
| **Thunder Bay** | 24 | CY | 109140 | 0,1 |
| **Henvey Inlet 2** | 20 | IRI | 15 | 0 |
| **Cobalt** | 23 | T | 1229 | 0 |
| **Dryden** | 25 | CY | 8195 | 0 |
| **Sables-Spanish Rivers** | 21 | TP | 3237 | -0,2 |
| **Dokis 9** | 20 | IRI | 195 | -0,5 |
| **La Vallee** | 25 | TP | 1067 | -0,6 |
| **O'Connor** | 24 | TP | 720 | -0,6 |
| **Harley** | 23 | TP | 551 | -1,1 |
| **Chapleau 75** | 23 | IRI | 92 | -1,1 |
| **Conmee** | 24 | TP | 740 | -1,1 |
| **Hilton Beach** | 22 | VL | 172 | -1,1 |
| **Harris** | 23 | TP | 512 | -1,2 |
| **Wikwemikong Unceded** | 21 | IRI | 2387 | -1,6 |
| **Timmins** | 23 | CY | 42997 | -1,6 |
| **Oliver Paipoonge** | 24 | MU | 5757 | -1,8 |
| **Assiginack** | 21 | TP | 914 | -1,8 |
| **South Algonquin** | 20 | TP | 1253 | -2 |
| **Emo** | 25 | TP | 1305 | -2 |
| **Timiskaming, Unorganized, West Part** | 23 | NO | 3205 | -2 |
| **Lake of the Woods** | 25 | TP | 323 | -2,1 |
| **East Ferris** | 20 | TP | 4200 | -2,1 |
| **Billings** | 21 | TP | 539 | -2,2 |
| **Fort Frances** | 25 | T | 8103 | -2,5 |
| **Espanola** | 21 | T | 5314 | -2,5 |
| **Bonfield** | 20 | TP | 2009 | -2,7 |
| **Constance Lake 92** | 23 | IRI | 702 | -2,9 |
| **Sioux Lookout** | 25 | MU | 5183 | -2,9 |
| **Strong** | 20 | TP | 1327 | -3,1 |
| **Nipissing, Unorganized, North Part** | 20 | NO | 1798 | -3,1 |
| **Elliot Lake** | 22 | CY | 11549 | -3,4 |
| **Joly** | 20 | TP | 280 | -3,4 |
| **Hearst** | 23 | T | 5620 | -3,5 |
| **Cochrane** | 23 | T | 5487 | -3,6 |
| **Prince** | 22 | TP | 971 | -3,9 |
| **Wabigoon Lake 27** | 25 | IRI | 147 | -3,9 |
| **Sundridge** | 20 | VL | 942 | -4,2 |
| **Kenora** | 25 | CY | 15177 | -4,2 |

| | | | | |
|---|---|---|---|---|
| **Kirkland Lake** | 23 | T | 8248 | -4,3 |
| **Blind River** | 22 | T | 3780 | -4,8 |
| **Parry Sound** | 20 | T | 5818 | -5 |
| **Burk's Falls** | 20 | VL | 893 | -5 |
| **Thessalon** | 22 | T | 1312 | -5,3 |
| **French River / Rivière des Français** | 21 | M | 2659 | -5,4 |
| **Huron Shores** | 22 | MU | 1696 | -5,5 |
| **Armstrong** | 23 | TP | 1155 | -5,6 |
| **Hilton** | 22 | TP | 243 | -5,8 |
| **Armour** | 20 | TP | 1249 | -5,8 |
| **Markstay-Warren** | 21 | MU | 2475 | -5,8 |
| **Chapple** | 25 | TP | 856 | -5,9 |
| **Barrie Island** | 21 | TP | 47 | -6 |
| **St. Joseph** | 22 | TP | 1129 | -6 |
| **Aroland 83** | 24 | IRI | 325 | -6,1 |
| **Rainy River, Unorganized** | 25 | NO | 1431 | -6,2 |
| **Englehart** | 23 | T | 1494 | -6,3 |
| **Evanturel** | 23 | TP | 473 | -6,5 |
| **Algoma, Unorganized, North Part** | 22 | NO | 5717 | -6,5 |
| **Morley** | 25 | TP | 492 | -6,5 |
| **Parry Island First Nation** | 20 | IRI | 350 | -6,7 |
| **Plummer Additional** | 22 | TP | 625 | -6,9 |
| **St.-Charles** | 21 | MU | 1159 | -6,9 |
| **Bruce Mines** | 22 | T | 584 | -6,9 |
| **Jocelyn** | 22 | TP | 277 | -7 |
| **Larder Lake** | 23 | TP | 735 | -7 |
| **Rainy River** | 25 | T | 909 | -7,3 |
| **Chamberlain** | 23 | TP | 322 | -7,5 |
| **Kenora, Unorganized** | 25 | NO | 7041 | -7,7 |
| **Hilliard** | 23 | TP | 222 | -7,9 |
| **Kapuskasing** | 23 | T | 8509 | -7,9 |
| **Kasabonika Lake** | 25 | IRI | 681 | -8 |
| **Val Rita-Harty** | 23 | TP | 939 | -8,1 |
| **Rainy Lake 17A** | 25 | IRI | 183 | -8,5 |
| **Casey** | 23 | TP | 385 | -8,6 |
| **Thessalon 12** | 22 | IRI | 112 | -8,9 |
| **Burpee and Mills** | 21 | TP | 329 | -9,1 |
| **Black River-Matheson** | 23 | TP | 2619 | -9,3 |
| **Atikokan** | 25 | TP | 3293 | -9,3 |
| **Iroquois Falls** | 23 | T | 4729 | -9,4 |
| **Kerns** | 23 | TP | 325 | -9,7 |
| **Deer Lake** | 25 | IRI | 681 | -9,9 |
| **Shoal Lake 34B2** | 25 | IRI | 126 | -10 |
| **Abitibi 70** | 23 | IRI | 114 | -10,2 |

| | | | | |
|---|---|---|---|---|
| **Perry** | 20 | TP | 2010 | -10,7 |
| **Spanish** | 22 | T | 728 | -10,8 |
| **Nipigon** | 24 | TP | 1752 | -10,8 |
| **Baldwin** | 21 | TP | 554 | -11,2 |
| **Hornepayne** | 23 | TP | 1209 | -11,2 |
| **James** | 23 | TP | 414 | -11,3 |
| **Gros Cap 49** | 22 | IRI | 54 | -11,5 |
| **Mattawa** | 20 | T | 2003 | -11,8 |
| **Thornloe** | 23 | VL | 105 | -12,5 |
| **Marathon** | 24 | T | 3863 | -12,5 |
| **Michipicoten** | 22 | TP | 3204 | -12,6 |
| **Charlton and Dack** | 23 | MU | 613 | -12,7 |
| **Gordon** | 21 | TP | 412 | -12,9 |
| **Greenstone** | 24 | MU | 4906 | -13,3 |
| **Mattice-Val Côté** | 23 | TP | 772 | -13,4 |
| **Opasatika** | 23 | TP | 280 | -13,8 |
| **Red Rock** | 24 | TP | 1063 | -13,8 |
| **Dorion** | 24 | TP | 379 | -14,3 |
| **McGarry** | 23 | TP | 674 | -14,4 |
| **Machin** | 25 | TP | 978 | -14,4 |
| **White River** | 22 | TP | 841 | -15,3 |
| **Fauquier-Strickland** | 23 | TP | 568 | -16,2 |
| **Ignace** | 25 | TP | 1431 | -16,3 |
| **Tarbutt and Tarbutt Additional** | 22 | TP | 388 | -16,7 |
| **Terrace Bay** | 24 | TP | 1625 | -16,7 |
| **Chapleau** | 23 | TP | 2354 | -16,9 |
| **Sudbury, Unorganized, North Part** | 21 | NO | 2415 | -17 |
| **Pic Mobert North** | 24 | IRI | 137 | -18 |
| **Osnaburgh 63A** | 24 | IRI | 153 | -18,2 |
| **French River 13** | 20 | IRI | 99 | -18,2 |
| **Gull River 55** | 24 | IRI | 206 | *-18,3* |
| **Smooth Rock Falls** | 23 | T | 1473 | -19,5 |
| **Dubreuilville** | 22 | TP | 773 | -20,1 |
| **Coleman** | 23 | TP | 431 | -21,6 |
| **Rocky Bay 1** | 24 | IRI | 154 | -21,8 |
| **Manitouwadge** | 24 | TP | 2300 | -22 |
| **Duck Lake 76B** | 21 | IRI | 82 | -23,4 |
| **Ginoogaming First Nation** | 24 | IRI | 175 | -24,2 |
| **Brethour** | 23 | TP | 117 | -25,5 |
| **Pic Mobert South** | 24 | IRI | 104 | -25,7 |
| **New Post 69A** | 23 | IRI | 73 | -30,5 |
| **Long Sault 12** | 25 | IRI | 33 | -31,3 |
| **Wawakapewin (Long Dog Lake)** | 25 | IRI | 21 | -32,3 |
| **Hudson** | 23 | TP | 305 | -37,8 |
| **Schreiber** | 24 | TP | 901 | -37,8 |

| | | | | |
|---|---|---|---|---|
| **Chapleau 74A** | 23 | IRI | 20 | -39,4 |
| **Lake Of The Woods 37** | 25 | IRI | 58 | -41,4 |
| **Northwest Angle 33B** | 25 | IRI | 40 | -58,8 |
| **Big Island Mainland 93** | 25 | IRI | 10 | -88,2 |
| **Lansdowne House** | 24 | S-É | 0 | -100 |
| **Rankin Location 15D** | 22 | IRI | 566 | |
| **Fort Albany (Part) 67** | 25 | IRI | 5 | |
| **Algoma, Unorganized, South East Part** | 22 | NO | 0 | |
| **Whitefish River (Part) 4** | 21 | IRI | 0 | |
| **Missanabie 62** | 22 | IRI | 0 | |
| **MacDowell Lake** | 25 | S-É | 0 | |
| **Rainy Lake 17B** | 25 | IRI | 5 | |
| **Marten Falls 65** | 25 | IRI | 221 | |
| **Goulais Bay 15A** | 22 | IRI | 82 | |
| **Sabaskong Bay (Part) 35C** | 25 | IRI | 0 | |
| **Whitesand** | 24 | IRI | 247 | |
| **Agency 1** | 25 | IRI | 0 | |
| **Seine River 22A2** | 24 | IRI | 0 | |
| **Seine River 23B** | 25 | IRI | 0 | |
| **Pikangikum 14** | 25 | IRI | 2100 | |
| **Fort Severn 89** | 25 | IRI | *467* | |
| **Lake Of The Woods 31G** | 25 | IRI | 0 | |
| **Manitoulin, Unorganized, Mainland** | 21 | NO | 5 | |
| **Sabaskong Bay (Part) 35C** | 25 | IRI | 0 | |
| **Ojibway Nation of Saugeen (Savant Lake)** | 24 | IRI | 98 | |
| **Cockburn Island** | 21 | TP | 10 | |
| **Sachigo Lake 2** | 25 | IRI | 0 | |
| **Lac des Mille Lacs 22A1** | 24 | IRI | 21 | |
| **Timiskaming, Unorganized, East Part** | 23 | NO | 10 | |
| **Shoal Lake (Part) 40** | 25 | IRI | 105 | |
| **Attawapiskat 91A** | 23 | IRI | *1506* | |
| **Mountbatten 76A** | 23 | IRI | 0 | |
| **Cochrane, Unorganized, North Part** | 23 | NO | 2447 | |

| | | | | |
|---|---|---|---|---|
| **Neskantaga** | 25 | | IRI | 265 |
| **Cochrane, Unorganized, South West Part** | 23 | | NO | 0 |
| **Naiscoutaing 17A** | 20 | | IRI | 0 |
| **New Post 69** | 23 | | IRI | 0 |
| **Moosonee** | 23 | | TV | 2006 |
| **Wapekeka 1** | 25 | | IRI | 0 |
| **Moose Factory 68** | | 23 | IRI | 0 |
| **Zhiibaahaasing 19 (Cockburn Island 19)** | | 21 | IRI | 0 |
| **Factory Island 1** | | 23 | IRI | *1666* |
| **Whitefish Bay 32A** | | 25 | IRI | 622 |
| **Flying Post 73** | | 23 | IRI | 40 |
| **Bear Island 1** | | 20 | IRI | |
| **Wahta Mohawk Territory** | | 20 | IRI | |
| **Wunnumin 2** | | 25 | IRI | 0 |

# ATIKOKAN STRATEGIC COMMUNITY AND ECONOMIC DEVELOPMENT PLAN




## The Township of Atikokan

# Atikokan Strategic Community
*and*
# Economic Development Plan

## Final Report

Quadra Consulting Group,
William L. Lees & Associates Ltd.,
Connected Insight Inc.,
R.A. Riley & Associates,
Genotran Consulting,
Brugger Enterprises Inc.,
Robert Calhoun and Associates,
Maybenexttime Inc.

*In cooperation with*
Patrick Reid and Associates

December 18, 2006

# Table of Contents

**Executive Summary** ..... i

**1.0 Introduction/Background** ..... 1

**2.0 Approach/Methodology** ..... 2

**3.0 Atikokan Generating Station Closure Impacts** ..... 4

*3.1 Employment Impact Assessment Input Assumptions* ..... 10

**4.0 Business Opportunities – From Concept to Implementation** ..... 11

**5.0 Opportunities/Initiatives Summaries** ..... 13

*5.1 Forest Products* ..... 14
5.1.1 Laminated Veneer Lumber (LVL) Plant ..... 14
5.1.2 Other Value-Added Products ..... 17
*5.2 Mineral Prospecting, Development and Mining* ..... 18
5.2.1 Atikokan Mineral Development Initiative – "AMDI" ..... 19
5.2.2 Bending Lake Iron Deposit ..... 21
5.2.3 Small-Scale Gold Mining Incentives ..... 21
5.2.4 Custom Gold Milling Facilities ..... 26
*5.3 Energy* ..... 28
*5.4 Tourism, Recreation and Culture Sector* ..... 30
5.4.1 Cottage Lot Development – Crown Land ..... 32
5.4.2 Quetico/Atikokan Wilderness Adventure Area ..... 45
5.4.3 Multi-Use Trail Loops – East and West ..... 45
5.4.4 Trans-Canada Trail Designation ..... 46
5.4.5 Atikokan/Batchewaung Access Road ..... 46
5.4.6 Batchewaung Bay Park Entry Building and Other Facilities ..... 47
5.4.7 Bio-Research Facility ..... 47
5.4.8 Interpretive Centre and Trail User Staging Facilities ..... 48
5.4.9 Private Sector Opportunities ..... 48
5.4.10 Charleson Recreation Facilities Upgrading and Expansion ..... 49
5.4.11 Bass Classic ..... 50
5.4.12 White Otter/Turtle Lake Park Links to Atikokan ..... 51
5.4.13 Atikokan/Quetico Tourism Marketing – Short Term ..... 51
5.4.14 TV Series Production ..... 52
5.4.15 Atikokan/Quetico Tourism Marketing – Longer Term ..... 53
5.4.16 Canoe Heritage Interpretive Exhibits (Centennial Canoe) ..... 53
5.4.17 Visitors Centre Facilities Upgrade ..... 53
5.4.18 SnoHo Bridge – Atikokan/Ignace Trail ..... 54
5.4.19 Walleye Hatchery Studies ..... 55
5.4.20 Intergenerational Centre Art/Wilderness Experience Packages ..... 55
5.4.21 Steep Rock Iron Mines Interpretive Facilities ..... 56
5.4.22 Museum and Historical Park Upgrading/Expansion ..... 56
5.4.23 Highway 11/11B Batchewaung Access Intersection ..... 57
*5.5 Manufacturing* ..... 58
*5.6 Retail/Services* ..... 58
5.6.1 Retail Market Outshopping Analysis ..... 58

*5.7 Information Technology* ..... *59*
5.7.1 Business Support Services ..... 59
5.7.2 Atikokan Online ("Portal") – Single Source, Multiple Users/Services ..... 59
*5.8 Municipal/Community Development* ..... *61*
5.8.1 DARC (Downtown Improvements) Implementation ..... 61
5.8.2 Town Beautification ..... 61
5.8.3 Barrier-Free Initiative ..... 61
5.8.4 Industrial Land ..... 62
5.8.5 Better Quality Houses ..... 62
*5.9 Government, Social, Health, Education* ..... *63*
5.9.1 Atikokan Hospital – Long-Term Care Facilities ..... 63
5.9.2 Relocation Of Government Agencies ..... 63
5.9.3 Improved Eastern Hwy 11 entrance to Atikokan ..... 63
5.9.4 Quetico Adventure School ..... 64
5.9.5 Airport Runway Upgrading ..... 64
5.9.6 Western Entry Off Hwy 11 to Atikokan ..... 65

**6.0 Matrix 1 – Opportunity/Initiatives Screening ..... 66**

**7.0 Implementation ..... 71**

*7.1 High Priorities* ..... *72*

**8.0 Matrix 2 – High Priority Initiatives Implementation ..... 74**

**9.0 Concluding Observations ..... 78**

# Executive Summary

In 2005 the Province of Ontario announced the closure of coal-fired generating stations throughout the Province. The Atikokan Generating Station, which is coal-fired, was scheduled to close by the end of 2007. Closure of the AGS would have resulted in significant economic and social dislocations in Atikokan and the surrounding area. Although the closure has been delayed, the Township of Atikokan continues to face major economic uncertainties. There is clearly a need for the Municipality to "assume the worst and hope for the best". At the very least, the delay of the closure provides more time for the Municipality to implement a Community and Economic Diversification Strategy to mitigate the impending job losses and economic hardships.

In the fall of 2005, a consulting team led by Quadra Consulting Group and William L. Lees & Associates Ltd. began working with the Township of Atikokan and the Atikokan Economic Development Corporation to identify and assess opportunities for economic expansion and diversification as well as broader community development and improvements. The Federal government, through FedNor, provided financial assistance to the Township to retain the consulting team. As well, the Province of Ontario, through the Northern Ontario Heritage Fund, provided financial assistance for the Township to retain Patrick Reid and Associates to act as liaison to Queens' Park, and Business Advisor, for a one-year period. The contracts with Patrick Reid and Associates and Quadra Consulting Group/William L. Lees & Associates Ltd. began at roughly the same time. It was evident to the members of Atikokan Council and the two steering committees that had been established to oversee the two consulting teams that it would be advantageous for the teams to coordinate their activities and report to a single steering committee. Over the last fifteen months, the consultants, the Township, AEDC, the steering committee and other area organisations have worked closely to identify a range of initiatives that, with sufficient support from the Federal and Provincial governments, could contribute to economic and community improvements.

This report is intended to be read in conjunction with the Economic Development Opportunities For The Township of Atikokan, prepared by Patrick Reid & Associates, November 2006.

All members of the combined consulting teams worked closely to ensure a successful outcome. Over the course of their work, the firms made numerous trips to Atikokan in order to gather information and meet with local people from Municipal government, not-for-profit organisations and the private sector. As well, an extensive series of meetings and interviews were conducted over the course of the engagement with representatives of the Federal and Provincial governments and numerous private and not-for-profit organisations outside the immediate area. Throughout this process, the combined consulting team maintained frequent contact with a provincially-organised committee of Assistant Deputy Ministers and representatives of FedNor in order to appraise them of the study's progress and to discuss promising initiatives as they were identified.

An extensive preliminary list of preliminary initiatives was identified. Upon further examination, several of these were deemed to be not worth pursuing. However, there were still a significant number of promising opportunities that could be considered. Those that held some promise were discussed with the steering committee and presented to both Council and the public at various meetings. Over the course of the study, opportunities were eventually segregated by priority: Priority One opportunities, deserving immediate attention and potential implementation; Priority

Two opportunities, offering some potential possible implementation at a future point; and Priority Three opportunities, which offered less potential, but still warranted future consideration.

Priority One opportunities that have been identified and which are strongly recommended for implementation include the following, several of which are indeed currently underway:

**Forest Products**

- Laminated Veneer Lumber (LVL) Plant
- Other Value-Added Products (Confidential)

**Mineral Prospecting, Development and Mining**

- Atikokan Mineral Development Initiative: AMDI – Updated Geological/Geophysical Survey
- Bending Lake Iron Ore Mine

**Energy**

- OPG, AGS Alternative
- Bio-Energy Research Centre

**Tourism, Recreation and Culture Sector**

- Cottage Lot Development
- Quetico/Atikokan Wilderness Adventure Area
    - Multi-Use Trail Loops – East and West
    - Trans-Canada Trail Designation
    - Beaten Path Nordic Trails
    - Atikokan/Batchewaung Access Road
    - Bio-Research Facility
    - Interpretive Centre and Trail User Staging Facilities
    - New Park Entrance
    - Private Sector Opportunities
- Charleson Recreation Area Facilities Upgrading and Expansion (Motocross, ATV, Snowmachine, Horseback Riding, Mountain Biking)
    - Market Analysis
    - Financial Analysis
    - Facilities Plan
    - Water/Hydro
    - Safety Fencing
    - Clubhouse Facilities
    - Short-Term Marketing
    - Long-term Marketing
- Bass Classic Expansion
- White Otter/Turtle Lake Park Links to Atikokan
- Atikokan/Quetico Tourism Marketing – Short Term (Community and Highway Signage)
- TV Series Production

**Information Technology**
- Business Support Services
- Atikokan Online ("Portal") – Single Online Source Multiple Users/Services

**Municipal/Community Development**
- DARC (Downtown Improvements) Implementation
- Town Beautification
- Barrier-Free Initiative

**Government, Social, Health, Education**
- Atikokan Hospital – Long-term Care Facilities
- Relocation Of Government Agencies
- Improved Eastern Hwy 11 Entrance To Atikokan

**Implementation Resources**
- AMDI Coordinator
- Economic Geologist
- Implementation Committee
- Interim "Contract" Implementation Assistance

It should be noted that the Federal and Provincial governments have both been extremely helpful in providing immediate assistance to the Township to actively pursue **some** of these Priority One initiatives prior to the completion of this Strategy. At the same time, there are several other Priority One items on the list which will require both Provincial and Federal financial support if the Township and other organisations within the public and private sector are to proceed successfully. Several of the Priority One initiatives do not "fit neatly" within existing Provincial and/or Federal assistance programs. Yet they are initiatives that can have a major impact on the economic and social well-being of Atikokan and regional residents. Clearly, the Federal and Provincial governments will need to be flexible if the majority of the high priority initiatives are to be successfully pursued.

Virtually all of the initiatives identified will require financial contributions from the Municipality and/or other area organisations and businesses and the Federal and Provincial governments. Financial resources will be required to undertake further feasibility studies, design studies and market analyses, as well as significant capital contributions for a number of the initiatives. In addition, the Municipality must find resources with the assistance of the Federal and Provincial governments to have the human resources available to the Town and other organisations in the area that will be required to oversee and implement these initiatives.

# 1.0 Introduction/Background

The Municipality of the Township of Atikokan engaged the consultant team of William L. Lees & Associates (WLL) and Quadra Consulting Group (QCG), to assist the community of Atikokan and surrounding communities to develop a Strategic Community Development Plan and Economic Development Strategy. Principals of the following firms also worked on this strategy and provided sector-specific expertise as required: Ray Riley & Associates, Genotran Consulting Inc., Robert Calhoun and Associates, Connected Insight Inc., Brugger Enterprises Inc., Maybenexttime Inc. and Ron Tornquist.

The community is currently facing the prospect of the closure of its most stable employer, the Ontario Power Generation Atikokan Generating Station. This impending closure is being mandated by the Ontario government as part of its plan to eliminate all coal-fired electrical power production within the province and was initially scheduled for the year 2007, which subsequently has been deferred.

The regional forest products industry, which has traditionally employed a significant number of area residents and forms an important part of the regional economic base, is also experiencing financial difficulties, due principally to increasing raw material acquisition costs, the relatively high value of the Canadian dollar versus its US counterpart, and, ironically, dramatic recent increases in the cost of electrical power within Ontario. Atikokan is consequently facing a severe economic downturn which threatens the future viability of the community.

The Municipal Council originally requested the creation of a strategic community development plan intended to guide and coordinate overall community and government agency policies and support programs, and an economic development strategy intended to identify and implement employment and income-enhancing business activities which will contribute to the long-term viability of the community. In consultation with the steering committee, the consultant team decided that, due to significant overlap between the initiatives being discussed, a single, unified strategic community and economic development plan would be created.

# 2.0 Approach/Methodology

The consultants began with a broad-based local consultative process, aimed at establishing the community vision, values and priorities, and setting the stage for subsequent development of the action plan (identifying opportunities and partners, and establishing timelines), along with defining and implementing an effective success monitoring system.

Subsequently, an Economic/Demographic Overview and Closure Impact Analysis was prepared, featuring a community profile covering such basic information as current demographic and economic indicator trends. Potential impacts of the impending closure of the generating station on the demographic and local economic situation were identified, and this analysis was included.

During several trips to Atikokan, consultants conducted numerous stakeholder interviews in order to establish the community's vision statement, values and priorities. Meetings were also held with representative local community organisations and interest groups, followed by contact being established with the relevant government agencies for their comments and further input. Contact was maintained with the Provincial Interministerial Committee, and numerous meetings with Federal and Provincial representatives whose knowledge and experience relates to those initiatives deemed most promising focused on the potential viability of the opportunities, regulatory and policy issues, and the possibility of financial assistance.

Based on the specific opportunities identified, we identified and interviewed individuals who possess valuable knowledge and expertise relating to the initiatives which appear most promising in order to gain a more comprehensive understating of their potential and value to the region.

Opportunities are judged to have the best potential in terms of community economic impact (ongoing employment, use of locally-sourced goods and services, and overall community income potential) based on the following points of review:

- Public infrastructure requirements, if any;
- Approximate capital investment required;
- Staffing requirements, and approximate total salary levels;
- Likelihood of attracting public agency support (e.g., FedNor, Northern Ontario Heritage, local Economic Development Corporation) and/or private sector investment;
- General feasibility, having regard to Atikokan's comparative advantages and disadvantages;
- Other criteria described subsequently in this document.

We must make it clear that this initial screening process of necessity requires the use of input assumptions based on comparable experience gained elsewhere, in order to make realistic preliminary assessments of the merits and feasibility of specific development opportunities.

In addition to the principals and staff of WLL and QCG, several experts from other firms with specific knowledge such as information technology, mineral development, power generation, forestry, film/TV production, etc., were retained as needed.

Earlier on in the study, the principals of WLL and QCG consulted with the principal of Patrick Reid & Associates and jointly suggested to the Township Council that a single steering committee be formed and that the three firms would collaborate as much as possible.

Substantial background information is available to be provided to the Township.

# 3.0 Atikokan Generating Station Closure Impacts

***N.B. The consulting team, as part of its contract with the Township, was required to estimate the economic impacts of the scheduled closure of the AGS in 2007. The following analysis was completed in the fall of 2005. Subsequently the Provincial government delayed the closure. This analysis has not been updated to reflect the new target closure date since there may be other positive or negative changes in the local economic situation prior to it occurring. Nevertheless the analysis does provide "order of magnitude" estimates of the job losses and other economic impacts on the Atikokan and area's economy if no mitigative measures are pursued in the interim.***

***It may be desirable to update this impact assessment if a new closure date is announced.***

**Introduction**

This document is intended to illustrate, in summary form, some of the key socio-economic impacts on the community of Atikokan that will flow directly from the planned closure of the Atikokan Generating Station. This closure was announced earlier this year (July 2005) by the Ontario government, and is slated to be accomplished by the end of 2007.

Ontario Power Generation (OPG) owns and operates the coal-fired plant, which was built in the early 1980's in an attempt to stabilize the community of Atikokan following the closure of the two major iron ore mining and smelting operations which underpinned the local economy between the 1940's and the late 1970's. The plant celebrated its 20$^{th}$ year of operation earlier this year (2005). It directly employs about 98 people, who earn relatively high annual incomes.

OPG commissioned a preliminary closure community impact analysis by consultants Gartner Lee, who produced their report in March 2005. This analysis, which covered all four OGP plants in the Province of Ontario slated for closure by the Ontario government before the end of 2009, examined impacts on a wide range of community parameters, including employment and demographics, community infrastructure and services, municipal finances and administration, and community and family well-being. The data bases used included 2001 Census Canada statistics, and municipal records available at that time. Permission has been received from OPG to utilize the data contained in the Gartner Lee report in the development of this update, which also takes into account new OPG employee and municipal information unavailable to the Gartner Lee report authors.

Inevitably, not all of the input information is available in the desired format, and, where necessary and appropriate, the author's judgement has been applied to produce what are believed to be reasonable estimates. The basic assumptions underlying the key impact projections are that established economic long-term trends affecting the community and region at large will continue, and that no other major industrial closure, downsizing or industrial expansion affecting local employment or income level trends will occur between now and 2010. The input assumptions assume that the majority of the negative socio-economic impacts will be concentrated in the period following the announced late 2007 closure of the plant. However, anecdotal and real-estate price trend evidence strongly indicates that out-migration and business closure in reaction to the July 2005 closure announcement is already occurring.

**Demographics and Employment Trends and Projections**

The 1996 Census shows the population of Atikokan to have been 4,035, It dropped to 3,630 in the 2001 Census. Based on more recent estimates by the Municipal Property Assessment Corporation, it appears that the current (2005) population is around 3,200, or possibly lower. The loss in population between 1996 and 2005 is thus about 800 people, or about 20% of the 1996 base level.

Atikokan shares this trend with almost all similarly-sized resource-based communities throughout Northern Ontario. Downsizing of workforces in forest products and mining industry sectors resulting from competitive pressures to improve productivity have encouraged out-migration to areas of the country with better employment prospects. Not surprisingly, most of the recent population loss in Atikokan has resulted from out-migration of those under 40 years of age (those ready to enter the workforce for the first time, and laid-off younger workers and their dependents).

Despite local and federal and provincial government-sponsored efforts at economic diversification which have been ongoing for many years, Atikokan's economy still rests primarily on the OPG plant, and two locally-based forest products operations (one manufacturing particleboard, the other lumber).

It is within this context of long-term population decline, and the unending struggle to replace lost jobs and stabilize the population base, that the impacts of the impending closure of the OPG plant must be considered.

The historical population and employment trends are displayed in Graphic #1 (see page 12), which also shows projections out to the year 2010, including the direct and spin-off effects of the closure of the OPG plant in 2007. The key demographic findings are as follows:

- Prior to the plant closure (assumed to be at the end of 2007), the total population is estimated to be approximately 3,000, and the total employed population about 1,320.
- By the end of the following year (2008), it is estimated that the total population will have fallen to around 2,620, and the total employed population to 1,140.
- By the year 2010, it is estimated that the total community population will be about 2,500, and the total employed population 1,100.

In summary, between the years 2005 and 2010, these projections indicate that the total population will have fallen from 3,200 to 2,500, a decline of 700, or 22%. The total employed population will have declined by a similar percentage (25%). In effect, unless alternative employment opportunities quickly appear in and around Atikokan, the closure of the OPG plant will dramatically exacerbate the established out-migration trend.

**Community Employment Income Impacts**

The loss of over 90 well-paid direct OPG jobs, and the disappearance of an estimated 80 indirect and induced jobs from the local economy (from the Gartner Lee analysis) obviously has a major impact on the employment income generated within Atikokan.

Graphic #2 (see page 13) illustrates the recent trends in total community employment income, before and after application of federal and provincial income taxes (all values expressed in constant 2005 dollars). The most important statistic from the viewpoint of participants in the local economy (i.e. local retailers and suppliers of services, volunteer and non-profit agencies, and residents generally) is the after-tax constant dollar projection, which is a rough proxy for the level of disposable income available for circulation within the community.

The data sources include the Revenue Canada Taxfiler summary of returns for the years 1999, 2000, and 2003 (the latest available), the demographic projections discussed in the foregoing, Statistics Canada historic Consumer Price Indices, and projection analyses by the consultant. The analysis input assumptions are appended. As already noted, to facilitate comparisons all financial values following are given in constant 2005 dollars.

It will be noted that, for the years indicated, the total community income peaked around 2000, with the gross total (before taxes) being in the order of $105.2 million, and after federal and provincial income taxes, some $87.1 million.

Based on current trends, it is estimated that by 2007, immediately prior to OPG plant closure, these figures will be about $92.5 million and $77.0 million respectively. By the end of 2008, the impact of the closure will have further reduced the gross and net-of-taxes community totals to roughly $80.9 million and $68.9 million respectively. The latter figure represents about an 11% decrease in community after-taxes income, occurring effectively within a one-year period. These rather dramatic and sudden decreases are, of course, reflective of the loss of the high-paying jobs at the OPG plant and associated indirect and induced employment in the community, and the expected out-migration of the majority of the unemployed workers.

**Municipal Government Revenue Impacts**

The OPG/Gartner Lee analysis referred to in the foregoing reviewed the OPG plant assessment in the context of the total municipal non-residential assessment, based (largely) on 2002 data. It was concluded that the OPG plant, assessed at that time at $10,881,000, represented about 38% of the total non-residential assessment of the municipality ($30,378,745), or some 15% of the total municipal assessment of all property types. Subsequently, in 2004, a reassessment by the Municipal Property Assessment Corporation of the OPG plant has produced a significantly revised valuation of $38,419,000. The municipality has appealed to the Ontario Assessment Review Board for authority to retroactively apply the higher assessment to the 2003 and 2004 taxation years. OPG has concurrently appealed to the board to have the latest assessment value lowered. As of mid-December 2005, a hearing had not yet been scheduled.

OPG has not yet indicated what it plans to do with the Atikokan Generating Station after closure. Its options presumably include “mothballing” (essentially leaving the existing buildings and equipment in place, with only minimal protective maintenance), through to complete removal and disposal of the equipment and the structures. These scenarios carry quite different municipal assessment and tax levy implications.

It is accordingly impossible at this point to make even a rough estimate of the potential impact on municipal assessment and related taxation revenues resulting from the plant closure. What can be said with certainty is that the negative impact will be considerable, and that additional direct financial assistance will be needed from the Ontario government if substantial reductions in the level of municipal services provided to the residual population are to be avoided or mitigated

**Other Impacts**

The OPG/Gartner Lee analysis report offered comment on a number of other closure impacts. While reference should be had to the original report for a full description of the methodology employed and the conclusions reached, the following briefly summarizes the most significant findings beyond those commented on in the foregoing:

Housing Values – The report estimates that the closure of the OPG plant will result in approximately one in eight of the existing housing stock being placed on sale by unemployed people relocating to other parts of the country. It concludes that this flooding of the small local market could trigger a decrease in property values. The report notes the potential for ongoing negative municipal financing impacts due to downward residential property valuation adjustments. (The Gartner Lee analysis stops short of attempting to quantify the decrease in property values that would result from the OPG plant closure. However, experience in other small northern Ontario communities which have suffered major economic shocks and subsequent acute population out-migration suggests that immediate losses in residential property values in the order of 40-70% are possible. A recent review of 2002 versus 2004 Atikokan real estate prices for comparable residential properties by a local real estate agent indicates that the value of three-bedroom detached homes has already fallen by about 25-30% in that two-year period, presumably due to the long-term declining trend in local population identified and discussed in the foregoing. Economic hardship could thus fall on those forced to relocate to other parts of the country to find employment; areas where prices for equivalent housing are likely to be very much higher.)

Community Services - The plant closure and the resultant out-migration are expected to reduce the number of children attending local schools by around 120, representing about 20% of the total present school population, with negative impacts on the complement of teachers and on the general viability of the local school systems. The potential for negative impact on the quality and availability of health, safety, social and recreational services due to smaller population and absence of a major employer, is also noted.

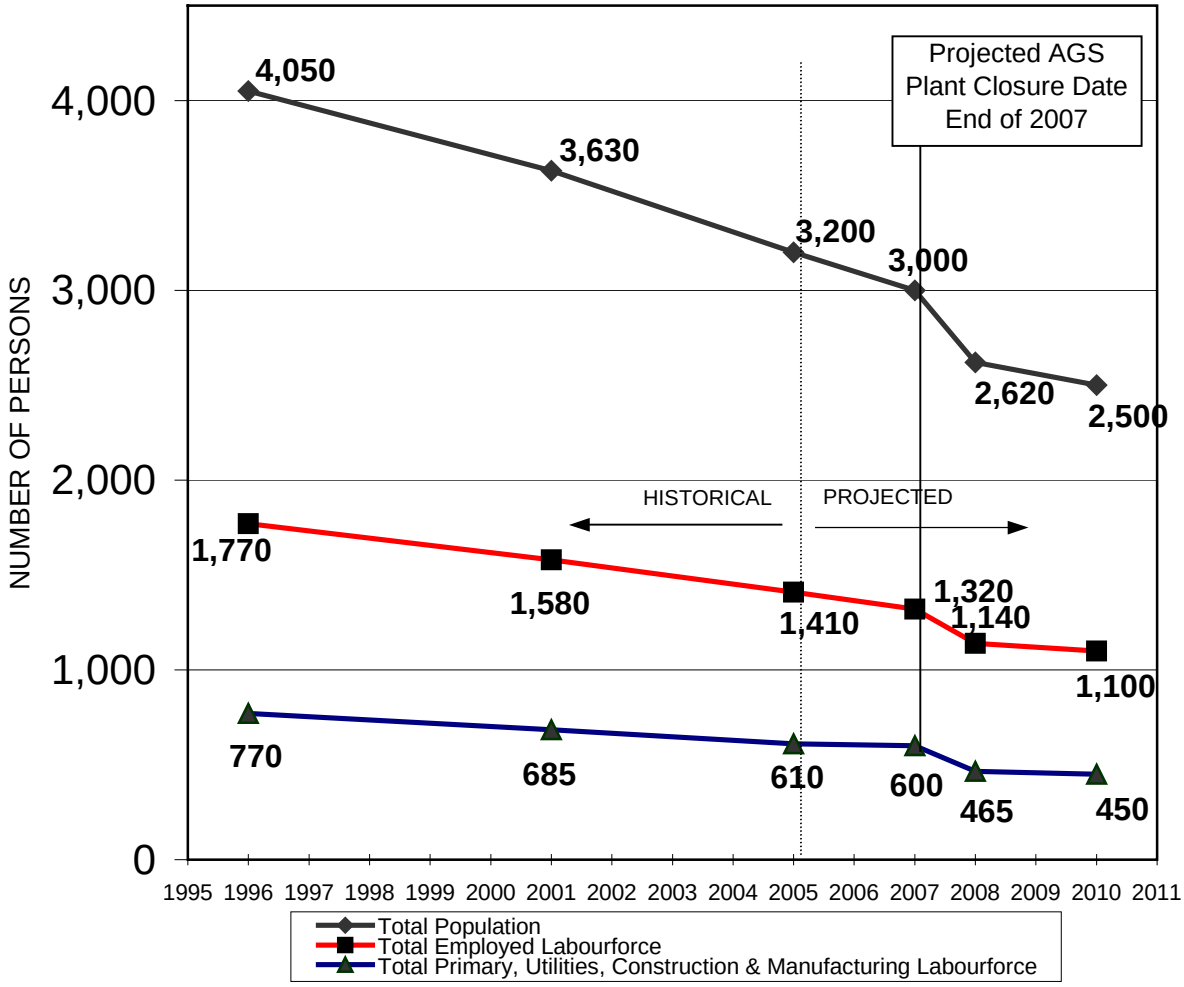
The Gartner Lee report notes throughout that, because of its small size and remote location, the negative impacts of OPG plant closure on Atikokan will be proportionately considerably more severe in all respects than those that will occur in the other communities affected by the coal-fired generating plant closure decision (Nanticoke, Lambton, and Thunder Bay).

# Township of Atikokan

## Demographic Trends & Projections

1996 - 2010

Graphic #1




| | 1996 | 2001 | 2005 | 2007 | 2008 | 2010 |
|---|---|---|---|---|---|---|
| Total Population | 4,050 | 3,630 | 3,200 | 3,000 | 2,620 | 2,500 |
| Total Employed Labourforce | 1,770 | 1,580 | 1,410 | 1,320 | 1,140 | 1,100 |
| Total Primary, Utilities, Construction & Manufacturing Labourforce | 770 | 685 | 610 | 600 | 465 | 450 |

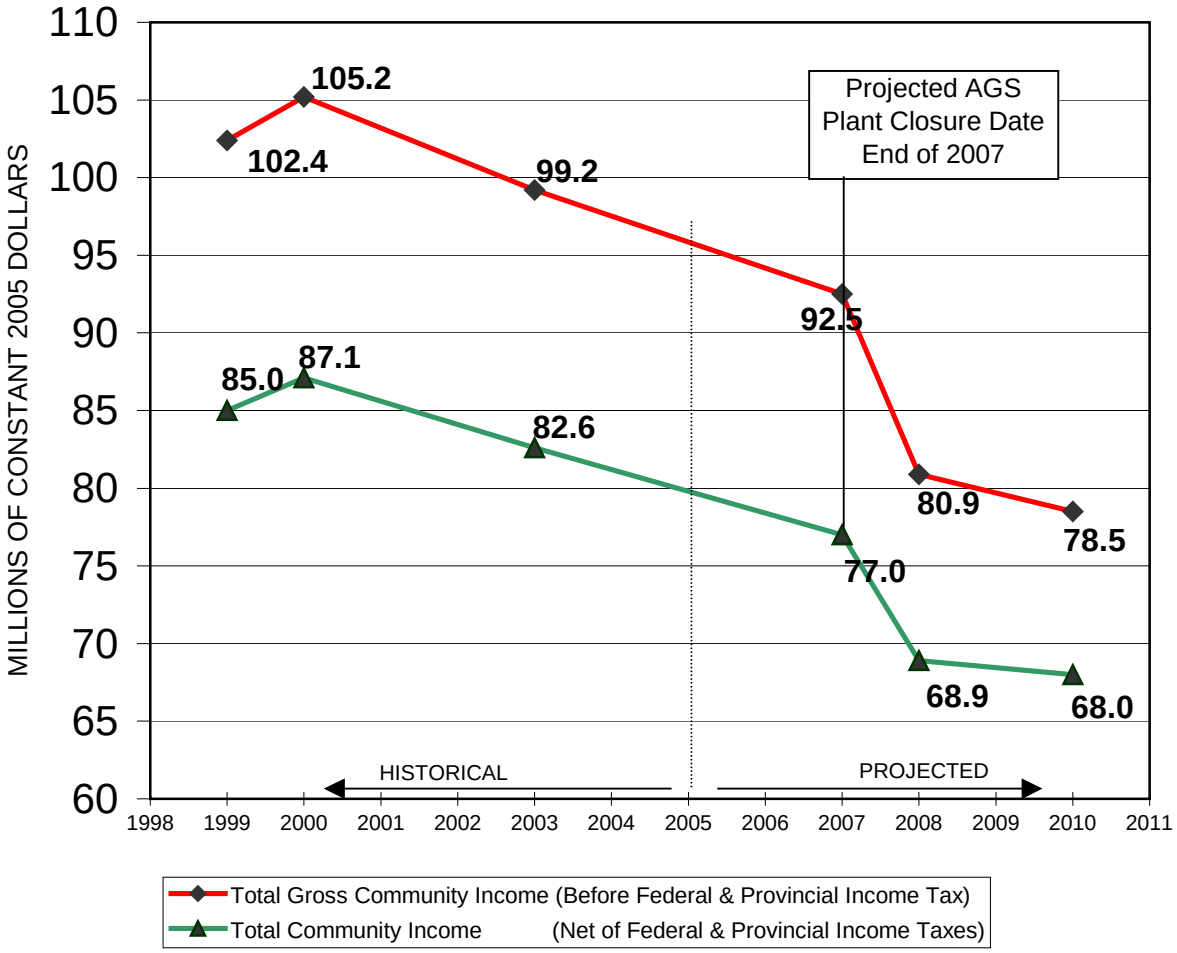
Data Sources:

1996 & 2001 Canada Census
Municipal Property Assessment Corporation, 2004
OPG Atikokan Generating Station Staffing Data
William L. Lees & Associates Ltd. Estimate, Dec 2005

# Township of Atikokan

## Total Community Income Trends & Projections

1999 - 2010
(Constant 2005 Dollars)
Graphic #2




**Annual Income - Millions of Constant 2005 Dollars**

| | 1999 | 2000 | 2003 | 2007 | 2008 | 2010 |
|---|---|---|---|---|---|---|
| Total Gross Community Income (Before Federal & Provincial Income Tax) | 102.4 | 105.2 | 99.2 | 92.5 | 80.9 | 78.5 |
| Total Community Income (Net of Federal & Provincial Income Taxes) | 85.0 | 87.1 | 82.6 | 77.0 | 68.9 | 68.0 |

## *3.1 Employment Impact Assessment Input Assumptions*

### Atikokan Generating Station Closure

### Direct Employees

| | |
|---|---|
| Total number of staff employed (from GL Assessment Report): | 98 |
| Average annual gross payroll (from GL Assessment Report): | $97,000 |
| Average annual income (net of federal + provincial inc. taxes): | $65,000 |
| Assumed number of retirees remaining in Atikokan: | 20 |
| Assumed annual gross retirement income: | $40,000 |
| Assumed annual retirement income net of federal + provincial inc. tax: | $34,000 |

***Before AGS closure***

| | |
|---|---|
| Total annual gross payroll before closure: $97,000 x 98 = | $9,506,000 |
| Total income net of federal + provincial inc. taxes= $65,000 x 98 = | $6,370,000 |

***After AGS closure***

| | |
|---|---|
| Total annual payroll after closure: 2 x 75,000 (mothball staff)= | $150,000 |
| Total annual gross retiree income after closure: $40,000 x 20 = | $800,000 |
| | $950,000 |
| Total income net of federal + provincial inc. taxes= $60,000 x 2 = | $120,000 |
| Total retiree income net of fed. + prov. inc. taxes= $34,000 x 20 = | $680,000 |
| | $800,000 |

### Indirect and Induced Employment

| | |
|---|---|
| Estimated total indirect and induced job losses following closure (from GL Assessment Report): | 80 |
| Assumed ann. average gross salary: | $40,000 |
| Assumed annual income net of fed + prov. income taxes: | $34,000 |

Before AGS closure

| | |
|---|---|
| Total annual gross payroll before closure: $40,000 x 80 = | $3,200,000 |
| Total income net of federal + provincial inc. taxes= $34,000 x 80 = | $2,720,000 |

***After AGS closure***

| | |
|---|---|
| Total annual gross payroll before closure: 10% of "before" value= | $320,000 |
| Total income net of federal + provincial inc. taxes = | $300,000 |

### Summary of Employment and Community Income Changes

| | |
|---|---|
| Total direct + indirect + induced job losses: | 176 |
| Total annual gross income before closure: | $12,706,000 |
| Total annual gross income after closure: | $ 1,270,000 |
| Annual Community Gross Income Loss After Closure: | $11,536,000 |
| Total annual income net of fed.+prov. income taxes before closure: | $ 9,090,000 |
| Total annual income net of fed.+prov. income taxes after closure: | $ 1,100,000 |
| Annual Community Net Income Loss After Closure: | $ 7,990,000 |

# 4.0 Business Opportunities – From Concept to Implementation

A number of Atikokan individuals have offered ideas for new businesses that could contribute to the economic health of the community. A variety of manufacturing, services provision, and cultural/artistic business concepts are included in this list. Some discussion of the processes typically involved in bringing an idea from conception to implementation may therefore be of value.

**Preliminary Research**
This typically includes some or all of the following elements:

1. A clear and comprehensive description of the opportunity;
2. Identification of the market for the proposed product or service;
3. Assessment of the availability and cost of inputs (physical infrastructure, municipal services, transportation facilities, labour, materials, professional assistance, management expertise);
4. Preliminary estimates of the size and costs of physical facilities and equipment (rental or purchase);
5. Identification of potential sources of capital, including proponent, friends and relatives, banking institutions;
6. Assessment of factors directly affecting potential viability (including locational advantages/disadvantages, distance from suppliers and product markets and related /transportation costs, presence of and threat posed by existing competitors in the product field;
7. Preliminary assessment of potential business viability.

**Preliminary Business Plan**
If the results of preliminary research indicate reasonable potential for business viability, the next logical step would normally be the development of a preliminary business plan. This would typically include the following elements:

1. An estimate of the capital investment required to establish the business;
2. Identification of the proposed sources of such capital, and the cost thereof;
3. Preparation of estimates of all revenues and expenses covering the first 10 years (or so) of operations;
4. Preparation of corresponding projected balance sheets;
5. Assessment of overall potential viability, based on input assumptions;
6. Production of sensitivity analyses, to determine the influence on viability of changes in key input assumptions;
7. Identification of supervisory and management skills required and how these will be met;
8. Identification of external business environmental changes, such as increased competition and interest rates, or changes in key input costs, which could affect viability (risk analysis).

The production of the preliminary business plan not infrequently highlights weaknesses in basic approach, and necessitates a reiteration of the process, which may involve revisiting the initial concept. The length of time needed to produce a coherent and well-researched business plan may be anywhere from six months to several years, depending on the scale and complexity of the undertaking, and the experience and knowledge of the proponent(s). The proponents must be prepared to invest their own time and money to get the project moving, and much patience and discipline is needed to carry it through.

**Financing**

Professional advice is often necessary in the preparation of business plans in a format suitable for approaching potential investors, including conventional banking institutions, and government agencies operating financial support programs. Securing financing can be a long and complex process, involving negotiations with potential equity investors and loan agencies, and as noted above, it may be necessary to revisit and amend the initial concept to provide comfort to those investors and/or lenders.

**Government Support Programs**

Many apparently promising business opportunities, when subjected to the types of analyses described above, turn out to be only marginally viable. If such is the case, it may be possible to demonstrate that the prospects of success could be markedly improved if public sector funding could be found, for example to help defray initial capital costs. Senior levels of government have recognized this, and have in place incentive programs of various types to help. Amongst these, the Northern Ontario Heritage Fund operated by the Ontario government, and Industry Canada's FedNor (directly and through local Economic Development Corporations), are the most notable players in the northern Ontario context. These agencies operate a variety of generally-applicable support programs, the qualifying criteria of which are modified form time to time to reflect current needs as seen by the government of the day. Both senior levels of government operate other specific investment programs such as those recently announced by the Ontario government aimed at diversification and competitiveness improvement in the forest products industry.

All that said, those requesting government funding for private initiatives must be prepared to meet the program criteria, and to show that their proposal is worthy of support. Agencies such as Northern Ontario Heritage Fund and FedNor require that applications be presented in a prescribed format, and subject all applications to a rigorous internal review process. On occasion, external reviewers may be engaged by these agencies to provide an independent opinion on the merits of the application.

Government support agencies with economic development stimulation mandates generally favour projects which offer prospect of new job creation and community economic diversification, and often assess the merits of a proposal in terms of jobs per subsidy dollar.

(The capital cost of job creation can vary widely: service sector jobs can often be created by at relatively low initial investment (say $30,000 to $100,000 per full time equivalent job), while major modern industrial manufacturing plants such as oriented strandboard manufacturing, or mining/smelting facilities, may require an initial capital investment in the $1 million to $2 million per job range. Smaller facilities producing higher value-added output may be more labour-intensive, with the result that initial investment per job created would be roughly in the $250,000 to $1,000,000 range (for example the Laminated Veneer Lumber feasibility study indicates that the initial investment per full time job created would be around $350,000). In general, the trend in most industries to greater mechanization and automatic control systems, and correspondingly smaller workforces, can be expected to continue. However, those workforces require a higher level of education and training than has been the case in the past, and are likely to earn correspondingly higher salaries.).

The public funding agency "due diligence" review process can typically last around four months minimum, and the proponent is frequently asked to provide additional information throughout the exercise. (The consultants have encountered cases where the review period lasted well over 12 months, albeit in exceptional circumstances.)

# 5.0 Opportunities/Initiatives Summaries

Since the strategic planning process began in September of 2005, a large number of quite varied opportunities and initiatives have come to the attention of the consultants and the Steering Committee. In the following paragraphs, there are descriptions of almost all of the opportunities that have been identified that, at first glance, appeared to offer at least some minimal potential to have a positive economic and job creation impact in or around Atikokan. The magnitude, complexity and potential value to the community varied dramatically. As well, the list of possibilities covered a wide range of economic sectors. Throughout the Strategic Planning process, the Steering Committee and the consultants have been encouraged to think outside the box, and to look at both public and private sector initiatives. At the same time, it was necessary to take into consideration that Atikokan was not alone in its quest for economic expansion and diversification and, like most other communities, had potential competitive advantages and disadvantages.

The remainder of this report is divided into sub-sections, each of which is an economic sector. The Steering Committee and the consultants recognize the importance of pursuing opportunities in several different sectors simultaneously. While certain sectors will continue to be more dominant than other in the area and regional economy, long-term economic prosperity must be based on pursuing all reasonable opportunities in a variety of sectors in order to sustain overall economic health.

It should be noted that the following sections contain public, private and non-profit sector driven opportunities. In most cases, descriptions are more extensive for the public sector driven opportunities than the private sector driven opportunities. With regard to the private sector driven opportunities, as much information as possible has been provided regarding these opportunities to the extent that confidentiality with existing businesses and/or potential entrepreneurs has not been violated. Consequently, with some private sector driven initiatives, only very limited information is presented. In many cases, more detail has been available to the consultants, but it cannot be provided since this document will become available to the public-at-large. The confidential information that has been collected will be made available to the individuals whose responsibility it is to pursue, on a day-to-day basis, the implementation of this strategy.

## *5.1 Forest Products*

**Background**
The Ontario forest products sector has been under extreme stress over the past few years due to a number of factors external to the industry, including particularly the impacts of the United States of America softwood lumber import tariffs, the increasing cost of electricity and fossil fuels, the increasing cost of delivered wood fibre (partly driven by fuel price increases), and the recent strong increases in the value of the Canadian dollar versus the US dollar (much of the Ontario forest-based manufacturing production is exported to the US). The energy-intensive pulp and paper sector has been especially hard-hit, and many closures and downsizings of regional mill operations have occurred in the past year. Closures of this type of mill have a "domino effect" on sawmill operations which supply the pulp and paper plants with chips made from those bark-free portions of the tree not utilized in the manufacture of lumber. As a consequence, the wood fibre flows within the northwest region are currently in a state of flux, and the future is uncertain. As always, such a situation presents both threats and opportunities.

Virtually all Ontario companies producing wood fibre commodities are under threat, and are being forced to continually seek to improve competitive position and reduce costs to stay in business. This has led some to seriously consider the merits and feasibility of moving away from basic high-volume commodity production such as pulp and paper, lumber and some forms of panelboard, to more specialized, higher "value-added" products. The latter include such product lines as engineered wood products, including specialized oriented strandboard, laminated lumber of various types, and secondary manufacturing using the primary local product as input (e.g. using stress-rated lumber for custom roof trusses, and panelboard/standard lumber studs for sheds and housing panels).

**Atikokan's Situation**
Atikokan is the host community for Fibratech Manufacturing Inc. This company produces particleboard, using by-product wood fibre supplied by area sawmills. It currently employs approximately 140 people in the mill. Approximately 100,000 dry tonnes of wood fibre is consumed annually.

Atikokan is the "bedroom community" for Atikokan Forest Products, a sawmill located near Sapawe, some 25 kilometres east of Atikokan. Atikokan Forest Products is part of the Buchanan forest products group of companies, and currently employs about 200 persons in the mill. The mill can produce about 160 million board feet of lumber annually.

As of early December 2006, both these companies are in operation, and Atikokan has thus far managed to escape the fate of many other northern Ontario communities dependant upon the forest products sector. There are, in fact, a number of "value added" opportunities in this sector which are currently being pursued, as outlined in the following.

### 5.1.1 Laminated Veneer Lumber (LVL) Plant
Recognizing the need to explore the opportunities to develop more leading-edge and "value-added" industry in Atikokan, the Atikokan Economic Development Corporation recently commissioned an analysis of the feasibility of establishing a laminated veneer lumber facility in the community. The analysis also included a review of the feasibility of utilizing the laminated veneer lumber output to

manufacture a range of secondary products. The results of this analysis are contained in a report by consultant Boreal Resource Strategies issued in January 2006.

Laminated veneer lumber is a structural wood product manufactured by gluing together wafers of wood to form load-bearing beams and headers of various dimensions. The raw material proposed in this case is white birch, which reportedly exhibits the high density and strength characteristics necessary to make a superior product. The advantages of this type of product over conventional sawmill lumber for structural purposes are that it can be manufactured to order in large dimensions (up to 25 metres- or more- long; 1.8 metres wide; and 75mm thick) using relatively small-dimension raw material; it has more consistent strength characteristics due to the absence of knots, splits and other defects common in natural lumber; is dimensionally more stable (it is less subject to warping, shrinkage and expansion); and it is recognized in the market as a speciality product commanding better prices than conventional commodity lumber. Laminated veneer lumber can also be produced for non-structural end purposes such as staircases, door and window frames, and furniture components.

It should be noted that the closure and downsizing of several large pulp and paper mills in the region noted in the foregoing may free up wood fibre in what was formerly a very tight supply market, to the benefit of the laminated veneer project.

The current status of this initiative is understood to be as follows:

- The Atikokan Economic Development Corporation has received the feasibility study report, and is working with the private sector towards converting the opportunity to a reality;
- Fibratech Manufacturing Inc. has indicated a strong interest in pursuing this opportunity as a synergistic complement to their existing panelboard operation. It is understood that Fibratech is currently consulting with potential investors regarding financing, and that there is indication that an Ontario–based banker may be interested in supporting the project;
- The Ontario Ministry of Natural Resources has issued a request for proposals from the private sector for sustained use of the white birch wood fibre available for use within the region. The closing date for responses was December 2006. Fibratech was be eligible to respond, as were others throughout the region;
- Upon review of the responses to the requests for proposals, the Ontario Ministry of Natural Resources will make a decision as to how the available wood fibre will be allocated.

If the opportunity were to be implemented as envisioned in the feasibility study report document, and if Atikokan-based Fibratech Manufacturing Inc. were the proponent, according to the report, the following benefits to the community would flow from the implementation of the laminated veneer manufacturing plant:

- 180 direct new jobs would be generated in the mill;
- An influx of up to 90 skilled workers and their families to Atikokan would occur;
- By the fifth year of operation gross annual payroll would total about $11.5 million;
- Significant synergism with the existing Fibratech operation would be created, allowing the spreading of administrative effort and costs over both operations without materially increasing administrative staffing levels, thus improving the productivity and competitiveness of both operations.

If the component-manufacturing element were added to the project, the following total community benefits are indicated in the report:

- 240 direct new jobs in the mill;
- An influx of up to 140 skilled workers and their families to Atikokan;
- By the fifth year of operation gross annual payroll would total about $13.4 million;
- Maximum potential synergy with existing Fibratech operations.

To put these potential community benefits in context, the announced closure of the Atikokan Generating Station will result in the loss of nearly 100 direct jobs with an annual gross payroll of around $9.3 million.

**Next Steps**
Pursuit of this opportunity is clearly primarily a private sector responsibility. However, the public sector can assist, as has already been demonstrated by the Atikokan Economic Development Corporation, which, with funding provided by the federal government through FedNor, commissioned the now-completed feasibility study referenced above.

However, there may be opportunity for government agencies to further assist in the implementation process, in a variety of ways:

**1. Sustainable Wood Supply**
As noted in the foregoing, the Ministry of Natural Resources has the primary role in assessing the availability of wood supply, and the Minister has the authority to direct the disposition of wood from Crown land sources within the region if that appears to be in the public interest.

**2. Public Funding Support**
The provincial government recently announced the creation of the Forest Sector Competitiveness Secretariat, based in Sault Ste Marie. This secretariat, which is part of the Ministry of Natural Resources, is mandated to assist the forest products industry in the province to improve its competitive position and to implement "value-added" projects intended to broaden the economic base and stabilize communities threatened by recent downturns in the sector. The laminated veneer lumber project and the related component manufacturing project would appear to broadly fit within the policy objectives of the new secretariat.

The federal government, through FedNor, has already provided financial assistance to enable the Atikokan Economic Development Corporation to undertake the feasibility study referenced in the foregoing. Given the recent change in government at the federal level, it is difficult to predict what types and levels of support will be available in the near future. However, it obviously makes sense for the project proponent, the Atikokan Economic Development Corporation and the Municipality of Atikokan to maintain a watching brief, and to be prepared to take advantage of any opportunity that appears to secure support.

The Municipality of Atikokan may be able to assist by provision of public infrastructure necessary to support the project. It should be noted that the municipality developed and serviced the existing industrial park some years ago, and that Fibratech's plant is located within this facility. Funding for needed additional public services may be available from federal and provincial agencies.

### 5.1.2 Other Value-Added Products

It is understood that at least two other "value-added" forest products projects of potential benefit to Atikokan are being considered by industry proponents. It is also understood that these are being pursued on a confidential basis by the proponents, and that the relevant provincial and federal government regulatory and potential support agencies are aware of these initiatives.

Since these projects are, at this stage, confidential, no additional information can be provided.

**General Observations**

The forest products industry is a highly capital-intensive industry operating in a competitive continental and global marketplace. Decisions regarding the timing and financing of new or upgraded facilities require careful analysis on the part of the proponents. Governments can assist by creating the best possible corporate taxation, public infrastructure and regulatory environments within their jurisdictions, and where the public interest can be shown to be served, by supporting new "value-added" projects by provision of direct financial incentives to the proponents, and streamlined approval processes, etc. However, the final decision to undertake or bypass a specific initiative rests with the private sector proponents who must ultimately accept the inherent business risks.

In the case of Atikokan, the government of Ontario has been forthright in publicly accepting responsibility for redressing the impending serious negative socio-economic which will flow from the eventual closure of the Atikokan Generating Station. The community may therefore expect that the maximum possible support and encouragement will be given by the Ontario government to establishment of new "value-added" forest products initiatives of the type discussed in the foregoing.

## 5.2 Mineral Prospecting, Development and Mining

**Background**
The community of Atikokan would probably not exist, and certainly not in its present form, were it not for its mining history. While small-scale gold mining was carried out at various times in the past, the community was really put on the map by the decision, made in the 1940's, to develop the known large iron ore deposits located just north of the community. The two mining and smelting companies which were established to utilize the deposits, Caland, and Steep Rock, operated successfully from the 1940's through to the late 1970's, by which time they had become uncompetitive with newly-discovered richer deposits elsewhere in the world.

The Atikokan region is well-known as a high-mineral-potential area, particularly the band stretching from just west of Mine Centre easterly through Atikokan to the west end of Shebandowan Lake, and from the community of Atikokan north-easterly approximately 75 kilometres. This area is partially bounded on the south side by Quetico Provincial Park, which is off-limits for all forms of development, including mining. However, the majority of the territory east, west and north of Atikokan is open to prospecting and mining development, and is already known to contain substantial mineral deposits bearing gold, iron, silver, copper, zinc, titanium, vanadium, and non-metallic minerals such as soapstone, marble and granite.

While private-sector prospectors and mining development companies have been carrying on sporadic exploration and assessment activities on their properties in the area, and current relatively-high metal prices are stimulating more interest in prospecting and exploration generally, there are presently no operating mines in the Atikokan area. Recently, evidently due to the increasing value of iron ore, there has been renewed interest in the known major iron bearing deposit in the Bending Lake area north of Atikokan, and it is understood that a new mine/smelter feasibility study is presently being conducted by a major Ontario-based steel producer.

The last time that a concerted effort to carry out comprehensive government-sponsored area-wide geological surveys were made was in the 1980's, approximately 20 year ago. The release of the survey results stimulated a great deal of prospecting activity at the time. Survey techniques and technologies, and interpretive capabilities have improved immensely in the intervening period. After considerable discussion with local members of the prospecting/mining community, the Ontario Ministry of Northern Development and Mines Mining Division staff, and representatives of the Sudbury-based Ontario Geological Survey, the consultants are of the view that more prospecting, exploration and mining activity could be stimulated by the following means:

- Commissioning an updated area-wide geological/geophysical survey initiative, using current survey techniques, technologies and interpretative methods, and releasing results with professional interpretation support;
- Introduction of targeted incentives to encourage the holders of known small-scale gold-bearing claims to carry out further exploration work, particularly bulk sampling of potentially viable deposits;
- If demand amongst small-gold bearing claim holders can be demonstrated, the introduction of incentives to encourage entrepreneurs to acquire and operate a mobile (or a stationary) gold milling and concentrating plant to carry out custom production runs for Atikokan area miners.

Each of these potential initiatives is examined in detail in the following sections.

### 5.2.1 Atikokan Mineral Development Initiative – "AMDI"

As noted in the foregoing, it has been about 20 years since the high-mineral-potential areas around Atikokan were subjected to comprehensive geological survey. The consultants have been in contact with local prospecting and mining community representatives, the Ontario Prospectors Association, and senior staff of the Regional Mining Division of the Ministry of Northern Development and Mines and the Ontario Geological Survey, to obtain a preliminary idea of the merits of updating the regional geological database. The objective, of course, would be to stimulate more focussed prospecting activity in the area, and increase the likelihood of discovery of resources suitable for mining. These contacts confirm that modern geological survey methods have the ability to yield much more useful information than those available in the 1980's, and that the public availability of the resultant new data would be virtually certain to stimulate prospecting activity in the area.

It is noted that successful geological surveys with this same stimulative objective have recently been carried out in the Timmins Region (Discover Abitibi) and in the area west of Lake Nipigon (Lake Nipigon Region Geoscience Initiative).

The community-centred Discover Abitibi project appears to be a particularly appropriate model for structuring the approach here in the Atikokan area, and the following outline of the proposed initiative following borrows heavily from the experience gained on that project. That project was budgeted at a total of around $12.5 million, and both FedNor and Northern Ontario Heritage Fund Corporation were significant supporters, contributing $5.0 million each. It is understood that the Discover Abitibi project results monitoring system has indicated that the direct value of increased claims staking and related exploration activities to the Abitibi region have already exceeded the value of the initial public sector investment, with strong indications of much more to come.

In broad terms, a two-stage approach to this Atikokan-centred initiative is proposed:

**Stage 1:** To scope out the actual survey requirements and most appropriate geoscience systems and methods to be employed, carry out a priority analysis to determine the optimum geographic areas of surveys and the type of output most useful to the industry stakeholders, produce a comprehensive description and cost estimate for the acquisition and publication of the new data, and to secure necessary funding and/or other contributions from government support agencies and stakeholders.

More specifically, the proposed Stage 1 elements include:

- Engaging, as soon as possible, the services of an experienced professional geologist to co-ordinate and administer the development of the initiative up to the point of submission of funding applications.
- Establishing the management structure necessary to ensure that the project involves, and is supported by, the local prospecting and mining community, with technical input from the Ontario Geological Survey (OGS) and MNDM's Mining Division Staff. It is anticipated that the management structure will incorporate steering and advisory committees representing all interests, and that, given the highly technical and specialized nature of the undertaking, OGS and the MNDM staff will have an integral role in the decision-making processes involved.
- Undertaking a "gap analysis" to identify shortfalls in the type and coverage of the existing geological/geophysical database. In this respect, it is recommended that the need for ground survey and mapping of non-metallic mineral deposits potentially suitable for building and

decorative/artistic stone sculpting purposes (deposits of granite, marble and soapstone) be fully evaluated.
- Ensuring that the geographical limits and survey techniques employed, and survey results and subsequent interpretation support mechanisms will meet the practical needs of the prospecting and mining industry to the maximum extent possible;
- Ensuring that proposed elements of the survey update are prioritized within available funding limits for maximum beneficial economic impact;
- Preparing final detailed survey update recommendations, produce cost estimates and implementation schedules, etc., and submitting formal funding requests to both NOHFC and FedNor for "Stage 2" of the project (the actual delivery);

It was estimated that Stage 1 could be accomplished within a period of around six months, at an all-in cost not exceeding $120,000 (including $20,000 in staffing costs and expenses donated by the prospecting development and mining industry).

**Stage 2:** Acquisition of the actual data (mainly by aerial survey methods contracted to geological survey firms, and review of accumulated file data held by participating prospectors and developers), analysis, evaluation and publication of the output. For maximum impact, it is recommended that this stage include the engagement of an Atikokan-based "economic geologist", whose function would be to assist prospectors to interpret the released data and to evaluate their discoveries. This person could also assist in the development and implementation of incentives to encourage advanced exploration (e.g., bulk sampling), and, if justified by positive outcome of assessment of potential demand, the establishment of low-volume milling/concentrating capacity in the Atikokan area (see following sections).

**Current Status of AMDI**

Earlier this year (2006) the project received the approval of both the NOHFC and FedNor, with each agency contributing $50,000 towards the project. Stage 1 was initiated in July 2006 is now (early December 2006) over 70% complete. It is expected to be fully completed by the end of January 2007.

Technical support, information and advice has been available from the Regional Mining Division of the Ontario Ministry of Northern Development and Mines and the Ontario Geological Survey, and also from the Ontario Prospector's Association. Lakehead University Department of Geology was involved in the Lake Nipigon Region Geoscience Initiative. Natural Resources Canada may also be a participant. As noted, the OGS/MNDM Regional Mining Division staff has played a valuable role in scoping the technical aspects of the survey, and it is expected that these agencies will be intimately involved in assembling, interpreting and publishing the data emerging from Stage 2.

Since the geological survey will extend beyond the boundaries and jurisdiction of the Township of Atikokan but would be contained within the geographic mandate of the Atikokan Economic Development Corporation (AEDC), the latter agency has been acting in the role of project administrator for both Stage 1 and Stage 2, with the Project Manager reporting through the Executive Director of the AEDC to the Board of Directors (the Township of Atikokan has representation on the AEDC board). The Township of Atikokan is the project proponent, and is the contracting agent with FedNor and NOHFC with respect to funding agreements, and the allocation of implementation funds to AEDC or other delivery agents.

**Next Steps - Stage 2**
Until Stage 1 is complete it is obviously impossible to estimate the cost of Stage 2 with any confidence. However, based on the Discover Abitibi experience it may not be unreasonable to assume that the Atikokan (AMDI) project could have a total cost in the $4 million to $5 million range. At this point it is also not possible to determine if members of the prospecting, exploration and mining industry with interests in the Atikokan area will be in a position to contribute cash. However, it is anticipated that, at least, valuable contributions of private claim exploration results would be forthcoming, for inclusion in the comprehensive data release (Stage 1 will explore these possibilities).

Barring unforeseen delays, it is anticipated that applications for Stage 2 funding to NOHFC and FedNor will be submitted in February 2007.

### 5.2.2 Bending Lake Iron Deposit
As noted earlier in this document, this large-scale deposit has been known to exist for over 30 years. During that period, few, if any iron-bearing deposits in North America have been developed, due principally to the relatively high cost of mining in this area of the world, and relatively low value of iron on world markets. Recently, however, the value of iron has substantially increased, largely as a result of escalating demand in China and India.

It is understood that interest in the Bending Lake deposit has been renewed, and that an updated pre-feasibility study has been recently completed by a major steel manufacturer in co-operation with the mining claim owners. It is further understood that a metallurgical study aimed at determining the technical issues involved in extracting the metal is presently underway, and that the results will be available to the proponents soon. Such projects typically require many years of planning to bring them to the implementation stage.

Development of this resource, if it proves feasible would be a major undertaking, and one that would be driven by the business merits as seen by large industrial interests. If it were to go ahead, Atikokan, Ignace and Dryden would be well positioned to capture economic benefits, in the form of workforce bedroom communities, and sources of goods and services.

### 5.2.3 Small-Scale Gold Mining Incentives
As noted in the foregoing, the Atikokan area is known to contain numerous gold-bearing deposits, in a zone stretching approximately from just west of Mine Centre easterly through Atikokan to the west end of Shebandowan Lake, and from the community of Atikokan north-easterly approximately 75 kilometres. According to Ontario Ministry of Northern Development and Mines records, identified gold properties in the area which have been investigated contain an estimated (proven + probable + inferred) of close to 5 million troy ounces of gold. At current prices, and assuming a conservative 65% average mill recovery rate, this quantity of gold would have a market value of around Can$2 billion. It must be noted that a significant proportion of this resource is contained in relatively large-tonnage, low-grade deposits, which could only be effectively mined by large companies prepared to undertake large-scale and highly capital-intensive operations. However, in the known area gold-bearing resources, around 1.7 troy ounces of gold (proven + probable + inferred) is contained in relatively small deposits with a grade equalling or exceeding about one-third of an ounce of gold per ton. At a 65% recovery rate and current prices (about Can$700 per ounce), the recovered gold would have a market value of around Can$800 million.

It is these smaller, higher-grade deposits (and no doubt many similar others which remain to be discovered, hopefully assisted by the results of the proposed AMDI initiative), which are the subject of this following discussion of the potential merits of provision of publicly-funded incentives to individuals and small mining outfits to encourage development and mining of their claims.

**Development Impediments**

Many gold-bearing claims are owned and worked on by individual prospectors or small companies lacking the resources necessary to undertake the potentially expensive advanced exploration and predevelopment work necessary to assess the rate of gold recovery, and the complexity and cost of the production milling and concentrations processes involved (which vary considerably depending on the nature and chemistry of the host rock).

As a consequence, there is an understandable tendency for small claim holders to restrict themselves to relatively limited low-cost "grassroots" on-site exploration, in the hope that, if the investigation of their claim(s) produces promising results, they may be able to make a deal with a large mining company to either buy them out, or give them an ownership share in any mine which results from further exploration by the senior partner. The problem with this approach is that the larger companies with the necessary mine development resources operate worldwide, and are often more interested in larger concentrated deposits with high total metal content, or in jurisdictions where the cost of doing business is lower than in Canada.

The challenge is therefore to find a way, if possible, to bring those smaller deposits which have a reasonable prospect of economic viability to the actual production stage. Factors affecting economic viability obviously include location (distance from existing road access), the tonnage, grade and total recoverable gold content of the deposit, the projected costs of mining, milling, concentration, smelting and related transportation, the market value of the gold output, and ability to access necessary development and start-up capital.

It may be useful to summarize the typical sequence of steps leading from the staking of a typical mining claim (or, frequently, contiguous group of claims), to the initiation of production mining operations. These are generally as follows:

**Grassroots Exploration**

1. Ground prospecting, mapping, surveying and line cutting, etc., leading to staking of claims on promising areas;
2. Preliminary exploration, including geophysical surveying,(ground magnetic, electromagnetic, etc.), geophysical and geochemical surveys;
3. Stripping, trenching, surface drilling, drill core logging and assaying;
4. Documentation of findings

**Advanced Exploration**

If encouraging initial results appear from the grassroots exploration, more advanced exploration activities may be undertaken. Typically these may include:

5. Surface definition, more extensive core drilling to establish limits and quality of potential ore body, mapping and assaying;
6. Underground diamond drilling, assaying;
7. Shaft sinking, drifting, geological mapping, sampling, assaying;
8. Bulk sampling (drill, blast, excavate, transport, mill and concentrate representative bulk sample, using custom milling/concentrating/smelting facilities).

**Mining Feasibility Analysis and Business Planning**

If the results of the advanced exploration activities are encouraging, the next steps may include:

9. Assessing gold recovery feasibility and identify systems and infrastructure requirements, regulatory approval requirements, and capital and operating cost parameters;
10. If results of Step 9 warrant, conducting production mining feasibility study, and business development plan;
11. If results of Step 10 warrant, securing financing and necessary regulatory approvals, constructing mine facility, securing and training staff, and initiating mine operations.

Obviously, access to risk capital is needed to sustain activities throughout the entire process, and many individuals and small companies who own promising claims become stalled at the early or middle stages due to difficulty in raising the necessary financing. Senior levels of government have recognized this impediment to mining development and have provided different types and levels of incentives at various times in the past. At present, the available financial assistance or incentives available from government sources are understood to be as follows:

**The Ontario Exploration Corporation Assistance Program:** This program provides up to $6,000 per ”project” to prospecting companies to assist in exploring a specified property held by the company, in exchange for an interest in the company. Eligible activities and items include analyses and assays, equipment rentals/supplies, contracted services, travel, and food and accommodation.

**Flow-Through Share: Preferential Income Tax Treatment:** The current Ontario provincial income tax regulations provide favourable preferential treatment to investors in prospecting/mining company shares. The federal government formerly had a parallel complementary taxation mitigation arrangement, but this was terminated in 2005.

While these assistance/incentive programs and policies are undoubtedly helpful, they may not be, or be perceived to be, of sufficient value to generate the degree of beneficial economic impact required to deal specifically with the Atikokan situation.

It is worth noting that the Ontario government formerly had in place a support program known as the Ontario Mineral Incentive Program (OMIP - 1989 through 1995). This program provided financial grants to individuals and junior mining companies (and qualified producers) to help defray the costs of grassroots and advanced exploration activities. The grant limits were 30% of eligible expenses, to a grant total of $100,000 per project for grassroots exploration, and $300,000 for advanced exploration. Unfortunately, this program was terminated in the mid-1990’s, and has not been replaced with anything of a similar comprehensive nature by either senior level of government.

**Atikokan Area Bulk Sampling Incentive – A Discussion**

There are approximately a dozen properties known to contain gold resources in the Atikokan area as a result of grassroots exploration work carried out in the past. About half of these show gold contents in excess of 0.3 ounces per ton.

It is understood that most of these have not been subjected to advanced exploration activities of the type listed in the foregoing in recent years, including bulk-sampling testing. This form of testing is needed to determine the degree of practical difficulty likely to be encountered in extracting the gold from the parent rock using standard cost-effective crushing, milling, concentrating and smelting techniques.

While it is obvious from perusal of the foregoing list of advanced exploration activities, bulk sampling is not the only pre-production activity involved in the often-long process between claim staking and implementation of actual mining operations, it tends to be a relatively expensive discrete component of that process. Since many individual and small-company claim holders do not have easy access to the necessary funding, it can represent the first major obstacle in moving from a mineral deposit discovery to an operating mine. The bulk sampling activity may therefore be a candidate for a carefully-targeted incentive program applied within the Atikokan area.

There is obviously much variation in the cost of such sampling, depending on such variables as the location and configuration of the ore body, the size of the sample, and the cost of shipment to a mill capable of, and willing to, process the sample, and the cost of the actual crushing, milling, concentrating and smelting operations. However, a rough "order of magnitude" estimate would be in the $120 to $150 per ton range, meaning that a typical 500 ton to 1,000 ton sample could cost anywhere from $60,000 to $150,000. Depending on the grade of the sample and the success of the operation, a portion of the sample processing cost may be recovered through sale of the extracted gold.

In considering the merits and feasibility of offering some sort of publicly-supported incentive to help overcome the access to funding impediment in the Atikokan area, the following should be kept in mind:

- There are presently only a maximum of 5 or 6 properties in the Atikokan area which on preliminary review appear to be candidates for bulk sampling. It is possible, if not likely, that if the AMDI Stage 2 project is activated as proposed, other deposits worthy of investigation will appear. However, it would be reasonable to assume that the total number is not likely to exceed 10 or 12, and even if incentives were in place, not all property owners would take advantage of them. In short, the "upside risk" in offering incentives within the Atikokan area appears to be limited.
- For the purposes of preliminary estimation, a total of eight candidate projects is suggested as a reasonable assumption. If it is further assumed that the average cost (net of the value of mill recoveries of gold credited to the sampling work), is $100,000, the total net cost for eight properties would be in the order of $800,000. To allow some cushion, for planning purposes a total of $1,000,000 may be an appropriate upper-limit assumption.
- It must be recognized that the financial capacity and inclination of individual property owners to undertake pre-production advanced exploration work will vary greatly. It is thus impossible to determine in advance with any certainty what level and type of incentive would be sufficiently attractive to existing property owners.
- To generate the desired response it may therefore be necessary to experiment with different levels of support, beginning at the lower end of a realistic range.
- Care must be taken by those agencies offering incentives to avoid undue risk to the public funds utilized in the incentive process. In general, senior levels of government have endeavoured to ensure that the recipients of incentive funds behave responsibly, by limiting the levels of assistance provided to a maximum percentage of the value of the proposed undertaking, and to an absolute dollar limit per project.
- Supporting agencies also have to deal carefully with those individuals or larger companies financially capable of undertaking advanced exploration work without public support. The criteria utilized in the former OMIP attempted to deal with this concern by excluding eligibility to those who were liable for unpaid taxes, who were already operating profitable mines, or who were entitled to receive proceeds from such operations.

**The Atikokan Economic Development Corporation**

The Atikokan Economic Development Corporation (AEDC) has a mandate to support new or expanded business ventures in the geographic area surrounding Atikokan. This agency, which is supported by Industry Canada through FedNor, has the capacity to offer the following types of assistance to businesses and industry, within prescribed limits:

- Repayable loans
- Loan guarantees
- Equity positions

AEDC thus would appear to be well positioned, both with respect to geographic mandate and tactical assistance capability to act in support of local mineral development initiatives, including bulk-sampling activities.

For program planning purposes, it may be reasonable to assume a maximum initial supporting contribution of 40% of eligible expenses, to a maximum of $60,000 per project. For the assumed eight projects this would imply a total AEDC budget commitment of $400,000, in the form of loans, loan guarantees or equity positions, or some appropriate combination thereof. If this level of assistance proves insufficient to generate the desired uptake within the Atikokan area, as noted in the foregoing it may be appropriate to increase the level of support, to, say, a maximum of 50% of eligible expenses, and/ or, to expand eligibility to other advanced exploration activities, or even to grassroots exploration.

**Implementation**

If this incentive concept, or some variation thereof, is acceptable to the AEDC, the next step would be to secure the necessary additional investment budget from Industry Canada (FedNor). This type of program does not appear to fit current Northern Ontario Heritage Fund criteria and it is unknown at this point if funding could be available from other Ontario government sources. However, given the public commitment made by the province to mitigation of the negative impacts if the Ontario-mandated closure of the Atikokan Generating Station, a request to the Ontario government may be worthwhile. If additional funding could be made available, the eligibility criteria could be expanded and/or the maximum level of support per project increased.

The introduction of this program could begin at any time, but perhaps would have the most impact if timed to coincide with the release of the “AMDI” geological survey data interpretation results, and the local presence of the economic geologist proposed under that initiative. As “AMDI” Stage 1 is now well underway, if Stage 2 can be initiated without delay the preliminary data release could presumably begin in 2007.

Typically, the uptake on this type of program follows a rough pattern: the first two years are a period of increasing uptake, followed by a two year period of peak demand, with declining applications thereafter. This suggests that a five or six year program life would be appropriate planning target. Experience with the former OMIP indicates that applicants initially tend to overestimate the scale and cost of their exploration programs, with the result that not all the committed support funds are actually drawn down. This needs to be considered in budgeting and cash flow control systems.

**Next Steps**

As the prospective local program delivery agency, the AEDC board and management have a controlling interest in deciding whether or not this type of initiative is likely to produce useful results in the Atikokan area. It may be appropriate for the AEDC to strike a small (say, 3 member)

advisory sub-committee composed of individuals familiar with the mineral exploration and mining industry to assist in this respect.

The foregoing discussion is intended to be helpful in reaching this decision. If it is decided to proceed, then the scope and budget and duration of the initiative would have to be determined, and an approach made to FedNor for any additional operational funds needed by AEDC to support it. An approach could to the province (through the Ministry of Northern Development and Mines) for any additional funding considered desirable could also be made.

### 5.2.4 Custom Gold Milling Facilities

**Background**
Currently the only gold milling/concentrating/smelting plants the operators of which might be willing to process production runs of ore from small Atikokan-area mines are located at some considerable distance from Atikokan, at Pickle Lake (under construction), Red Lake (Campbell Mine), and Beardmore. Clearly the cost of transporting ore for production runs would be substantial: at $110 per truck hour, and 30 tons per load, the transportation cost could be as much as $45 per ton or more. Milling and concentrating equipment is reported to be located at two former mine sites in the Mine Centre area, at the western limit of the Atikokan geological zone. These facilities have apparently not been operational for some time, and are reportedly small capacity (20 and 80 tons per day, respectively).

Unless a major minable gold deposit is discovered in the area, or one of the known large tonnage-low grade deposits is developed by a major company willing to allow smaller miners to utilize its facilities on a fee for service basis, it seems very unlikely that individual smaller gold-bearing deposits could support local dedicated milling and concentrating facilities. However, it is possible that a number of small mining operations could be viable if cost-effective milling, concentrating and smelting facilities were available in Atikokan for low-volume custom production runs. This is, in fact, an approach that has been taken in other parts of the world, and low-volume mobile and stationary milling and concentrating equipment is available on the market on both a lease and purchase basis. For example, the Knelson Company markets this equipment throughout Canada and elsewhere in the world.

**Related Issues**
Obviously, it would be inadvisable to invest in this type of gold mill in the absence of reasonable prior evidence of the minimum level of demand necessary to viably sustain the mill operation. The concept would need to be marketed to existing claim holders, with the objective of encouraging participation, facilitating estimation of potential demand levels, operating parameters, etc., and of securing the capital investment needed to set up a suitably-sized mill if that appears to be a desirable course of action. The owners of existing mill equipment located at Mine Centre should be invited to participate in this process, as the most cost-effective option could be to reactivate these facilities.

Again, the local agency with the most appropriate mandate to assess the merits of this initiative, and to encourage its pursuit if that appears justified, would be the AEDC. However, intimate knowledge of the mining industry would be a necessary ingredient in the assessing and developing the concept and liasing with those property owners with potential interest, and this could best be provided through the services of a qualified geologist/mining engineer. That task might be

assigned to the economic geologist proposed to be engaged under the AMDI initiative to assist in the interpretation of the resultant published data, as discussed in the foregoing.

**Next Steps**

The AEDC board and management is invited to consider this initiative as part of the mid- term development strategy for the Atikokan area. As with the preceding proposed initiative, it may be appropriate for the AEDC to strike a small (say, 3-member) advisory sub-committee composed of individuals familiar with the mineral exploration and mining industry to assist in this respect.

As implied above, if it is to be implemented, this could be timed to coincide with the release of the data generated from the proposed AMDI program, (hopefully in 2007), and under the technical direction of the economic geologist proposed to be engaged under that program (for a three year term).

The question may arise as to the need for public capital funding support for the acquisition of a mobile or stationary gold milling plant, if an appropriate level of demand can be demonstrated. Again AEDC may be in a position to offer incentives in the form of loans, loan guarantees or equity positions to qualified and experienced entrepreneurs.

## 5.3 Energy

**Introduction**
Examination of the Ontario government decision to close of the OGS coal-fired Atikokan electrical generating station by the end of 2007 (later deferred to 2014) was not part of this consultant team's assignment. However, in the interests of due diligence and adding some dimensions to the overall regional energy demand and supply situation, the consultant team did conduct some cursory investigations. In particular, and effort was made to determine if there are any realistic energy sector development possibilities in the Atikokan area which, if pursued, might contribute to the community's economic base.

**Summary of Review Findings**
Of particular note are the following:

- Current total electrical generating capacity in northwestern Ontario from all sources (OPG and private) is about 1,425 MW, with current demand around 1,000 MW. However, demand is dropping due to the downsizings and closure of regional pulp and paper mills, which are heavy users of electrical power;
- In the absence of public subsidies, prices of electrical power to users (residential, commercial and industrial) will probably continue to rise over the near term;
- To reduce exposure to public agency power producer price increases, many industrial users of large amounts of electrical energy will be seeking to develop their own "behind the fence" **Co-generation Facilities**, using a variety of biomass, and possibly other, fuels;
- The area around Atikokan contains a number of river systems which could support **Run-of-the-river Power Generation**;
- The deep former open iron ore mine pits at Steep Rock in Atikokan (now partly flooded) could be candidates for a **Pump-up- Flow-down** peaking electrical power production system, the feasibility of which would be dependent upon the daily price differential between periods of high and low demand;
- Some reports have suggested that the Ontario government may now be willing to consider options to keep coal-fired plants open if they can be modified to be as clean, from an air emissions viewpoint, as natural gas-fired plants. Some industry and government agency sources indicate that coal gasification technology may meet this criterion. However, the discussion paper released in November 2006 by the Ontario Power Authority (OPA) proposes that coal-fired plants be phased out in favour of a mix of nuclear, wind , and biomass and gas-fired generation, combined with conservation measures;
- The OPA discussion paper recommends that the Atikokan Generating Station be converted to wood, peat or a combination of biofuels by 2011 – 2015, with work starting on the conversion in the period 2007 – 2010.
- The Ontario government recently announced a plan to mitigate current high energy costs being experienced by the pulp and paper industry, by means of rebates to qualifying companies. This will reportedly reduce costs to this sector by around 15%, over the next few years.

**Conclusions**
The current surplus of electrical generating capacity in the Northwestern Ontario region resulting primarily from plant closures or downsizings in the pulp and paper industry suggests that new run-of-the-river hydroelectric plants, or peaking pump-up-flow-down facilities (such as might be technically feasible at the former Atikokan iron ore open pits), are not likely to be financially viable

propositions in the near term. This situation could change if power export opportunities arise, but in that respect it must be noted that Northwestern Ontario is practically speaking, an “energy island”, as the existing transmission lines west to Manitoba, and east to Northeastern Ontario are capable of moving relatively small quantities of power either in or out. The State of Minnesota may in fact present the best potential export market, as the length of new (or upgraded) transmission line required would be relatively short.

All that said, if the forest products sector manages to effectively restructure, and more mining operations appear, the demand for electrical power within the region may increase in the future, and the feasibility of new power generation initiatives might then be worth assessment.

Local industry may find in-house (“behind the fence”) co-generation plants to be an economic alternative to purchasing power from Hydro One. However, the economic feasibility of these plants is a function of size (the bigger the better), and the availability of suitable types and quantities of fuels. Pursuit of this type of initiative is primarily the responsibility of private industrial proponents, although it would appear that senior level government financial support is available to qualified applicants.

It may be fairly concluded that, at present, there are no near-term opportunities to develop additional electrical power generation plants in the Atikokan area. This suggests that local efforts should be directed at encouraging the Ontario government and OPG to find environmentally acceptable and economically viable means of keeping the existing Atikokan station open in its current regional “peaking plant” role. As has been suggested by others, another option would be to utilize the existing plant as a test bed for the latest clean coal technology (which is apparently attracting interest in other jurisdictions as they search for cost-competitive means of power production) or other fuels.

## 5.4 Tourism, Recreation and Culture Sector

Atikokan itself has many tourist and recreation attractions including a nine hole golf course, a small ski hill, a museum, murals on the walls of downtown buildings, cross country skiing and hiking trails, and a walleye fish hatchery which attracts tourists every year. However, Atikokan has never achieved its tourist potential, nor benefited fully from its proximity to Quetico Park, one of the premier canoeing areas in the world. Quetico is bounded on the south by the Superior National Park in Minnesota. Minnesota, and particularly Ely, MN has historically derived far more benefit from Quetico Park than Atikokan has.

There are two major components to tourism in Atikokan and the surrounding area. The first is outfitter-based tourism, which relies heavily on U.S. customers. Area outfitters' customers frequently come for fishing and hunting, however several of the outfitters also provide services to customers who wish to experience Quetico Park wilderness adventures. Quetico Park itself is the other major tourism draw in the area, however a significant portion of its users are Americans who have gained entry to the park from Superior National Forest (Boundary Waters Canoe Area Wilderness), often starting from Ely, Minnesota. While there are a number of other tourism-related activities in the area, the outfitters and Quetico Park are the major contributors to the area economy. Also, Atikokan has a number of outdoor recreational clubs whose members and guests participate in snow machining, cross-country skiing, motocross racing, trail biking, etc. Several of these clubs host events that draw participants from outside the immediate area.

Two major studies have been completed in recent years which provide a significant amount of background information and some indications of the directions that should be pursued in terms of both tourism marketing and the development of tourism infrastructure and product. In April 2003, the **Tourism Marketing Strategy: Branding, Target Markets and Other Strategies for Promoting Atikokan, Ontario as a Tourism Destination** was completed. A second study, the **Northwoods Adventure Country Management Plan, Atikokan Ontario, Final Report** was completed in 2004. Both of these provide a substantial amount of information on existing and potential tourism markets as well as suggestions as to future directions which should be pursued. It appears that, while both have been accepted by the organisations for which they were prepared, progress has been slow in actually implementing the recommendations.

Both seem to have left a number of unresolved issues about which it has been exceedingly difficult to achieve consensus among those who would be responsible for their implementation. The Northwoods Adventure Country Management Plan in particular, while identifying and describing conceptually a wide range of tourism infrastructure improvements, does not easily lend itself to immediate implementation. In many respects, it is an interesting and useful very-long-term masterplan for development. Many of the physical improvements and new facilities that are proposed would greatly enhance the area's appeal, but there is some doubt as to the practicality of acquiring sufficient government assistance to build a substantial portion of the infrastructure, and equally if not more important, find the significant amount of money that would be required on an annual basis to operate and maintain the facilities.

The Northwoods Adventure Country Management Plan also contains a lengthy section on the tourism markets and potential marketing activities that might be pursued. There is a substantial amount of information contained in this section regarding potential markets in North America and in general terms, the means by which Atikokan and the surrounding area could be promoted to

these markets. Unfortunately, with the exception of some cost estimates relating to highway billboard signage and TODDS signage, there is very little information pertaining to more broadly-based marketing initiatives. This is an information gap that needs to be filled at some point, but it is not necessarily an immediate concern. There is an immediate need to increase the level of tourism promotion for Atikokan and the surrounding area, however, until there is significantly more new tourism product developed, it is advisable to refrain from extensive new tourism marketing. That being said, some short-term tourism marketing opportunities will be described subsequently.

The approach to expanding tourism that is being proposed in this strategy utilizes many of the thoughts and recommendations contained in the two previously-noted reports, and reflects the views and opinions expressed by many local individuals involved in the tourism business. The notion of "Adventure Country" is the foundation upon which future tourism initiatives should be pursued. In essence, current tourism offerings in and around Atikokan, the outfitters in the surrounding area and Quetico Park, are all perceived as providing opportunities for a variety of different types of outdoor experiences. Further tourism development in the area needs to capitalize and expand upon this perception. Simply put, there is both an opportunity and a need to:

- Enhance and expand existing outfitter operations and activities, while building on the traditional hunting and fishing experience, broadening the range and type of activities to appeal to a broader cross-section of potential customers;
- Capitalize on Quetico Park's branding and relatively high name recognition, and attempt to strengthen market recognition of the Atikokan-Quetico link;
- Expand and enhance a wide range of outdoor recreational activities, many of which have been developed and maintained by local volunteer organisations, to increase the number of products that potentially could appeal to visitors from beyond the region;
- Develop complementary historical, recreational, cultural and heritage tourism infrastructure as a compliment to the more rigorous outdoor recreational activities

The following subsections, which examine tourism product development and tourism Marketing (short-term and longer-term), and provide brief summaries of the various initiatives that can be successfully pursued and, over time, have a strong impact on stimulating tourism's contribution to the regional economy.

Prior to briefly describing the initiatives that are being considered, consideration must be given to a few factors. It is extremely important to ensure that, on an overall basis, proposed tourism initiatives for the most part are both appealing to existing and potential visitors, and at the same time, yield significant benefits to area residents, in terms of recreational enhancements, in addition to the value of increased economic activity. There is, to a great extent, a symbiotic relationship between Quetico Park and many of the outfitters. Yet, at the same time, the designation of Quetico Park as a wilderness area, along with some of its operating policies, has at times resulted in friction between the outfitters and the park. It should be noted that addressing these areas of friction was specifically excluded from the requirements of this study and the areas that were to be addressed in its recommendations. Finally, even thought the Township of Atikokan lies in close proximity to Quetico Park, over the years it has not derived as much economic benefit from that proximity as may be possible. To a great extent, this is due to the fact that the Park's largest single entry point is more than forty kilometres from the Township.

### 5.4.1 Cottage Lot Development – Crown Land

**Background**
It is well known that communities centred in areas where water-fronting cottage lots have been developed enjoy considerable and continuing economic benefits.

The cottage lot development process, generally involving land survey and subdivision, access road works and landscaping, construction of hydro lines, actual cottage, outbuilding and dock construction, and supply of all the materials, equipment and services required to support these activities, can generate significant employment and business sales in the local service communities. Once the cottages are built, their occupiers buy many supplies of all types from local suppliers to sustain themselves, their guests, and their facilities on an ongoing basis. Obviously, these benefits are maximised if the lots are purchased by persons not formerly resident in the service community: the cottagers, in effect, become "captive tourists" who return annually with their relatives and friends. The most notable example in northwestern Ontario is the City of Kenora, which services many cottage lots on Lake of the Woods and the Winnipeg River system, to the great economic advantage of the local economy.

The vast majority of the lakes in the Atikokan area are designated by the Ministry of Natural Resources (MNR) as "Lake Trout Lakes", a designation which thus far has effectively precluded their development for cottage lots. There are, however, a few other lakes in the area which, with respect to cottage lot development, have been designated either as "Available" (Crooked Pine, and Lerome Lakes), or "Potential" (e.g., Jackfish and Plateau Lakes). These lakes are all located on Crown land administered by the Ontario Ministry of Natural Resources (MNR), and the shorelines are currently essentially undeveloped. The development potential and relevant status of these lakes is discussed in detail in the following.

It must also be noted that the disposition of Crown land in support of economic development by MNR is subject to certain fundamental principles and processes. In summary, the applicable principles require that public land be sold at market value, and that the marketing process be fair and open (although MNR may dispose of land on a "first come first served" basis to municipalities). MNR must also fulfil its obligations under the Environmental Assessment (EA) Act, or be satisfied that the proponent (a municipality or private developer) has met their obligations under the Act. Where a municipality is the proponent, the municipality must accept responsibility for carrying out the EA to MNR's satisfaction, and must meet any Planning Act requirements stipulated by the Ministry of Municipal Affairs and housing with respect to subdivision.

In general, the factors bearing on the feasibility and merits of cottage lot development include the following:

- The existence, or lack thereof, of all-weather road access. While the standard of vehicular access does not have to be high, the attractiveness and value of road accessible lots is much higher than those accessible by water only (local real estate agents estimate that road-accessible undeveloped-lot values are roughly $40,000 to $45,000, while similar water-access-only lots typically sell for around $20,000). Obviously, the development of a lot is much easier if it is accessible by road vehicle, and the general utility after development much greater. Clearly, there is an economic trade-off between potential lot market value, and the cost of all-weather road access, if the latter does not already exist.

- The number of lots permitted on a specific water body is a function of the degree to which the natural environment could be negatively impacted. Of particular concern is the impact of increased fishing pressure due to the presence of cottagers on the sustainability of fish stocks, and the possible impact on water quality of the presence of septic systems for dealing with sewage and grey water generated by cottagers. The assessment of potential impacts is carried out by MNR and by the Ontario Ministry of Environment (MoEnv) . If fisheries habitat is likely to be affected, Fisheries and Oceans Canada becomes involved, under the federal government Fisheries Act, to ensure that any expected negative impacts are mitigated, or if that is not possible in-situ, compensated for by habitat improvements carried out elsewhere by the project proponent.
- Subject to satisfactory observance of the Crown land disposal principles and the process summarized in the foregoing, there are several ways in which water-fronting Crown land can be made available for cottage lot development in northern Ontario. These are:
    - MNR as proponent: MNR may subdivide the subject block of land and directly offer lots for sale on the open market, with or without all-weather road access;
    - Private developer as proponent: MNR may dispose of the block of land (at undeveloped market value) to a private developer, who may then subdivide it, build any road access and other services (such as hydro line) to the site deemed appropriate, and sell the lots on the open market;
    - Municipality as proponent: MNR may dispose of the block of land (at undeveloped market value) to a municipality, who may then subdivide, etc, and sell the lots on the open market. A municipality could acquire the land from MNR, and then sub-contract the development to another party, or even resell the land block to another party for development by that party.
    - While it is believed to be legally possible for a municipality to acquire land located outside municipal boundaries for certain purposes, it would not appear under most circumstances to be either desirable or appropriate to acquire such land for cottage lot development, as the municipality would not be entitled to collect property taxes in such a situation, and might even find itself under pressure to provide services to lot purchasers. Thus it would seem advisable that a municipality only undertake to act as a developer on land within its jurisdictional boundaries.

### *Crooked Pine Lake*

Crooked Pine Lake is located in unincorporated territory some 25 kilometres east of the eastern boundary of our municipality. In summary, the consultant team's information with respect to development issues on this body of water is as follows:

- This lake was the subject of a development study as far back as 1977, at which time eleven Applications for a Subdivision were filed under Section 33 of the Planning Act, for a total of 79 cottage lots. At that time there was concern about road access, as only 35 of the proposed lots would have been so accessed, but it is understood that more a more extensive bush road system has since been constructed in the area;
- Subsequently, in 1996, MNR re-examined the development potential with Ministry of Environment, as part of the Strategic Lands Initiative;
- In 1999, the Environmental Assessment Act (Disposition Order 56/3 – Crown Land Lot Disposition – EA Procedure) came into force. This effectively moved the EA responsibility for cottage lot development from MNR to "the developer";
- MNR concluded that the way forward would be to invite proposals from developers, through a formal Request for Proposals process.

The community of Atikokan is some distance from Crooked Pine Lake, but would still be, by a considerable margin, the closest urban community with goods and services to offer, both in the development phase, and to subsequent occupiers of the cottages. A preliminary assessment of the beneficial local economic impact by the consultants indicates, that if all 79 lots were developed, Atikokan businesses would be positioned to supply goods and services to total value of around $2.1 million (creating a total of about 15 person years of local employment during the development phase).

With all 79 lots developed, and assuming that these were occupied by persons not presently resident in the community, Atikokan businesses could look forward to the opportunity to thereafter supply about $400,000 worth of goods and services annually to cottage residents (adding about four full time equivalent service sector jobs to the local workforce). On these grounds, this initiative appears to have considerable merit.

### *Plateau Lake*

Plateau Lake is located at the southeast edge of the Township of Atikokan. (please refer to the map herewith entitled “Possible Cottage Lot Development – Plateau Lake”). The total water surface area of this lake is estimated by MNR at 657 hectares, of which about 60% is located outside the municipal boundary (in unincorporated territory). The lake contains a northern pike and smallmouth bass fishery, and is reportedly equipped with a boat launch facility which can be accessed by bush road.

A preliminary photogrammetric analysis indicates that there are three potential cottage lot shoreline areas which could be considered for development, as indicated on the aforementioned map.

> Area A: Approximately 2,000 metres of shoreline on south east side of the lake, which can be directly accessed off Hwy 11 by a 900 metre access road. If this were to be fully developed, the total length of roadway required would thus be approximately 900 metres of access road plus 2,000 metres back-lot service road (of lower standard).
>
> Area B: Approximately 2,200 metres of shoreline on the northeast side of the lake, which can be accessed by a 2,200 metre extension of an existing bush road which leads to Hwy 11 (total access road length from Hwy 11- about 3.9 kilometres). If this were to be fully developed, the total length of roadway required would thus be approximately 2,200 metres of access road plus 2,200 metres back-lot service road (of lower standard).
>
> Area C: Approximately 600 metres of shoreline located north of Area B, on the north side of a peninsula. Road access could be achieved by a 500-metre link to the Area B back-lot access. If this were to be fully developed, a total of some 1,100 metres of back-lot standard road would be required. In view of the limited frontage available, and the northerly exposure, this area should be considered for development only after Area B is fully subscribed.

It will be noted that all three of these potentially developable areas are located outside the current boundaries of the Township of Atikokan, in unincorporated territory. The options for development would thus appear to be as follows:

1. MNR act as the project proponent
   *or*
2. The Township of Atikokan annex the area(s) proposed for development, including the access road right of ways, and thereafter act as the project proponent.

With respect to Option 2 above, the annexation process would not appear to be necessarily problematic, provided care is taken not to include any existing private property within the area proposed for annexation, and to otherwise avoid negatively impacting those with interests in the immediate area.

**Potential Development Costs, and Benefits**

In the absence of a specific subdivision plan submitted by a credible developer, specific information from provincial government on the carrying capacity of the lake is not available. However, for the purposes of illustration only, it has been assumed that this lake can accommodate 25 lots, each of 0.5 hectares in area, located in Area B (see map). It should be noted that the area required for the assumed 25 cottage lots is much smaller than the total identified as potentially suitable for development on this lake, as described in the foregoing.

A development of this scale in this location would necessitate the following (assuming that the municipality, rather than MNR, accepts the role of developer):

- Acquisition of approximately 12.5 hectares of waterfront Crown land;
- Construction of approximately 2.0 kilometres of main access road to Hwy11;
- Construction of approximately 1.25 kilometres of back lot access road;
- Preparation and registration of subdivision plans;
- Carrying out an Environmental Assessment;
- Annexing development area and access road right of way

Exclusive of the market value of the Crown land required (yet to be determined), it is estimated that the total development costs would be in the order of $320,000, or about $13,000 per lot (see appended estimate breakdown).

With respect to operational costs incurred by the municipality to service these lots (road maintenance, garbage disposal, policing, and other general services provided in rural areas), it may be reasonably assumed that these will be fully covered by the property taxes levied. (i.e. no significant net benefit or cost to other community taxpayers would be generated).

The approximate benefits available to the community are conservatively estimated as follows, assuming all lots are occupied by persons currently resident outside Atikokan:

Development Phase: $1.0 million in locally sourced expenditures on locally-sourced goods and services (equivalent to about 10 person-years of employment)

Ongoing Occupancy: $155,000 annual expenditures on locally-sourced goods and services (equivalent to about 1.5 full-time equivalent local service sector jobs)

It should be noted that if the carrying capacity of the lake is determined to be higher than the assumed 25 lots used in this illustration, the value of the benefits would rise accordingly, and vice-versa.

### *Jackfish Lake*

This lake is located at the western edge of the Township of Atikokan, approximately two kilometres north of the Hwy 11 corridor (see map entitled "Possible Cottage Lot Development – Jackfish and Lerome Lakes", herewith). It is relatively small lake (122 hectares in surface area), and contains a walleye, northern pike and smallmouth bass fishery. According to MNR , it has no direct road access.

Approximately 30% of the surface area of the lake is located outside municipal limits, but a preliminary photogrammetric analysis indicates that the area most appropriate for cottage lot development is located within the municipality. As indicated on the aforementioned map, the potentially developable area is:

Approximately 1,000 metres of shoreline on north east side of the lake, which can be directly accessed off Hwy 11 by a 2,300 metre access roads. If this were to be fully developed, the total length of roadway required would thus be approximately 2,300 metres of access road plus 1,000 metres back-lot service road (of lower standard).

**Potential Development Costs, and Benefits**

In the absence of a specific subdivision plan submitted by a credible developer, specific information from provincial government on the carrying capacity of the lake is not available. However, for the purposes of illustration only, it has been assumed that this lake can accommodate 10 lots, each of 0.5 hectares in area, located on the north east shore (see map). It should be noted that the area required for the assumed 10 cottage lots is much smaller than the total identified as potentially suitable for development on this lake, as described in the foregoing. A development of this scale in this location would necessitate the following:

- Acquisition of approximately 5.0 hectares of waterfront Crown land;
- Construction of approximately 2.3 kilometres of main access road to Hwy11;
- Construction of approximately 0.5 kilometres of back lot access road;
- Preparation and registration of subdivision plans;
- Carrying out an Environmental Assessment.

Exclusive of the market value of the Crown land required (yet to be determined), it is estimated that the total development costs would be in the order of $250,000, or about $25,000 per lot (see appended estimate breakdown).

With respect to operational costs incurred by the municipality to service these lots (road maintenance, garbage disposal, policing, and other general services provided in rural areas), it may be reasonably assumed that these will be fully covered by the property taxes levied. (i.e. no significant net benefit or cost to other community taxpayers would be generated).

The approximate benefits available to the community are conservatively estimated as follows, assuming all lots are occupied by persons currently resident outside Atikokan:

Development Phase: $0.4 million in locally sourced expenditures on locally-sourced goods and services (equivalent to about 4 person-years of employment)

Ongoing Occupancy: $62,000 annual expenditures on locally-sourced goods and services (equivalent to about 0.5 full-time equivalent

local service sector jobs)

It should be noted that if the carrying capacity of the lake is determined to be higher than the assumed 10 lots used in this illustration, the value of the benefits would rise accordingly, and vice-versa.

### *Lerome Lake*

This lake is located near the southwest corner of the Township of Atikokan, and entirely within municipal boundaries, and immediately south of the Hwy 11 corridor. (see map entitled "Possible Cottage Lot Development – Jackfish and Lerome Lakes", herewith). The lake has a total surface area of 274 hectares, and contains a boat launch which is accessible from Hwy 11. It supports a walleye, northern pike and smallmouth bass fishery. One existing cottage is reported to be located on the northeast shore.

Preliminary photogrammetric review indicates that there are four separate lake front areas which appear suitable for cottage lot development, as indicated on the aforementioned map:

Area A: Approximately 1,000 metres frontage located on the northeast sector of the lake. Access to Hwy 11 can be achieved by construction of approximately 500 metres of new access road, to connect with an existing bush road, for a total distance of 600 metres to Hwy 11. If this were to be fully developed, the total length of roadway required would thus be approximately 500 metres of access road, plus 1,000 metres of back-lot service road (of lower standard).

Area B: Approximately 1,100 metres frontage located on the northwest sector of the lake. Access to Hwy 11 can be achieved by construction of approximately 200 metres of new access road. If this were to be fully developed, the total length of roadway required would thus be approximately 200 metres of access road, plus 1,100 metres of back-lot service road (of lower standard).

Area C: Approximately 2,100 metres frontage located on the west-centre sector of the lake. Access to Hwy 11 can be achieved by construction of approximately 600 metres of new access road. If this were to be fully developed, the total length of roadway required would thus be approximately 600 metres of access road, plus 2,100 metres of back-lot service road (of lower standard).

Area D: Approximately 900 metres frontage located on the west-centre sector of the lake, immediately south of Area C, and on the south side of a peninsula. Road access could be achieved by a 300 metre link to the Area C back-lot access (if Area C is developed first), for a total of some 1,200 metres of back-lot standard road requirement A. Alternatively, if further investigation indicates that Area D is markedly superior to Area C, then Area D could be accessed and developed first if approximately 1,300 metres of access road to Hwy 11 were built (for a total of 1,300 metres of access road plus 900 metres of back-lot access (at lower standard).

**Potential Development Costs, and Benefits**
Without a specific subdivision development plan produced by a credible developer, the provincial government is unable to indicate the carrying capacity of the lake. However, in the absence of this

information, for the purposes of illustration only, it has been assumed that this lake can accommodate 15 lots, each of 0.5 hectares in area A, located on the north east shore (see map). It should be noted that the area required for the assumed 10 cottage lots is much smaller than the total identified as potentially suitable for development on this lake, as described in the foregoing. A development of this scale in this location would necessitate the following:

- Acquisition of approximately 7.5 hectares of waterfront Crown land;
- Construction of approximately 0.5 kilometres of main access road to Hwy11;
- Construction of approximately 0.75 kilometres of back lot access road;
- Preparation and registration of subdivision plans;
- Carrying out an Environmental Assessment.

Exclusive of the market value of the Crown land required (yet to be determined), it is estimated that the total development costs would be in the order of $120,000, or about $8,000 per lot (see appended estimate breakdown).

With respect to operational costs incurred by the municipality to service these lots (road maintenance, garbage disposal, policing, and other general services provided in rural areas), it may be reasonably assumed that these will be fully covered by the property taxes levied. (i.e. no significant net benefit or cost to other community taxpayers would be generated).

The approximate benefits available to the community are conservatively estimated as follows, assuming all lots are occupied by persons currently resident outside Atikokan:

Development Phase: $0.6 million in locally sourced expenditures on locally-sourced goods and services (equivalent to about 6 person-years of employment)

Ongoing Occupancy: $93,000 annual expenditures on locally-sourced goods and services (equivalent to about 1.0 full-time equivalent local service sector jobs)

It should be noted that if the carrying capacity of the lake is determined to be higher than the assumed 10 lots used in this illustration, the value of the benefits would rise accordingly, and vice-versa.

**Cottage Lots – Current Status**

MNR has agreed to support the initiative, by directly providing an opportunity to prospective developers to offer development proposals. As of December 2006, MNR has taken the following steps:

- Made the necessary Crown land Use Policy Amendment to permit the development;
- Is in the process of developing a communications plan to advise the public and interested parties of the upcoming opportunity;
- Is planning to issue requests for formal development proposals in January 2007.

By letter dated 23rd January 2006 from Mayor Dennis Brown to MNR (then) Regional Director Charlie Lauer, the Township of Atikokan formally requested the Ministry to proceed as quickly as possible to issue the request for proposals from private proponents for cottage lot development on Crooked Pine Lake.

It is understood that MNR has reviewed the matter, and has decided not to pursue the development of Crooked Pine Lake at this time. Concerns regarding the feasibility of and responsibility for providing and maintaining road access, waste landfill operations, etc., in the relatively remote setting, have apparently led MNR to this decision.

**Next Steps**
Once responses have been received from prospective developers, MNR will review same, and (if all is in order) select the developer, who will then be in apposition to produce detailed subdivision development plans, secure necessary approvals, construct necessary infrastructure, and market the lots.

**Cottage Lot Development - Conclusions and Recommendations**
Cottage lot development is a relatively low-risk way of adding the Atikokan's economic base. If the 79 lots on Crooked Pine Lake and the 50 assumed lots on Plateau, Jackfish and Lerome Lakes were all developed, the local economy would accrue about $4.1 million in local expenditures on goods and services, generating about 40 person years of local employment in the development phase, and thereafter annually resident expenditures on locally-sourced goods and services of around $700,000 (about 7 full-time-equivalent service sector jobs).

As noted in the foregoing, with the exception of Crooked Pine Lake, MNR is supportive of exploring development potential on the other three lakes, and has set in motion the steps necessary to obtain development proposals form prospective developers.

It is recommended that the municipality maintain close contact with the local MNR office in this connection, to ensure that the interests of the municipality are considered as the initiative moves towards fruition.

## *Cottage Lot Development – Cont'd*

**Preliminary Estimate of Atikokan Economic Impacts**
**Lerome, Jackfish and Plateau lakes**

### A. Lerome Lake

#### 1. Development Phase: Assume 15 lots total

***Assumed total construction cost = $60,000 per lot***

Total construction cost = $60,000 x 15 = $0.9 million
Assumed local component of benefit = 60%
Estimated local benefit = $0.9 x 0.60 = $0.5 million

Ancilliary equipment purchases = $10,000 per lot
Total expenditure = $10,000 x 15 = $150,000
Assumed local component of benefit = 40%
Estimated local benefit = $150,000 x 0.40 = $60,000

TOTAL DEVELOPMENT PHASE LOCAL BENEFIT = $0.6 MILLION
(Equivalent to approximately 6 local person years of employment)

#### 2. Ongoing Operational Phase: 15 occupied lots

Note: Estimate assumes that lots are occupied by persons not previously resident in Atikokan

**<u>Per lot estimate of annual costs</u>**

| | |
|---|---|
| Road maintenance: allowance per lot = $200<br>Assumed local component of benefit = 100% = | $200 |
| Garbage handling and miscellaneous: allowance per lot = $200<br>Assumed local component of benefit = 100% = | $200 |
| Household consumables<br>3 persons x 8 weeks x $30 per person per day = $5,040<br>Assumed local component = 70% = | $3,528 |
| Maintenance and repairs to property<br>4% of initial value annually = $60,000 x .04 = $2,400<br>Assumed local component = 70% = | $1,680 |
| Miscellaneous local purchases @ $10 per person day = | $ 560 |
| TOTAL PER-LOT ONGOING LOCAL ECONOMIC BENEFIT = | $6,168 |

ANNUAL TOTAL ONGOING LOCAL ECONOMIC BENEFIT =$6,168x15 = $92,520
(Equivalent to approximately one local ongoing full-time equivalent service sector job)

## B. Jackfish Lake

### 3. Development Phase: Assume 10 lots total

***Assumed total construction cost = $60,000 per lot***

Total construction cost = $60,000 x 10 = $0.6 million
Assumed local component of benefit = 60%
Estimated local benefit = $0.6 x 0.60 = $0.4 million

Ancillary equipment purchases = $10,000 per lot
Total expenditure = $10,000 x 10 = $100,000
Assumed local component of benefit = 40%
Estimated local benefit = $100,000 x 0.40 = $40,000

TOTAL DEVELOPMENT PHASE LOCAL BENEFIT = $0.4 MILLION
(Equivalent to approximately 4 local person years of employment)

### 4. Ongoing Operational Phase: 10 occupied lots

Note: Estimate assumes that lots are occupied by persons not previously resident in Atikokan

**Per lot estimate of annual costs**

| | |
|---|---|
| Road maintenance: allowance per lot = $200<br>Assumed local component of benefit = 100% = | $200 |
| Garbage handling and miscellaneous: allowance per lot = $200<br>Assumed local component of benefit = 100% = | $200 |
| Household consumables<br>3 persons x 8 weeks x $30 per person per day = $5,040<br>Assumed local component = 70% = | $3,528 |
| Maintenance and repairs to property<br>4% of initial value annually = $60,000 x .04 = $2,400<br>Assumed local component = 70% = | $1,680 |
| Miscellaneous local purchases @ $10 per person day = | $ 560 |
| TOTAL PER-LOT ONGOING LOCAL ECONOMIC BENEFIT = | $6,168 |

ANNUAL TOTAL ONGOING LOCAL ECONOMIC BENEFIT =$6,168x10 = $61,680
(Equivalent to approximately 0.5 local ongoing full-time equivalent service sector job)

## C. Plateau Lake

### 5. Development Phase: Assume 25 lots total

***Assumed total construction cost = $60,000 per lot***

Total construction cost = $60,000 x 25 = $1.5 million
Assumed local component of benefit = 60%
Estimated local benefit = $1.5 x 0.60 = $0.9 million

Ancilliary equipment purchases = $10,000 per lot
Total expenditure = $10,000 x 25 = $250,000
Assumed local component of benefit = 40%
Estimated local benefit = $250,000 x 0.40 = $100,000

TOTAL DEVELOPMENT PHASE LOCAL BENEFIT = $1.0 MILLION
(Equivalent to approximately10 local person years of employment)

### 6. Ongoing Operational Phase: 25 occupied lots

Note: Estimate assumes that lots are occupied by persons not previously resident in Atikokan

**Per lot estimate of annual costs**

| | |
|---|---|
| Road maintenance: allowance per lot = $200<br>Assumed local component of benefit = 100% = | $200 |
| Garbage handling and miscellaneous: allowance per lot = $200<br>Assumed local component of benefit = 100% = | $200 |
| Household consumables<br>3 persons x 8 weeks x $30 per person per day = $5,040<br>Assumed local component = 70% = | $3,528 |
| Maintenance and repairs to property<br>4% of initial value annually = $60,000 x .04 = $2,400<br>Assumed local component = 70% = | $1,680 |
| Miscellaneous local purchases @ $10 per person day = | $ 560 |
| TOTAL PER-LOT ONGOING LOCAL ECONOMIC BENEFIT = | $6,168 |

ANNUAL TOTAL ONGOING LOCAL ECONOMIC BENEFIT =$6,168x25 = $154,200
(Equivalent to approximately 1.5 local ongoing full-time equivalent service sector job)

**Summary of Approximate Local Economic Impacts**

***Municipality of Atikokan***

**Cottage Lot Development:**
**Lerome, Jackfish and Plateau Lakes**

| LAKE | Assumed Cottage Lot Potential (#) | Development $ Impact | Development Jobs | Ongoing $ Impact | Annual Jobs |
|---|---|---|---|---|---|
| **Lerome** | **15** | **$0.6 million** | **6** | **$93,000** | **1** |
| **Jackfish** | **10** | **$0.4 million** | **4** | **$62,000** | **0.5** |
| **Plateau** | **25** | **$1.0 million** | **10** | **$154,000** | **1.5** |
| **TOTALS** | **50** | **$2.0 million** | **20** | **$309,000** | **3** |

***Notes: 1. The benefits listed will accrue whether or not the lots are within or without the*** municipal boundaries, it being assumed that the municipal taxes levied will cover the costs of municipal services provided within municipal boundaries;
2. The "development" phase jobs are expressed in person-years of employment: the "ongoing annual" as full time equivalents.

**Cottage Lot Development**
**Crooked Pine Lake**
**Preliminary Estimate of Atikokan Economic Impacts**

## 7. Development Phase: 79 lots total

***Assumed total construction cost = $60,000 per lot***

Total construction cost = $60,000 x 79 = $4.7 million
Assumed local component of benefit = 40%
Estimated local benefit = $4.7 x 0.40 = $1.9 million

Ancillary equipment purchases = $10,000 per lot
Total expenditure = $10,000 x 79 = $790,000
Assumed local component of benefit = 30%
Estimated local benefit = $790,000 x 0.30 = $ 240,000

TOTAL DEVELOPMENT PHASE LOCAL BENEFIT = $2.1 MILLION

(Equivalent to approximately 20 local person years of employment)

## 8. Ongoing Operational Phase: 79 occupied lots

Note: Estimate assumes that lots are occupied by persons not previously resident in Atikokan

**Per lot estimate of annual costs**

| | |
|---|---|
| Road maintenance: allowance per lot = $200<br>Assumed local component of benefit = 100% = | $200 |
| Garbage handling and miscellaneous: allowance per lot = $200<br>Assumed local component of benefit = 100% = | $200 |
| Household consumables<br>3 persons x 8 weeks x $30 per person per day = $5,040<br>Assumed local component = 60% = | $3,024 |
| Maintenance and repairs to property<br>4% of initial value annually = $60,000 x .04 = $2,400<br>Assumed local component = 50% = | $1,200 |
| Miscellaneous local purchases @ $10 per person day = | $ 560 |
| TOTAL PER-LOT ONGOING LOCAL ECONOMIC BENEFIT = | $5,184 |

ANNUAL TOTAL ONGOING LOCAL ECONOMIC BENEFIT =$5124 X 79 = $410,000
(Equivalent to approximately 4 local ongoing full-time equivalent service sector jobs)

### 5.4.2 Quetico/Atikokan Wilderness Adventure Area

The Park is an extraordinarily valuable asset which is widely recognized throughout North America and beyond for the quality of wilderness experiences that it offers. Park management has identified a number of opportunities to strengthen and improve both its overall operations and the facilities that it contains. Unfortunately, over the last several years, there have been significant staff reductions at the park which have limited the ability to pursue a number of initiatives that would have yielded significant advancements. Without question, the requests for increased staffing and more financial resources for improvements, and the **Atikokan-Quetico Tourism Recommendations** submitted by the Atikokan-Quetico Recommendations Review Team, should be supported by the community at large.

From the Township's point of view, it will be important to support any initiatives that will increase visitation to Quetico Park. It is recognized that the Park is at capacity for significant portions of the summer season, therefore, increased visitation must be promoted at off-peak times. The major economic benefits of the Park to Atikokan tend to be from salaries and wages paid to Park staff, limited revenues accruing to visitor-oriented businesses in Atikokan, revenues accruing to outfitters whose customers are going into the Park, which are in turn expended at Atikokan businesses and to pay wages to Atikokan residents. Unfortunately, due to the fact that most Canadians entering the park do not spend much time or money in Atikokan, and that a significant portion of the park's visitors have entered from the U.S. side, the economic benefits to Atikokan, while significant, are below potential maximums. Nevertheless, Atikokan is fortunate to have the park in such close proximity, and the Township, its residents, its businesses, and its recreational organisations should do all within their power to encourage growth and higher utilisation levels at the Park.

### 5.4.3 Multi-Use Trail Loops – East and West

In an effort to attract a larger number of trail users who are not looking for a Quetico Park-type experience, it is proposed that three trails be established which will meet the needs and interests of these users. These trails will be developed in conjunction with a new Quetico Park access point at Batchewaung Bay and a new road access from Atikokan's Visitor Information Centre to Batchewaung Bay. These trails will be intended for use by non-motorized trail users. In particular, it is expected that they would be appropriate for people seeking to walk, cycle and/or cross-country ski.

One loop proceeds east from Batchewaung Bay and would either be in close proximity to the boundary of Quetico Park, or possibly weave in and out of the Park at certain points. It would go as far east as the Dawson Trail Campground. The trail from Batchewaung to Dawson Trail Campground will be the most rigorous of the proposed trails.

A second trail will begin at Batchewaung Bay and proceed west to Cole Lake, where it turns north and continues to the top end of Lerome Lake. At Lerome Lake, the trail will divide into two separate routes. One route will cross Highway 11 and go through Atikokan, returning to the Visitor Information Centre. The alternative route will proceed east past Caribou Lake, Kemuel Lake, and then turn south to Batchewaung. At the point it turns south, the trail will utilise either the new access road for its route, or will be more or less parallel to it. The trails heading west and then returning either through Atikokan or the slightly more southerly route, will be less demanding than the trail to the east. To some extent, these new trails may utilise existing roads and trails that have been developed previously, in particular by the Beaten Path Nordic Trails cross-country ski club.

In addition to these trails, there will be a trail leading from the northern end of Batchewaung to a northern point on Nym Lake. A Trails Committee consisting of several local representatives, and representatives of the Ministry of Natural Resources, Ontario Parks and Abitibi, has met on several occasions to discuss the overall plan. Abitibi has been supportive of the initiative, and every effort is being made to ensure that their Forest Management Plans are modified so that they are consistent with the proposed trail network.

There are three possible routes based on the computer model at this point. One of the easterly routes is completely within Quetico Park, the second easterly route weaves in and out of the Park within a 1km boundary of the park, and a third route is entirely outside the Park.

The westerly trail is entirely outside the Park but within 1km of its boundary up to the point it reaches Cole Lake. There is a possibility that the trail may eventually be extended so that there is access to Beaver House. There is a routing alternative on the westerly route which would have that trail go north at Owl Lake, and proceed north of Narrow Lake and intersect the earlier trail option at Lark Lake, proceeding north.

All of these routing options are illustrated on a map, which is included with these reports. It is estimated that the cost of developing these new trails could be as high as $4 million, however there is at least some likelihood that the trail development could be undertaken at a slightly lesser cost. A major concern with the trail network is the ongoing cost of maintenance that will have to be addressed. The entire trail network in both directions will be approximately 150km in length. It is anticipated that the westerly route would be the first to be built, followed by the easterly route.

It is intended that as the trails are developed, there will be opportunities for small revenue-generating facilities to be built along the trails. In particular, these may include small overnight shelters and other modest amenities of interest to trail users.

### 5.4.4 Trans-Canada Trail Designation

A significant factor affecting the development of these trails is the possibility of them becoming part of the Trans-Canada Trail. Discussions have been initiated with representatives of the Ontario Trans-Canada Trail Board to determine the potential for these trails to make up a part of the Trans-Canada network from Thunder Bay to the Manitoba border. From Atikokan, there would be a couple of different routing options for the continuation of the Trans-Canada Trail, however one scenario is particularly appealing. It has been suggested that a land route could proceed from Atikokan to Ignace and then continue along Highway 17 through Dryden to Kenora and west to Manitoba. A second element of this scenario would involve a water route from Atikokan continuing west to Fort Frances, Rainy River, and then north to Kenora. Certainly, having this trail network as part of the Trans-Canada Trail would significantly enhance its appeal to users and make a significant difference in terms of marketing and attracting people to the Atikokan/Quetico adventure trails.

### 5.4.5 Atikokan/Batchewaung Access Road

As has been noted previously, the location of Quetico's primary entrance point at the Dawson Trail Campground has, to some extent, limited the economic benefit derived by Atikokan from the Park. In an effort to increase the economic benefit to the Township, it is proposed that an alternative park entrance be created at Batchewaung Bay. In order to achieve this objective, it will be necessary to

construct a new road access from the vicinity of the Atikokan Visitor Information Centre to Batchewaung Bay.

The initial computer-generated model for the trails provides an indication of the routing that could be considered for this new road access. Based on this initial routing, from a trail perspective, the route has been further modified using aerial photography to determine more accurately an appropriate route and provide a basis for estimating the cost of construction. It is intended that this new road be a paved-surface, year-round road. On a very preliminary basis, it is estimated that a road of the quality required would cost in the order of $4 million. While this estimate will require refinement in the planning and detailed design phases, it provides an "order of magnitude" indication of the likely cost.

Discussions are just beginning relating to the actual Park entry facilities that could be located near Batchewaung Bay, however representatives of Ontario Parks seem to be receptive to this possibility. A new building of some type would have to be constructed, if only to meet the needs of this entry point. However, there are other opportunities that can be pursued near Batchewaung which may justify a significantly larger structure than would be required for park-entry purposes only.

### 5.4.6 Batchewaung Bay Park Entry Building and Other Facilities

Several options are being considered in terms of the types of facilities that could be housed in a new structure or structures near Batchewaung Bay. Among these are an ecological/environmental research facility, Quetico Park interpretive facilities, canoe interpretive facilities, trail-user facilities, clubhouse facilities for local trail-user groups, etc. As well, there may be opportunities for other revenue-generating facilities at the Batchewaung location that could include trail-user supplies and gear, convenience items, a campground, modest overnight roofed accommodation, etc. Since there will be significant operating and maintenance costs associated with these trails, it will be critical to identify either publicly or privately operated revenue generating opportunities which will yield some type of revenue stream to offset these operating and maintenance costs.

The facilities that have been suggested near the Batchewaung Bay location are all intended to stimulate economic activity for Atikokan and the surrounding area. Each of these will be described briefly below, in terms of, at least conceptually, the types of facilities and activities that are being considered, and indications of the intended economic benefits.

### 5.4.7 Bio-Research Facility

Research is currently undertaken in Quetico Park by a number of different organisations since the park provides a somewhat unique environment in which to study a number of different subjects. However the extent of research undertaken in Quetico Park is considerably less than that which is undertaken in the Superior National Forest (Boundary Waters Canoe Area Wilderness). It is hoped that eventually, research facilities could be developed and made available to a variety of different organisations desiring to conduct research in this environment. These organisations are likely to include universities, colleges, private businesses, various federal and provincial government agencies, not-for-profit organisations, etc.

Initially, facilities would be more or less limited to labs and workspaces, and thus provide a venue for the researchers. It is not intended that this become a fully staffed research facility except to the extent that outside groups wished to post their researchers within the facilities on a permanent

basis. Ideally, the users of the facilities would make some financial contribution to the operating costs associated with the research centre.

This concept has been discussed on a limited basis with Ontario Parks staff, who are supportive, and has been raised with representatives of the Quetico Foundation, who have expressed a desire to be involved in any further discussions. The Foundation's potential participation is appealing, since they have financial resources available to both conduct research and potentially to contribute toward the cost of establishing such a facility. The Quetico Park Management Plan (1995) states:

"[The] construction of permanent structures within the park to facilitate a research project will not be permitted, however parks staff will co-operate in any feasibility study to locate a base for Quetico Park research in the Atikokan area outside the park itself."

### 5.4.8 Interpretive Centre and Trail User Staging Facilities

The Dawson Trail Campground Visitors Centre has limited facilities available for users of the Park and people travelling through the area on Highway 11. Establishing more extensive, state-of-the-art multimedia interpretive facilities at Batchewaung Bay has significant potential in terms of generating increased tourism activity in the Atikokan area. The interpretive facility concept is at a very early stage of discussion. However, it has been recognized by the people participating in these discussions that such a facility, to be effective, has to appeal to a broad cross-section of potential visitors who will range widely in age and interests.

The intent is to develop the concept of a facility that will be sufficiently interesting for people who are merely travelling through the area to stop and visit, and at the same time be of interest to Park users and trail network users. The specific themes and content of the exhibits have yet to be determined. However, there is a clear recognition that in order to effectively and dramatically stimulate tourism in the area, the interpretive offerings must be very high-calibre, utilising state-of-the-art technology and both educational and entertaining. As part of the discussions for the interpretive facilities it has been suggested that this might be an appropriate location for display of the Centennial Canoe which, it is hoped, may be repatriated, at least on a part time basis, to Atikokan. As well, consideration is being given to including some of the elements in the Canoe Heritage Centre that had previously been proposed, but which, to date, has not been successfully pursued.

A structure or structures sufficient to accommodate all of the potential uses that have been described above will have to be quite substantial in size and will be quite costly. At this point it is premature to hazard a guess as to the total capital costs of building all of these facilities. However, it is suggested that the structure(s) be developed on a phased basis, and that construction be modular in nature, so that it can be undertaken as need warrants and financial resources permit. It is likely that the research facilities, the Quetico Park entry facilities, the interpretive facilities and the trail-user facilities will cost several million dollars.

### 5.4.9 Private Sector Opportunities

Outfitters, both directly and indirectly, make significant economic contributions to the Atikokan and area economy. There is a core group of successful operators who, year in and year out, market their businesses well beyond the region and therefore bring a large number of visitors to Atikokan and the surrounding area. Many of the more successful operators have recognized the value of

expanding their businesses beyond traditional hunting and fishing, and equipping visitors for expeditions into Quetico Park. While continuing to service their traditional clientele, they have sought ways to both increase occupancy level at off-peak times, and offer a wider range of activities both in their own operations and by taking advantage of activities provided elsewhere in the region so that they could increase their appeal to a broader cross-section of markets and customers. It is this desire to increase occupancy levels, as well as the desire to provide a wider range of activities for visitors that has prompted many of them to support the diversification of tourism offering in the area. There appear to be significant opportunities to capitalize on the initiatives of several of the recreational, arts and cultural organisations that are based in Atikokan to achieve this end. The outfitters and other tourist operators recognized that increasing the number of visitors coming to the area to participate in activities and events sponsored by volunteer organisations in the area can supplement the business that they derive directly and indirectly from Quetico Park.

**Next Steps – Quetico/Atikokan Wilderness Adventure Area**
The Quetico Park Management Planning process will review these initiatives. The Township of Atikokan should seek funding of between $150,000 and $200,000 from FedNor and the NOHFC in order to initiate the feasibility and planning study.

The Township should continue discussions with the Trans-Canada Trail regarding official designation, leading to a partnership that would also include the Ministry of Natural Resources. The Feasibility and Planning Study will then move to begin on-the-ground verification of potential trail routes, market potential, capital and operating costs, etc.

We anticipate capital costs for this initiative to be in the range of $4,000,000 to $5,000,000 for road construction, $2,000,000 to $4,000,000 for trail development, and between $5,000,000 and $15,000,000 to develop a research facility, interpretive centre, Quetico Park entry and trail user facilities. These could be staged over several years.

### 5.4.10 Charleson Recreation Facilities Upgrading and Expansion

The Charleson Recreation Area is a venue utilised by the Atikokan Motorcross Club, the Atikokan SnoHo Club, 4x4 Club, Steep Rock Mountain Bikes, Horse Club and Ride for Sight. Each of these clubs, primarily though the efforts of their volunteers, have made significant strides in terms of developing appropriate facilities for their individual club needs and joint use by other clubs operating at the venue. As well, each organisation has had some successes with regard to attracting people from outside of Atikokan to various competitions and other events they sponsor

The Atikokan Sno-Ho Club appears to be one of the more successful clubs in Northern Ontario, and has developed an extensive trail network covering many hundreds of kilometres. Their clubhouse facilities are located in the Charleson Recreation Area. The mountain biking club has established a network of trails emanating from Charleson Recreation Area that also have attracted users from outside the immediate area. The horseback-riding club, while non-motorized and non-mechanized, has found that many of its needs can be met in the Charleson Recreation Area. These groups have banded together to begin developing longer-term facilities development plans for their individual and joint use, and a not-for-profit corporation has been established to manage the area.

It is evident that there are increasing numbers of people, both locally and from great distances who have an interest in the types of recreational activities that are provided at this location. Events that have been hosted by the groups have drawn people from throughout Northern Ontario, provinces to

the west and the United States. At this point, their main constraints are financial in terms of building new facilities, and the limits in the amount of time volunteers can provide to maintain and upgrade those facilities that currently exist.

There appears to be a major opportunity to expand the services and facilities available to both local users and in turn, attract significantly more users form outside the immediate area who will require food, accommodation, fuel, etc. during their stays in Atikokan. Consequently, further development at the Charleson Recreation Area is an integral part of the expansion and diversification of the tourism products and infrastructure that are envisioned for Atikokan.

Up to this point, the monies available to these groups for physical improvements within the boundaries of the Charleson Recreation Area have been quite limited. Further enhancements on a large enough scale, and of sufficient quality to have a major impact on tourism in Atikokan will require substantially more resources than have been available in the past. There are some fairly immediate needs in terms of the provision of water and electrical services and some improvements to ensure the safety of users and audiences at events. In the longer term, significant expenditures need to be made on buildings, lighting, trails, etc. to achieve the area's full potential.

There is an immediate need for directional signage from the Highway 11/11B intersection to the recreation area. At the present time, groups hosting events are dependant on handmade, often cardboard signs to provide direction to people arriving from out of town.

**Next Steps**
The Charleson Recreation Committee (under the Township of Atikokan), in partnership with the Atikokan Economic Development Corporation should seek funding of between $50,000 and $75,000 from FedNor and NOHFC in order to initiate feasibility and planning study. We anticipate capital costs for this initiative to be in the range of $250,000 to $500,000.

### 5.4.11 Bass Classic

The Atikokan Bass Classic has been growing steadily for nineteen years. Next year, 2007, will be its twentieth anniversary. In recent years, the volunteers involved with hosting the classic have had to turn away would-be entrants. The event is currently held on Dashua Lake, which can only accommodate sixty teams of two. Based on the experience of other similar fishing competitions in Northern Ontario and elsewhere, and the numbers of people that are currently being turned away each year, there is a significant opportunity to dramatically increase the number of entrants who are allowed to participate and therefore the economic benefit to Atikokan. In order to pursue this expansion, it will be necessary to relocate the Bass Classic to Marmion Lake, which however is closer to Atikokan than the existing venue. As well, there is a need to construct some basic infrastructure necessary for the operation of the competition, but which at the same time can be well utilised by other people throughout the summer season

Information supplied by the volunteers who manage the Classic indicates that for a relatively modest capital expenditure, there will be rather large increases in the number of participants and the resultant spending at area businesses both during the Bass Classic weekend and in the weeks leading up to and following the event. Ideally, the Bass Classic would be relocated and necessary infrastructure constructed in time for the 2007 twentieth anniversary competition.

**Next Steps**
The Bass Classic Committee, in partnership with the Township of Atikokan, the Atikokan Chamber of Commerce should seek funding from the NOHFC, FedNor and Services Canada of approximately $25,000 in order to initiate the feasibility and planning study.

Step 1: Mapping of the new lake is required. The local MNR office will lend the required equipment, but funding to hire a student is required.
Step 2 A coordinator is also required to handle details of the expansion and infrastructure upgrades.

We anticipate capital costs for this initiative to be in the range of $50,000 to $100,000, while staffing and administration costs could run to $50,000 (6-12 month contract).

### 5.4.12 White Otter/Turtle Lake Park Links to Atikokan

Turtle Lake Park is a non-operating provincial park west of Highway 622 between Atikokan and Ignace. Ontario Parks intends to increase the level of activity at this park over the next few years. This park is viewed as an important link in terms of tourism activity in the Atikokan-Ignace corridor. In particular, its proximity to White Otter Castle and its likely proximity to future trail development, possibly as part of the Trans-Canada Trail link with Ignace, increases the Park's potential value to Atikokan from a tourism development standpoint. At this stage, only limited information is available as to the nature and timing. This initiative does offer some benefits to Atikokan in terms of increased tourist activity in the region as well as, with some luck, the possible location of the Park's staff in Atikokan.

### 5.4.13 Atikokan/Quetico Tourism Marketing – Short Term

Linking more effectively the Township of Atikokan and Quetico Park, both perceptually and physically, and at the same time capitalizing on Quetico's reputation for wilderness experiences, are the keys to the major expansion of tourism in the area. The notion of "Adventure Country" and wilderness experiences become the focal points both in terms of tourism marketing and also tourism product development. The intent is that, eventually, Atikokan and Quetico will be thought of as the places to go for a wide range of outdoor recreational activities on a year-round basis, which are complimented by historical, educational, cultural and heritage attractions and a wide variety of trail-use activities.

At the present time, on a small scale, Atikokan offers a significant variety of outdoor experiences, but many of these are not known beyond the immediate area. While there are some events that occur over the year, most of these have the potential to be expanded and enhanced. Once this is accomplished, the area can be more effectively marketed further afield, thus drawing in increasing numbers of visitors. At the same time, the anticipated expansions and enhancements will increase recreational opportunities for area residents.

In examining the existing mix of options, it appears that there is a real opportunity for Atikokan to become the premiere destination, certainly in Northern Ontario, for a wide cross-section of trail-related experiences. In terms of non-motorized trail offerings, there is potential to develop a trail system which in some ways, while similar to what might be experienced in Quetico Park, would be less rigorous, less demanding, and therefore appeal to a large group of people who are not physically up to the challenge of the Quetico Park experience. Other types of mechanical and motorized trail activities could also be expanded and enhanced, thus catering to an even wider

range of potential visitors. On a limited basis, a number of clubs and volunteer groups in Atikokan have already demonstrated their ability to attract enthusiasts to several events which are hosted each year.

**Next Steps**
The Township of Atikokan in partnership with MNDM, MNR, MTO and MTR should seek capital funding of $100,000 from FedNor, the NOHFC and Quetico Park in order to undertake design and produce highway signage.

### 5.4.14 TV Series Production

An Atikokan resident with extensive experience in the television and film industry is spearheading an initiative to develop and produce a television series in and about Atikokan and the surrounding area. The community stands to benefit in two very distinct ways. If it is possible to develop, finance, and eventually shoot the series in Atikokan, this will in itself have a significant impact in terms of increased spending and a positive impact on local employment. Secondly, the series has a potential to showcase Atikokan and the surrounding area to a very large, diverse audience. The positive effect of this showcasing can be seen in several other small communities throughout North America where television series have been produced. These communities have often enjoyed significant increases in tourism visitation as a result of the awareness created by the television show. A significant amount of work has already been devoted to the conceptual development of the show and the preparation of materials that will be required to move this project forward. Clearly, this is a high-risk initiative, which will require significant amounts of further effort and public sector resources to move forward. Nevertheless, it is an initiative that warrants careful consideration. Under normal circumstances, it would probably be extremely difficult to move such an initiative forward. However, given Atikokan's unique circumstances and the potential availability of federal and provincial financial assistance, Atikokan may be uniquely positioned to pursue this initiative.

If the project moves into production, there are opportunities for training and employment for area residents, as well as students and graduates of Confederation College's television and film production courses. The series is linked to the history of the Atikokan area, which makes the community uniquely suited to host the actual production. At the same time, there clearly are challenges and obstacles that must be overcome, not least of which is Atikokan's remote location in relation to other film and television production centres. However, there are examples of other television series that have been successfully launched in similarly remote locales.

A major challenge at this point relates to NOHFC's and FedNor's willingness to provide assistance to this initiative at this early stage of development. Although both agencies have in the recent past made repayable contributions to television and film production projects in Northern Ontario, their participation tends to be at a relatively modest level in relation to the private sector investment being made. Generally speaking, the combined contribution of NOHFC and FedNor is in the range of 20% of the total production budget. This funding is usually extended in the form of a repayable performance loan.

In the Atikokan situation, financial assistance from NOHFC and FedNor is required at a much earlier stage in the process, and before significant private sector investment has been committed.

In the spring of 2006 the Municipality of Atikokan, recognizing the challenges being faced by the proponents of the TV series production, provided seed money to enable the further investigation of

this opportunity in order to build a stronger case and establish its merits, and at the same time develop a promotional video for the Municipality. This work has been progressing and it is understood that initial reactions from television production industry sources have been quite positive. Nevertheless, the potential for undertaking production of this series is still uncertain. It is also uncertain what level of activity will actually occur in Atikokan versus other more traditional venues.

### 5.4.15 Atikokan/Quetico Tourism Marketing – Longer Term

Long-term marketing of the Atikokan-Quetico park area is very much dependant on the nature of future product and infrastructure development. While there are several marketable and attractive tourism products in the area including the facilities at Quetico Park and those of several outfitters, there needs to be substantial expansion and diversification of these products in order to maximise the yield from the rather significant expenditures that could be required for long-term marketing. Consequently, we suggest that a Long-Term Marketing Plan be developed concurrent with the planning and development of new facilities and attractions in the area. The Long-Term Marketing Plan will need to be well thought out. With this in mind, it is strongly recommended that the organisations tasked with the responsibility for overseeing the development of this plan seek assistance from various levels of government to retain qualified consultants to develop an appropriate marketing strategy that is consistent with the product offerings.

### 5.4.16 Canoe Heritage Interpretive Exhibits (Centennial Canoe)

Several years ago, Atikokan commissioned a study to look at the potential for establishing a Canoe Heritage Interpretive Centre. Although there was significant support in the community for implementation of this study, to date its implementation has not been pursued. The notion of a Canoe Heritage Centre seems quite logical given Atikokan's status as the canoe capitol of Canada and its proximity to Quetico Park. As well, there is a Centennial Canoe with strong ties to Atikokan although it is not currently in the Municipality but rather is in Thunder bay. While the idea of a separate Canoe Heritage Interpretive Centre is appealing, it should be noted that generally speaking, attractions of this type are rarely able to sustain operations based solely on revenues generated from admissions. In most instances, other sources of revenue, subsidies from municipalities, charitable donations, etc. are necessary to cover all operating costs. While it is often possible to find the capital funding required to build the facilities, operating funds are extremely limited from government sources. Consequently, it is recommended that rather than a separate Canoe Heritage Interpretive Centre, the possibility of expanding the current Visitor Information Centre to house at least a portion of the collection envisioned for the Canoe Interpretive Centre be considered. It is suggested that the analysis of this potential opportunity be conducted concurrently with the examination of potential for expansion and upgrading of the facilities at Atikokan's Visitor Information Centre.

### 5.4.17 Visitors Centre Facilities Upgrade

The Atikokan Visitor Information Centre located at the junction of Highways 11 and 11B leading to Atikokan will require upgrading in order to be consistent and compatible with other developments proposed in the area south of Highway 11 and adjacent to Quetico Park. The Northwoods Adventure Country Management Plan contains some recommendations relating to upgrades and improvements at the Visitor Information Centre, however, it will have to be determined whether the enhancements described in that report are sufficient and appropriate given the larger-scale development that is contemplated south of the Centre.

It is extremely important to ensure that the Visitor Information Centre, like the facilities at Batchewaung Bay, be visually appealing, entertaining and informative. The Visitor Information Centre, particularly for people passing on Highway 11, will be a key force influencing people's decision to stop in Atikokan and spend some time.

The Visitor Information Centre should be viewed as serving two distinct but related purposes; for those people who, in advance of their arrival in Atikokan, intend to spend time in the Town, it will be the first point of contact in terms of acquiring information about Atikokan and the surrounding area and receiving direction to points of interest, accommodation, restaurants, shops, etc. It will be extremely important to make a very positive impression on these individuals during this time of initial contact with the community.

Of equal importance is the Centre's ability to encourage people who are travelling Highway 11 to spend time in Atikokan, which they may not have been planning to do, but which they may consider once they are aware of what is offered. In many instances, this decision to visit points of interest may in turn result in these people making expenditures that would not have occurred had they continued their drive. In ideal circumstances, some people's schedules will be flexible enough that they decide to spend one or two unscheduled nights in Atikokan.

### 5.4.18 SnoHo Bridge – Atikokan/Ignace Trail

The Atikokan SnoHo club has been receiving major attention from television companies whose productions cater to snow machine enthusiasts. This, combined with the Club's active marketing and promotion, as well as the quality and length of its trail network, is increasing Atikokan's attractiveness to visitors as a snow machining hub. The Club is undertaking a number of initiatives in terms of working with area outfitters and other businesses to ensure that people who come to Atikokan for snow-machining experiences have a wide range of choices available to them. Among other things, the Club is establishing a lengthy snow machine route from Atikokan around Quetico and Boundary Waters Canoe Area Wilderness and returning to Atikokan. This particular route was the subject of a recent television program, filmed this past winter.

At the present time, there is a significant safety issue affecting the route from Atikokan to Ignace. Initially, this route traversed a number of bodies of water and use of the trail was limited by the length of time lakes were frozen to sufficient depths to allow safe passage. It became evident that this route, which was dependant upon ice forming, was severely curtailing the operating season for snow machines on the trail. As a result, a new route that is much more land-based, running somewhat parallel to the former route, has been established. However, there is one point at which a water crossing cannot be easily avoided. Because of the limited time that this particular lake is sufficiently frozen, the Sno-Ho club is seeking to build a bridge over a portion of the lake. It should be noted that the snow machine club in Ignace lost their grooming machine this past year as a result of inadequate ice.

Some initial investigation has been undertaken into building an appropriate bridge. A representative of the Sno-Ho Club has estimated that it could cost as much as $250,000, but acknowledges this is only a guess. Aerial photography will be examined to get a better sense of the required length of the bridge, its probable positioning, and to the extent possible, estimate "order of magnitude" costs associated with its construction.

### 5.4.19 Walleye Hatchery Studies

The Atikokan Conservation Club has been operating a walleye hatchery for several years, and in the view of its members, has been successfully stocking lakes in the area. During most of its operating life, it has been almost entirely dependant on volunteer labour to sustain its operations. However, for a one-year period, the Club did have a full-time staff person to both help operate the hatchery and develop a business plan for future activities. According to the Conservation Club's records, it has had some success in terms of attracting tourists and providing tours of its facilities. However at this point it is somewhat constrained in terms of what it is able to provide during these tours, since most of its activities occur during a very short period of time prior to the peak summer tourist season.

Over the years, representatives of the Ministry of Natural Resources have sought to assist the Conservation Club in whatever way they reasonably can. Over this time there have been some differences of opinion as to the nature of the operations and the impact of the stocking activities. Nevertheless, there is a consensus among all parties that the hatchery is a worthwhile initiative that may provide a useful base on which to launch a more extensive pilot project relating to hatchery operations and stocking impacts. As well as working with the Ministry of Natural Resources, members of the Conservation Club have maintained regular contact with, and received the support of, the Ontario Federation of Anglers and Hunters (OFAH).

Establishing such a pilot project has the potential to provide an ever more interesting small-scale tourist attraction, and at the same time generate some modest employment increases. Both the OFAH and MNR have indicated a willingness to work with the Atikokan Conservation Club on this initiative. At this point the three organisations are discussing the nature, structure and objectives of such a pilot project.

**Next Steps**

The Atikokan Sportsmen's Conservation Club should seek funding from MNR and OFAH of approximately $25,000 to commence a Feasibility and Planning study. Capitol costs for this initiative are expected to be in the range of $200,000 over two years.

### 5.4.20 Intergenerational Centre Art/Wilderness Experience Packages

Atikokan is extremely fortunate to have the Atikokan Intergenerational Arts Centre. It is an extremely valuable asset to the community, which offers programs, and services to residents and visitors alike. To date however, the majority of people availing themselves of the Centre's programs are area residents. The range and quality of programs and offerings is considered to be quite extraordinary by many in the community who value the Centre greatly. The Centre operates with very limited revenues and grants. That the Centre has endured is a testament to its staff, the people who participate in its programs and attend its performances, and the many volunteers who support its initiatives.

In order to sustain and expand its offerings, there is a need to identify and pursue new revenue-generating initiatives. There appears to be an opportunity to link the Centre and its programs and activities to the quest to expand and diversify Atikokan's tourism offerings. One of the most promising opportunities appears to be the possibility of offering its arts-related facilities and programs in conjunction with the existing outdoor recreational and wilderness experiences as well as those that are planned in the future. As an example, a package could be developed which includes the use of studio space at the centre, instruction, guided day or overnight trips into Quetico Park and to other points of interest throughout the area with accommodation at existing hotels,

motels, resorts and outfitters. Another possibility would be to work in cooperation with area resorts and outfitters to provide family packages that would include a mix of outdoor activities with arts-related activities at the centre.

Arts and cultural tourism is receiving increasing attention from federal and provincial agencies and there is a likelihood that some financial support can be found to help pursue these types of initiatives in Atikokan.

### 5.4.21 Steep Rock Iron Mines Interpretive Facilities

The Steep Rock Iron Mine Site has significant potential in terms of developing a tourism attraction that capitalizes on Atikokan's history and culture. The intent is to establish mine site interpretive facilities that may include a combination of both indoor and outdoor exhibits. These exhibits will be very effective in terms of sharing some of the history and culture of Atikokan with visitors to the area. At the same time, because of the significant impact the initial opening, operation and eventual closure of the mine had on Atikokan, it is an important part of many residents' lives.

There are many examples of similar facilities being very effective in terms of providing an activity for visitors while enabling people in the community to maintain their links to their heritage. A specific example of achieving both of these objectives can be found in the Discover Geraldton Interpretive Centre, a facility where through the use of interior and exterior interactive, multi-media and traditional exhibits provides a dramatic, entertaining and educational perspective on the Town's history. Although funding for such facilities is usually justified to federal and provincial funding agencies on the basis of the economic impact derived through additional tourism, there is also a significant benefit to residents. In Geraldton for example, there are significant numbers of people who are now stopping in Geraldton because of the Interpretive Centre, and large numbers of the Centre's annual visitors are area residents.

The dormant Steep Rock Mine site leaves a dramatic impression on anyone who views it. The sheer scale of the mine operation and of the equipment that extracted the ore can only partially be conveyed by the murals that adorn several downtown Atikokan buildings. These murals can be used effectively as a teaser to encourage people to actually visit the site if appropriate interpretive facilities are developed.

As with other initiatives, development of Steep Rock Iron Mine's interpretive facilities could be done on a phased basis as funding and other resources permit. Nevertheless, it is an integral part of broadening the range of tourism products being offered in and around Atikokan.

### 5.4.22 Museum and Historical Park Upgrading/Expansion

The Atikokan Museum and Heritage Park has a business plan which highlights a variety of enhancements and upgrades for facilities both in the Museum itself and in the buildings in the Heritage Park. These certainly should be included in any long-term planning for the development of tourism products and infrastructure in Atikokan. However, as is often the case with local museums, it is very difficult to find programs that will provide significant capital assistance and even rarer, to be able to find programs that provide ongoing operating support at a level which is sufficient to sustain the capital improvements. As well, traditional displays of artifacts, which are often found in local museums, frequently do not generate a significant level of interest among visitors. While there are people who will attend museums in every small community they visit, this tends to be a "hard-core" group of small-town museum enthusiasts and it is often difficult to

generate broader interest from the travelling public. Consequently it is important that the museum look at its future plans both from the standpoint of traditional displays of artifacts and other materials and the possibility of introducing other forms of exhibits that appeal to a wider range of visitors.

### 5.4.23 Highway 11/11B Batchewaung Access Intersection

Two significant factors must be considered regarding this intersection. The Ministry of Transportation has strict guidelines regarding intersections and the addition of new roads leading from intersections. These are being taken into account in the analysis of building the new access road form the Visitor Information Centre to Batchewaung Bay. In addition, since there will most likely be some modifications made to the existing intersection configuration, this is an opportune time to look at means by which the intersection itself can be made more visually appealing and effective in terms of diverting people from Highway 11 to either the Batchewaung facilities or downtown Atikokan.

## 5.5 Manufacturing

Several individuals were interviewed by members of the team over the course of the study regarding specific new business opportunities that they wished to pursue. In most cases, while there may have been some merit to the business idea, resources of varying types were lacking which has limited their implementation. These range from technical expertise to management skills to financing, etc. Most of these opportunities were discussed with the consultants in confidence so it is not possible to specifically identify these particular new business ideas in this report, other than in a general way. However, what was clearly evident was the need for additional assistance, both financial and advisory to aspiring entrepreneurs or those with existing businesses that sought to expand them. Without these additional resources, it is unlikely that many of these ideas will ever be pursued and successfully implemented.

## 5.6 Retail/Services

### 5.6.1 Retail Market Outshopping Analysis

Many communities throughout the Province of Ontario have undertaken retail market analyses and similar studies. Generally speaking, these have yielded positive benefits to the community as a whole, and the individual businesses operating in them. These retail market analyses involve looking at the shopping patterns of area and regional residents to determine what they are purchasing in the immediate area and what they are purchasing outside the area in larger centres such as Thunder Bay and beyond. If done well, these studies entail extensive telephone survey research and elicit very detailed information regarding products and services that are purchased outside the area and locally, and the amounts spent on each. With this information, local businesses are often able to identify opportunities for the expansion of existing product lines or the introduction of new products and services. In the event that some of the tourism-related initiatives and other initiatives that have been identified to attract new businesses and new services and therefore increased employment should all contribute to a more vibrant retail environment. It is particularly important that the public sector physical improvements to the downtown area that will be pursued based on the DARC plan be done in conjunction with encouraging private property owners to enhance the overall appearance of their lands and establishments. The Ontario Ministry of Agriculture, Food and Rural Affairs is currently conducting pilot studies to foster improvements in downtown areas and in downtown businesses.

## *5.7 Information Technology*

### 5.7.1 Business Support Services

Some Canadian companies and public sector groups that provide or are substantial users of outsourced business support services and/or data processing may find that the cost of locating and operating these services in the Atikokan area to be low risk compared to alternatives. There could be comparably low capital start-up (FedNor HRDC and NOHFC) and operational costs (labour, land and training) to start or relocate services to northern Ontario. Subsidies and grants may make this initiative very attractive.

Focus on the North American Industrial Classification System (NAICS) codes 5182 (Data Processing, Hosting, and Related Services) and 5614 (Business Support Services). It is believed that many of those unemployed in the region are be well-suited for employment in these sectors. Since enterprises in these sectors can operate at long distance from their customers and other business-critical locations, Atikokan should be able to attract businesses to start or relocate some of their operations to the region. Atikokan's low unionization, low level of competition and recent technological advances may provide an advantage over higher-cost regions in the province.

**Next Steps**

The Township of Atikokan and/or the Atikokan Economic Development Corporation should seek funding of between $80,000 to $100,000 from MNDM, FedNor, OMAFRA and HRDC in order to begin a Feasibility and Planning Study, and complete the demand and supply side analysis. Subsequently, it will be necessary to complete a targeted public/private organizations list for direct marketing. Costs for this marketing are anticipated to be approximately $100,000.

### 5.7.2 Atikokan Online ("Portal") – Single Source, Multiple Users/Services

Consumers use the Internet to make decisions. The availability and completeness of information online related to Atikokan is important. Without clear, available and complete information, Atikokan will be unable to demonstrate its unique attributes or value proposition through this important channel.

The Atikokan Economic Development Corporation is investigating the potential implementation of portal technology as an instrument to further its economic diversification opportunities, promote tourism, attract industry and commerce, promote the region to a global audience and provide a single source of comprehensive Atikokan information. The goal of a portal is to create clear, available and complete information about Atikokan online. Atikokan will be able to demonstrate its unique attributes or value proposition through this important channel to lure Atikokan tourists, professionals, businesses to start up or relocate public/private operations to the region. Local businesses will leverage the same infrastructure to sell services and products online using e-commerce stimulating further local economic activity.

Approximately 20 million Canadians use the Internet. Approximately 17 million Canadians use it to find information, because the Internet has enabled users to easily conduct rapid ad hoc research, primarily by using the web. At present, Atikokan is at a disadvantage over other north Ontario communities making a more favourable impression online. In support of related projects a strong and effective online presence is necessary. This will demonstrate that Atikokan is a forward thinking and progressive place to live, work and conduct business.

In Connected Insight's experience, there has been a 50% drop in costs associated with the development and implementation of municipal portals in recent years. Moreover, the vendor market has matured and the technologies have become very robust, scalable and easier for line of business managers and staff to own and manage their own content and sometimes maintain their own applications.

Priority economic development initiatives likely to benefit include: Cottage Lot Development, Charleson Recreation Area, Atikokan-Quetico Park Adventure Trails and Interpretive Facility, Business Support Services, other tourism and local business promotion.

Governments have experienced significant public demand for services and information delivered over the Internet. The idea of a single government portal providing a single point of contact for citizens and businesses to access services from the project partners is a logical next step in the evolution of the Atikokan Online concept.

Structural and process re-engineering can provide more efficient, integrated services that reduce the number of steps and amount of paperwork for citizens and service departments. It is important to recognize that the business processes and staff responsibilities are likely to change with increased municipal electronic service delivery.

In our experience, the level of effort required to manage these changes can overshadow the technology implementation. Therefore, putting business needs and requirements definition first and taking an end user approach to solution design will improve the likelihood of overall project success. This way, e-government has become a catalyst for change and a driving force for transformation within government.

**Next Steps**

The Township of Atikokan and/or the Atikokan Economic Development Corporation should seek funding of between $75,000 to $100,000 from MNDM, FedNor, and OMAFRA in order to begin a Feasibility and Planning Study. An RFP must be issued for Requirements Gathering and Business Planning, in order to select the most appropriate Solution/Vendor.

Capital costs for the Atikokan Online Portal are anticipated to be as high as $500,000.

## *5.8 Municipal/Community Development*

There is a clear recognition and a fairly broad-based consensus that Atikokan must make itself more attractive an appealing to residents, tourists, potential new residents, businesses seeking to relocate or expand, etc. Atikokan, with out question, is located in an extraordinarily beautiful wilderness area which offers great potential in terms of outdoor activities. These are attributes which the community will seek to capitalize on through many of the initiatives identified in this report. However, the township itself must improve its appearance so that it is more compatible with its natural surroundings in terms of the overall quality. As well, there are additional elements of public and private infrastructure that must be developed, particularly if Atikokan is to attract new businesses and new residents. The following opportunities highlight some of these area where the Municipality can enact community improvements.

### 5.8.1 DARC (Downtown Improvements) Implementation

A Study has been completed for the Municipality which describes options for physical improvements that would greatly enhance the visual appeal of downtown Atikokan. Municipal Council have been actively seeking to identify mechanisms for implementing this plan. in particular, the Municipality does have a major capital campaign planned to upgrade sewer and water infrastructure along certain key streets in the downtown area. Implementing these improvements is partially dependant upon receiving funding through the Province of Ontario's COMRIF program. The Municipality intends to coordinate the sewer/water infrastructure improvements with the streetscaping and other aesthetic improvements that were proposed in the DARC study.

### 5.8.2 Town Beautification

More broadly speaking, outside the downtown area, it should be noted that there are a number of other areas in Atikokan that could definitely be improved aesthetically, particularly along the route from Highway 11 to downtown Atikokan. Numerous properties have collections of abandoned or rarely used pieces of equipment, and several buildings are somewhat dilapidated, some of which appear to be vacant and not very sturdy. While this situation is not limited solely to the entry to Atikokan and its downtown, it is immediately apparent to visitors, and there is a general need to encourage property owners to improve the overall appearance of their land and buildings. While this is important to local residents, it is absolutely critical in terms of improving the impression that people visiting Atikokan as tourists, potential residents or new business developers have of the community, along with the likelihood that they will want to spend time there.

In 2004, Werner Shwar, Landscape Architect was hired to update downtown beautification plans and to include a complete costing. Three options were presented for the downtown core and public consultations were held to obtain input from the community. The total projected cost is $3,670,000 however, there is apparently funding available which would cover 2/3 of the cost and the Township would be responsible for the remaining third. In addition, since the infrastructure will require work on the water and sewer lines within the next 10 years, it was decided to have the upgrades completed while the beautification plans are being implemented.

### 5.8.3 Barrier-Free Initiative

The Municipality is spearheading a number of barrier-free initiatives to make more buildings accessible to physically disadvantaged individuals. This is a long-term undertaking and in many cases can involve significant expense to both public and private-sector property owners. Yet, again

it is quite important in terms of the impression Atikokan gives to visitors and therefore their comfort level in the community.

### 5.8.4 Industrial Land

The municipality does own several pieces of property within the Township boundaries, as well as the Industrial Mall which is not fully utilized by tenants. It is always a challenge for Municipalities when weighing the pros and cons of acquiring appropriate tracts of land and spending the money required to provide basic Municipal services, including sewer and water. On the one hand, there is no guarantee that these expenditures will ever be recovered, yet on the other, most businesses seeking to locate in a community are only interested in those communities which have immediately available serviced land. While there are clearly significant advantages to Atikokan developing an appropriate Industrial Park that the Municipality undertake a thorough inventory of its available Municipally-owned lands, as well as private property that might be suitable for development. Since Municipal staff resources may be limited in terms of having the time to undertake this exercise, it may be necessary to hire consultants with the expertise to both undertake the inventory and provide some indications of the merits or lack thereof of developing one or more sites.

### 5.8.5 Better Quality Houses

Over the course of this study, there were frequent comments that while there are a significant number of houses on the market in Atikokan, there is only a very limited number of better-quality houses that come to market with any regularity. Many are concerned that this lack of quality housing is an impediment to attracting higher income earners and professionals who may be considering accepting positions within the community. While this is not a problem that the Municipality can directly remedy, Municipal Council and administration should, possibly in cooperation with the AEDC, initiate discussions with area developers to see if there is a way to expand the better quality housing stock.

## *5.9 Government, Social, Health, Education*

### 5.9.1 Atikokan Hospital – Long-Term Care Facilities

Recently, a decision has been made which allows Atikokan to withdraw its support from the Rainy Crest Long-Term Care Facilities located in Fort Frances. Municipal contributions that had been made annually to Rainy Crest can now be directed to the Atikokan General Hospital, where there is currently a two-year waiting list for beds in the AGH's Extended Care wing. It is anticipated that this additional funding, plus other funding from the Province, will enable the hospital in Atikokan to move forward on plans to add an additional fifteen long-term care beds. As well, further expansion resulting will enable the hospital to add a family health team and provide additional space for other health-care practitioners. An expansion plan was completed in 2003, however it requires updating given the change in circumstances. The hospital is in a position to provide the funds to update the expansion plan and a "Friends of the Hospital" committee has been established to raise ten percent of the capital required to obtain funding from the Ministry of Healt long-term care branch.

**Next Steps**

The Hospital will provide the funds required to update the expansion plan. Feasibility and Planning for this initiative is likely to be in the range of $100,000, and a "Friends of the Hospital" committee has been formed to raise the 10% capital required to obtain funding in the range of $10,000,000 from MHLTC.

### 5.9.2 Relocation Of Government Agencies

Relocating existing government services to Atikokan and/or directing that new agencies and services being established by the Province of Ontario be located in Atikokan is one of the most effective ways to potentially offset impending job losses if the Atikokan Generating Station is eventually closed, or to expand and diversify the community's economy. Over the course of the last several months, a few specific opportunities have been identified and brought to the attention of the Assistant Deputy Minister's committee that is overseeing the development of Atikokan's Strategy. However, to date, no specific action appears to have been taken on any of the opportunities that might potentially fit in Atikokan. It is recognized that relocating existing employees and services provides a much greater challenge to the Provincial government than does the designation of Atikokan as the location for new services that will be provided directly by the Province, or by those who may be providing new contract services on behalf of the province. Many of the services that are under consideration fall into the information/technology sector and therefore these specific opportunities can be identified and pursued assuming that the recommendations relating to IT are in fact implemented.

### 5.9.3 Improved Eastern Hwy 11 entrance to Atikokan

As part of the overall improvements to tourism infrastructure and products, community appearances and Visitors Centre upgrades, it is suggested that the Eastern access from Highway 11 on Highway 11B to Atikokan be assessed in terms of potential improvements in traffic flow. It is very likely that traffic activity at the intersection will increase significantly if the Atikokan-Quetico Wilderness Adventure Area is developed to its full potential, concurrent with the expansion of facilities and upgrades at the Visitor Information Centre. While these improvements are not among

the highest-level priorities, it is important that the intersection improvements be considered as the other more immediate initiatives proceed.

### 5.9.4 Quetico Adventure School

Since 1965, the Atikokan High School Outers' Program has helped students to mature and reach their full potential. It is a unique curriculum which has been developed to encourage leadership, confidence, self-awareness and self-esteem, and utilising Quetico Park as part of the mechanism instilling these qualities. The Quetico Adventure School has been developed as an option for students from outside the area to undertake a year of their high school education at the Atikokan High School and experience the Outers' Program. The school is open to those in grades 11 and 12 from anywhere in the world, however to date it has only achieved limited success in attracting participants from outside the immediate area. While there are some limited benefits to attracting students from other parts of Ontario, effectively, there is not a significant net gain to the community nor to the school board. The only advantage to the school board is that the student-per-capita rates paid to the students' original board are transferred to the Boars overseeing the Atikokan High School. There is some limited economic benefit based on the students' requiring housing, food etc.

A limited marketing campaign has been undertaken but the resources available for this to date have been quite limited. It appears that the most significant opportunity for economic benefit to the community and to Atikokan High School would be derived from marketing the program to students who reside outside of Ontario and more specifically to those who reside outside North America. Substantial tuition fees could be charged to these students wishing to partake in the program and there is significant interest in Europe and Asia regarding the Canadian Wilderness. In order to successfully market to these target groups, it will be necessary for the high school to find significant financial resources to cover the costs of marketing, and additionally some at least part-time staff to oversee this program. It is estimated that it could take in the range of $300,000 to cover the cost of pursuing this initiative over a tree-year periods of time.

**Next Steps**

The Atikokan High School, in partnership with the Rainy River District School Board should seek capital funding of $300,000 (over three years).

### 5.9.5 Airport Runway Upgrading

Airport runway upgrading is always a challenge for small communities, particularly those that do not have regularly-scheduled air service. In the past, Atikokan had been eligible through the federal government's ACAP Program, however this program is dependant on having a minimum number of scheduled air service arrivals and departures annually. Consequently, it is not evident what means might be available to assist the municipality in undertaking improvements to existing airport facilities.

While having a serviceable airport can be a deciding factor for some businesses that may consider locating in Atikokan, the community's proximity to Thunder Bay is likely in many instances to offset the fact that regularly-scheduled service is not available in Atikokan. However, the Municipality should continue to monitor the potential for either Federal or Provincial assistance to at least ensure the ongoing safe operation of the existing airport, its runways and other facilities.

### 5.9.6 Western Entry Off Hwy 11 to Atikokan

It has been suggested that Atikokan would benefit from a western entry point to the downtown area from Highway 11. While this may be a convenience, at the present time it is unlikely that this is an affordable option for the Municipality to undertake since it would be very difficult to justify the required expenditures from provincial funds that would be necessary to construct a second entry point. However, the circumstances could change for the better tin the event that there is a significant increase in industrial traffic resulting from the potential operation of an LVL plant and other tenants who could eventually utilise space if an Industrial Park is built on the Western side of the community. It has been noted that the terrain leading from Highway 11 to the Western side of Atikokan and the downtown area will present significant challenges in terms of construction and therefore make this construction somewhat expensive.

# 6.0 Matrix 1 – Opportunity/Initiatives Screening

This matrix, following, summarizes all economic development initiatives identified during the course of the project, and discussed in the preceding sections of this document. These were brought forward for consideration by Atikokan residents and business representatives, by the consultant team, and by provincial government agencies.

The matrix indicates the key features and characteristics of each identified initiative, in a format intended to facilitate overview. The relative priority of each initiative is indicated.

Where information is omitted with respect to an element or elements of a particular initiative, or where a question mark appears, this signifies that insufficient information is currently available to make a credible assessment.

| ***Atikokan Strategic Economic Development Plan***<br><br>***Opportunity/Initiatives Screening Matrix 1***<br><br>INITIATIVE | *Consulting Team Contact* | *Public Sector driven* | *Private Sector driven* | *Not-For-Profit Driven* | *Market Potential* | *Competition* | *Resident Benefits* | *Compatibility* | *Employment Potential - Direct* | *Capital Costs* | *Public Investment req'd* | *Private Investment req'd* | *Level of Risk* | *Likelihood of Public Invst.* | *Likelihood of Prvt. Invst.* | *"Doability"* | *Overall Economic Impact* | *Further research required?* | *PRIORITY* | *Comments* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Forest Products** | | | | | | | | | | | | | | | | | | | | |
| Laminated Veneer Lumber (LVL) Plant | PR/WLL | | ● | | H | M | H | H | H | H | Y | Y | M | M | H | M-H | H | N | 1 | |
| Other Value-Added Products (Confidential) | PR/WLL | | ● | | ? | ? | ? | H | ? | ? | ? | ? | ? | ? | ? | ? | ? | Y | 1 | |
| | | | | | | | | | | | | | | | | | | | | |
| **Mineral Prospecting, Development and Mining** | | | | | | | | | | | | | | | | | | | | |
| ▪ Atikokan Mineral Development Initiative – AMDI - Updated Geological/Geophysical Survey | WLL | ● | ○ | | H | H | H | H | L | | Y | Y | L | H | H | H | H | N | 1 | AMDI – Phase 1 |
| ▪ Bending Lake Iron Ore Mine | PR | | ● | | ? | ? | H | H | H | H | Y | Y | ? | ? | ? | ? | H | Y | 1 | Under study by industry proponents |
| ▪ Small-Scale Gold Mining Initiatives | WLL | | ● | | M | H | H | H | M | M | Y | Y | M | M | M | H | H | N | 1 | Follows AMDI – Phase 2 |
| ▪ Custom Gold Milling Initiative | WLL | | ● | | M | H | H | H | M | H | Y | Y | M | M | M | H | H | Y | 1 | Follows AMDI – Phase 2 |
| ▪ Industrial Minerals Development | WLL | | ● | | M | H | M | H | M | H | Y | Y | M | M | M | M | M | Y | 1 | Follows AMDI – Phase 2 |
| | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **Energy** | | | | | | | | | | | | | | | | | | | | |
| ▪ OPG, AGS Alternatives - Proposals to be Invited (Confidential) | PR | ● | ● | | | | H | | H | | Y | ? | ? | ? | ? | ? | H | Y | 1 | Not within scope of this study |
| ▪ Bio-Energy Research Centre | PR | ● | ○ | | ? | ? | H | H | L | H | Y | Y | | H | H | ? | H | Y | 1 | Planning Underway |
| ▪ Co-Generation Possibilities | WLL | | ● | | ? | ? | | | L | H | ? | Y | ? | ? | ? | ? | ? | Y | 2 | |
| ▪ Steep Rock Mine – Water Generation Development | PR/WLL | ● | | | | | | | | | | | | | | | | | 2 | |
| ▪ Ethanol Study | PR | ○ | ● | | L | H | M | M | M | H | Y | Y | H | M | L | L | M | Y | 3 | Study not undertaken |
| ▪ River and Falls Hydro Generation | WLL | ○ | ● | | | | | | | | | | | | | | | | 3 | |
| ▪ Alternative Fuel Study | PR | ● | | | | | | | | | | | | | | | | | ? | Completed |
| | | | | | | | | | | | | | | | | | | | | |

***Key***

| Proponents | Employment | Capital Costs |
|---|---|---|
| ● – Primary | H – >50 | H – >$1m |
| ○ – Secondary | M – 20-50 | M – $250k - $1m |
| | L – <20 | L – <$250k |

| ***Atikokan Strategic Economic Development Plan***<br><br>***Opportunity/Initiatives Screening Matrix 1***<br><br>INITIATIVE | *Consulting Team Contact* | *Public Sector driven* | *Private Sector driven* | *Not-For-Profit Driven* | *Market Potential* | *Competition* | *Resident Benefits* | *Compatibility* | *Employment Potential - Direct* | *Capital Costs* | *Public Investment req'd* | *Private Investment req'd* | *Level of Risk* | *Likelihood of Public Invst.* | *Likelihood of Pvt. Invst.* | *"Doability"* | *Overall Economic Impact* | *Further research required?* | *PRIORITY* | *Comments* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Tourism, Recreation and Cultural Sector** | | | | | | | | | | | | | | | | | | | | |
| ▪ Cottage Lot Development | WLL | ● | ○ | | H | L | L | H | L | L | ? | Y | L | ? | M | H | L | Y | 1 | Underway – MNR proponency |
| ▪ Quetico/Atikokan Wilderness Adventure Area | PM | ● | ○ | | H | L | H | H | L | H | Y | Y | M | H | ? | M | H | Y | 1 | |
| - Multi-Use Trail Loops – East and West | PM | ● | | | | | | | | | | | | | | | | | | |
| - Trans-Canada Trail Designation | PM | | | ● | | | | | | | | | | | | | | | | |
| - Beaten Path Nordic Trails | PM | ○ | | ● | | | | | | | | | | | | | | | | |
| - Atikokan/Batchewaung Access Road | PM | ● | | | | | | | | | | | | | | | | | | |
| - Bio-Research Facility | PM | ● | ○ | | | | | | | | | | | | | | | | | |
| - Interpretive Centre and Trail User Staging Facilities | PM | ● | | | | | | | | | | | | | | | | | | |
| - New Park Entrance | | | | | | | | | | | | | | | | | | | | |
| - Private Sector Opportunities | PM | ○ | ● | | | | | | | | | | | | | | | | | |
| ▪ Charleson Recreation Facilities Upgrading and Expansion (Motorcross, ATV, Snowmachine, Horseback Riding, Mountain Biking) | PM | ○ | | ● | H | M | H | H | L | H | Y | Y | M | H | ? | M | H | Y | 1 | |
| - Market Analysis | | | | | | | | | | | | | | | | | | | | |
| - Financial Analysis | | | | | | | | | | | | | | | | | | | | |
| - Facilities Plan | | | | | | | | | | | | | | | | | | | | |
| - Water/Hydro | | | | | | | | | | | | | | | | | | | | |
| - Safety Fencing | | | | | | | | | | | | | | | | | | | | |
| - Clubhouse Facilities | | | | | | | | | | | | | | | | | | | | |
| - Marketing/Signage | | | | | | | | | | | | | | | | | | | | |
| ▪ Bass Classic Expansion | PM | ○ | | ● | H | M | M | H | L | L | Y | ? | L | M | ? | H | M | Y | 1 | |
| ▪ White Otter/Turtle Lake Park Links to Atikokan | PM | ● | | | ? | L | L | H | L | ? | Y | | L | H | | H | L | | 1 | |
| ▪ Atikokan/Quetico Tourism Marketing – Short Term (Community and Highway Signage) | PM | ● | ○ | ○ | H | H | L | H | L | L | Y | Y | M | H | M | H | H | Y | 1 | |
| ▪ TV Series Production | PM | ○ | ● | | H | H | M | H | ? | H | Y | Y | H | ? | ? | ? | L | Y | 1 | |
| ▪ Atikokan/Quetico Tourism Marketing – Longer Term | PM | ● | ● | ○ | H | H | L | H | L | M | Y | Y | M | H | M | H | H | Y | 2 | |
| ▪ Canoe Heritage Interpretive Exhibits (Centennial Canoe) | PM/PR | ● | | | M | L | M | H | L | ? | Y | | ? | ? | | ? | ? | Y | 2 | |
| ▪ Visitors Centre Facilities Upgrade | PM | ● | | | H | L | H | H | L | L | Y | ? | L | H | ? | H | H | Y | 2 | |
| ▪ SnoHo Bridge – Atikokan/Ignace Trail | PM | ○ | | ● | H | | H | H | L | M-H | Y | ? | L | M | ? | M | M | Y | 2 | |
| ▪ Walleye Hatchery Studies | PM | | | ● | M | L | M | H | L | L | Y | ? | L | ? | ? | M | L | Y | 2 | |
| ▪ Intergenerational Centre Art/Wilderness Experience Packages | PM | | | ● | M | L | M | H | L | L | Y | Y | L | ? | ? | M | M | Y | 2 | |

| ***Atikokan Strategic Economic Development Plan***<br><br>***Opportunity/Initiatives Screening Matrix 1***<br><br>INITIATIVE | *Consulting Team Contact* | *Public Sector driven* | *Private Sector driven* | *Not-For-Profit Driven* | *Market Potential* | *Competition* | *Resident Benefits* | *Compatibility* | *Employment Potential - Direct* | *Capital Costs* | *Public Investment req'd* | *Private Investment req'd* | *Level of Risk* | *Likelihood of Public Invst.* | *Likelihood of Pvt. Invst.* | *"Doability"* | *Overall Economic Impact* | *Further research required?* | *PRIORITY* | *Comments* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ▪ Steep Rock Iron Mines Interpretive Facilities | PM | ● | ○ | | H | L | M | H | L | H | Y | Y | M | H | ? | M | H | Y | 2 | |
| ▪ Museum and Historical Park Upgrading/Expansion | PM | ● | | ○ | M | M | M | H | L | ? | Y | Y | M | ? | ? | L | L | Y | 3 | |
| | | | | | | | | | | | | | | | | | | | | |
| **Retail/Services** | | | | | | | | | | | | | | | | | | | | |
| ▪ Retail Market Outshopping Analysis | PM | ○ | ● | ● | H | H | H | H | L | ? | Y | | L | ? | ? | H | M | Y | 2 | |
| | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **Manufacturing** | | | | | | | | | | | | | | | | | | | | |
| ▪ Recreational Products Expansion | PR | | ● | | M | L | L | H | L | M | ? | Y | M | M | L | M | L | Y | 2 | |
| ▪ Large Outdoor Plastic Shelter Components | PR | | ● | | L | L | L | H | M | M | ? | Y | H | M | L | L | M | Y | 3 | |
| ▪ Replica Antique Birch Furniture | PR | | ● | | M | H | L | H | L | M | ? | Y | H | M | L | L | L | Y | 3 | |
| ▪ Pharmaceutical Manufacturing | PR | | ● | | L | H | M-H | H | M | M | ? | Y | L | M | L | L | M | Y | 3 | |
| ▪ Snow Machine Accessory | PR | | ● | | M | L | L | H | L | M | ? | Y | M | M | M | M | L | Y | 3 | |
| | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **Information Technology** | | | | | | | | | | | | | | | | | | | | |
| ▪ Business Support Services | PM/HD | ● | ● | | H | H | H | H | M | M | Y | Y | ? | H | ? | M | H | Y | 1 | |
| ▪ Atikokan Online ("Portal") – Single Source Multiple Users/Services | PM/HD | ● | ○ | | H | | H | H | L | M | Y | Y | ? | H | ? | M | H | Y | 1 | |
| | | | | | | | | | | | | | | | | | | | | |
| **Municipal/Community Development** | | | | | | | | | | | | | | | | | | | | |
| ▪ DARC (Downtown Improvements) Implementation | PM | ● | ● | ○ | H | L | H | H | L | H | Y | ? | M | H | ? | H | H | N | 1 | |
| ▪ Town Beautification | PM | ● | ● | ● | H | L | H | H | L | H | Y | Y | L | M | ? | M | L | N | 1 | |
| ▪ Barrier-Free Initiative | | ● | ● | ● | ? | | M | H | L | ? | Y | Y | L | ? | ? | M | L | N | 1 | |
| ▪ Industrial Land | | ● | | | M | H | M | H | ? | H | Y | Y | M | ? | ? | M | H | N | 2 | Ind. Park space available |
| ▪ Better Quality Houses | | | ● | | M | L | H | H | M | H | Y | Y | M | ? | ? | M | L | Y | 2 | |
| | | | | | | | | | | | | | | | | | | | | |
| **Government, Social, Health, Education** | | | | | | | | | | | | | | | | | | | | |
| ▪ Atikokan Hospital – Long-term Care Facilities | PR | ● | | | | | | | | | | | | | | | | | 1 | Beyond scope of this study |
| ▪ Relocation Of Government Agencies | PR | ● | | | H | H | H | H | ? | ? | Y | | L | ? | | M | H | Y | 1 | |
| ▪ Improved Eastern Hwy 11 entrance to Atikokan | | ● | | | | | | | | | | | | | | | | | 2 | Part of Atikokan/Quetico Adventure Trails |
| ▪ Quetico Adventure School | PM | ● | | | ? | L | M | H | L | L | Y | N | L | ? | | M | M | Y | 2 | |
| ▪ Airport Runway Upgrading | | ● | | | | | | | | | | | | | | | | | 3 | Beyond scope of this study |
| ▪ Western Entry Off Hwy 11 to Atikokan | | ● | | | | | | | | | | | | | | | | | 3 | |

| ***Atikokan Strategic Economic Development Plan***<br><br>***Opportunity/Initiatives Screening Matrix 1***<br><br>INITIATIVE | *Consulting Team Contact* | *Public Sector driven* | *Private Sector driven* | *Not-For-Profit Driven* | *Market Potential* | *Competition* | *Resident Benefits* | *Compatibility* | *Employment Potential - Direct* | *Capital Costs* | *Public Investment req'd* | *Private Investment req'd* | *Level of Risk* | *Likelihood of Public Invst.* | *Likelihood of Pvt. Invst.* | *"Doability"* | *Overall Economic Impact* | *Further research required?* | *PRIORITY* | *Comments* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Implementation Resources** | | | | | | | | | | | | | | | | | | | | |
| ▪ AMDI Coordinator | WLL | ● | ● | | | | | | | | | | | | | H | | | 1 | Hired |
| ▪ Economic Geologist | WLL | ● | ● | | | | | | | | | | | | | | | | 1 | Under discussion with MNDM |
| ▪ Implementation Committee | PM | ● | | | | | | | | | | | | | | | | | 1 | Under discussion |
| ▪ Interim "Contract" Implementation Assistance | PM/PR/ WLL | ● | | | | | | | | | Y | N | | H | | H | H | | 1 | Six to twelve months until funding resources confirmed for #1 Priorities |
| ▪ Economic Development and Tourism Director | PM | ● | | | | | | | | | | | | | | | | | ? | On hold until likelihood of #1 Priority Initiatives is determined |
| ▪ Tourism Development Coordinator | PM | ● | | | | | | | | | | | | | | | | | ? | |
| ▪ Small Business Advisor | PM | ● | | | | | | | | | | | | | | | | | ? | |

# 7.0 Implementation

The preceding descriptions and preliminary assessments of opportunities that could be pursued by the Township of Atikokan to expand and diversify its economy is, to a great extent, based on the current conditions in Atikokan and those that can be anticipated over the next few years. Needless to say, a strategy of this nature should always be viewed as a work-in-progress that needs to be reviewed and updated to reflect changes in the underlying assumptions. As well, a number of factors can come into play that will affect the ability of the Township to successfully implement many of these initiatives.

In broad terms, certain key factors will initially have a major impact on the potential for implementation:

- **Commitment** – The Township of Atikokan and its potential partners in both the public and private sectors must make a strong commitment to pursuing those initiatives that they deem to be in their best interests. Atikokan Council must formally review the recommended initiatives and confirm their commitment to each by Council resolution. As well, the Township must be prepared to make a financial commitment to many of these.

- **Financial Resources** – In almost all cases, the high-priority initiatives require public sector funding from one or more levels of government. Without these types of commitments, it will be virtually impossible to successfully pursue most of the initiatives that have been identified.

- **Human Resources** – Additional staff and/or consulting resources will be required to pursue most of the initiatives on the high-priority list. At this point, the extent and nature of the human resources required is very much dependant upon the financial resources that the Municipality, the Provincial and Federal governments are prepared to commit to the implementation process.

While some of the initiatives that have been identified as high priorities are already underway, the vast majority require further feasibility analysis and planning, and in many cases significant capital contributions, in order for them to become fully implemented. While all of the high-priority initiatives appear to have merit and to provide long-term economic and social benefits to Atikokan and the surrounding area, their long-term viability and sustainability must still be verified.

Assuming that the Township of Atikokan is committed to pursuing the majority of these initiatives, the Township's success in implementation will not only be heavily dependant on Federal and Provincial financial contributions, but also a willingness to be flexible in the kinds of projects which can be supported. One of the major difficulties faced by the Township with this list of high priorities is that several of the initiatives do not "neatly fit" within existing program guidelines. Consequently, without flexibility in eligibility criteria, the Municipality will be greatly constrained in its ability to pursue this expansion and diversification strategy.

When an earlier version of this strategy was presented to Council and the public, a section within that strategy identified potential human resource requirements necessary to pursue implementation. At that time, it was anticipated that two or three new full-time positions would have to be created, either by the Municipality or some other organisation within the Township to coordinate and pursue implementation. However, the number of people that will be required, and the range of skills they

possess, will be heavily dependant upon the number of initiatives that are likely to be supported by the Federal and Provincial governments. In the event that there is a strong likelihood of support for all initiatives on the list, then the original staffing over a three- to five-year period would be required. However, if only a few of the initiatives are going to be eligible for Federal and Provincial support then the staff requirements will be reduced significantly.

Since at this point the level of Federal and Provincial participation is unclear, it is premature to make specific recommendations regarding full-time staff requirements. Nevertheless, it is clear that the Township and other organisations within the community do not have sufficient human resources readily available at this time to take the necessary next steps in the implementation process. Until the Provincial and Federal positions on these initiatives are more clearly delineated, it is strongly recommended that the Township seek financial support from the Federal and Provincial governments to utilise external consulting resources on an interim basis to move as many of these projects forward as possible. This should continue at least until there are clear indications of the levels of support that can be expected from senior levels of government. Once these support levels have been more clearly determined, then the Township and other organisations within the community should reach a consensus as to the need for, and type of, full-time assistance that may be required to continue the implementation process beyond this interim period.

It is our view that this interim assistance should be made available for a period of approximately six to twelve months. The costs of this interim assistance over a twelve month period is likely to approach $200,000. It is entirely possible, based on swift responses from the Federal and Provincial governments, that this interim solution could be transformed into a permanent solution with full-time staff more quickly than the six to twelve month time frame. Even with either interim external consulting assistance or full-time staff, the Township and the Federal and Provincial governments must recognise that there will be a need at various times, and with various initiatives, to acquire consulting assistance. Expert assistance will be required in a number of disciplines, and in many cases multi-disciplinary teams will be necessary to assess the merits of various initiatives and to successfully orchestrate their implementation.

## *7.1 High Priorities*

Priority One opportunities that have been identified and which are strongly recommended for implementation include the following, several of which are indeed currently underway:

**Forest Products**

- Laminated Veneer Lumber (LVL) Plant
- Other Value-Added Products (Confidential)

**Mineral Prospecting, Development and Mining**

- Atikokan Mineral Development Initiative: AMDI – Updated Geological/Geophysical Survey
- Bending Lake Iron Ore Mine

**Energy**

- OPG, AGS Alternative
- Bio-Energy Research Centre

**Tourism, Recreation and Culture Sector**

- Cottage Lot Development
- Quetico/Atikokan Wilderness Adventure Area
  - Multi-Use Trail Loops – East and West
  - Trans-Canada Trail Designation
  - Beaten Path Nordic Trails
  - Atikokan/Batchewaung Access Road
  - Bio-Research Facility
  - Interpretive Centre and Trail User Staging Facilities
  - New Park Entrance
  - Private Sector Opportunities
- Charleson Recreation Area Facilities Upgrading and Expansion (Motocross, ATV, Snowmachine, Horseback Riding, Mountain Biking)
  - Market Analysis
  - Financial Analysis
  - Facilities Plan
  - Water/Hydro
  - Safety Fencing
  - Clubhouse Facilities
  - Short-Term Marketing
  - Long-term Marketing
- Bass Classic Expansion
- White Otter/Turtle Lake Park Links to Atikokan
- Atikokan/Quetico Tourism Marketing – Short Term (Community and Highway Signage)
- TV Series Production

**Information Technology**

- Business Support Services
- Atikokan Online ("Portal") – Single Online Source Multiple Users/Services

**Municipal/Community Development**

- DARC (Downtown Improvements) Implementation
- Town Beautification
- Barrier-Free Initiative

**Government, Social, Health, Education**

- Atikokan Hospital – Long-term Care Facilities
- Relocation Of Government Agencies
- Improved Eastern Hwy 11 Entrance To Atikokan

**Implementation Resources**

- AMDI Coordinator
- Economic Geologist
- Implementation Committee
- Interim "Contract" Implementation Assistance

# 8.0 Matrix 2 – High Priority Initiatives Implementation

This matrix, following, summarizes the list of first and second priority initiatives identified in preceding Matrix 1, and identifies suggested proponents, potential sources of government assistance, further research requirements, and next steps towards implementation.

The matrix should be read in conjunction with the references to individual initiatives contained in preceding sections if this document. Where information is omitted with respect to an element or elements of a particular initiative, or where a question mark appears, this signifies that insufficient information is currently available to make a credible assessment.

| ***Atikokan Strategic Economic Development Plan***<br>***High Priority Initiatives Implementation Matrix 2***<br>INITIATIVE | *PRIORITY* | *Consulting Team Contact* | *Proponents* | | *Potential Gov't Support* | | *Research Required* | | | | *Next Steps* | | | | *Comments* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | *Primary* | *Secondary* | *Information* | *Investment* | *Scoping* | *Market Analysis* | *Financial Analysis* | *Preliminary Design* | *Capital Cost Estimates* | *Marketing Strategy* | *Business Plan* | *Identify Investors* | |
| **Forest Products** | | | | | | | | | | | | | | | |
| Laminated Veneer Lumber (LVL) Plant | **1** | PR/ WLL | AEDC/ FibraTech | | MNR | MNR | C | C | C | C | C | C | C | ? | Discussions underway with government agencies and investors. Feasibility/business plan completed Jan. '06 |
| Other Value-Added Products (Confidential) | **1** | PR/ WLL | Confidential | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **Mineral Prospecting, Development and Mining** | | | | | | | | | | | | | | | |
| ▪ Atikokan Mineral Development Initiative – AMDI<br>- Updated Geological/Geophysical Survey | **1** | WLL | Mun./AEDC | | MNDM | NOHFC /FedNor | U | U | Pre | | $4-5m | P | | U | Start-up funding acquired from NOHFC and FedNor |
| ▪ Bending Lake Iron Ore Mine | **1** | PR | | | MNDM | ? | U | | | | | | | | Major private sector undertaking underway |
| ▪ Small-Scale Gold Mining Initiatives | **2** | WLL | AEDC | | MNDM | FedNor | U | P | P | | | | | | Follows AMDI – Phase 2 |
| ▪ Custom Gold Milling Initiative | **2** | WLL | AEDC | | MNDM | FedNor | U | P | P | | | | | | Follows AMDI – Phase 2 |
| ▪ Industrial Minerals Development | **2** | WLL | AEDC | | MNDM | FedNor | U | P | P | | | | | | Follows AMDI – Phase 2 |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **Energy** | | | | | | | | | | | | | | | |
| ▪ OPG, AGS Alternatives<br>- Proposals To Be Invited (Confidential) | **1** | PR | | | | | | | | | | | | | |
| ▪ Bio-Energy Research Centre | **1** | PR | MoEng | Mun. | ? | ? | ? | ? | ? | ? | ? | ? | ? | ? | Planning Underway |
| ▪ Co-Generation Possibilities | **2** | WLL | ? | | | | | | | | | | | | No immediate opportunity |
| ▪ Steep Rock Mine – Water Generation Development | **2** | PR/WLL | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

***Key***

C – Completed
U – Underway
P – Proposed
Pre – Preliminary

Pub – Public
Prv – Private
NP – Not-for-Profit

Y – Yes, needed

| ***Atikokan Strategic Economic Development Plan***<br><br>***High Priority Initiatives Implementation Matrix 2***<br><br>INITIATIVE | *PRIORITY* | *Consulting Team Contact* | *Proponents* | | *Potential Gov't Support* | | *Research Required* | | | | *Next Steps* | | | | *Comments* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | *Primary* | *Secondary* | *Information* | *Investment* | *Scoping* | *Market Analysis* | *Financial Analysis* | *Preliminary Design* | *Capital Cost Estimates* | *Marketing Strategy* | *Business Plan* | *Identify Investors* | |
| **Tourism, Recreation and Cultural Sector** | | | | | | | | | | | | | | | |
| ▪ Cottage Lot Development | **1** | WLL | MNR/ Mun. | | MNR/ MOE | ? | Pre | Pre | Pre | P | Pre | P | P | P | Underway, MNR proponency |
| ▪ Quetico/Atikokan Wilderness Adventure Area | **1** | PM | Pub | NfP | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | |
| - Multi-Use Trail Loops – East and West | | PM | | | | | | | | | | | | | |
| - Trans-Canada Trail Designation | | PM | | | | | | | | | | | | | |
| - Beaten Path Nordic Trails | | PM | | | | | | | | | | | | | |
| - Atikokan/Batchewaung Access Road | | PM | | | | | | | | | | | | | |
| - Bio-Research Facility | | PM | | | | | | | | | | | | | |
| - Interpretive Centre and Trail User Staging Facilities | | PM | | | | | | | | | | | | | |
| - New Park Entrance | | | | | | | | | | | | | | | |
| - Private Sector Opportunities | | PM | | | | | | | | | | | | | |
| ▪ Charleson Recreation Area Facilities Upgrading and Expansion (Motocross, ATV, Snowmachine, Horseback Riding, Mountain Biking) | **1** | PM | NfP | Pub | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | |
| - Market Analysis | | | | | | | | | | | | | | | |
| - Financial Analysis | | | | | | | | | | | | | | | |
| - Facilities Plan | | | | | | | | | | | | | | | |
| - Water/Hydro | | | | | | | | | | | | | | | |
| - Safety Fencing | | | | | | | | | | | | | | | |
| - Clubhouse Facilities | | | | | | | | | | | | | | | |
| - Short-Term Marketing | | | | | | | | | | | | | | | |
| - Long-term Marketing | | | | | | | | | | | | | | | |
| ▪ Bass Classic Expansion | **1** | PM | ABC | Pub | Y | Y | Y | Y | Y | Y | Y | Y | Y | | |
| ▪ White Otter/Turtle Lake Park Links to Atikokan | **1** | PM | Pub | | | | | | | | | | | | |
| ▪ Atikokan/Quetico Tourism Marketing – Short Term (Community and Highway Signage) | **1** | PM | Pub | Prv | Y | Y | Y | Y | Y | Y | Y | | Y | | |
| ▪ TV Series Production | **1** | PM | Prv | Pub | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | |
| ▪ Atikokan/Quetico Tourism Marketing – Longer Term | **2** | PM | Pub | Prv | Y | Y | Y | Y | Y | Y | Y | | Y | | |
| ▪ Canoe Heritage Interpretive Exhibits (Centennial Canoe) | **2** | PM/PR | | | | | | | | | | | | | |
| ▪ Visitors Centre Facilities Upgrade | **2** | PM | | | | | | | | | | | | | |
| ▪ SnoHo Bridge – Atikokan/Ignace trail | **2** | PM | SH | Pub | Y | Y | Y | | | Y | Y | | | | |
| ▪ Walleye Hatchery Studies | **2** | PM | ACC | Pub | Y | Y | Y | Y | Y | Y | Y | Y | Y | | |
| ▪ Intergenerational Centre Art/Wilderness Experience Packages | **2** | PM | NfP | Pub | Y | Y | Y | Y | Y | Y | Y | Y | Y | | |
| ▪ Steep Rock Iron Mines Interpretive Facilities | **2** | PM | Pub | Pub | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | |

| ***Atikokan Strategic Economic Development Plan***<br>***High Priority Initiatives Implementation Matrix 2***<br>INITIATIVE | *PRIORITY* | *Consulting Team Contact* | *Proponents* | | *Potential Gov't Support* | | *Research Required* | | | | *Next Steps* | | | | *Comments* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | *Primary* | *Secondary* | *Information* | *Investment* | *Scoping* | *Market Analysis* | *Financial Analysis* | *Preliminary Design* | *Capital Cost Estimates* | *Marketing Strategy* | *Business Plan* | *Identify Investors* | |
| | | | | | | | | | | | | | | | |
| **Retail/Services** | | | | | | | | | | | | | | | |
| ▪ Retail Market Outshopping Analysis | 2 | PM | Mun. | C of C | Y | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **Manufacturing** | | | | | | | | | | | | | | | |
| ▪ Recreational Products Expansion | 2 | PR | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **Information Technology** | | | | | | | | | | | | | | | |
| ▪ Business Support Services | 1 | PM | Mun. | AEDC | Y | Y | Y | Y | Y | | H | Y | Y | Y | |
| ▪ Atikokan Online ("Portal") – Single Online Source Multiple Users/Services | 1 | PM | Mun, | AEDC | Y | Y | Y | Y | Y | | H | Y | Y | Y | |
| | | | | | | | | | | | | | | | |
| **Municipal/Community Development** | | | | | | | | | | | | | | | |
| ▪ DARC (Downtown Improvements) Implementation | 1 | PM | Mun. | | Y | Y | | | | | | | | | |
| ▪ Town Beautification | 1 | PM | Mun. | | | Y | | | | | | | | | |
| ▪ Barrier-Free Initiative | 1 | | Mun. | | | | | | | | | | | | |
| ▪ Industrial Land | 2 | | Mun. | | | | | | | | | | | | |
| ▪ Better Quality Houses | 2 | | Prv | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **Government, Social, Health, Education** | | | | | | | | | | | | | | | |
| ▪ Atikokan Hospital – Long-term Care Facilities | 1 | PR | Mun. | MofH | | | | | | | | | | | |
| ▪ Relocation Of Government Agencies | 1 | PR | Prov. | | | | | | | | | | | | |
| ▪ Improved Eastern Hwy 11 Entrance To Atikokan | 2 | | Mun. | Prov. | | | | | | | | | | | |
| ▪ Quetico Adventure School | 2 | PM | Pub | | Y | Y | Y | Y | Y | | | Y | Y | | |
| | | | | | | | | | | | | | | | |
| **Implementation Resources** | | | | | | | | | | | | | | | |
| ▪ AMDI Coordinator | 1 | WLL | | | | | | | | | | | | | Phase 1 – Coordinator hired |
| ▪ Economic Geologist | 1 | WLL | | | | | | | | | | | | | AMDI Phase 2 – planning underway |
| ▪ Implementation Committee | 1 | PM | | | | | | | | | | | | | |
| ▪ Interim "Contract" Implementation Assistance | 1 | PM/PR/ WLL | | | | | | | | | | | | | Six to Twelve Months |
| ▪ Economic Development and Tourism Director | ? | PM | | | | | | | | | | | | | |
| ▪ Tourism Development Coordinator | ? | PM | | | | | | | | | | | | | |
| ▪ Small Business Advisor | ? | PM | | | | | | | | | | | | | |

# 9.0 Concluding Observations

While the threat of closure of the Atikokan Generating Station has been deferred for a few years, unless the Ontario government changes its policy, it will evidently ultimately have to be faced. The impacts of the closure on the community, as discussed in the early part of this document, will clearly be devastating unless successful economic counter measures can be implemented to provide mitigation.

It has been noted throughout this document that the Municipality of Atikokan is not in a position on its own to carry forward the identified public sector initiatives needed to stabilize and improve the local economy, or to substantially support the private sector in new or expanded business ventures.

Given the Municipality's limited financial and human resource capacity, it appears certain that progress towards implementation of these badly-needed initiatives will not occur without significant Provincial and Federal government agency support.

# NORMALIZED VOLUME FORECAST TABLE

| | 2006 Board Approved | 2006 Board Approved | 2006 Actual Normilized | 2006 Actual Normilized | Variance form 2006 Board Approved | Variance form 2006 Board Approved | 2006 Actual Normilized | 2006 Actual Normilized | 2007 Bridge Normalized | 2007 Bridge Normalized | Variance form 2006 Actual | Variance form 2006 Actual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (kWh) | (kW) | (kWh) | (kW) | (KWh) | (KW) | (kWh) | (kW) | (kWh) | (kW) | (KWh) | (KW) |
| **Rate Classes** | | | | | | | | | | | | |
| Residential | 11,282,500.00 | - | 11,156,320.00 | - | (126,180.00) | - | 11,156,320.00 | - | 11,033,385.00 | - | (122,935.00) | - |
| GS < 50 kW | 6,594,546.00 | - | 5,713,028.00 | - | (881,518.00) | - | 5,713,028.00 | - | 5,541,565.00 | - | (171,463.00) | - |
| GS Interval Meters >50 - 2999 kW | 6,783,814.00 | 17,858.00 | 7,019,868.00 | 18,310.00 | 236,054.00 | 452.00 | 7,019,868.00 | 18,310.00 | 7,019,868.00 | 18,599.00 | - | 289.00 |
| General Service to 4999 | 17,493,648.00 | 35,343.00 | 21,352,862.00 | 33,997.00 | 3,859,214.00 | (1,346.00) | 21,352,862.00 | 33,997.00 | - | - | | |
| Street Lighting | 452,421.00 | 1,540.00 | 518,627.00 | 1,463.00 | 66,206.00 | (77.00) | 518,627.00 | 1,463.00 | 533,965.00 | 1,696.00 | 15,338.00 | 233.00 |
| Sentinel Lights | 8,669.00 | 2.00 | 1,988.00 | 1.00 | (6,681.00) | (1.00) | 1,988.00 | 1.00 | 2,148.00 | 1.00 | 160.00 | - |
| USL | 5,942.00 | - | 5,942.00 | - | - | - | 5,942.00 | - | 5,942.00 | - | - | - |

| | 2006 Actual Normilized | 2006 Actual Normilized | 2007 Bridge Normalized | 2007 Bridge Normalized | Variance form 2006 Actual | Variance form 2006 Actual | 2007 Bridge Normalized | 2007 Bridge Normalized | 2008 Test | 2008 Test | Variance form 2007 Actual | Variance form 2007 Actual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (kWh) | (kW) | (kWh) | (kW) | (KWh) | (KW) | (kWh) | (kW) | (kWh) | (kW) | (KW) | (KW) |
| **Rate Classes** | | | | | | | | | | | | |
| Residential | 11,156,320.00 | - | 11,033,385.00 | - | (122,935.00) | - | 11,033,385.00 | - | 10,918,134.00 | - | (115,251.00) | - |
| GS < 50 kW | 5,713,028.00 | - | 5,541,565.00 | - | (171,463.00) | - | 5,541,565.00 | - | 5,375,424.00 | - | (166,141.00) | - |
| GS Interval Meters >50 - 2999 kW | 7,019,868.00 | 18,310.00 | 7,019,868.00 | 18,599.00 | - | 289.00 | 7,019,868.00 | 18,599.00 | - | 18,599.00 | (7,019,868.00) | - |
| General Service to 4999 | 21,352,862.00 | 33,997.00 | - | - | | | - | - | | - | | |
| Street Lighting | 518,627.00 | 1,463.00 | 533,965.00 | 1,696.00 | 15,338.00 | 233.00 | 533,965.00 | 1,696.00 | 532,895.00 | 1,693.00 | (1,070.00) | (3.00) |
| Sentinel Lights | 1,988.00 | 1.00 | 2,148.00 | 1.00 | 160.00 | - | 2,148.00 | 1.00 | 2,148.00 | 1.00 | - | - |
| USL | 5,942.00 | - | 5,942.00 | - | - | - | 5,942.00 | - | 5,942.00 | - | - | - |

# CUSTOMER COUNT FORECAST TABLE

| CUSTOMER COUNT FORECAST TABLE | 2006 Board Approved | 2006 Actual | Variance form 2006 Board Approved | 2006 Actual | 2007 Bridge | Variance form 2006 Actual | 2007 Bridge | 2008 Test | Variance form 2007 Actual |
|---|---|---|---|---|---|---|---|---|---|
| Residential | 1,475.00 | 1,452.00 | (23.00) | 1,452.00 | 1,436.00 | (16.00) | 1,436.00 | 1,421.00 | (15.00) |
| GS < 50 kW | 248.00 | 247.00 | (1.00) | 247.00 | 240.00 | (7.00) | 240.00 | 232.00 | (8.00) |
| GS Interval Meters >50 - 2999 kW | 21.00 | 20.00 | (1.00) | 20.00 | 20.00 | - | 20.00 | 20.00 | - |
| General Service to 4999 | 1.00 | 1.00 | | 1.00 | | | - | - | |
| Sentinel Lights | 1.00 | 1.00 | - | 1.00 | 1.00 | - | 1.00 | 1.00 | - |
| Street Lighting | 618.00 | 621.00 | 3.00 | 621.00 | 620.00 | (1.00) | 620.00 | 619.00 | (1.00) |
| USL | 7.00 | 7.00 | - | 7.00 | 7.00 | - | 7.00 | 7.00 | - |

# HISTORICAL AVERAGE CONSUMPTION

**HISTORICAL AVERAGE CONSUMPTION**

**Residential**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | 11,354,867.00 | N/A | | |
| 2003 | 11,790,288.00 | N/A | | |
| 2004 | 11,244,036.00 | *12,135,846 | | |
| 2005 | 11,479,770.00 | N/A | | |
| 2006 | 11,449,613.00 | 11,156,320.00 | (293,293.00) | |
| 2007 | 11,323,446.00 | 11,033,385.00 | (290,061.00) | |
| 2008 | N/A | 10,918,134.00 | | |

* As per Cost Allocation Filing

**GS < 50 kWh**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | 8,590,301.00 | N/A | | |
| 2003 | 6,424,104.00 | N/A | | |
| 2004 | 5,717,419.00 | *6,149,328 | | |
| 2005 | 5,945,108.00 | N/A | | |
| 2006 | 5,758,928.00 | 5,713,028.00 | (45,900.00) | |
| 2007 | 5,586,179.00 | 5,541,656.00 | (44,523.00) | |
| 2008 | N/A | 5,375,424.00 | | |

* As per Cost Allocation Filing

**GS Interval Meters >50 - 2999 KWh**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | 4,974,170.00 | N/A | | |
| 2003 | 7,671,297.00 | N/A | | |
| 2004 | 7,357,890.00 | *7,663,602 | | |
| 2005 | 7,536,208.00 | N/A | | |
| 2006 | 7,394,504.00 | 7,019,868.00 | (374,636.00) | |
| 2007 | 7,394,504.00 | 7,019,868.00 | (374,636.00) | |
| 2008 | N/A | 7,019,868.00 | | |

* As per Cost Allocation Filing

**GS Interval Meters >50 - 2999 KW**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | 12,660.00 | N/A | | |
| 2003 | 20,708.00 | N/A | | |
| 2004 | 19,747.00 | N/A | | |
| 2005 | 20,153.00 | N/A | | |
| 2006 | 19,287.00 | 18,310.00 | (977) | |

| | | | | |
|---|---|---|---|---|
| 2007 | 19,591.00 | 18,599.00 | (922) | |
| 2008 | | 18,599.00 | | |

**GS Intemediate 3000 - 4999 kWh**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | 23,264,259.00 | N/A | | |
| 2003 | 13,772,645 | N/A | | |
| 2004 | 13,931,473 | *N/A | | |
| 2005 | 19,232,234 | N/A | | |
| 2006 | 21,352,862.00 | 21,352,862.00 | - | |
| 2007 | - | - | - | |
| 2008 | - | - | | |

* As per Cost Allocation Filing

**GS Intemediate 3000 - 4999 kW**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | 45,234.00 | N/A | | |
| 2003 | 36,500.00 | N/A | | |
| 2004 | 24,295.00 | N/A | | |
| 2005 | 33,896.00 | N/A | | |
| 2006 | 33,997.00 | 33,997.00 | - | |
| 2007 | - | - | - | |
| 2008 | - | - | | |

**Street Lights (KWh)**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | 268,702.00 | N/A | | |
| 2003 | 557,804.00 | N/A | | |
| 2004 | 540,437.00 | *531,698 | | |
| 2005 | - | N/A | | |
| 2006 | 518,627.00 | 518,627.00 | - | |
| 2007 | 533,965.00 | 532,895.00 | (1,070.00) | |
| 2008 | N/A | 532,895.00 | | |

* As per Cost Allocation Filing

**Street Lights (KW)**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | 1,504.00 | N/A | | |
| 2003 | 1,601.00 | N/A | | |

| | | | | |
|---|---|---|---|---|
| 2004 | 1,551.00 | N/A | | |
| 2005 | - | N/A | | |
| 2006 | 1,463.00 | 1,463.00 | - | |
| 2007 | 1,645.00 | 1,696.00 | 51.00 | |
| 2008 | N/A | 1,693.00 | | |

**Sentinel Lights (KWh)**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | - | N/A | | |
| 2003 | 13,033.00 | N/A | | |
| 2004 | 12,973.00 | *13,459 | | |
| 2005 | - | N/A | | |
| 2006 | 1,988.00 | 1,988.00 | - | |
| 2007 | 2,148.00 | 2,148.00 | - | |
| 2008 | N/A | 2,148.00 | | |

* As per Cost Allocation Filing

**Sentinel Lights (KW)**

| Year | Weather Actual | Weather Normalized | Difference | %Difference |
|---|---|---|---|---|
| 2002 | - | N/A | | |
| 2003 | 3.00 | N/A | | |
| 2004 | 3.00 | N/A | | |
| 2005 | - | N/A | | |
| 2006 | 1.00 | 1.00 | | |
| 2007 | 1.00 | 1.00 | | |
| 2008 | N/A | 1.00 | | |

1

# OTHER DISTRIBUTION REVENUE

| | 2006 Board Approved | 2006 Actual | Variance form 2006 Board Approved | 2006 Actual | 2007 Bridge | Variance form 2006 Actual | 2007 Bridge | 2008 Test | Variance form 2007 Actual |
|---|---|---|---|---|---|---|---|---|---|
| | ($'s) | ($'s) | ($'s) | ($'s) | ($'s) | | | | |
| 4225-Late Payment Charges | 5,632.00 | 6,233.00 | 601.00 | 6,233.00 | 6,233.00 | - | 6,233.00 | 6,233.00 | - |
| 4235-Miscellaneous Service Revenues | 6,899.00 | 5,886.00 | (1,013.00) | 5,886.00 | 5,886.00 | - | 5,886.00 | 5,886.00 | - |
| 4210-Rent from Electric Property | 17,713.00 | 31,536.00 | 13,823.00 | 31,536.00 | 31,536.00 | - | 31,536.00 | 31,536.00 | - |
| 4390-Miscellaneous Non-Operating Income | 3,547.00 | 7,352.00 | 3,805.00 | 7,352.00 | 7,352.00 | - | 7,352.00 | 7,352.00 | - |
| 4405-Income from Dividend | 3,220.00 | 9,949.00 | 6,729.00 | 9,949.00 | 9,949.00 | - | 9,949.00 | 9,949.00 | - |
| 4360-Loss on Disposition of Utility and Other Property | - | - | - | - | - | - | - | - | - |
| | 37,011.00 | 60,956.00 | 23,945.00 | 60,956.00 | 60,956.00 | - | 60,956.00 | 60,956.00 | - |

# MATERIALITY ANALYSIS ON OTHER DISTRIBUTION REVENUES

| 2006 Actual | 2007 Actual | 2008 Test |
|---|---|---|
| | | |
| **609.56** | **609.56** | **609.56** |

Materiality Threshold

## 2006 Board Approved VS 2006 Actual

| Asset Account | 2006 Bridge | 2008 Test | Variance |
|---|---|---|---|
| 4210-Rent from Electric Property | 17,713.00 | 31,536.00 | 13,823.00 |

Explanation : This is mainly for pole rentals. Shaw had not been paying the appropriate amount since 2000. Once the EDA agreement etc was accepted, and the court cases settled, we are now invoicing at the appropriate rate.

| Asset Account | 2006 Bridge | 2008 Test | Variance |
|---|---|---|---|
| 4390-Miscellaneous Non-Operating Income | 3,547.00 | 7,352.00 | 3,805.00 |

Explanation This account will fluctuate from year to year. If we sell scrap copper, it will be up.

| Asset Account | 2006 Bridge | 2008 Test | Variance |
|---|---|---|---|
| 4405-Income from Dividend | 3,220.00 | 9,949.00 | 6,729.00 |

Explanation This is primarily interest earned on our bank account. It will vary with balance [cash flow ] and interest rate.

# RATE OF RETURN ON OTHER DISTRIBUTION ACTIVITIES

In this application, Atikokan Hydro has applied for the same Specific Service Charges schedule previously approved in the 2007 Tariffs of Rates and Charges (EB-2007-0505). The Specific Service Charges schedule follows the OEB recommended charges and as such Atikokan Hydro has no further information related to the rate of return on non-core delivery activities.

# DISTRIBUTION REVENUE DATA

**2006 Board Approved**

| | Customers (Year-End) | Consumption (kWh) | Consumption (KW) | Distribution Revenues ($) | Unit Revenues $/kWh |
|---|---|---|---|---|---|
| Residential | 1,475.00 | 11,282,500.00 | | 596,432.50 | 0.0529 |
| GS < 50 kW | 248.00 | 6,594,546.00 | | 204,683.87 | 0.0310 |
| GS Interval Meters >50 - 2999 kW | 21.00 | 6,783,814.00 | 19,287.00 | 23,321.74 | 0.0034 |
| GS Interval Meters >3000 - 4999 kW | 1.00 | 17,493,648.00 | 35,343.00 | 35,018.03 | 0.0020 |
| Street Lighting | 618.00 | 452,421.00 | 1,463.00 | 17,751.63 | 0.0392 |
| Sentinel Lights | 16.00 | 8,669.00 | 1.00 | 216.75 | 0.0250 |
| USL | 7.00 | 5,942.00 | - | 4,252.31 | 0.7156 |
| **TOTAL** | 2,386.00 | 42,621,540.00 | 56,094.00 | 881,676.83 | 0.0207 |

**2006 Actual**

| | Customers (Year-End) | Consumption (kWh) | Consumption (KW) | Distribution Revenues ($) | Unit Revenues $/kWh |
|---|---|---|---|---|---|
| Residential | 1,452.00 | 11,156,320.00 | | 592,956.94 | 0.0531 |
| GS < 50 kW | 427.00 | 5,713,028.00 | | 183,421.77 | 0.0321 |
| GS Interval Meters >50 - 2999 kW | 20.00 | 7,019,868.00 | 18,310.00 | 22,394.57 | 0.0032 |
| GS Interval Meters >3000 - 4999 kW | 1.00 | 21,352,862.00 | 33,997.00 | 35,091.18 | 0.0016 |
| Street Lighting | 621.00 | 518,627.00 | 1,463.00 | 18,000.43 | 0.0347 |
| Sentinel Lights | 16.00 | 1,988.00 | 1.00 | 218.75 | 0.1100 |
| USL | 7.00 | 5,942.00 | - | 4,290.70 | 0.7221 |
| | 1,092.00 | 34,612,315.00 | 53,771.00 | 856,374.35 | 0.0247 |

**2006 Actual - Normalized**

| | Customers (Year-End) | Consumption (kWh) | Consumption (KW) | Distribution Revenues ($) | Normalized Consumption (kWh / KW) |
|---|---|---|---|---|---|
| Residential | 1,436.00 | 11,156,320.00 | - | - | 0.0000 |
| GS < 50 kW | 240.00 | 5,713,028.00 | - | - | 0.0000 |
| GS Interval Meters >50 - 2999 kW | 20.00 | 7,019,868.00 | 18,310.00 | - | 0.0000 |
| GS Interval Meters >3000 - 4999 kW | 1.00 | 21,352,862.00 | 33,997.00 | - | 0.0000 |
| Street Lighting | 620.00 | 518,627.00 | 1,463.00 | - | 0.0000 |
| Sentinel Lights | 16.00 | 1,988.00 | 1.00 | - | 0.0000 |
| USL | 7.00 | 5,942.00 | - | - | 0.0000 |

| | | | | | |
|---|---|---|---|---|---|
| **TOTAL** | 2,340.00 | 45,768,635.00 | 53,771.00 | - | 0.0000 |

**2007 Bridge - Normalized**

| | Customers (Year-End) | Consumption (kWh) | Consumption (KW) | Distribution Revenues ($) | Normalized Consumption (kWh / KW) |
|---|---|---|---|---|---|
| Residential | 1,436.00 | 11,033,385.00 | | 788,193.38 | 0.0714 |
| GS < 50 kW | 240.00 | 5,541,656.00 | | 261,201.40 | 0.0471 |
| GS Interval Meters >50 - 2999 kW | 20.00 | 7,019,868.00 | 20.00 | 30,192.83 | 0.0043 |
| GS Interval Meters >3000 - 4999 kW | - | - | - | - | |
| Street Lighting | 620.00 | 533,965.00 | 620.00 | 24,862.34 | 0.0466 |
| Sentinel Lights | 16.00 | 2,148.00 | 16.00 | 282.24 | 0.1314 |
| USL | 7.00 | 5,942.00 | | 5,765.13 | 0.9702 |
| **TOTAL** | 2,339.00 | 24,136,964.00 | 656.00 | 1,110,497.33 | 0.0460 |

**2008 Test - Normalized**

| | Customers (Year-End) | Consumption (kWh) | Consumption (KW) | Distribution Revenues ($) | Unit Revenues $/kWh |
|---|---|---|---|---|---|
| Residential | 1,421.00 | 10,918,134.00 | | 779,960.17 | 0.0714 |
| GS < 50 kW | 232.00 | 5,375,424.00 | | 252,666.64 | 0.0470 |
| GS Interval Meters >50 - 2999 kW | 20.00 | 7,019,868.00 | 18,599.00 | 30,192.83 | |
| GS Interval Meters >3000 - 4999 kW | - | - | - | - | |
| Street Lighting | 619.00 | 532,895.00 | 1,693.00 | 24,821.44 | 0.0466 |
| Sentinel Lights | 16.00 | 2,148.00 | 1.00 | 295.07 | 0.1374 |
| USL | 7.00 | 5,942.00 | | 5,765.13 | 0.9702 |
| **TOTAL** | 2,315.00 | 23,854,411.00 | 20,293.00 | 1,093,701.28 | 0.0458 |

# DESCRIPTION OF REVENUE SHARING

Atikokan Hydro does not engage in revenue sharing.

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 4 - Operating Costs | | | |
| | 1 | | Overview |
| | | 1 | Overview of Operating Costs |
| | | 2 | Summary of Operating Costs |
| | 2 | | OM&A Costs |
| | | 1 | OM&A Costs Table |
| | | 2 | Variance Analysis on OM&A Costs Table |
| | | 3 | Materiality Analysis on OM&A Costs |
| | | 4 | Shared Services |
| | | 5 | Service Agreement |
| | | 6 | Corporate Cost Allocation |
| | | 7 | Purchase of Services |
| | | 8 | Employee Description |
| | | 9 | Loss Adjustment Factor Calculation |
| | | 10 | Details of Total Losses |
| | | 11 | Variance and Materiality Analysis on Distribution Losses |
| | | 12 | Retail Transmission Adjustment Calculations |
| | 3 | | Income Tax, Large Corporation Tax |
| | | 1 | Tax Calculations |
| | | 2 | Capital Cost Allowance (CCA) |
| | | 3 | Federal T2 tax return |
| | | 4 | Ontario CT23 tax return |

# OVERVIEW OF OPERATING COSTS

## Operating Costs

The operating costs presented in this exhibit represent the annual expenditures required for to sustain The Applicant's Distribution Operations. The information presented in this exhibit is grouped into two different categories. The first category includes Operation & Maintenance and Other Costs which include items such as Depreciation, Amortization and Depletion, Shared Services and Loss Adjustment Factor.

The second category includes Income Tax, Large Corporation Tax and Ontario Capital Taxes.

## OM&A Costs

The OM&A costs in this exhibit represents The Applicant's integrated set of asset maintenance and customer activity needs to meet public and employee safety objectives; to comply with the Distribution System Code, environmental requirements and Government direction; and to maintain distribution business service quality and reliability at targeted performance levels. These costs also include providing services to customers connected to the Applicant's Distribution system, and to meet the service levels stipulated in the Standard Supply Service Code and the Retailer Settlement Codes.

The proposed OM&A cost expenditures for the 2008 test year result from a rigorous business planning and work prioritization process that reflects risk-based decision making to ensure that the most appropriate, cost effective solutions are put in place.

Income Tax, Large Corporation Tax and Ontario Capital Taxes

This information consists of detailed calculations of income taxes, and indemnity payments to the Province. Details of the expenditures are filed at Exhibit 4, Tab 3, Schedule 1.

# SUMMARY OF OM&A COSTS TABLE

| SUMMARY OF OM&A COSTS | 2006 Board Approved | 2006 Actual | Variance form 2006 Board Approved | % change | 2006 Actual | 2007 Bridge | Variance form 2006 Actual | % change | 2007 Bridge | 2008 Test | Variance form 2007 Bridge | % change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Operation (Working Capital) | 258,051.00 | 284,184.00 | 26,133.00 | 10.13 | 284,184.00 | 262,800.00 | (21,384.00) | (7.52) | 262,800.00 | 311,895.00 | 49,095.00 | 18.68 |
| Maintenance (Working Capital) | 38,224.00 | 26,278.00 | (11,946.00) | (31.25) | 26,278.00 | 79,500.00 | 53,222.00 | 202.53 | 79,500.00 | 38,800.00 | (40,700.00) | (51.19) |
| Billing and Collections | 139,572.00 | 152,849.00 | 13,277.00 | 9.51 | 152,849.00 | 158,550.00 | 5,701.00 | 3.73 | 158,550.00 | 167,950.00 | 9,400.00 | 5.93 |
| Community Relations | - | 1,956.00 | 1,956.00 | - | 1,956.00 | - | (1,956.00) | | - | - | - | |
| Bad Debt | (466.00) | 1,948.00 | 2,414.00 | (518.03) | 1,948.00 | 2,500.00 | 552.00 | 28.34 | 2,500.00 | 3,000.00 | 500.00 | 20.00 |
| Property Insurance | 6,345.00 | 7,208.00 | 863.00 | 13.60 | 7,208.00 | 7,500.00 | 292.00 | 4.05 | 7,500.00 | 8,000.00 | 500.00 | 6.67 |
| General Advertising Expenses | 1,714.00 | 1,940.00 | 226.00 | 13.19 | 1,940.00 | 2,200.00 | 260.00 | 13.40 | 2,200.00 | 2,400.00 | 200.00 | 9.09 |
| Taxes Other Than Income Taxes | - | - | - | | - | - | - | - | - | - | - | |
| Administrative and General Expenses | 284,294.00 | 187,469.00 | (96,825.00) | (34.06) | 187,469.00 | 258,000.00 | 70,531.00 | 37.62 | 258,000.00 | 277,000.00 | 19,000.00 | 7.36 |
| Amortization Expenses | 145,951.00 | 155,617.00 | 9,666.00 | 6.62 | 155,617.00 | 145,996.00 | (9,621.00) | (6.18) | 145,996.00 | 168,510.00 | 22,514.00 | 15.42 |
| | | | | | - | | | | - | | | |
| Total Operating Costs | 873,685.00 | 819,449.00 | (54,236.00) | (6.21) | 819,449.00 | 917,046.00 | 97,597.00 | 11.91 | 917,046.00 | 977,555.00 | 60,509.00 | 6.60 |

# OM&A COSTS TABLE

| OM&A COSTS | 2006 Board Approved | 2006 Actual | Variance form 2006 Board Approved | 2006 Actual | 2007 Bridge | Variance form 2006 Actual | 2007 Bridge | 2008 Test | Variance form 2007 Bridge |
|---|---|---|---|---|---|---|---|---|---|
| **Operation (Working Capital)** | | | | | | | | | |
| 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 | 4,450.00 | 4,517.00 | 67.00 | 4,517.00 | - | (4,517.00) | - | - | - |
| 5017-Distribution Station Equipment - Operation Supplies and Expenses | 958.00 | 2,015.00 | 1,057.00 | 2,015.00 | - | (2,015.00) | - | - | - |
| 5020-Overhead Distribution Lines and Feeders - Operation Labour | 217,691 | 242,224.00 | 24,533.00 | 242,224.00 | 220,500.00 | (21,724.00) | 220,500.00 | 264,945.00 | 44,445.00 |
| 5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | 20,545 | 27,132.00 | 6,587.00 | 27,132.00 | 31,700.00 | 4,568.00 | 31,700.00 | 35,300.00 | 3,600.00 |
| 5030-Overhead Subtransmission Feeders - Operation | 8,585.00 | - | (8,585.00) | - | 4,000.00 | 4,000.00 | 4,000.00 | 5,000.00 | 1,000.00 |
| 5035-Overhead Distribution Transformers- Operation | - | 1,986.00 | 1,986.00 | 1,986.00 | - | (1,986.00) | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - |
| 5060-Street Lighting and Signal System Expense | - | - | - | - | - | - | - | - | - |
| 5065-Meter Expense | 5,822 | 5,974.00 | 152.00 | 5,974.00 | 6,200.00 | 226.00 | 6,200.00 | 6,200.00 | - |
| 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 | - | 336.00 | 336.00 | 336.00 | 400.00 | 64.00 | 400.00 | 450.00 | 50.00 |
| 5096-Other Rent | - | - | - | - | - | - | - | - | - |
| **Sub-Total** | **258,051.00** | **284,184.00** | 26,133.00 | **284,184.00** | **262,800.00** | (21,384.00) | **262,800.00** | **311,895.00** | 49,095.00 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | - |
| **Maintenance (Working Capital)** | | | | | | | | | - |
| 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 | 10,722.00 | 1,790.00 | (8,932.00) | 1,790.00 | 3,000.00 | 1,210.00 | 3,000.00 | 2,000.00 | (1,000.00) |
| 5120-Maintenance of Poles, Towers and Fixtures | - | - | - | - | - | - | - | - | - |
| 5125-Maintenance of Overhead Conductors and Devices | - | - | - | - | - | - | - | - | - |
| 5130-Maintenance of Overhead Services | - | 4,189.00 | 4,189.00 | 4,189.00 | 4,500.00 | 311.00 | 4,500.00 | 4,500.00 | - |
| 5135-Overhead Distribution Lines and Feeders - Right of Way | 23,396.00 | 13,808.00 | (9,588.00) | 13,808.00 | 54,000.00 | 40,192.00 | 54,000.00 | 25,000.00 | (29,000.00) |
| 5145-Maintenance of Underground Conduit | - | - | - | - | - | - | - | - | - |
| 5150-Maintenance of Underground Conductors and Devices | - | - | - | - | - | - | - | - | - |
| 5155-Maintenance of Underground Services | - | - | - | - | - | - | - | - | - |
| 5160-Maintenance of Line Transformers | 2,186.00 | 694.00 | (1,492.00) | 694.00 | 12,000.00 | 11,306.00 | 12,000.00 | 800.00 | (11,200.00) |
| 5165-Maintenance of Street Lighting and Signal Systems | - | - | - | - | - | - | - | - | - |
| 5170-Sentinel Lights - Labour | - | - | - | - | - | - | - | - | - |
| 5172-Sentinel Lights - Materials and Expenses | - | - | - | - | - | - | - | - | - |
| 5175-Maintenance of Meters | 1,920.00 | 5,797.00 | 3,877.00 | 5,797.00 | 6,000.00 | 203.00 | 6,000.00 | 6,500.00 | 500.00 |
| 5178-Customer Installations Expenses- Leased Property | - | - | - | - | - | - | - | - | - |
| 5185-Water Heater Rentals - Labour | - | - | - | - | - | - | - | - | - |
| 5186-Water Heater Rentals - Materials and Expenses | - | - | - | - | - | - | - | - | - |
| 5190-Water Heater Controls - Labour | - | - | - | - | - | - | - | - | - |
| 5192-Water Heater Controls - Materials and Expenses | - | - | - | - | - | - | - | - | - |
| 5195-Maintenance of Other Installations on Customer Premises | - | - | - | - | - | - | - | - | - |
| **Sub-Total** | **38,224.00** | **26,278.00** | (11,946.00) | **26,278.00** | **79,500.00** | 53,222.00 | **79,500.00** | **38,800.00** | (40,700.00) |
| | | | | | | | | | |
| **Billing and Collections** | | | | | | | | | |
| 5305-Supervision | - | 4,320.00 | 4,320.00 | 4,320.00 | 4,600.00 | 280.00 | 4,600.00 | 4,900.00 | 300.00 |
| 5310-Meter Reading Expense | 35,271.00 | 47,198.00 | 11,927.00 | 47,198.00 | 48,050.00 | 852.00 | 48,050.00 | 52,050.00 | 4,000.00 |
| 5315-Customer Billing | 98,953.00 | 99,261.00 | 308.00 | 99,261.00 | 105,000.00 | 5,739.00 | 105,000.00 | 110,000.00 | 5,000.00 |
| 5320-Collecting | 470.00 | - | (470.00) | - | - | - | - | - | - |
| 5325-Collecting- Cash Over and Short | - | 150.00 | 150.00 | 150.00 | 200.00 | 50.00 | 200.00 | 200.00 | - |
| 5330-Collection Charges | (3,900.00) | (3,825.00) | 75.00 | (3,825.00) | (5,500.00) | (1,675.00) | (5,500.00) | (6,000.00) | (500.00) |
| | 0 | - | 0 | - | - | | - | - | |
| 5340-Miscellaneous Customer Accounts Expenses | 8,778.00 | 5,745.00 | (3,033.00) | 5,745.00 | 6,200.00 | 455.00 | 6,200.00 | 6,800.00 | 600.00 |
| **Sub-Total** | **139,572.00** | **152,849.00** | 13,277.00 | **152,849.00** | **158,550.00** | 5,701.00 | **158,550.00** | **167,950.00** | 9,400.00 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | - |
| **Community Relations** | | | | | | | | | |
| 5405-Supervision | - | - | - | - | - | - | - | - | - |
| 5410-Community Relations - Sundry | - | - | - | - | - | - | - | - | - |
| 5415-Energy Conservation | - | 1,956.00 | 1,956.00 | 1,956.00 | - | (1,956.00) | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - |
| **Sub-Total** | **-** | **1,956.00** | 1,956.00 | **1,956.00** | **-** | (1,956.00) | **-** | **-** | - |
| **Bad Debt** | | | | | | | | | |
| 5335-Bad Debt Expense | (466.00) | 1,948.00 | 2,414.00 | 1,948.00 | 2,500.00 | 552.00 | 2,500.00 | 3,000.00 | 500.00 |
| **Sub-Total** | **(466.00)** | **1,948.00** | 2,414.00 | **1,948.00** | **2,500.00** | 552.00 | **2,500.00** | **3,000.00** | 500.00 |
| **Property Insurance** | | | | | | | | | |
| 5635-Property Insurance | 6,345.00 | 7,208.00 | 863.00 | 7,208.00 | 7,500.00 | 292.00 | 7,500.00 | 8,000.00 | 500.00 |
| **Sub-Total** | **6,345.00** | **7,208.00** | 863.00 | **7,208.00** | **7,500.00** | 292.00 | **7,500.00** | **8,000.00** | 500.00 |
| **General Advertising Expenses** | | | | | | | | | |
| 5660-General Advertising Expenses | 1,714.00 | 1,940.00 | 226.00 | 1,940.00 | 2,200.00 | 260.00 | 2,200.00 | 2,400.00 | 200.00 |
| **Sub-Total** | **1,714.00** | **1,940.00** | 226.00 | **1,940.00** | **2,200.00** | 260.00 | **2,200.00** | **2,400.00** | 200.00 |
| **Taxes Other Than Income Taxes** | | | | | | | | | |
| 6105-Taxes Other Than Income Taxes | - | - | - | - | - | - | - | - | - |
| **Sub-Total** | **-** | **-** | - | **-** | **-** | - | **-** | **-** | - |
| **Administrative and General Expenses** | | | | | | | | | |
| 5605-Executive Salaries and Expenses | 6,125.00 | 6,000.00 | (125.00) | 6,000.00 | 6,000.00 | - | 6,000.00 | 6,000.00 | - |
| 5610-Management Salaries and Expenses | 16,718.00 | 9,779.00 | (6,939.00) | 9,779.00 | 11,000.00 | 1,221.00 | 11,000.00 | 12,500.00 | 1,500.00 |
| 5615-General Administrative Salaries and Expenses | 60,667.00 | 48,986.00 | (11,681.00) | 48,986.00 | 56,000.00 | 7,014.00 | 56,000.00 | 62,000.00 | 6,000.00 |
| 5620-Office Supplies and Expenses | 6,449.00 | 4,675.00 | (1,774.00) | 4,675.00 | 6,500.00 | 1,825.00 | 6,500.00 | 7,200.00 | 700.00 |
| 5625-Administrative Expense Transferred Credit | | - | - | - | - | - | - | - | - |
| 5630-Outside Services Employed | 22,684.00 | 5,212.00 | (17,472.00) | 5,212.00 | 60,000.00 | 54,788.00 | 60,000.00 | 65,000.00 | 5,000.00 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5640-Injuries and Damages | - | - | - | - | - | - | - | - | - |
| 5645-Employee Pensions and Benefits | (8,978.00) | - | 8,978.00 | - | - | - | - | - | - |
| 5650-Franchise Requirements | - | - | - | - | - | - | - | - | - |
| 5655-Regulatory Expenses | 4,000.00 | 8,671.00 | 4,671.00 | 8,671.00 | 12,000.00 | 3,329.00 | 12,000.00 | 14,000.00 | 2,000.00 |
| 5665-Miscellaneous General Expenses | 61,697.00 | 56,589.00 | (5,108.00) | 56,589.00 | 55,000.00 | (1,589.00) | 55,000.00 | 57,000.00 | 2,000.00 |
| 5666-Miscellaneous General Expenses | - | - | - | - | 3,200.00 | 3,200.00 | 3,200.00 | 3,200.00 | - |
| 5670-Rent | - | - | - | - | - | - | - | - | - |
| 5675-Maintenance of General Plant | 35,317.00 | 42,871.00 | 7,554.00 | 42,871.00 | 42,300.00 | (571.00) | 42,300.00 | 43,600.00 | 1,300.00 |
| 5680-Electrical Safety Authority Fees | - | 4,686.00 | 4,686.00 | 4,686.00 | 6,000.00 | 1,314.00 | 6,000.00 | 6,500.00 | 500.00 |
| 5685-Independent Market Operator Fees and Penalties | 79,615.00 | - | (79,615.00) | - | | - | - | - | - |
| **Sub-Total** | **284,294.00** | **187,469.00** | (96,825.00) | **187,469.00** | **258,000.00** | 70,531.00 | **258,000.00** | **277,000.00** | 19,000.00 |
| | | | | | | | | | |
| **Amortization Expenses** | | | - | | | - | | | - |
| 5705-Amortization Expense - Property, Plant, and Equipment | 145,951.00 | 155,617.00 | 9,666.00 | 155,617.00 | 145,996.00 | (9,621.00) | 145,996.00 | 168,510.00 | 22,514.00 |
| 5710-Amortization of Limited Term Electric Plant | | - | - | - | - | - | - | - | - |
| 5715-Amortization of Intangibles and Other Electric Plant | | - | - | - | - | - | - | - | - |
| 5720-Amortization of Electric Plant Acquisition Adjustments | | - | - | - | - | - | - | - | - |
| 5725-Miscellaneous Amortization | | - | - | - | - | - | - | - | - |
| 5730-Amortization of Unrecovered Plant and Regulatory Study Costs | | - | - | - | - | - | - | - | - |
| 5735-Amortization of Deferred Development Costs | | - | - | - | - | - | - | - | - |
| 5740-Amortization of Deferred Charges | | - | - | - | - | - | - | - | - |
| **Sub-Total** | **145,951.00** | **155,617.00** | 9,666.00 | **155,617.00** | **145,996.00** | (9,621.00) | **145,996.00** | **168,510.00** | 22,514.00 |
| | | | | | | | | | |
| 4750-LV Charges | | - | - | - | - | - | - | - | - |
| **Sub-Total** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | | |
| | **873,685.00** | **819,449.00** | (54,236.00) | **819,449.00** | **917,046.00** | 97,597.00 | **917,046.00** | **977,555.00** | 60,509.00 |

# VARIANCE ANALYSIS ON OM&A COSTS

## 2008 Test year

The 2008 test year Operating & Maintenance forecast is shown in Exhibit 4, Tab 1, Schedule 2. The total net cost is expected to be $977,555. Net wages and benefits in the amount of $509,109 make up 42.08% of the total. Administration and General Expenses total a further $277,000 or 28.34% of the net Operating & Maintenance costs. Customer Accountings costs accounts for $167,950 or 17.18% of the total Operating and Maintenance costs.

## Comparison to 2007 Bridge Year

Exhibit4, Tab1, Schedule 2 also provides a comparison of the 2008 test year forecast of Operation & Maintenance expenses to that forecast for the 2007 bridge year. Total net Operation & Maintenance costs are forecast to increase by $60,509 or 6.60%.

## 2007 Bridge Year

The 2007 bridge year Operating & Maintenance forecast is shown in Exhibit 4, Tab 1, Schedule 2. The total net cost is expected to be $917,046. Net wages and benefits in the amount of $493,194 make up 53.78% of the total net Operating & Maintenance costs. Administration and General Expenses total a further 258,000 or 14.12% of the net Operating & Maintenance costs. Customer Accountings costs accounts for $158,550 17.29% of the total Operating and Maintenance costs.

## Comparison to 2006 Actual

Exhibit4, Tab1, Schedule 2 also provides a comparison of the 2006 Actual year of Operation & Maintenance expenses to that of the 2007 bridge year. Total net Operation & Maintenance costs are forecast to increase by $97,597 or 11.91%.

2006 Actual

The 2006 Actual year Operating & Maintenance forecast is shown in Exhibit 4, Tab 1, Schedule 2. The total net cost was $819,449. Net wages and benefits in the amount of $413,419 make up 50.45% of the total net Operating & Maintenance costs. Administration and General Expenses total a further $187,469 or 22.88%. Customer Accountings Costs accounts for $152,849 or 18.40% of the total Operating and Maintenance costs.

Comparison to 2006 Board Approved

Exhibit 4, Tab1, Schedule 2 also provides a comparison of the 2006 Board Approved year of Operation & Maintenance expenses to that of the 2006 Actual year. Total net Operation & Maintenance costs decreased by $54,236 or 6.21%.

2006 Board Approved

The 2006 Board Approved year Operating & Maintenance forecast is shown in Exhibit 4, Tab 1, Schedule 2.

The total net cost is expected to be $873,685. Net wages and benefits total $427,529 make up 48.93% of the total net Operating & Maintenance costs. Administration and General Expenses total a further $284,294 or 32.54%. Customer Accountings Costs account for $139,572 or 15.98% of the total Operating and Maintenance costs.

# MATERIALITY ANALYSIS ON OM&A COSTS

2006 Board Approved VS 2006 Actual

5020-Overhead Distribution Lines and Feeders - Operation Labor

| | |
|---|---|
| Board Approved | 217,691 |
| 2006 Actual | 242,224 |
| Variance | 24,533 |

Explanation:

The board approved data [2002 to 2004] was generated in the EDR filing based on very dated data. Fuel, Material and wages increased significantly.

5310-Meter Reading Expense

| | |
|---|---|
| Board Approved | 35,271 |
| 2006 Actual | 47,198 |
| Variance | 11,927 |

Explanation:

The 2006 actual includes the MSP charges for the wholesale meter reading. This was not present in 2002 to 2004. 2006 Board approved data is based on a time period when Hydro One was the MSP and the charges were bundled in the connection charges.

5705-Amortization Expense - Property, Plant, and Equipment

| | |
|---|---|
| Board Approved | 145,951 |
| 2006 Actual | 155,617 |
| Variance | 9,666 |

Explanation:

The board approved amortization expense was missing the sub transmission lines.

2006 Actual VS 2007 Bridge

5135-Overhead Distribution Lines and Feeders - Right of Way

| | | |
|---|---|---|
| | 2007 Bridge | 13,808 |
| | 2008 Test | 54,000 |
| | Variance | 40,192 |

Explanation:

The 2006 actual was $13,908. The 2007 Bridge year included removal of many large trees, thus expenses were greater. The 2008 test year will have less expenses for tree trimming.

5160-Maintenance of Line Transformers

| | | |
|---|---|---|
| | 2007 Bridge | 694 |
| | 2008 Test | 12,000 |
| | Variance | 11,306 |

Explanation:

2007 is the year all transformers in the air will be tested for PCB compliance. Very little maintenance was required in 2006. 2008 could incur some additional checking.

5415-Energy Conservation

| | | |
|---|---|---|
| | 2007 Bridge | 1,956 |
| | 2008 Test | 22,000 |
| | Variance | 20,044 |

Explanation:

These amounts should be in 1565 and should not show any balance in this area. There was 1956 in the account during 2006, but it was cleared at year end.

5630-Outside Services Employed

| | | |
|---|---|---|
| | 2007 Bridge | 5,212 |
| | 2008 Test | 60,000 |
| | Variance | 54,788 |

Explanation:

As a result of the regulatory compliance audit, it became abundantly clear that we would need to build in funds to allow us to hire professional consultants on an as needed basis to complete the increasingly complex and time consuming requests of the OEB. The 2008 rebasing is included in 2007 and we will probably need to rebase again in 2009 or 2010 to support the Smart Meter Project.

2007 Bridge VS 2008 Test

5020-Overhead Distribution Lines and Feeders - Operation Labour

| | |
|---|---|
| Board Approved | 220,500 |
| 2006 Actual | 264,945 |
| Variance | 44,445 |

Explanation:

It will be necessary to do additional training to upgrade some skill sets in 2008.

5680-Electrical Safety Authority Fees

| | |
|---|---|
| Board Approved | 6,000 |
| 2006 Actual | 65,000 |
| Variance | 59,000 |

Explanation: This was a data entry error. The 2006 actual was $4686.00 and the 2007 projected is $6000 with $6500 for 2008. The ESA fees and expenses keep rising, and we have no option other than to pay them

5705-Amortization Expense - Property, Plant, and Equipment

| | |
|---|---|
| Board Approved | 145,966 |
| 2006 Actual | 168,510 |
| Variance | 22,514 |

Explanation:

Board approved data was based on 2002 to 2004 information, and was missing some of the assets.

# SHARED SERVICES

Atikokan Hydro and its affiliate Atikokan Enercom share some equipment, office space, and Atikokan Enercom hires Atikokan Hydro Employees for the various contracting and cell phone sales that Atikokan Enercom is involved in.

All financial arrangements are based on commercially aquired amounts [The rent for space is the same per square foot at the mall in the parking lot.

There is no opportunity to use knowledge from one company to give advantage to the other. Credit checks for communication sales are done by an independent non affiliated entity.

# SERVICE AGREEMENT

117 Gorrie Street, Box 1480

Atikokan, Ontario P0T 1C0

Telephone (807) 597-6600

Fax (807-597-6988

Dates this day Nov 23, 2005

BETWEEN:

ATIKOKAN HYDRO INC.

(hereinafter called “Hydro”

of the first part)

and

ATIKOKAN ENERCOM INC.

(hereinafter called “Enercom”

of the second part)

WHEREAS Hydro is an electricity distributor licensed under Part 5 of the *Ontario Energy Board Act*, *1998*

AND WHEREAS Enercom is in the cellular phone business in Northwestern Ontario:

AND WHEREAS Hydro and Enercom are affiliates as described in the Affiliate Relationships Code and the *Ontario Energy Board Act, 1998*.

NOW THEREFORE THIS AGREEMENT WITNESSETH that in consideration of the mutual covenants herein contained, the parities hereto agree as follows:

1. Hydro is a utility with the resources necessary to perform as required by the Ontario Energy Board:

2. Enercom is a cellular phone dealer for Northwestern Mobility and does contract work for Northwestern Mobility and line maintenance of hydro lines in Northwestern Ontario;

3. In order to achieve financial viability, Enercom rents space and shares certain staff with Hydro. In particular:

   - Enercom occupies 150 square feet of space in the building Owned by Hydro and pays to Hydro the sum of $96.00 per month plus its proportionate share of operating costs. At a rate of 5% of yearly cost.

   - Equipment: Enercom rents equipment from Hydro on an as need basis and pay to Hydro the following rate of such equipment. $10.80 rental for Interac Machine and VISA, Master Card and Interac charges per monthly statement.
   - Employees: Enercom pays Hydro for the work provided by secretarial and other staff of Hydro the sum of $700.00 per pay. (26 x 700.00 = $18.200.00)
   - Inventory: Enercom maintains its own separate inventory of supplies required to carry out its task;
   - Bookkeeping: Enercom maintains separate financial records from Hydro and separate books of account. While the actual data entry for Enercom bookkeeping is provided by employees of Hydro, but confidentiality is maintained because the customers of Enercom and the customers of Hydro are unrelated and the services required are so different that the communication of any information as between the two affiliates is of no benefit whatsoever to the other. Customer lists of Hydro and Enercom are not shared and there is no

distribution of these lists to any other person or group within the Township or any other person or organization. Staff of the Township of Atikokan are not permitted access to the customer list or any other information relating to Enercom and Hydro.

- Pricing: the cost of any resource product or service provided to Enercom by Hydro is not less that the fair market value of the service resource or product available elsewhere. Hydro does not pay Enercom for any services, resource or product any more that the fair market value of that service resource or product;

4. Enercom the appropriate computer data management and data access protocols are maintained protects all confidential information of Hydro from access.

5. In the even that there is any breach of any access protocol or any disagreement arising over the terms or implementation of this agreement, the parties agree to submit such issue to arbitration pursuant to the Arbitrations Act of Ontario and the determination under such arbitration shall be binding upon the parties. In the determination of any arbitration issues, the terms of the Affiliate Relationships Code in the *Ontario Energy Board* Act, its rules and regulations shall form the basis of any such arbitration.

IN WITNESS WHEREOF the parties have hereunto affixed their corporate seals.

**ATIKOKAN HYDRO INC**.

Per: _____

Name/Title:_____

Per: _____

Name/Title:_____

I/We have authority to bind the Corporation.

**ATIKOKAN ENERCOM INC**.

Per: _____

Name/Title:_____

Per: _____

Name/Title:_____

I/We have authority to bind the Corporation.

# CORPORATE COST ALLOCATION

Atikokan Hydro and Atikokan Enercom share the agreement found at Exhibit 4, Tab 1, Schedule 5.

# PURCHASE OF SERVICES

## 2006

| | | | | |
|---|---|---|---|---|
| **Name of Company transacting with the Applicant** | Thunder Bay Hydro Utility Services | The Spi Group | Harris Support | OEB |
| **Harris support** | | | | |
| **Summary of the nature of the activity transacted** | Remote meter reading, Wholesale Metering | Hub support for ebts | Customer information system, General Ledger services | Cost assessment |
| **Summary of tendering process/summary of cost approach** | Wholesale 10475.45 MSP service 18656.00 | .34 per customer min. 150./month 2,160./year | Annual Support fees and customer info 26446.20 programming and updates 8274.80 | Annual fee 800.00 quarterly fee 5982.00 cost assessments vary 41.00 |
| **Total Annual Expense** | $27,301 | $3,960 | $34,721 | $6,823 |

## 2007

| | | | | | |
|---|---|---|---|---|---|
| **Name of Company transacting with the Applicant** | Thunder Bay Hydro Utility Services | The Spi Group | Harris Support | OEB | Elenchus |
| **Harris support** | | | | | |
| **Summary of the nature of the activity transacted** | Remote meter reading, Wholesale Metering | Hub support for ebts | Customer information system, General Ledger services | Cost assessment | Regulatory Consulting |
| **Summary of tendering process/summary of cost approach** | Wholesale 11432.10 MSP service 10176.00 | .34 per customer min. 150./month 2,160./year | Annual Support 28234.45 programming 5699.55 | Annual fee 800.00 quarterly fee 4470.00 cost assessments vary 184.67 | Per hour consulting fees |
| **Total Annual Expense** | $19,803 | $3,960 | $33,934 | $5,455 | $35,000 |

2008

| **Name of Company transacting with the Applicant** | Thunder Bay Hydro Utility Services | The Spi Group | Harris Support | OEB | Elenchus |
|---|---|---|---|---|---|
| **Harris support** | | | | | |
| **Summary of the nature of the activity transacted** | Remote meter reading, Wholesale Metering | Hub support for ebts | Customer information system, General Ledger services | Cost assessment | Regulatory Consulting |
| **Summary of tendering process/summary of cost approach** | Wholesale 11432.10 MSP service 10176.00 | .34 per customer min. 150./month 2,160./year | Annual Support 28234.45 programming 5699.55 | Annual fee 800.00 quarterly fee 4470.00 cost assessments vary 184.67 | Per hour consulting fees |
| **Total Annual Expense** | $19,803 | $3,960 | $33,934 | $5,455 | $14,000 |

# EMPLOYEE DESCRIPTION

**Number of employees (Full-time equivalents (FTE's):**

| | 2006 Board Approved | 2006 Actual | 2007 Bridge | 2008 Test |
|---|---|---|---|---|
| **Executive** | 1.00 | 1.00 | 1.00 | 1.00 |
| **Management** | - | - | - | - |
| **Non-Unionized** | | - | - | - |
| **Unionized** | 7.00 | 7.00 | 6.00 | 6.00 |

**Number of employees (Part-time equivalents (PTE's):**

| | 2006 Board Approved | 2006 Actual | 2007 Bridge | 2008 Test |
|---|---|---|---|---|
| **Executive** | 0 | 0 | 0 | 0 |
| **Management** | 0 | 0 | 0 | 0 |
| **Non-Unionized** | 0 | 0 | 0 | 0 |
| **Unionized** | 1 | 1 | 0 | 0 |

**Compensation (Total Salary and Wages ($)):**

| | 2006 Board Approved | Avg | 2006 Actual | Avg | 2007 Bridge | Avg | 2008 Test | Avg |
|---|---|---|---|---|---|---|---|---|
| **Executive (incl. Board of Directors renumeration)** | | | | | | | | |
| **Management** | | | | | | | | |
| **Non-Unionized** | | | | | | | | |
| **Unionized** | $468,347.84 | | $468,347.84 | | $473,993.36 | | $475,417.37 | |

**Compensation (Total Benefits ($)):**

| | 2006 Board Approved | Avg | 2006 Actual | Avg | 2007 Bridge | Avg | 2008 Test | Avg |
|---|---|---|---|---|---|---|---|---|
| **Executive** | | | | | | | | |
| **Management** | | | | | | | | |
| **Non-Unionized** | | | | | | | | |
| **Unionized** | | | $ 81,447.59 | | $ 81,853.91 | | $ 82,263.15 | |

Note: The 2006 Rate Handbook states the following:

"Where there are three, or fewer, full-time equivalents (FTEs) in any category, the applicant may aggregate this category with the category to which it is most closely related. This higher level of aggregation may be continued, if required, to ensure that no category contains three, or fewer, FTEs"

In compliance with the above, SLHI has aggregated information relating to the executive and management class into the unionized class.

# LOSS ADJUSTMENT FACTOR CALCULATION

**LOSS ADJUSTMENT FACTOR CALCULATION**

| | | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|---|---|---|---|---|---|
| A | "Wholesale" kWh (IESO) | 34,303,390 | 41,842,550 | 40,302,380 | 45895370 | 46244829 |
| B | Wholesale kWh for Large Use customer(s) (IESO) | 0 | 0 | 0 | 0 | 0 |
| C | Net "Wholesale" kWh (A)-(B) | 34,303,390 | 41,842,550 | 40,302,380 | 45,895,370 | 46,244,829 |
| D | Retail kWh (Distributor) | 32,153,686 | 38,701,931 | 37,320,368 | 43033833 | 42734341 |
| E | Retail kWh for Large Use Customer(s) (1% loss) | 0 | 0 | 0 | 0 | 0 |
| F | Net "Retail" kWh (D)-(E) | 32,153,686 | 38,701,931 | 37,320,368 | 43,033,833 | 42,734,341 |
| G | Loss Factor [(C)/(F)] | 1.0669 | 1.0811 | 1.0799 | 1.0665 | 1.0821 |
| H | Distribution Loss Adjustment Factor (5 year average) | | | | | 1.0753102 |

| Total Utility Loss Adjustment Factor | LAF |
|---|---|
| **Supply Facility Loss Factor** | 1.0045 |
| Distribution Loss Factor - Secondary Metered Customer < 5,000kW | 1.0705 |
| Distribution Loss Factor - Secondary Metered Customer > 5,000kW | 1.0100 |
| Distribution Loss Factor - Primary Metered Customer < 5,000kW | 1.0598 |
| Distribution Loss Factor - Primary Metered Customer > 5,000kW | 1.0000 |
| Total Loss Factor - Secondary Metered Customer < 5,000kW | 1.0753 |
| Total Loss Factor - Secondary Metered Customer > 5,000kW | 1.0145 |
| Total Loss Factor - Primary Metered Customer < 5,000kW | 1.0646 |
| Total Loss Factor - Primary Metered Customer > 5,000kW | 1.0045 |

# DETAILS OF TOTAL LOSSES

"Wholesale" kWh

| | 2002 | | 2003 | | 2004 | | 2005 | | 2006 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| January | - | January | 5,096,280 | January | 3,083,760 | January | 4,720,870 | January | 3,920,149 | 3.92% | 3,772,276 |
| February | - | February | 4,716,200 | February | 2,530,970 | February | 3,914,600 | February | 3,834,548 | 3.92% | 3,689,903 |
| March | - | March | 4,445,060 | March | 2,473,390 | March | 4,022,900 | March | 4,037,364 | 3.92% | 3,885,069 |
| April | - | April | 3,973,730 | April | 2,399,020 | April | 3,704,300 | April | 3,708,761 | 3.92% | 3,568,862 |
| May | 4,571,650 | May | 3,843,140 | May | 2,302,350 | May | 3,725,180 | May | 3,885,787 | 8.17% | 3,592,296 |
| June | 4,258,700 | June | 3,427,370 | June | 3,163,270 | June | 3,485,680 | June | 3,561,846 | 8.17% | 3,292,823 |
| July | 4,560,190 | July | 3,844,950 | July | 4,222,500 | July | 3,653,180 | July | 3,909,971 | 8.17% | 3,614,654 |
| August | 4,201,310 | August | 2,890,250 | August | 3,843,060 | August | 3,329,700 | August | 3,678,943 | 8.17% | 3,401,075 |
| September | 3,871,990 | September | 1,966,130 | September | 3,854,400 | September | 3,349,290 | September | 3,525,771 | 8.17% | 3,259,472 |
| October | 4,272,130 | October | 2,415,560 | October | 4,052,580 | October | 3,964,290 | October | 3,973,238 | 8.17% | 3,673,142 |
| November | 4,159,640 | November | 2,456,980 | November | 3,937,760 | November | 3,974,420 | November | 3,962,317 | 8.17% | 3,663,046 |
| December | 4,407,780 | December | 2,766,900 | December | 4,439,320 | December | 4,050,960 | December | 4,246,133 | 8.17% | 3,925,426 |
| Totals | 34,303,390 | | 41,842,550 | | 40,302,380 | | 45,895,370 | | 46,244,829 | | |

"Retail" kWh

| | May to December 2002 | | | January to December 2003 | | | | January to December 2004 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Billed kwh | Unbilled billed 2003 | Total | Billed kwh | Unbilled billed 2004 | Less 2002 Ubilled | Total | Billed kwh | Unbilled billed 2005 | Less 2003 Unbilled | Total |
| Residential | 4,947,324 | 1,622,116 | 6,569,440 | 10,380,860 | 1,790,031 | -1,622,116 | 10,548,775 | 10,098,685 | 1,765,617 | -1,790,031 | 10,074,271 |
| Res EH | 457,119 | 244,631 | 701,750 | 1,246,157 | 239,987 | -244,631 | 1,241,513 | 1,175,679 | 234,073 | -239,987 | 1,169,765 |
| | 5,404,443 | 1,866,747 | 7,271,190 | 11,627,017 | 2,030,018 | -1,866,747 | 11,790,288 | 11,274,364 | 1,999,690 | -2,030,018 | 11,244,036 |
| < 50 | 3,030,210 | 933,164 | 3,963,374 | 6,329,099 | 979,360 | -933,164 | 6,375,295 | 5,845,331 | 845,133 | -979,360 | 5,711,104 |
| Unmetered | 0 | 28,918 | 28,918 | 76,947 | 780 | -28,918 | 48,809 | 6,237 | 858 | -780 | 6,315 |
| | 3,030,210 | 962,082 | 3,992,292 | 6,406,046 | 980,140 | -962,082 | 6,424,104 | 5,851,568 | 845,991 | -980,140 | 5,717,419 |
| >50 | 4,484,857 | 718,333 | 5,203,190 | 5,001,820 | 593,620 | -718,333 | 4,877,107 | 4,567,587 | 563,432 | -593,620 | 4,537,399 |
| Mush | 0 | 426,264 | 426,264 | 2,789,411 | 431,043 | -426,264 | 2,794,190 | 2,868,960 | 382,574 | -431,043 | 2,820,491 |
| | 4,484,857 | 1,144,597 | 5,629,454 | 7,791,231 | 1,024,663 | -1,144,597 | 7,671,297 | 7,436,547 | 946,006 | -1,024,663 | 7,357,890 |
| Intermediate | 12,939,247 | 3,227,116 | 16,166,363 | 16,711,735 | 288,026 | -3,227,116 | 13,772,645 | 12,504,950 | 1,714,549 | -288,026 | 13,931,473 |
| Street Lgt | 268,702 | 84,179 | 352,881 | 557,804 | 85,024 | -84,179 | 558,649 | 540,437 | 75,049 | -85,024 | 530,462 |
| Sent Lgt | 1,649 | 281 | 1,930 | 2,059 | 286 | -281 | 2,064 | 2,062 | 270 | -286 | 2,046 |
| TOTALS | 26,129,108 | 7,285,002 | **33,414,110** | 43,095,892 | 4,408,157 | -7,285,002 | **40,219,047** | 37,609,928 | 5,581,555 | -4,408,157 | **38,783,326** |
| Net of Line Losses | | | **32,153,685.53** | | | | **38,701,931.29** | | | | **37,320,367.59** |

| | January to December 2005 | | | | January to December 2006 | | | |
|---|---|---|---|---|---|---|---|---|
| | Billed kwh | Unbilled billed 2006 | Less 2004 Unbilled | Total | Billed kwh | Unbilled billed 2007 | Less 2005 Unbilled | Total |
| Residential | 10,367,088 | 1,677,103 | -1,765,617 | 10,278,574 | 10,174,658 | 1,803,519 | -1,677,103 | 10,301,074 |
| Res EH | 1,202,146 | 233,123 | -234,073 | 1,201,196 | 1,151,648 | 230,014 | -233,123 | 1,148,539 |
| | 11,569,234 | 1,910,226 | -1,999,690 | 11,479,770 | 11,326,306 | 2,033,533 | -1,910,226 | 11,449,613 |
| < 50 | 5,889,770 | 893,909 | -845,133 | 5,938,546 | 5,750,818 | 894,894 | -893,909 | 5,751,803 |
| Unmetered | 6,547 | 873 | -858 | 6,562 | 6,934 | 1,064 | -873 | 7,125 |
| | 5,896,317 | 894,782 | -845,991 | 5,945,108 | 5,757,752 | 895,958 | -894,782 | 5,758,928 |
| >50 | 4,732,551 | 585,496 | -563,432 | 4,754,615 | 4,620,541 | 596,034 | -585,496 | 4,631,079 |
| Mush | 2,772,170 | 391,997 | -382,574 | 2,781,593 | 2,731,068 | 424,354 | -391,997 | 2,763,425 |
| | 7,504,721 | 977,493 | -946,006 | 7,536,208 | 7,351,609 | 1,020,388 | -977,493 | 7,394,504 |
| Intermediate | 19,504,171 | 1,442,612 | -1,714,549 | 19,232,234 | 20,925,023 | 1,870,451 | -1,442,612 | 21,352,862 |
| Street Lgt | 525,637 | 74,781 | -75,049 | 525,369 | 515,926 | 77,482 | -74,781 | 518,627 |
| Sent Lgt | 2,065 | 275 | -270 | 2,070 | 2,110 | 293 | -275 | 2,128 |
| | | | | | 139,570 | | | - |
| TOTALS | 45,002,145 | 5,300,169 | -5,581,555 | **44,720,759** | 46,018,296 | 5,898,105 | -5,300,169 | **46,616,232** |

# VARIANCE AND MATERIALITY ANALYSIS ON DISTRIBUTION LOSSES

Please find below the variance analysis on Atikokan's Loss Adjustment factor for the period of 2000 to 2007.

| 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|---|---|---|---|---|---|---|
| 3.92% | 3.92% | 3.92% | 3.92% | 8.17% | 8.17% | 7.53% |

## 2002-April 2006

A summarized in the Board's decision EB-2005-0505, when the market opened, Atikokan inadvertedly applied for a loss factor that excluded the losses that occur over 2 - 44KV lines

> "As part of the wholesale meter replacement in 2004 and 2005, the wholesale meters for Atikokan Hydro were relocated 23 km away at the transformer station that serves Atikokan Hydro. The Applicant thus notes that its existing Distribution Loss Factors do not account for losses that occur over the 23 km of 44 kV line which transports energy from the Transformer Station to the Applicant's service area." This is not correct, but I think it is what the board thinks. The 23 km of line was considered, but it took a long time to have corrected and threats to disconnect a Hydro One service to get that one established. I inadvertently did not take into account the distribution losses. At the end of the day, it does not matter, so we should probably just leave it as it is.

Until May of 2006, Atikokan was not able to recover its full system loss with an approved loss adjustment factor of 3.9%. Atikokan Hydro estimates its loss during that period to be in the amount of 6,231,111 kWh [ see Power Purchases kwh.xls tab loss factor]

## May 2006 - Date

While applying for it 2006 Rates, Atikokan sought to recover part of their past losses by deriving from the OEB's methodology set out it section 10-5 of the 2006 EDR Handbook. The Board's response was as follows.

> "Atikokan Hydro has applied for an updated loss factor of 7.69% versus its current approved loss factor of 3.92%. The Applicant calculated the 7.69% proposed loss factor in an additive manner. The Applicant used 3.92%, its current approved total loss factor for secondary metered customers below 5,000 kW, in calculating its proposed updated distribution loss factor, and then added an amount for losses incurred over the 23 km feeder line. This approach is inconsistent with standard practice and would result in an over-estimation of the loss factors. Board staff sought

> additional explanation of the Applicant's proposed loss factors and the underlying methodology through interrogatories.
>
> VECC noted the Applicant's inability to reconcile its methodology in the Application with information provided in Schedule 10-5 and interrogatory responses and suggested that the Board direct Board staff to work with the Applicant to address the problem.
>
> Further, the Applicant incorporates the loss factors incorrectly in the Application, with the result that the proposed factors, if approved, could result in over-collection from customers of commodity, wholesale market and retail transmission charges, with imbalances accumulating in the corresponding RSVA accounts.
>
> In its review of the rate model, the Board noted that the Applicant made errors in entering both historical and proposed loss factors, including changing the Supply Facility Loss Factor. The Board is not confident as to the methodology used by the Applicant in deriving its line loss factors. The Board will approve on an interim basis the proposed 7.69% loss factor but directs the Applicant to co-operate with the Board's Chief Compliance Officer or other staff of the Board in seeking a resolution on this matter."

As a result, the Board approved a loss adjustment of 8.17%.

Proposed 2008

Atikokan Hydro attests that it method of determining it's proposed loss adjustment factor is consistent with the methodology set out in section 10-5 of the 2006 EDR Handbook. The evidence at Exhibit 4, Tab 2, Schedule 9 and 10 substantiates that the applicant was in fact under recovering their lines losses for the period of 2002 to 2006.

# RETAIL TRANSMISSION ADJUSTMENT CALCULATIONS

| MONTH | IESO Network Service Charge | IESO Line Connection Service Charge | IESO Transformation Connection Service Charge | Network Billings | Connection Billings |
|---|---|---|---|---|---|
| Jan-06 | $18,477 | $0 | $10,656 | $20,024 | $17,495 |
| Feb-06 | $16,904 | $0 | $9,509 | $18,170 | $15,853 |
| Mar-06 | $18,511 | $0 | $11,048 | $20,063 | $17,530 |
| Apr-06 | $15,248 | $0 | $9,509 | $18,553 | $16,200 |
| May-06 | $15,172 | $0 | $9,684 | $18,961 | $16,536 |
| Jun-06 | $16,522 | $0 | $10,200 | $16,315 | $9,137 |
| Jul-06 | $15,174 | $0 | $9,276 | $16,583 | $6,243 |
| Aug-06 | $16,946 | $0 | $10,031 | $14,613 | $5,286 |
| Sep-06 | $16,072 | $0 | $9,293 | $16,857 | $6,095 |
| Oct-06 | $15,016 | $0 | $8,714 | $14,726 | $5,323 |
| Nov-06 | $16,527 | $0 | $9,923 | $16,861 | $6,087 |
| Dec-06 | $18,072 | $0 | $10,002 | $16,585 | $5,984 |
| Jan-07 | $20,379 | $0 | $10,991 | $18,161 | $6,572 |
| Feb-07 | $19,309 | $0 | $10,835 | $18,400 | $6,657 |
| Mar-07 | $19,391 | $0 | $11,364 | $19,869 | $7,189 |
| Apr-07 | $18,879 | $0 | $10,151 | $17,134 | $6,194 |
| May-07 | $16,162 | $0 | $9,522 | $17,438 | $6,308 |
| Jun-07 | $16,652 | $0 | $9,441 | $16,146 | $5,825 |
| Jul-07 | $15,723 | $0 | $9,804 | $16,737 | $6,045 |
| Total | $325,136 | $0 | $189,948 | $332,196 | $172,556 |
| | | | $189,948 | | |
| Old IESO Prescribed Rate | 2.83 | 0.82 | 1.5 | | |
| New IESO Prescribed Rate | 2.31 | 0.59 | 1.61 | | |
| Est. Revised IESO Cost | $265,394 | $0 | $203,878 | | |
| | | | $203,878 | | |

| | Network | Connection |
|---|---|---|
| **Old** | | |
| IESO Costs | $325,136 | $189,948 |
| Billing Revenues | $332,196 | $172,556 |
| Ratio | **0.979** | **1.101** |
| **Estimated New** | | |
| IESO Costs | $265,394 | $203,878 |
| Billing Revenues | $332,196 | $172,556 |
| Ratio | **0.799** | **1.182** |

# TAX CALCULATIONS

| INCOME TAX, LARGE CORPORATON TAX AND ONTARIO CAPITAL TAX TABLE | 2006 Board Approved | 2006 Actual | 2007 Bridge | 2008 Test |
|---|---|---|---|---|
| Determination of Taxable Income | | | | |
| Regulatory Net Income (before tax) | 87,604.00 | 127,070.00 | -51,364.00 | 113,908.00 |
| Additions to Accounting Income: | | | | |
| Interest and penalties on taxes | 0.00 | | | |
| Amortization of tangible assets | 154,170.00 | 181,721.00 | 145,996.00 | 168,510.00 |
| Loss on disposal of assets | 683.00 | 22,108.00 | | |
| Non-deductible meals and entertainment expense | 992.00 | 1,331.00 | 1,331.00 | 1,331.00 |
| Other Additions (see OtherAdditions sheet) | | 0.00 | 3,080.00 | 3,080.00 |
| Total Additions | **155,845.00** | **205,160.00** | **150,407.00** | **172,921.00** |
| Deductions from Accounting Income: | | | | |
| Gain on disposal of assets per financial statements | | | 0.00 | 0.00 |
| Capital cost allowance from Schedule 8 | 120,487.00 | 129,231.00 | 138,239.00 | 174,045.00 |
| Cumulative eligible capital deduction from Schedule 10 | 1,409.00 | 1,219.00 | 1,134.00 | 1,054.00 |
| Interest capitalized for accounting deducted for tax | 0.00 | | | |
| Reserves from financial statements - balance at beginning of year | 180,558.00 | 256,286.00 | | |
| Capital Lease Payments | 0.00 | | | |
| Other Deductions (see OtherDeductions sheet) | 0.00 | 0.00 | 3,080.00 | 3,080.00 |
| Total Deductions | **302,454.00** | **386,736.00** | **142,453.00** | **178,179.00** |
| Regulatory Taxable Income | **-59,005.00** | **-54,506.00** | **-43,410.00** | **108,650.00** |
| Non-capital losses of preceding taxation years from Schedule 7-1 | | | | **182,325.00** |
| | | | | **-73,675.00** |
| Corporate Income Tax Rate | | | 0.19 | 0.19 |
| Calculation of Utility Income Taxes | | | | |
| Income Taxes (Line 23) | | | -8,082.94 | -13,718.29 |
| Large Corporation Tax (Line 14, page 2) | | | | |
| Total Taxes | 0.00 | | 0.00 | 0.00 |

# CAPITAL COST ALLOWANCE(CCA)

**2006 Board Approved**

| Class | Class Description | UCC Opening Balance | Additions | Dispositions | UCC Before 1/2 Yr Adjustment | 1/2 Year Rule {1/2 Additions Less Disposals} | Reduced UCC | Rate % | CCA | UCC Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Distribution System - 1988 to 22-Feb-2005 | 2,034,498 | 77,000 | | 2,111,498 | 38,500 | 2,072,998 | | 82,920 | 2,028,578 |
| 2 | Distribution System - pre 1988 | | | | | | | | | |
| 8 | General Office/Stores Equip | 38,547 | | | 38,547 | | 38,547 | | 7,709 | 30,838 |
| 10 | Computer Hardware/ Vehicles | 57,785 | | | 57,785 | | 57,785 | | 17,336 | 40,450 |
| 10.1 | Certain Automobiles | | | | | | | | | |
| 12 | Computer Software | 4,817 | | | 4,817 | | 4,817 | 1 | 4,817 | |
| 13 1 | Lease # 1 | | | | | | | 5 | | |
| 13 2 | Lease #2 | | | | | | | 4 | | |
| 13 3 | Lease # 3 | | | | | | | 3 | | |
| 13 4 | Lease # 4 | | | | | | | 4 | | |
| 14 | Franchise | | | | | | | 7 | | |
| 17 | New Electrical Generating Equipment Acq'd after Feb 27/00 | | | | | | | | | |
| 43.1 | Other Than Bldgs Certain Energy-Efficient Electrical Generating Equipment | | | | | | | | | |
| 45 | Computers & Systems Software acq'd post Mar 22/04 | | | | | | | | | |
| 46 | Data Network Infrastructure Equipment (acq'd post Mar 22/04) | | | | | | | | | |
| 47 | Distribution System - post 22-Feb-2005 | | | | | | | | | |
| 98 | No CCA | | | | | | | | | |
| | TOTAL | 2,135,647 | 77,000 | 0 | 2,212,647 | 38,500 | 2,174,147 | | 112,782 | 2,099,865 |

1

**2006 Actual**

| Class | Class Description | UCC Opening Balance | Additions | Dispositions | UCC Before 1/2 Yr Adjustment | 1/2 Year Rule {1/2 Additions Less Disposals } | Reduced UCC | Rate % | CCA | UCC Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Distribution System - 1988 to 22-Feb-2005 | 2,160,364 | 130,055 | | 2,290,419 | 65,028 | 2,225,391 | 4 | 89,016 | 2,201,403 |
| 2 | Distribution System - pre 1988 | | | | | | | | | |
| 8 | General Office/Stores Equip | 33,923 | 9,371 | | 43,294 | 4,686 | 38,608 | 20 | 7,722 | 35,572 |
| 10 | Computer Hardware/ Vehicles | 17,164 | 93,676 | | 110,840 | 46,838 | 64,002 | 30 | 19,201 | 91,639 |
| 10.1 | Certain Automobiles | 19,961 | | | 19,961 | | 19,961 | 30 | 5,988 | 13,973 |
| 12 | Computer Software | 1,868 | | | 1,868 | | 1,868 | 100 | 1,868 | |
| 13 1 | Lease # 1 | | | | | | | | | |
| 13 2 | Lease #2 | | | | | | | | | |
| 13 3 | Lease # 3 | | | | | | | | | |
| 13 4 | Lease # 4 | | | | | | | | | |
| 14 | Franchise | | | | | | | | | |
| 17 | New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs | | | | | | | | | |
| 43.1 | Certain Energy-Efficient Electrical Generating Equipment | | | | | | | | | |
| 45 | Computers & Systems Software acq'd post Mar 22/04 | 9,200 | 5,759 | | 14,959 | 2,880 | 12,079 | 45 | 5,436 | 9,523 |
| 46 | Data Network Infrastructure Equipment (acq'd post Mar 22/04) | | | | | | | | | |
| 47 | Distribution System - post 22-Feb-2005 | | | | | | | | | |
| 98 | No CCA | | | | | | | | | |
| | TOTAL | 2,242,480 | 238,861 | | | 119,432 | 2,361,909 | | 129,231 | 2,352,110 |

2

1

**2007 Bridge**

| Class | Class Description | UCC Opening Balance | Additions | Dispositions | UCC Before 1/2 Yr Adjustment | 1/2 Year Rule {1/2 Additions Less Disposals } | Reduced UCC | Rate % | CCA | UCC Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Distribution System - 1988 to 22-Feb-2005 | 2,201,403 | | | 2,201,403 | | 2,201,403 | | 88,056 | 2,113,347 |
| 2 | Distribution System - pre 1988 | | | | | | | | | 0 |
| 8 | General Office/Stores Equip | 35,572 | 8,000 | | 43,572 | 4,000 | 39,572 | | 7,914 | 35,658 |
| 10 | Computer Hardware/ Vehicles | 91,639 | | | 91,639 | | 91,639 | | 27,492 | 64,147 |
| 10.1 | Certain Automobiles | 13,973 | | | 13,973 | | 13,973 | | 4,192 | 9,781 |
| 12 | Computer Software | | | | | | | 1 | | |
| 13 1 | Lease # 1 | | | | | | | | | |
| 13 2 | Lease #2 | | | | | | | | | |
| 13 3 | Lease # 3 | | | | | | | | | |
| 13 4 | Lease # 4 | | | | | | | | | |
| 14 | Franchise | | | | | | | | | |
| 17 | New Electrical Generating Equipment Acq'd after Feb 27/00 | | | | | | | | | |
| 43.1 | Other Than Bldgs Certain Energy-Efficient Electrical Generating Equipment | | | | | | | | | |
| 45 | Computers & Systems Software acq'd post Mar 22/04 | 9,543 | 3,000 | | 12,543 | 1,500 | 11,043 | | 4,969 | 7,574 |
| 46 | Data Network Infrastructure Equipment (acq'd post Mar 22/04) | | | | | | | | | |
| 47 | Distribution System - post 22-Feb-2005 | | 140,400 | | 140,400 | 70,200 | 70,200 | 0 | 5,616 | 134,784 |
| 98 | No CCA | | | | | | | | | |
| | TOTAL | 2,352,130 | 151,400 | 0 | 2,503,530 | 75,700 | 2,427,830 | | 138,239 | 2,365,291 |

2

1

**2008 Test**

| Class | Class Description | UCC Opening Balance | Additions | Dispositions | UCC Before 1/2 Yr Adjustment | 1/2 Year Rule {1/2 Additions Less Disposals} | Reduced UCC | Rate % | CCA | UCC Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Distribution System - 1988 to 22-Feb-2005 | 2,113,347 | | | 2,113,347 | | 2,113,347 | | 84,534 | 2,028,813 |
| 2 | Distribution System - pre 1988 | | | | | | | | | |
| 8 | General Office/Stores Equip | 35,658 | | | 35,658 | | 35,658 | | 7,132 | 28,526 |
| 10 | Computer Hardware/ Vehicles | 64,147 | 235,000 | | 299,147 | 117,500 | 181,647 | | 54,494 | 244,653 |
| 10.1 | Certain Automobiles | 9,781 | | | 9,781 | | 9,781 | | 2,934 | 6,847 |
| 12 | Computer Software | | | | | | | 1 | | |
| 13 1 | Lease # 1 | | | | | | | | | |
| 13 2 | Lease #2 | | | | | | | | | |
| 13 3 | Lease # 3 | | | | | | | | | |
| 13 4 | Lease # 4 | | | | | | | | | |
| 14 | Franchise | | | | | | | | | |
| 17 | New Electrical Generating Equipment Acq'd after Feb 27/00 | | | | | | | | | |
| 43.1 | Other Than Bldgs Certain Energy-Efficient Electrical Generating Equipment | | | | | | | | | |
| 45 | Computers & Systems Software acq'd post Mar 22/04 | 7,574 | | | 7,574 | | 7,574 | 0 | 3,408 | 4,166 |
| 46 | Data Network Infrastructure Equipment (acq'd post Mar 22/04) | | | | | | | | | |
| 47 | Distribution System - post 22-Feb-2005 | 134,784 | 269,000 | | 403,784 | 134,500 | 269,284 | 0 | 21,543 | 382,241 |
| 98 | No CCA | | | | | | | | | |
| | TOTAL | 2,365,291 | 504,000 | 0 | 2,869,291 | 252,000 | 2,617,291 | | 174,045 | 2,695,246 |

1 FEDERAL T2 2006 TAX RETURN

Nil Return

Canada Revenue Agency | Agence du revenu du Canada

# T2 CORPORATION INCOME TAX RETURN

**Schedule 200**

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec, Ontario, or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, and paragraphs mentioned on this return refer to the Income Tax Act. This return may contain changes that had not yet become law at the time of printing. For more information on how to complete the return, see the *T2 Corporation – Income Tax Guide (T4012)*.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax services office or tax centre. You have to file the return within six months after the end of the corporation's tax year. For more information on when and how to file T2 returns, refer to the Guide under the heading "Before you start."

**055** Do not use this area

## Identification

**Business number (BN)** **001** 87440 4726 RC 0001

CLIENT COPY

**Corporation's name**

**002** ATIKOKAN HYDRO INC.

Has the corporation changed its name since the last time we were notified? **003** ☐ Yes ☒ No

If *Yes*, do you have a copy of the articles of amendment? **004** ☐ Yes ☐ No

**Address of head office**

Has this address changed since the last time we were notified? **010** ☐ Yes ☒ No

(If Yes, complete lines 011 to 018)

**011** 117 GORRIE STREET

**012** PO BOX 1480

City: **015** ATIKOKAN

Province, territory, or state: **016** ON

Country (other than Canada): **017**

Postal code/Zip code: **018** P0T 1C0

**Mailing address** (if different from head office address)

Has this address changed since the last time we were notified? **020** Yes ☐ No ☒

(If Yes, complete lines 021 to 028)

**021** c/o

**022** 117 GORRIE STREET

**023** PO BOX 1480

City: **025** ATIKOKAN

Province, territory, or state: **026** ON

Country (other than Canada): **027**

Postal code/Zip code: **028** P0T 1C0

**Location of books and records**

Has the location of books and records changed since the last time we were notified? **030** ☐ Yes ☒ No

(If Yes, complete lines 031 to 038)

**031** 117 GORRIE STREET

**032** PO BOX 1480

City: **035** ATIKOKAN

Province, territory, or state: **036** ON

Country (other than Canada): **037**

Postal code/Zip code: **038** P0T 1C0

**040 Type of corporation at the end of the tax year**

1 ☒ Canadian-controlled private corporation (CCPC)
2 ☐ Other private corporation
3 ☐ Public corporation
4 ☐ Corporation controlled by a public corporation
5 ☐ Other corporation (specify, below)

If the type of corporation changed during the tax year, provide the effective date of the change **043**

**To which tax year does this return apply?**

From **060** 2006/01/01 to **061** 2006/12/31

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? **063** ☐ Yes ☒ No

If *Yes*, provide the date control was acquired **065**

**Is the corporation a professional corporation that is a member of a partnership?** **067** ☐ Yes ☒ No

**Is this the first year of filing after:**

Incorporation? **070** ☐ Yes ☒ No

Amalgamation? **071** ☐ Yes ☒ No

If *Yes*, complete lines 030 to 038 and attach Schedule 24.

**Has there been a wind-up of a subsidiary under section 88 during the current tax year?**

If *Yes*, complete and attach Schedule 24 **072** ☐ Yes ☒ No

**Is this the final tax year before amalgamation?** **076** ☐ Yes ☒ No

**Is this the final return up to dissolution?** **078** ☐ Yes ☒ No

**Is the corporation a resident of Canada?** **080** ☒ Yes ☐ No

If *No*, give the country of residence on line 081 and complete and attach Schedule 97. **081**

**Is the non-resident corporation claiming an exemption under an income tax treaty?** **082** ☐ Yes ☒ No

If *Yes*, complete and attach Schedule 91.

**If the corporation is exempt from tax under section 149, tick one of the following boxes:**

**085**
1 ☐ Exempt under paragraph 149(1)(e) or (l)
2 ☐ Exempt under paragraph 149(1)(j)
3 ☐ Exempt under paragraph 149(1)(t)
4 ☒ Exempt under other paragraphs of section 149

**Do not use this area**

| 091 | 092 | 093 | 094 | 095 | 096 |
|---|---|---|---|---|---|
| 100 | | | | | |

## Attachments

**Financial statement information:** Use GIFI schedules 100, 125, and 141.

**Schedules** - Answer the following questions. For each *Yes* response, attach to the T2 return the schedule that applies.

| | | Yes | Schedule |
|---|---|---|---|
| Is the corporation related to any other corporations? | 150 | X | 9 |
| Is the corporation an associated Canadian-controlled private corporation (CCPC)? | 160 | X | 23 |
| Is the corporation an associated CCPC that is claiming the expenditure limit? | 161 | | 49 |
| Does the corporation have any non-resident shareholders? | 151 | | 19 |
| Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents | 162 | | 11 |
| If you answered *Yes* to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee? | 163 | | 44 |
| Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? | 164 | | 14 |
| Is the corporation claiming a deduction for payments to a type of employee benefit plan? | 165 | | 15 |
| Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989? | 166 | | T5004 |
| Is the corporation a member of a partnership for which a partnership identification number has been assigned? | 167 | | T5013 |
| Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust? | 168 | | 22 |
| Did the corporation have any foreign affiliates during the year? | 169 | | 25 |
| Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal *Income Tax Regulations*? | 170 | | 29 |
| Has the corporation had any non-arm's length transactions with a non-resident? | 171 | | T106 |
| For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares? | 173 | X | 50 |
| Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year? | 172 | | ----- |
| Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? | 201 | X | 1 |
| Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; or gifts of cultural or ecological property? | 202 | | 2 |
| Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? | 203 | | 3 |
| Is the corporation claiming any type of losses? | 204 | X | 4 |
| Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction? | 205 | | 5 |
| Has the corporation realized any capital gains or incurred any capital losses during the tax year? | 206 | | 6 |
| i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return, b) a partnership, c) a foreign business, or d) a personal services business; or<br>ii) is the corporation claiming the refundable portion of Part I tax? | 207 | | 7 |
| Does the corporation have any property that is eligible for capital cost allowance? | 208 | X | 8 |
| Does the corporation have any property that is eligible capital property? | 210 | X | 10 |
| Does the corporation have any resource-related deductions? | 212 | | 12 |
| Is the corporation claiming reserves of any kind? | 213 | | 13 |
| Is the corporation claiming a patronage dividend deduction? | 216 | | 16 |
| Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction? | 217 | | 17 |
| is the corporation an investment corporation or a mutual fund corporation? | 218 | | 18 |
| Was the corporation carrying on business in Canada as a non-resident corporation? | 220 | | 20 |
| Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits? | 221 | | 21 |
| Is the corporation a non-resident-owned investment corporation claiming an allowable refund? | 226 | | 26 * |
| Does the corporation have any Canadian manufacturing and processing profits? | 227 | | 27 |
| Is the corporation claiming an investment tax credit? | 231 | | 31 |
| Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures? | 232 | | T661 |
| Is the total taxable capital employed in Canada of the corporation and its related corporations over $10,000,000? | 233 | | 33/34/35 |
| Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax? | 236 | | 36 |
| Is the corporation claiming a surtax credit? | 237 | | 37 |
| Is the corporation subject to gross Part VI tax on capital of financial institutions? | 238 | | 38 |
| Is the corporation claiming a Part I tax credit? | 242 | | 42 |
| Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid? | 243 | | 43 |
| Is the corporation agreeing to a transfer of the liability for Part VI.1 tax? | 244 | | 45 |
| Is the corporation subject to Part II - Tobacco Manufacturers' surtax? | 249 | | 46 |
| For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax? | 250 | | 39 |
| Is the corporation claiming a Canadian film or video production tax credit refund? | 253 | | T1131 |
| Is the corporation claiming a film or video production services tax credit refund? | 254 | | T1177 |
| Is the corporation subject to Part XIII.1 tax? | 255 | | 92 * |

*** We do not print this schedule.**

## Attachments - Continued from page 2

| | | Yes | Schedule |
|---|---|---|---|
| Did the corporation have any foreign affiliates that are not controlled foreign affiliates? | 256 | ☐ | T1134-A |
| Did the corporation have any controlled foreign affiliates? | 258 | ☐ | T1134-B |
| Did the corporation own specified foreign property in the year with a cost amount over $100,000? | 259 | ☐ | T1135 |
| Did the corporation transfer or loan property to a non-resident trust? | 260 | ☐ | T1141 |
| Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year? | 261 | ☐ | T1142 |
| Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada? | 262 | ☐ | T1145 |
| Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts? | 263 | ☐ | T1146 |
| Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED? | 264 | ☐ | T1174 |

## Additional information

| | | | |
|---|---|---|---|
| Is the corporation inactive? | 280 | 1 Yes ☐ | 2 No ☒ |
| Has the major business activity changed since the last return was filed? (enter *Yes* for first-time filers) | 281 | 1 Yes ☐ | 2 No ☒ |

What is the corporation's major business activity? **282** _____
(Only complete if *Yes* was entered at line 281.)

If the major business activity involves the resale of goods, show whether it is wholesale or retail **283** 1 Wholesale ☐ 2 Retail ☐

Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

| | | | |
|---|---|---|---|
| **284** | RETAIL ELECTRICITY | **285** | 100.000 % |
| **286** | | **287** | % |
| **288** | | **289** | % |

| | | | |
|---|---|---|---|
| Did the corporation immigrate to Canada during the tax year? | 291 | 1 Yes ☐ | 2 No ☒ |
| Did the corporation emigrate from Canada during the tax year? | 292 | 1 Yes ☐ | 2 No ☒ |

## Taxable income

| | | | | | |
|---|---|---|---|---|---|
| Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI | | | 300 | 127,070 | A |
| Deduct: Charitable donations from Schedule 2 | 311 | | | | |
| Gifts to Canada, a province, or a territory from Schedule 2 | 312 | | | | |
| Cultural gifts from Schedule 2 | 313 | | | | |
| Ecological gifts from Schedule 2 | 314 | | | | |
| Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 | 320 | | | | |
| Part VI.1 tax deduction from Schedule 43 * | 325 | | | | |
| Non-capital losses of preceding tax years from Schedule 4 | 331 | 127,070 | | | |
| Net capital losses of preceding tax years from Schedule 4 | 332 | | | | |
| Restricted farm losses of preceding tax years from Schedule 4 | 333 | | | | |
| Farm losses of preceding tax years from Schedule 4 | 334 | | | | |
| Limited partnership losses of preceding tax years from Schedule 4 | 335 | | | | |
| Taxable capital gains or taxable dividends allocated from a central credit union | 340 | | | | |
| Prospector's and grubstaker's shares | 350 | | | | |
| Subtotal | | 127,070 | ▶ | 127,070 | B |
| Subtotal (amount A minus amount B) (if negative, enter "0") | | | | | C |
| **Add:** Section 110.5 additions or subparagraph 115(1)(a)(vii) additions | | | 355 | | D |
| **Taxable income** (amount C plus amount D) | | | 360 | 0 | |
| Income exempt under paragraph 149(1)(t) | | | 370 | | |
| **Taxable income** for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370) | | | | | Z |

* This amount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.

## Small business deduction

**Canadian-controlled private corporations (CCPCs) throughout the tax year**

Income from active business carried on in Canada from Schedule 7 — **400** 127,070 A

Taxable income from line 360 on page 3, **minus** 10/3 of the amount on line 632 on page 7, **minus** 3 times the amount on line 636 on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax — **405** B

**Calculation of the business limit:**

For all CCPCs, calculate the amount at line 4 below.

$250,000 x (Number of days in the tax year in 2004 / Number of days in the tax year) = 1

$300,000 x (Number of days in the tax year in 2005 and in 2006 / Number of days in the tax year) 365/365 = 300,000 2

$400,000 x (Number of days in the tax year after 2006 / Number of days in the tax year) = 3

Add amounts at lines 1, 2, and 3 — 300,000 4

Business limit (see notes 1 and 2 below) — **410** 300,000 C

**Notes:** 1. For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 by the number of days in the tax year divided by 365, and enter the result on line 410.

2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

**Business limit reduction:**

Amount C 300,000 X **415** / 11,250 D = E

Reduced business limit (amount C minus amount E) (if negative, enter "0") — **425** 300,000 F

**Small business deduction** – 16% of whichever amount is the least: A, B, C, or F — **430** 0 G

(enter amount G on line 9 of page 7)

## Accelerated tax reduction

**(For tax years ending before January 1, 2006)**

**Canadian-controlled private corporations throughout the taxation year that claimed the small business deduction**

Reduced business limit (amount from line 425) x = a

Net active business income (amount from line 400)* b

Taxable income from line 360 on page 3 **minus** 3 times the amount at line 636** on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax c

**Deduct:**

Aggregate investment income (amount from line 440 of page 6) d

Amount c minus amount d (if negative, enter "0") ▶ e

Amount a, b, or e above, whichever is less f

Amount Z from Part 9 of Schedule 27 x 100 / 7 = g

Amount QQ from Part 13 of Schedule 27 h

Taxable resource income from line 435 on page 5 i

Amount used to calculate the credit union deduction (amount e in Part 3 of Schedule 17) j

Amount on line 400, 405, 410 or 425 of the small business deduction, whichever is less k

Total of amounts g, h, i, j, and k ▶ l

Amount f minus amount l (if negative, enter "0") m

**Accelerated tax reduction** - 7% of amount m n

(enter amount n on line 637 of page 7)

* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Schedule 70 to calculate net active business income.

** Calculate the amount of foreign business income tax credit deductible at line 636 without reference to the corporate tax reductions under section 123.4.

## Resource deduction

| | | | | | |
|---|---|---|---|---|---|
| Taxable resource income [as defined in subsection 125.11(1)] | | | | 435 | H |
| Amount H | x | Number of days in the taxation year in 2003 / Number of days in the taxation year | x 1% = | | I |
| Amount H | x | Number of days in the taxation year in 2004 / Number of days in the taxation year | x 2% = | | J |
| Amount H | x | Number of days in the taxation year in 2005 / Number of days in the taxation year | x 3% = | | K |
| Amount H | x | Number of days in the taxation year in 2006 / Number of days in the taxation year | 365 / 365 x 5% = | | L |
| Amount H | x | Number of days in the taxation year after 2006 / Number of days in the taxation year | x 7% = | | M |
| **Resource deduction** – total of amounts I, J, K, L, and M (enter amount N on line 10 of page 7) | | | | 438 | N |

## General tax reduction for Canadian-controlled private corporations

**Canadian-controlled private corporations throughout the tax year**

| | | | | | |
|---|---|---|---|---|---|
| Taxable income from line 360 page 3 | | | | | A |
| Amount Z from Part 9 of Schedule 27 | | x 100 / 7 = | | B | |
| Amount QQ from Part 13 of Schedule 27 | | | | C | |
| Taxable resource income from line 435 above | | | | D | |
| Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17) | | | | E | |
| Amount on line 400, 405, 410, or 425 on page 4, whichever is the least | | | | F | |
| Aggregate investment income from line 440 of page 6 | | | | G | |
| | | Subtotal | | ▶ | H |
| Amount A minus amount H (if negative, enter "0") | | | | | I |
| **General tax reduction for Canadian-controlled private corporations** - Amount x 7% (Enter amount J on line 638 of page 7) | | | | | J |

## General tax reduction

**Corporations other than a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, or a mutual fund corporation; and for tax years starting after May 1, 2006, any corporation with taxable income that is not subject to the full tax rate of 38% (eg. deposit insurance company).**

| | | | | | |
|---|---|---|---|---|---|
| Taxable income from line 360 on page 3 | | | | | M |
| Amount Z from Part 9 of Schedule 27 | | x 100 / 7 = | | N | |
| Amount QQ from Part 13 of Schedule 27 | | | | O | |
| Taxable resource income from line 435 above | | | | P | |
| Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17) | | | | Q | |
| Total of amounts N, O, P, and Q | | | | ▶ | R |
| Amount M **minus** amount R (if negative, enter "0") | | | | | S |
| **General tax reduction** - Amount S x 7% (enter amount T on line 639 of page 7) | | | | | T |

## Refundable portion of Part I tax

**Canadian-controlled private corporations throughout the tax year**

Aggregate investment income (Amount O from Part 1 of Schedule 7) **440** _____ X 26 2/3 % = _____ A

Foreign non-business income tax credit from line 632 on page 7 _____

**Deduct:**

Foreign investment income (Amount L from Part 2 of Schedule 7) **445** _____ X 9 1/3 % = _____ (if negative, enter "0") _____ ▶ _____ B

Amount A **minus** amount B (if negative, enter "0") _____ C

Taxable income from line 360 on page 3 _____

**Deduct:**

Amount on line 400, 405, 410, or 425 on page 4, whichever is the least _____

Foreign non-business income tax credit from line 632 of page 7 _____ x 25/9 = _____

Foreign business income tax credit from line 636 of page 7 _____ x 3 = _____

_____ ▶ _____

_____ X 26 2/3% = _____ D

Part I tax payable minus investment tax credit refund (line 700 minus line 780 on page 8) _____

**Deduct:** Corporate surtax from line 600 of page 7 _____

Net amount _____ ▶ _____ E

**Refundable portion of Part I tax** – Amount C, D, or E, whichever is the least **450** 0 F

## Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the preceding tax year **460** _____

**Deduct:** Dividend refund for the previous tax year **465** _____

_____ ▶ _____ G

**Add** the total of:

Refundable portion of Part I tax from line 450 above _____

Total Part IV tax payable from line 360 on page 2 of Schedule 3 _____

Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation **480** _____

_____ ▶ _____ H

**Refundable dividend tax on hand at the end of the tax year** - Amount G **plus** amount H **485** 0

## Dividend refund

**Private and subject corporations at the time taxable dividends were paid in the tax year**

Taxable dividends paid in the tax year from line 460 on page 2 of Schedule 3 _____ X 1/3 _____ I

Refundable dividend tax on hand at the end of the tax year from line 485 above _____ J

**Dividend refund** – Amount I or J, whichever is less (enter this amount on line 784 of page 8) 0

## Part I tax

**Base amount of Part I tax** - 38% of taxable income (line 360 or amount Z, whichever applies) from page 3 — **550** 0 A

**Corporate surtax calculation**

Base amount from line A above — 1

**Deduct:**

10% of taxable income (line 360 or amount Z, whichever applies) from page 3 — 2

Investment corporation deduction from line 620 below — 3

Federal logging tax credit from line 640 below — 4

Federal qualifying environment trust tax credit from line 648 below — 5

For a mutual fund corporation or an investment corporation throughout the tax year, enter amount a, b, or c below on line 6, whichever is the least:

28% of taxable income from line 360 on page 3 — a

28% of taxed capital gains — b — 6

Part I tax otherwise payable (line A **plus** line C and D **minus** line F) — c

Total of lines 2 to 6 — 7

Net amount (line 1 minus line 7) — 8

**Corporate surtax** - 4% of the amount on line 8 — **600** B

Recapture of investment tax credit from line III in Part 24 of Schedule 31 — **602** C

**Calculation for the refundable tax on Canadian-controlled private corporation's (CCPC) investment income** (if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 on page 6 — i

Taxable income from line 360 on page 3

**Deduct:**

Amount on line 400, 405, 410, or 425 of page 4, whichever is the least

Net amount — ii

**Refundable tax on CCPC's investment income** – 6 2/3% of whichever is less: amount i or ii — **604** D

Subtotal (add lines A, B, C, and D) — E

**Deduct:**

Small business deduction from line 430 on page 4 — 9

Federal tax abatement — **608**

Manufacturing and processing profits deduction from amount BB or amount RR of Schedule 27 — **616**

Investment corporation deduction — **620**

(taxed capital gains **624** )

Additional deduction – credit unions from Schedule 17 — **628**

Federal foreign non-business income tax credit from Schedule 21 — **632**

Federal foreign business income tax credit from Schedule 21 — **636**

Resource deduction from line 438 of page 5 — 10

General tax reduction for CCPCs from amount J on page 5 — **638**

General tax reduction from amount T on page 5 — **639**

Federal logging tax credit from Schedule 21 — **640**

Federal political contribution tax credit — **644**

Federal political contributions **646**

Federal qualifying environmental trust tax credit — **648**

Investment tax credit from Schedule 31 — **652**

Apprenticeship Job Creation Tax Credit (Applicable for salaries and wages paid to qualifying apprentices on or after May 2, 2006)

Subtotal — F

**Part I tax payable** – Line E **minus** line F (enter amount G on line 700 of page 8) — 0 G

## Summary of tax and credits

**Federal tax**

| | | |
|---|---|---|
| Part I tax payable from page 7 | 700 | |
| Part I.3 tax payable from Schedule 33, 34, or 35 | 704 | |
| Part II surtax tax payable from Schedule 46 | 708 | |
| Part IV tax payable from Schedule 3 | 712 | |
| Part IV.1 tax payable from Schedule 43 | 716 | |
| Part VI tax payable from Schedule 38 | 720 | |
| Part VI.1 tax payable from Schedule 43 | 724 | |
| Part XIII.1 tax payable from Schedule 92 | 727 | |
| Part XIV tax payable from Schedule 20 | 728 | |
| Total federal tax | | 0 |

**Add provincial and territorial tax:**

Provincial or territorial jurisdiction 750 ON
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

| | | |
|---|---|---|
| Net provincial or territorial tax payable (except Quebec, Ontario and Alberta) | 760 | |
| Provincial tax on large corporations (New Brunswick and Nova Scotia) | 765 | |
| Total tax payable | 770 | 0 A |

**Deduct other credits:**

| | | |
|---|---|---|
| Investment tax credit refund from Schedule 31 | 780 | |
| Dividend refund from page 6 | 784 | |
| Federal capital gains refund from Schedule 18 | 788 | |
| Federal qualifying environmental trust tax credit refund | 792 | |
| Canadian film or video production tax credit refund (Form T1131) | 796 | |
| Film or video production services tax credit refund (Form T1177) | 797 | |
| Tax withheld at source | 800 | |
| Total payments on which tax has been withheld | 801 | |
| Allowable refund for non-resident-owned investment corporations - Schedule 26 | 804 | |
| Provincial and territorial capital gains refund from Schedule 18 | 808 | |
| Provincial and territorial refundable tax credits from Schedule 5 | 812 | |
| Tax instalments paid | 840 | |
| Total credits | 890 | B |

Refund Code 894 ☐ Overpayment

Balance (line A minus line B) 0 I

If the result is negative, you have an **overpayment**.
If the result is positive, you have a **balance unpaid**.
Enter the amount on whichever line applies.
Generally, we do not charge or refund a difference of $2 or less.

Balance unpaid

Enclosed payment 898

### Direct Deposit Request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information 910 Branch number

914 Institution number 918 Account number

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? 896 1 Yes ☐ 2 No ☒ NA ☐

## Certification

950 THORBURN (Surname) 951 WILF (First name) 954 Director (Position, office or rank)

955 2007/06/15 (Date) 956 (807) 597-6600 (Telephone number)

Is the contact person the same as the authorized signing officer? If *no*, complete the information below. 957 1 Yes ☐ 2 No ☒

958 WILF THORBURN (Name) 959 (807) 597 - 6600 (Telephone number)

## Language of correspondence - Langue de correspondance

990 Language of choice/Langue de choix 1 English / Anglais ☒ 2 Français / French ☐

Prepared without audit based on information provided by the taxpayer.

Canada Revenue Agency | Agence du revenu du Canada

# NET INCOME (LOSS) FOR INCOME TAX PURPOSES

**Schedule 1**

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes.

| | | | | | |
|---|---|---|---|---|---|
| Net income (loss) after taxes and extraordinary items per financial statements | | | | A | 52,360 |
| **Add:** | | | | | |
| Amortization of tangible assets | | 104 | 178,876 | | |
| Amortization of intangible assets | | 106 | 2,845 | | |
| Loss on disposal of assets | | 111 | 22,108 | | |
| Non-deductible meals and entertainment expenses | 2,662 X 50% | 121 | 1,331 | | |
| | Total of fields 101 to 199 | 500 | 205,160 | ▶ | 205,160 |
| **Deduct:** | | | | | |
| Capital cost allowance - Schedule 8 | | 403 | 129,231 | | |
| Cumulative eligible capital deduction - Schedule 10 | | 405 | 1,219 | | |
| | Total of fields 401 to 499 | 510 | 130,450 | ▶ | 130,450 |
| **Net income (loss) for income tax purposes** (enter on line 300 of the T2 return) | | | | | 127,070 |

Canada Revenue Agency / Agence du douanes du Canada

**Schedule 4**

# CORPORATION LOSS CONTINUITY AND APPLICATION

- For use by a corporation to determine the continuity and use of available losses; to determine the current-year non-capital loss, farm loss, restricted farm loss, and limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that may be applied in a year; and to request a loss carryback to previous years.
- The corporation can choose whether or not to deduct an available loss from income in a tax year. It can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- In accordance with subsection 111(4) of the Income Tax Act when control has been acquired no amount of capital loss for a tax year ending (TYE) before that time is deductible in computing taxable income in a TYE after that time AND no amount of capital loss incurred in a TYE after that time is deductible in computing taxable income of a TYE before that time.
- When control has been acquired, subsection 111(5) provides similar treatment of non-capital and farm losses except as listed in paragraphs 111(5)(a) & (b).
- For information on these losses, see the *T2 Corporation - Income Tax Guide*.
- File one completed copy of this schedule with the T2 return, or send it by itself to the tax centre where the return is filed.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.

## Part 1 – Non-capital losses

### Determination of current-year non-capital loss

| | | |
|---|---|---|
| Net income (loss) for income tax purposes | | 127,070 |
| **Deduct**: (increase a loss) | | |
| Net capital losses deducted in the year (enter as a positive amount) | | |
| Taxable dividends deductible under sections 112, 113 or subsection 138(6) | | |
| Amount of Part VI.1 tax deductible | | |
| Amount deductible as prospector's and grubstaker's shares - Paragraph 110(1)(d.2) | | |
| Subtotal (if positive, enter "0") | | |
| **Deduct**: (increase a loss) | | |
| Section 110.5 and/or subparagraph 115(1)(a)(vii) - Addition for foreign tax deductions | | |
| **Add**: (decrease a loss) Subtotal | | |
| Current-year farm loss | | |
| **Current-year non-capital loss** (if positive, enter "0") | | |

### Continuity of non-capital losses and request for a carryback

| | | | |
|---|---|---|---|
| Non-capital loss at the end of preceding tax year | | 338,262 | |
| **Deduct:** Non-capital loss expired * | 100 | | |
| Non-capital losses at beginning of tax year | 102 | 338,262 | |
| **Add:** Non-capital losses transferred on an amalgamation or the windup of a subsidiary corporation | 105 | | |
| Current-year non-capital loss (from calculation above) | 110 | | 338,262 |
| **Deduct:** | | | |
| Other adjustments (include adjustments for an acquisition of control) | 150 | | |
| Section 80 - Adjustments for forgiven amounts | 140 | | |
| **Deduct:** | | | |
| Amount applied against taxable income (enter on line 331 of the T2 return) | 130 | 127,070 | |
| Amount applied against taxable dividends subject to Part IV tax | 135 | | 127,070 |
| | | Subtotal | 211,192 |
| **Deduct - Request to carry back non-capital loss to:** | | | |
| First preceding tax year to reduce taxable income | 901 | | |
| Second preceding tax year to reduce taxable income | 902 | | |
| Third preceding tax year to reduce taxable income | 903 | | |
| First preceding tax year to reduce taxable dividends subject to Part IV tax | 911 | | |
| Second preceding tax year to reduce taxable dividends subject to Part IV tax | 912 | | |
| Third preceding tax year to reduce taxable dividends subject to Part IV tax | 913 | | |
| **Non-capital losses - Closing balance** | | 180 | 211,192 |

* A non-capital loss expires as follows:
- After **7** tax years if it arose in a tax year ending before March 23, 2004; or
- After **10** tax years if it arose in a tax year ending after March 22, 2004 and ending before 2006; or
- After **20** tax years if it arose in a tax year ending in 2006 and later.

### Election under paragraph 88(1.1)(f)

Paragraph 88(1.1)(f) election indicator **190** ☐ Yes

Loss from a wholly owned subsidiary deemed to be a loss of the parent from its immediately preceding tax year.

# Corporation loss continuity and application

## Part 2 – Capital losses

### Continuity of capital losses and request for a carryback

| | | | |
|---|---|---|---|
| Capital losses at end of preceding tax year | 200 | | |
| Capital losses transferred on an amalgamation or the windup of a subsidiary corporation | 205 | | |
| **Deduct:** | | | |
| Other adjustments (includes adjustments for an acquisition of control) | 250 | | |
| Section 80 - Adjustments for forgiven amounts | 240 | | |
| | | Subtotal | |
| **Add:** | | | |
| Current-year capital loss (from Schedule 6 calculation) | | 210 | |
| Non capital losses from a preceing tax year* that expired this year | | A | |
| Allowable business investment losses (ABIL) incurred in the same preceding tax year* referred to at line A | | B | |
| Enter amount from line A or B, whichever is less | 215 | | |
| Allowable business investment loss expired as a non-capital loss * 4 / 3 | | 220 | |
| | | Subtotal | |

**Note:** If there has been an amalgamation or a windup of a subsidairy, do a separate calculation of the allowable business investment loss expired as non-capital loss for each predecessor or subsidiary. Add all these amounts and enter the total at line 220 above.

| | | | |
|---|---|---|---|
| **Deduct:** Amount applied against current-year capital gain (see Note 1) | | 225 | |
| | | Subtotal | |
| **Deduct - Request to carry back capital loss to: (see Note 2)** | | | |
| First preceding tax year | 951 | | |
| Second preceding tax year | 952 | | |
| Third preceding tax year | 953 | | |
| **Capital losses - Closing balance** | | 280 | |

**Note 1**
On line 332 of the T2 return, enter the amount from line 225 multiplied by 50%.

**Note 2**
Enter on lines 225, 951, 952, or 953, whichever applies, the actual amount of the loss. At the time of the application of the loss carryback, the net capital loss amount will be calculated at the inclusion rate of the year to which the net capital loss is applied.

* Losses from a preceding tax year to be entered at line A and line B are the following:
- If the loss was incurred in a tax year ending before March 23, 2004 enter the loss from the 8th preceding tax year, which has expired this year
- If the loss was incurred in a tax year ending after March 22, 2004 and before 2006, enter the loss from the 11th preceding tax year which has expired this year,
- If the loss was incurred in a tax year ending in 2006 and later, enter the loss from the 21th preceding tax year which has expired this year

** The inclusion rate is the one that you used to calculate your ABIL referred to at line B. Therefore ,use one of the following inclusion rates, whichever applies:
- For ABIL's incurred in 1999 and preceding tax years, use 0.75
- For ABIL's incurred in 2000 and 2001 tax years, the inclusion aree is equal to amount M on schedule 6 - version T2SCH6(01)
- For ABIL's incurred in 2002 and later tax years, use 0.5

# Corporation loss continuity and application

## Part 3 – Farm losses

### Continuity of farm losses and request for a carryback

| | | | |
|---|---|---|---|
| Farm losses at end of preceding tax year | | | |
| **Deduct:** Farm loss expired after 10 tax years | 300 | | |
| Farm losses at beginning of tax year | 302 | | |
| **Add:** Farm losses transfered on an amalgamation or the windup of a subsidiary corporation | 305 | | |
| Current-year farm loss | 310 | | |
| | | | |
| **Deduct:** | | | |
| Other adjustments (includes adjustments for an acquistion of control) | 350 | | |
| Section 80 - Adjustments for forgiven amounts | 340 | | |
| Amount applied against taxable income (enter on line 334 of T2 return) | 330 | | |
| Amount applied against taxable dividends subject to Part IV tax | 335 | | |
| | | | |
| **Deduct - Request to carry back farm loss to:** | | | |
| First preceding tax year to reduce taxable income | 921 | | |
| Second preceding tax year to reduce taxable income | 922 | | |
| Third preceding tax year to reduce taxable income | 923 | | |
| First preceding tax year to reduce taxable dividends subject to Part IV tax | 931 | | |
| Second preceding tax year to reduce taxable dividends subject to Part IV tax | 932 | | |
| Third preceding tax year to reduce taxable dividends subject to Part IV tax | 933 | | |
| | | | |
| **Farm losses - Closing balance** | | 380 | |

## Part 4 – Restricted farm losses

### Current-year restricted farm loss

| | | | |
|---|---|---|---|
| Total losses for the year from farming business | | 485 | C |
| **Minus** the deductible farm loss: | | | |
| $2,500 plus D or E, whichever is less | | | |
| (Amount C above – $2,500) divided by 2 | D | | |
| | 6,250 E | | |
| | | | E |
| **Current-year restricted farm loss** (amount C minus amount F)(enter this amount on line 410) | | | F |

### Continuity of restricted farm losses and request for a carryback

| | | | |
|---|---|---|---|
| Restricted farm losses at end of preceding tax year | | | |
| **Deduct:** Restricted farm loss expired after 10 tax years | 400 | | |
| Restricted farm losses at beginning of tax year | 402 | | |
| **Add:** Restricted farm losses transferred on an amalgamation or the windup of a subsidiary corporation | 405 | | |
| Current-year restricted farm loss (enter on line 233 of Schedule 1) | 410 | | |
| | | | |
| **Deduct:** | | | |
| Amount applied against farming income (enter on line 333 of T2 return) | 430 | | |
| Section 80 – Adjustments for forgiven amounts | 440 | | |
| Other adjustments | 450 | | |
| | | | |
| **Deduct – Request to carry back restricted farm loss to:** | | | |
| First preceding tax year to reduce farming income | 941 | | |
| Second preceding tax year to reduce farming income | 942 | | |
| Third preceding tax year to reduce farming income | 943 | | |
| | | | |
| **Restricted farm losses - Closing balance** | | 480 | |

**Note**
The total losses for the year from all farming businesses are calculated without including scientific research expenses.

# Corporation loss continuity and application

## Part 5 – Listed personal property losses

### Continuity of listed personal property loss and request for a carryback

| | | | |
|---|---|---|---|
| Listed personal property losses at end of preceding tax year | | | |
| **Deduct:** Listed personal property losses expired after seven tax years | | 500 | |
| Listed personal property losses at beginning of tax year | | 502 | |
| **Add:** Current-year listed personal property loss (from Schedule 6) | | 510 | |
| | | Subtotal | |
| **Deduct:** | | | |
| Amount applied against listed personal property gain (enter on line 655 of Schedule 6) | 530 | | |
| Other adjustments | 550 | | |
| | | | |
| **Deduct – Request to carry back listed personal property loss to:** | | | |
| First preceding tax year to reduce listed personal property gains | 961 | | |
| Second preceding tax year to reduce listed personal property gains | 962 | | |
| Third preceding tax year to reduce listed personal property gains | 963 | | |
| | | | |
| **Listed personal property losses - Closing balance** | | 580 | |

## Part 6 – Analysis of balance of losses by year of origin

| Year of origin | Non-capital losses * | Farm losses | Restricted farm losses | Listed personal property losses |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 2000/12/31 | | | | |
| 2001/12/31 | | | | |
| 2002/12/31 | | | | |
| 2003/12/31 | 123,069 | | | |
| 2004/12/31 | | | | |
| 2005/12/31 | 88,123 | | | |
| 2006/12/31 | | | | |
| Total | 211,192 | | | |

* A non-capital loss expires as follows:

- After **7** tax year if it arose in a tax year ending before March 23, 2004;
- After **10** tax year if it arose in a tax year ending after March 22, 2004 and ending before 2006; or
- After **20** tax year if it arose in a tax year ending in 2006 and later

# Corporation loss continuity and application

## Part 7 – Limited partnership losses

### Current-year limited partnership losses

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| Partnership identifier **600** | Fiscal period ending **602** | Corporation's share of limited partnership loss **604** | Corporation's at risk amount **606** | Corp's share of partnership ITC, farming losses and resource expenses **608** | Column 4 - 5 If negative, enter "0" | Current-year limited partnership losses Column 3 - 6 **620** |
| | | | | | | |
| | | | | | Total (enter this amount on line 222 of Schedule 1) | |

### Limited partnership losses from prior tax years that may applied in the current year

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| Partnership identifier **630** | Fiscal period ending **632** | Limited partnership losses at end of preceding tax year **634** | Corporation's at risk amount **636** | Corp's share of partnership ITC, business or property losses, and resource expenses **638** | Column 4 - 5 if negative, enter "0" | Limited partnership losses that may be applied in the year The lesser of columns 3 and 6 **650** |
| | | | | | | |

### Continuity of limited partnership losses that can be carried forward to future tax years

| Partnership identifier **660** | Losses at end of preceding tax year **662** | Losses transferred on an amalgamation or the windup of a subsidiary **664** | Current year limited partnership losses (from column 620) **670** | Limited partnership losses applied (cannot exceed column 650) **675** | Limited partnership losses closing balance (662+664+670-675) **680** |
|---|---|---|---|---|---|
| | | | | | |
| | | | | Total (enter this amount on line 335 of the T2 return) | |

Canada Revenue Agency | Agence du revenu du Canada

# CAPITAL COST ALLOWANCE

**Schedule 8**

Is the corporation electing under regulation 1101(5q)? **101** 1 Yes ☐ 2 No ☒

| 1<br>Class<br>**200** | 2<br>UCC at start of year<br>**201** | 3<br>Cost of additions in the year<br>**203** | 4<br>Net adjustments<br>**205** | 5<br>Proceeds of dispositions in the year<br>**207** | 7<br>Adjustment for additions (1/2 x (col 3 - 5))<br>**211** | 8<br>Base amount for CCA | 9<br>Rate %<br>**212** | 10<br>CCA for the year (col 8 x 9 or a lower amount)<br>**217** | 11<br>Recapture of CCA<br>**213** | 12<br>Terminal loss<br>**215** | 13<br>UCC at the end of the year<br>**220** |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 140,602 | 1,036 | | | 518 | 141,120 | 4 | 5,645 | | | 135,993 |
| 1 | 2,019,762 | 129,019 | | | 64,510 | 2,084,271 | 4 | 83,371 | | | 2,065,410 |
| 8 | 33,923 | 9,371 | | | 4,686 | 38,608 | 20 | 7,722 | | | 35,572 |
| 10 | 17,164 | 93,676 | | | 46,838 | 64,002 | 30 | 19,201 | | | 91,639 |
| 10 | 19,961 | | | | | 19,961 | 30 | 5,988 | | | 13,973 |
| 12 | 1,868 | | | | | 1,868 | 100 | 1,868 | | | |
| 45 | 9,200 | 5,759 | | | 2,880 | 12,079 | 45 | 5,436 | | | 9,523 |
| | | | | | | | | | | | |
| **Totals** | 2,242,480 | 238,861 | | | 119,432 | 2,361,909 | | 129,231 | | | 2,352,110 |

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

# RELATED AND ASSOCIATED CORPORATIONS

**Schedule 9**

This form is to be completed by a corporation having one or more of the following:

- related corporation(s)
- associated corporation(s)

| Name | Country (if not Canada) | Business # (Canadian corporation only) | Code note 1 | Common shares | | Preferred shares | | Book value of capital stock |
|---|---|---|---|---|---|---|---|---|
| | | | | # owned | % owned | # owned | % owned | |
| **100** | **200** | **300** | **400** | **500** | **550** | **600** | **650** | **700** |
| ATIKOKAN ENERCOM INC. | | 86522 9579 RC 0001 | 3 | | | | | |

Note 1 : Enter the code number of the relationship that applies: 1- Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

# CUMULATIVE ELIGIBLE CAPITAL DEDUCTION — Schedule 10

## Part 1 - Calculation of current year deduction and carry-forward

| | | | | | |
|---|---|---|---|---|---|
| **Cumulative eligible capital** - Balance at the end of the preceding taxation year (if negative, enter "0") | | | | 200 17,414 | A |
| **Add:** Cost of eligible capital property acquired during the taxation year | 222 | | | | |
| Other adjustments | 226 | | | | |
| Subtotal (line 222 plus line 226) | | x 3/4 = | | B | |
| Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002 | 228 | x 1/2 = | | C | |
| amount B minus amount C (if negative, enter "0") | | | ▶ | | D |
| Amount transferred on amalgamation or wind-up of subsidiary | | | 224 | | E |
| Subtotal (add amounts A, D, and E) | | | 230 | 17,414 | F |
| **Deduct:** Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year | 242 | | | G | |
| The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) | 244 | | | H | |
| Other adjustments | 246 | | | I | |
| (add amounts G, H, and I) | | x 3/4 = | 248 | | J |
| **Cumulative eligible capital balance** (amount F minus amount J) (if amount K is negative, enter "0" at line M and proceed to Part 2) | | | | 17,414 | K |
| Cumulative eligible capital for a property no longer owned after ceasing to carry on that business | 249 | | | | |
| amount K 17,414 | | | | | |
| **less** amount from line 249 | | | | | |
| **Current year deduction** 17,414 | x 7% = | 250 | 1,219 * | | |
| (line 249 plus line 250) (enter this amount at line 405 of Schedule 1) | | | 1,219 ▶ | 1,219 | L |
| **Cumulative eligible capital – Closing balance** (amount K minus amount L) (if negative, enter "0") | | | 300 | 16,195 | M |

* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365.

## Part 2 – Amount to be included in income arising from disposition

| | | | | | |
|---|---|---|---|---|---|
| Amount from line K (show as positive amount) | | | | | N |
| Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988 | 400 | | 1 | | |
| Total of all amounts which reduced CEC in the current or prior years under subsection 80 (7) | 401 | | 2 | | |
| Total of CEC deductions claimed for taxation years beginning before July 1, 1988 | 402 | | 3 | | |
| Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988 | 408 | | 4 | | |
| Line 3 minus line 4 (if negative, enter "0") | | ▶ | 5 | | |
| Total of lines 1, 2, and 5 | | | 6 | | |
| Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400 | | | 7 | | |
| Amounts at line T from Schedule 10 of previous taxation years ending after February 27, 2000 | | | 8 | | |
| Subtotal (line 7 plus line 8) | 409 | ▶ | 9 | | |
| Line 6 minus line 9 (if negative, enter "0") | | | | | O |
| Line N minus line O (if negative, enter "0") | | | | | P |
| Line 5 | | x 1/2 = | | | Q |
| Line P minus line Q (if negative, enter "0") | | | | | R |
| Amount R | | x 66.6667 | | | S |
| Amount N or amount O, whichever is less | | | | | T |
| **Amount to be included in income** (amount S plus amount T) (enter this amount on line 108 of Schedule 1) | | | 410 | | |

Canada Revenue Agency / Agence du revenu du Canada

**Schedule 23**

# AGREEMENT AMONG ASSOCIATED CANADIAN-CONTROLLED PRIVATE CORPORATIONS TO ALLOCATE THE BUSINESS LIMIT (2003 and later taxation years)

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one tax year ending in a calendar year, is required to file an agreement for each tax year ending in that calendar year.

## Allocating the business limit

Date filed (do not use this area) **025** _____

Enter the calendar year to which the agreement applies **050** 2006

Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below? **075** ☐ 1 Yes ☒ 2 No

| | 1<br>Names of associated corporations<br>**100** | 2<br>Business Number of associated corporations<br>**200** | 3<br>Association code<br>**300** |
|---|---|---|---|
| 1 | ATIKOKAN HYDRO INC. | 87440 4726 RC 0001 | 1 |
| 2 | ATIKOKAN ENERCOM INC. | 86522 9579 RC 0001 | 1 |

**Allocate business limit using:** ☒ % ☐ $

| | Taxation year Start | Taxation year End | 4<br>Business limit for the year (before allocation)<br>$ | Allocating business limit<br>5<br>Percentage of the business limit<br>(%)<br>**350** | <br>6<br>Business limit allocated<br>$<br>**400** | 7<br>Gross Part I.3 tax for business limit reduction |
|---|---|---|---|---|---|---|
| 1 | 2006/01/01 | 2006/12/31 | 300,000 | 100.000 | 300,000 | |
| 2 | 2006/01/01 | 2006/12/31 | 300,000 | | | |
| TOTALS | | | | 100.000 | A 300,000 | |

If the taxation year of the corporation filing this form is less than 51 weeks, enter the prorated business limit in this box. $ 300,000

Canada Revenue Agency | Agence du revenu du Canada

# SHAREHOLDER INFORMATION

**Schedule 50**

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

| Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual or trust) | Business Number (If a corporation is not registered, enter "NR") * | Social Insurance Number * | Trust Number (If a trust number is not available, enter "NA") * | Percentage common shares | Percentage preferred shares |
|---|---|---|---|---|---|
| **100** | **200** | **300** | **350** | **400** | **500** |
| TOWNSHIP OF ATIKOKAN | RC | NA | | 100.000 | |
| | RC | | | | |

* For a taxation year commencing before January 1, 2004, if the shareholder is a trust, enter NR at field 200 or NA at field 300. Do not enter a trust number in field 350.

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

# BALANCE SHEET INFORMATION

**Schedule 100**

| Assets | Code | Current year | Prior year |
|---|---|---|---|
| Cash and deposits | 1000 | 256,286 | 470,942 |
| Accounts Receivable | 1060 | 112,499 | 74,073 |
| Inventories | 1120 | 67,680 | 67,183 |
| Work in progress | 1125 | 503,336 | 334,284 |
| Prepaid expenses | 1484 | 49,511 | 46,668 |
| Land | 1600 | 15,588 | 15,588 |
| Buildings | 1680 | 297,290 | 296,254 |
| Accumulated amortization of buildings | 1681 | (194,291) | (183,947) |
| Machinery, equipment, furniture and fixtures | 1740 | 3,300,894 | 3,194,906 |
| Accumulated amortization of machinery, equipment, furniture and fixtures | 1741 | (1,559,668) | (1,433,572) |
| Motor vehicles | 1742 | 444,137 | 401,795 |
| Accumulated amortization of motor vehicles | 1743 | (361,920) | (388,196) |
| Computer equipment / software | 1774 | 218,895 | 213,137 |
| Accumulated amortization of computer equipment / software | 1775 | (206,777) | (197,737) |
| Other machinery and equipment | 1785 | 127,359 | 117,988 |
| Accumulated amortization of other machinery and equipment | 1786 | (93,278) | (85,866) |
| Incorporation costs | 2018 | 31,040 | 31,040 |
| Accumulated amortization of incorporation costs | 2019 | (14,686) | (11,841) |
| | | | |
| Total assets | 2599 | 2,993,895 | 2,962,699 |

| Liabilities | Code | Current year | Prior year |
|---|---|---|---|
| Bank overdraft | 2600 | | |
| Amounts payable and accrued liabilities | 2620 | 545,328 | 688,904 |
| Current portion of long term liability | 2920 | 25,253 | |
| Other current liabilities | 2960 | 166,654 | 117,828 |
| Deposits received | 2961 | 84,170 | 83,508 |
| Other long term liabilities | 3320 | 1,395,955 | 1,348,284 |
| | | | |
| Total liabilities | 3499 | 2,217,360 | 2,238,524 |

| Equity | Code | Current year | Prior year |
|---|---|---|---|
| Common shares | 3500 | 1,277,900 | 1,277,900 |
| | | | |
| Retained earnings / deficit | 3600 | (501,365) | (553,725) |
| Total equity | 3620 | 776,535 | 724,175 |
| Total liabilities and equity | 3640 | 2,993,895 | 2,962,699 |

| Retained earnings | Code | Current year | Prior year |
|---|---|---|---|
| Retained earnings/deficit-start | 3660 | (553,725) | (418,283) |
| Net income / loss | 3680 | 52,360 | (135,442) |
| | | | |
| Total retained earnings | 3849 | (501,365) | (553,725) |

Prepared without audit based on information provided by the taxpayer.

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

# INCOME STATEMENT INFORMATION

**Schedule 125**

## Details

Operating name, if different from the corporations' legal name
**0001**

Description of operation, if filing multiple Schedules 125
**0002**

| Revenue | Code | Current year | Prior year |
|---|---|---|---|
| Trade sales of goods and services | **8000** | 4,061,294 | 3,756,094 |
| | | | |
| Total sales of goods and services | **8089** | 4,061,294 | 3,756,094 |
| Investment revenue | 8090 | 6,280 | 3,107 |
| Realized gains / losses on disposal of assets | 8210 | (22,108) | 1,472 |
| | | | |
| Total revenue | **8299** | 4,045,466 | 3,760,673 |

| Cost of sales | Code | Current year | Prior year |
|---|---|---|---|
| Opening inventory | **8300** | | |
| Purchases / cost of materials | 8320 | 3,129,118 | 3,079,749 |
| | | | |
| Cost of sales | **8518** | 3,129,118 | 3,079,749 |
| Gross profit / loss (item 8089 - item 8518) | **8519** | 932,176 | 676,345 |

| Operating expenses | Code | Current year | Prior year |
|---|---|---|---|
| Amortization of intangible assets | 8570 | 2,845 | 2,845 |
| Amortization of tangible assets | 8670 | 178,876 | 164,505 |
| Interest and bank charges | 8710 | 1,445 | 1,270 |
| Interest on long term debt | 8714 | 1,635 | |
| Collection and credit costs | 8717 | 154,792 | 129,941 |
| Repairs and maintenance | 8960 | 30,965 | 36,179 |
| Other expenses | 9270 | 27,795 | |
| Delivery, freight and express | 9275 | 262,077 | 269,708 |
| General and administrative expenses | 9284 | 203,558 | 211,918 |
| | | | |
| Total operating expenses | **9367** | 863,988 | 816,366 |
| Total expenses | **9368** | 3,993,106 | 3,896,115 |
| Net non-farming income | **9369** | 52,360 | (135,442) |

| Farming revenue | Code | Current year | Prior year |
|---|---|---|---|
| Grains and oilseeds | **9370** | | |
| | | | |
| Total farm revenue | **9659** | | |

| Farming expenses | Code | Current year | Prior year |
|---|---|---|---|
| Crop expenses | **9660** | | |
| | | | |
| Total farm expenses | **9898** | | |
| Net farm income | **9899** | | |
| Net income / loss before taxes and extraordinary items | **9970** | 52,360 | (135,442) |

Prepared without audit based on information provided by the taxpayer.

## Summary

Complete this section if only one Schedule 125 is filed, Schedule 140 is used to summarize the information from multiple Schedules 125.

| | | | | | |
|---|---|---|---|---|---|
| Extraordinary items | 9975 | - | | - | |
| Legal settlements | 9976 | - | | - | |
| Unrealized gains / losses | 9980 | + | | + | |
| Unusual items | 9985 | - | | - | |
| Current income taxes | 9990 | - | | - | |
| Future income tax provision | 9995 | - | | - | |
| Net income / loss after taxes and extraordinary items | 9999 | = | 52,360 | = | (135,442) |

Prepared without audit based on information provided by the taxpayer.

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

# NOTES CHECKLIST

**Schedule 141**

- This schedule should be completed from the perspective of the person who prepared or reported on the **financial statements**. This person is referred to as the "accounting practitioner", in this schedule.
- For more information, see RC4088, *Guide to the General Index of Financial Information (GIFI) for Corporations* and T4012, *T2 Corporation – Income Tax Guide.*
- Attach a copy of this schedule, along with any Notes to the financial statements, to the GIFI.

## Part 1 – Accounting practitioner information

| | | | | |
|---|---|---|---|---|
| Does the accounting practitioner have a professional designation? | 095 | ☒ Yes | ☐ No |
| Is the accounting practitioner connected* with the corporation? | 097 | ☐ Yes | ☒ No |

* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

**Note**
If the accounting practitioner does not have a professional designation or is connected with the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4.

## Part 2 – Type of involvement

| Choose the option that represents the highest level of involvement of the accounting practitioner: | 198 | |
|---|---|---|
| Completed an auditor's report | 1 | ☒ |
| Completed a review engagement report | 2 | ☐ |
| Conducted a compilation engagement | 3 | ☐ |

## Part 3 – Reservations

If you selected option "1" or "2" under **Type of involvement** above, answer the following question:

| | | | |
|---|---|---|---|
| Has the accounting practitioner expressed a reservation? | 099 | ☐ Yes | ☒ No |

## Part 4 – Other information

| | | | |
|---|---|---|---|
| Were notes to the financial statements prepared? | 101 | ☒ Yes | ☐ No |
| If *Yes*, complete lines 102 to 107 below: | | | |
| Are any values presented at other than cost? | 102 | ☐ Yes | ☒ No |
| Has there been a change in accounting policies since the last return? | 103 | ☐ Yes | ☒ No |
| Are subsequent events mentioned in the notes? | 104 | ☐ Yes | ☒ No |
| Is re-evaluation of asset information mentioned in the notes? | 105 | ☐ Yes | ☒ No |
| Is contingent liability mentioned in the notes? | 106 | ☐ Yes | ☒ No |
| Is information regarding commitments mentioned in the notes? | 107 | ☐ Yes | ☒ No |
| Does the corporation have investments in joint venture(s) or partnership(s)? | 108 | ☐ Yes | ☒ No |
| If *Yes*, complete line 109 below: | | | |
| Are you filing financial statements of the joint venture(s) or partnership(s)? | 109 | ☐ Yes | ☐ No |

Summary

# Tax Summary

Corporation name ATIKOKAN HYDRO INC.

**Tax year ending** 2006/12/31

## Taxable income

| | | |
|---|---|---|
| Net income for tax purposes | | 127,070 |
| Charitable donations and gifts | - | |
| Taxable dividends | - | |
| Losses of prior years | - | 127,070 |
| Other adjustments | ± | |
| Taxable income | = | |

## Part I tax

| | | |
|---|---|---|
| 38% of taxable income | | |
| Surtax | + | |
| Refundable tax on CCPC investment income | + | |
| Active business income | 127,070 | |
| Small business deduction | - | |
| Federal tax abatement | - | |
| Manufacturing and processing deduction | - | |
| Additional deduction - credit unions | - | |
| Foreign tax credits | - | |
| Resource deduction | - | |
| Political contribution tax credit | - | |
| Investment tax credit | - | |
| Other deductions and credits | - | |
| Part I tax | = | |

## Tax payable

| | | |
|---|---|---|
| Part I tax | | |
| Part I.3 tax (large corporations tax) | + | |
| Taxable dividends received | | |
| Part IV tax | + | |
| Other federal tax payable | + | |
| Subtotal | = | |
| Provincial and territorial tax (except QC,ON,AB) | + | |
| Provincial tax on large corporations (NB,NS) | + | |
| Tax payable | + | |
| Tax instalments paid | - | |
| Investment tax credit refund | - | |
| Taxable dividends paid | | |
| Dividend refund | - | |
| Other refundable credits | - | |
| **Balance owing (refund) on federal return** | = | |
| Provincial income tax (ON,AB,QC) | | |
| Capital and other provincial taxes | + | |
| Tax instalments and credits | - | |
| Other provincial taxes | = | |
| **Total balance owing (refund)** | | |

## Provincial tax

| | % Provincial allocation | Taxable income | Income tax | Capital and other provincial taxes | Tax instalments and credits | Net provincial tax |
|---|---|---|---|---|---|---|
| Newfoundland | | | | | | |
| Prince Edward Island | | | | | | |
| Nova Scotia | | | | | | |
| New Brunswick | | | | | | |
| Manitoba | | | | | | |
| Saskatchewan | | | | | | |
| British Columbia | | | | | | |
| Yukon Territory | | | | | | |
| Northwest Territories | | | | | | |
| Nunavut | | | | | | |
| | **Schedule 5 provincial tax payable** | | | | | |
| Ontario | 100.0000 | | | | | |
| Alberta | | | | | | |
| Québec | | | | | | |
| | | **Totals** | | | | |

## Loss continuity

| | Current year carry back | Carryforward end of year |
|---|---|---|
| Capital | | |
| Non-capital | | 211,192 |
| Farm | | |
| Restricted farm | | |
| Limited partnership | | |
| Listed personal property | | |

## Other carryforwards

| | |
|---|---|
| Capital dividend account | |
| Refundable dividend tax on hand (net of dividend refund) | |
| Unused Part 1.3 tax credit | |
| Unused surtax credits | |
| Foreign business tax credits | |
| Donations and gifts | |
| Investment tax credits | |
| Ontario CMT losses | 481,856 |
| Ontario CMT credit | |

# 5 Year Tax Summary

| Years Ending: | 2006/12/31 | 2005/12/31 | 2004/12/31 | 2003/12/31 | 2002/12/31 |
|---|---|---|---|---|---|
| **Taxable income** | | | | | |
| Net Income for tax purposes | 127,070 | (88,123) | 120,561 | (183,345) | (159,982) |
| Charitable donations and gifts | - | - | - | - | - |
| Taxable dividends | - | - | - | - | - |
| Losses of other years | - 127,070 | - | - 120,561 | - | - |
| Other adjustments | ± | ± | ± | ± | ± |
| Taxable income | = | = | = | = | = |
| **Active business income** | 127,070 | | 120,561 | | |
| **Part I tax** | | | | | |
| 38% of taxable income | | | | | |
| Surtax | + | + | + | + | + |
| Refundable tax on CCPC investment income | + | + | + | + | + |
| Small business deduction | - | - | - | - | - |
| Federal tax abatement | - | - | - | - | - |
| Manufacturing and processing deduction | - | - | - | - | - |
| Additional deduction - credit unions | - | - | - | - | - |
| Foreign tax credits | - | - | - | - | - |
| Resource deduction | - | - | - | - | - |
| Political contribution tax credit | - | - | - | - | - |
| Investment tax credit | - | - | - | - | - |
| Other deductions and credits | - | - | - | - | - |
| Part I tax | = | = | = | = | = |
| **Tax payable** | | | | | |
| Part I tax | | | | | |
| Part I.3 tax | + | + | + | + | + |
| Part IV tax | + | + | + | + | + |
| Other federal tax payable | + | + | + | + | + |
| Subtotal | = | = | = | = | = |
| Provincial and territorial tax (except QC,ON,AB) | + | + | + | + | + |
| Provincial tax on large corporations (NB,NS) | + | + | + | + | + |
| Tax payable | = | = | = | = | = |
| Tax instalments made | - | - | - | - | - |
| Investment tax credit refund | - | - | - | - | - |
| Dividend refund | - | - | - | - | - |
| Other refundable credits | - | - | - | - | - |
| Balance owing (refund) | = | = | = | = | = |
| Provincial income tax (ON,AB,QC) | | | | | |
| Capital and other provincial taxes | + | + | + | + | + |
| Tax instalments and credits | - | - | - | - | - |
| Other provincial taxes | = | = | = | = | = |
| **Total taxes owing (refund)** | | | | | |

# Related and Associated Corporations Summary

| | | Corporation #1 | Corporation #2 | Corporation #3 | Total |
|---|---|---|---|---|---|
| **Corporation name** | | ATIKOKAN HYDRO INC. | ATIKOKAN ENERCOM INC. | | |
| **Business number** | | 87440 4726 RC 0001 | 86522 9579 RC 0001 | RC | |
| **Taxation year end** | | 2006/12/31 | 2006/12/31 | | |
| **Federal** | | | | | |
| **Schedule 9** | # of common shares owned | | | | |
| | % of common shares owned | | | | |
| | # of preferred shares owned | | | | |
| | % of preferred shares owned | | | | |
| | Book value of capital stock | | | | |
| **Schedule 23** | Business limit (before allocation) | 300,000 | 300,000 | | 600,000 |
| | % of the business limit | 100.000 | | | 100.000 |
| | Allocation of the business limit | 300,000 | | | 300,000 |
| **Schedule 49** | Allocation of SR&ED expenditure limit | 2,000,000 | | | 2,000,000 |
| **Capital tax** | | | | | |
| **Schedule 36** | Allocation of capital deduction | 50,000,000 | | | 50,000,000 |
| **Schedule 39** | Allocation of capital deduction | 200,000,000 | | | 200,000,000 |
| **Schedule 343** | Allocation of capital deduction | 5,000,000 | | | 5,000,000 |
| **Schedule 362** | Allocation of capital deduction | 5,000,000 | | | 5,000,000 |
| **Alberta** | | | | | |
| **AT1 Schedule 1** | % of business limit | 100.000 | | | 100.000 |
| | Allocation of the base amount | 200,000 | | | 200,000 |
| **AT1 Schedule 6** | Allocation of Crown royalty shelter | 2,000,000 | | | 2,000,000 |
| **Ontario** | | | | | |
| **OMinimum** | Total assets | 2,993,895 | | | 2,993,895 |
| | Total revenue | 4,045,466 | | | 4,045,466 |
| **OSurtax** | Taxable income | | | | |
| **CT21** | Taxable capital | 1,084,253 | | | 1,084,253 |
| **Schedule 591** | Allocation of net deduction | | | | |
| **OITC** | Allocation of OITC expenditure limit | 2,000,000 | | | 2,000,000 |
| **Quebec** | | | | | |
| **CO-1137.E** | % of the $1,000,000 deduction | 100.0000 | | | 100.0000 |
| | Paid-up capital | 724,175 | | | 724,175 |
| **CO-737.18.18** | Paid-up capital | 724,175 | | | 724,175 |
| **CO-1138.1** | Allocation of farming and fishing deduction | | | | |
| **RD-1029.7** | Assets | 2,993,895 | | | 2,993,895 |
| **RD-1029.7.8** | Allocation of SR&ED expenditure limit | 2,000,000 | | | 2,000,000 |
| **CO-771.1.3.V** | % of the business limit | 100.000 | | | 100 |
| | Allocation of the business limit | 400,000 | | | 400,000 |
| **Manitoba** | | | | | |
| **MCT1** | Allocation of capital deduction | 5,000,000 | | | 5,000,000 |
| **British Columbia** | | | | | |
| **Schedule F** | Net paid-up capital | | | | |
| | BC paid-up capital | | | | |

1 ONTARIO CT23 2006 TAX RETURN

PIL Return

Ontario

**Ministry of Finance**

Corporations Tax
33 King Street West
PO Box 620
Oshawa ON L1H 8E9

**2006**

# CT23 Corporations Tax and Annual Return

*For taxation years commencing after December 31, 2003*

*Corporations Tax Act - Ministry of Finance (MOF)*
*Corporations Information Act - Ministry of Government Services (MGS)*

This form is a combination of the Ministry of Finance (MOF) **CT23 Corporations Tax Return** and the Ministry of Government Services (MGS) **Annual Return.** Page 1 is a common page required for both Returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the **Exempt from Filing (EFF)** declaration on page 2 or file the **CT23 Return** on pages 3-17. Corporations that **do not** meet the EFF criteria but **do** meet the Short-Form criteria, may request and file the **CT23 Short-Form Return** (see page 2).

The **Annual Return** (common page 1 and MGS Schedule A on pages 18 and 19, and Schedule K on page 20) contains non-tax information collected under the authority of the *Corporations Information Act* for the purpose of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario.

MGS Annual Return Required? *(Not required if already filed or Annual Return exempt. Refer to Guide)* ☒ Yes ☐ No **Page 1 of 20**

Ministry Use

Corporation's Legal Name *(including punctuation)*
Atikokan Hydro Inc.

CLIENT COPY

Ontario Corporations Tax Account No. (MOF)
1800044

This Return covers the Taxation Year
Start 2006/01/01
End 2006/12/31

Mailing address
117 Gorrie Street
PO Box 1480
City: Atikokan | Province: ON | Country: CA | Postal code: P0T 1C0

Has the mailing address changed since last filed CT23 Return? ☐ Yes | Date of change: year month day

Date of Incorporation or Amalgamation
2000/03/07

Registered/Head Office Address
117 Gorrie Street
PO Box 1480
City: Atikokan | Province: ON | Country: CA | Postal code: P0T 1C0

Ontario Corporation No. (MGS) 1383704

Location of Books and Records
117 Gorrie Street
PO Box 1480
City: Atikokan | Province: ON | Country: CA | Postal code: P0T 1C0

Canada Revenue Agency Business No.
874404726RC0001

Name of person to contact regarding this CT23 Return: Wilf Thorburn
Telephone No.: (807) 597-6600
Fax No.: (807) 597-6988

Jurisdiction Incorporated: ONTARIO

Address of Principal Office in Ontario (*Extra-Provincial Corporations only*) (MGS)
City | Province | Country | Postal code

If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:
Commenced
Ceased
☒ *Not Applicable*

Former Corporation Name (*Extra-Provincial Corporations only*) ☐ *Not Applicable* (MGS)

Information on Directors/Officers/Administrators must be completed on MGS Schedule A or K as appropriate. If additional space is required for Schedule A, only this schedule may be photocopied. State number submitted (MGS). ▶

No. of Schedule(s): 0

If there is **no change** to the Directors'/Officers'/Administrators' information previously submitted to MGS, please check ☑ this box. Schedule(s) A and K are not required (MGS). ▶ ☒ **No Change**

Preferred Language / *Langue de préférence*
☒ English *anglais* ☐ French *français*

Ministry Use

## Certification (MGS)

I certify that all information set out in the **Annual Return** is true, correct and complete.

Name of Authorized Person
Wilf Thorburn

Title: D ☐ Director O ☐ Officer P ☒ Other individual having knowledge of the Corporation's business activities

**Note: Sections 13 and 14 of the *Corporations Information Act* provide penalties for making false or misleading statements or omissions.**

Taxation Year End

# Exempt From Filing (EFF) Corporations Tax Return Declaration



| Corporation's Legal Name | Ontario Corporations Tax Account No. (MOF) |
|---|---|

**This EFF Declaration must be filed for each taxation year that the corporation is exempt from filing and must be filed within 6 months after the corporation's taxation year end.**

**Criteria for exempt from filing status:**

a) has filed a federal Income Tax Return (T2) with Canada Revenue Agency for the taxation year;
b) had no Ontario taxable income for the taxation year (subject to the provisions in Note 2 below);
c) had no Ontario Corporations Tax payable for the taxation year;
d) was a Canadian-controlled private corporation throughout the taxation year (i.e. generally a private corporation with 50% or more shares owned by Canadian residents as defined by the *Income Tax Act* (Canada));
e) had provided its Canada Revenue Agency business number to the Ministry of Finance; and
f) is **not** subject to the Corporate Minimum Tax (i.e. alone or as part of an associated group whose total assets exceed $5 million or whose total revenues exceed $10 million for the taxation year).

**Note 1: Filing of this declaration and the Annual Return does not constitute the filing of a Corporations Tax Return under section 75 of the *Corporations Tax Act*.**

**Note 2:** The following loss situations will require otherwise EFF corporations to file a CT23 tax return complete with all related schedules and financial statements:

- If a corporation has a loss in the current taxation year that is to be carried back and applied to a previous taxation year(s), regardless of whether the loss is the same as for federal purposes or not, a CT23 tax return is required for the current taxation year. The corporation must also provide information indicating that the loss is to be carried back and specify the year and the amount of loss to be carried back to each taxation year.
- If a corporation has a prior year loss, that is not the same for both federal and Ontario purposes and the corporation is applying a loss carryforward from the prior year to the current year, a CT23 tax return is required for the current taxation year, and if not previously filed, a CT23 tax return for the prior taxation year in which the loss was incurred is also required. Although a tax return for the loss year is not required where the loss is not being applied, ministry will accept the filing of a tax return for a loss year at the time the loss is incurred.
- If a corporation has a prior year loss, that is the same for both federal and Ontario purposes, but in the current taxation year the corporation is applying a different amount of loss for Ontario than the loss amount being applied for federal income tax purposes, the corporation is required to file a CT23 tax return for the current taxation year only.

The following 3 items MUST be completed for EFF declarations only. In cases where the Annual Return, which includes page 1, is **also** being filed, completion of these fields is **not** required.

1. Corporation's Mailing Address

City Province Country Postal code

2. Ontario Corporation No. (MGS)

3. Canada Revenue Agency Business No.
RC

I, _____ declare that:

The above corporation meets **all** of the exempt from filing criteria (a) through (f) above for the taxation year and therefore qualifies under the *Corporations Tax Act* as exempt from filing an Ontario Corporations Tax Return.

| Signature | Title/Relationship to Corporation | Telephone number ( ) - | Date |
|---|---|---|---|
| | | | |

**Please note that making a false statement to avoid compliance with the *Corporations Tax Act* is an offence which can result in a penalty and/or fine.**

**If you check "Yes" to ALL of the following criteria, you are eligible to file the CT23 Short-Form Corporation Tax Return. To obtain a copy, contact the Ministry Information Centre at the numbers listed on page 2 of the Guide.**

| Yes | No | | |
|---|---|---|---|
| ☒ | ☐ | (a) | The corporation is a Canadian-controlled private corporation (CCPC) throughout the taxation year. Indicate Share Capital with full voting rights owned by Canadian Residents (nearest whole percentage) 100 % |
| ☒ | ☐ | (b) | The corporation's taxable income for the taxation year is $200,000 or less. For a taxation year with less than 51 weeks, taxable income must be grossed-up. (*Refer to Guide*) |
| ☒ | ☐ | (c) | The corporation is **not** a member of a partnership/joint venture or a member of an associated group of corporations during the taxation year. |
| ☐ | ☒ | (d) | The corporation's taxation year ends on or after January 1, 2001, and its gross revenue and total assets are each $1,500,000 or less and the corporation is not a financial institution; or The corporation's taxation year commences after September 30, 2001, and its gross revenue and total assets are each $3,000,000 or less and the corporation is not a financial institution. |
| ☒ | ☐ | (e) | The corporation is **not** claiming a tax credit other than the Incentive Deduction for Small Business Corporations (IDSBC), Co-operative Education Tax Credit (CETC), Graduate Transitions Tax Credit (GTTC) or Apprenticeship Training Tax Credit (ATTC). |
| ☒ | ☐ | (f) | The corporation's Ontario allocation factor is 100%. |

**Note:** Family Farm or Fishing corporations that have a taxation year ending on or after January 1, 2000 and that are **not** subject to the Corporate Minimum Tax, may also use the **CT23 Short-Form Corporations Tax Return** if the corporation checks "Yes" to a), b), c), e) and f) above.

# CT23 Corporations Tax Return



**Identification continued (for CT23 filers only)**

Please check applicable (✓) **box(es) and complete required information.**

**Type of Corporation**

**1**
- 1 [X] Canadian-controlled private (CCPC) all year (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b))
- 2 [ ] Other Private
- 3 [ ] Public
- 4 [ ] Non-share Capital
- 5 [ ] Other (*specify*)

Share Capital with full voting rights owned by Canadian Residents. (nearest percent) 100 %

**2**
- 1 [ ] Family Farm Corporation s.1(2)
- 2 [ ] Family Fishing Corporation s.1(2)
- 3 [ ] Mortgage Investment Corp s.47
- 4 [ ] Credit Union s.51
- 5 [ ] Bank Mortgage Subsidiary s.61(4)
- 6 [ ] Bank s.1(2)
- 7 [ ] Loan and Trust Corporation s.61(4)
- 8 [ ] Non-resident Corp s.2(2)(a) or (b)
- 9 [ ] Non-resident Corporation s.2(2)(c)
- 10 [ ] Mutual Fund Corporation s.48
- 11 [ ] Non-resident owned investment Corporation s.49
- 12 [ ] Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)
- 14 [ ] Bare Trustee Corporation
- 15 [ ] Branch of Non-resident s.63(1)
- 16 [ ] Financial institution prescribed by Regulation only
- 17 [ ] Investment Dealer
- 18 [ ] Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale
- 19 [X] Hydro successor, Municipal Electrical Utility or subsidary of either
- 20 [ ] Producer and seller of steam for uses other than for the generation of electricity
- 21 [ ] Insurance Exchange s.74.4
- 22 [ ] Farm Feeder Finance Co-operative Corporation
- 23 [ ] Professional Corporation (incorporated professionals only)

- [ ] This is the first year filing after incorporation or an amalgamation (If checked, attach Ontario Schedule 24.)
- [ ] Amended Return
- [ ] Taxation year end change - Canada Revenue Agency approval required
- [ ] Final taxation year up to dissolution (*Note: for discontinued businesses, see guide.*)
- [ ] Final taxation year before amalgamation
- [ ] The corporation has a floating fiscal year end
- [ ] There has been a transfer or receipt of asset(s) involving a corporation having a Canadian permanent establishment outside Ontario
- [ ] There was an acquisition of control to which subsection 249(4) of the federal *Income Tax Act* (ITA) applies since the previous taxation year

  If checked, date control was acquired _____
- [ ] The corporation was involved in a transaction where all or substantially all (90% or more) of the assets of a non-arm's length corporation were received in the taxation year and subsection 85(1) or 85(2) of the federal ITA applied to the transaction (If checked, attach Ontario Schedule 44.)
- [ ] First year filing of a parent corporation after winding-up a subsidiary corporation(s) under section 88 of the federal ITA during the taxation year. (If checked, attach Ontario Schedule 24.)
- [ ] Section 83.1 of the CTA applies (redirection of payments for certain electricity corporations)

| Yes | No | |
|---|---|---|
| [ ] | [X] | Was the corporation inactive throughout the taxation year? |
| [X] | [ ] | Has the corporation's Federal T2 Return been filed with the Canada Revenue Agency? |
| | | Are you requesting a refund due to: |
| [ ] | [X] | the Carry-back of a Loss? |
| [ ] | [X] | an Overpayment? |
| [ ] | [X] | a Specified Refundable Tax Credit? |
| [ ] | [X] | Are you a Member of a Partnership or a Joint Venture? |

**Complete if applicable**

Ontario Retail Sales Tax Vendor Permit No.(Use Head Office No.) _____

Ontario Employer Health Tax Account No. (Use Head Office No.) _____

Specify major business activity

# Income Tax



***Allocation*** – If you carry on a business through a permanent establishment in a jurisdiction outside Ontario, you may allocate that portion of taxable income deemed earned in that jurisdiction, to that jurisdiction (s.39) (Int.B. 3008).

| | | | |
|---|---|---|---|
| Net income (loss) for Ontario purposes (per reconciliation schedule, page 15) | From **690** | ± | 127,070 |
| Subtract: Charitable donations | **1** | - | |
| Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property *(Attach schedule 2)* | **2** | - | |
| Subtract: Taxable dividends deductible, per federal Schedule 3 | **3** | - | |
| Subtract: Ontario political contributions *(Attach schedule* 2A) (Int.B. 3002R) | **4** | - | |
| Subtract: Federal Part VI.1 tax _____ X 3 | **5** | - | |
| Subtract: Prior years' losses applied - Non-capital losses | From **704** | - | 127,070 |
| From **715** Net capital losses (page 16) _____ X inclusion rate 50.000000 % = | **714** | - | |
| Farm losses | From **724** | - | |
| Restricted farm losses | From **734** | - | |
| Limited partnership losses | From **754** | - | |
| **Taxable income (Non-capital loss)** | **10** | = | |
| Addition to taxable income for unused foreign tax deduction for federal purposes | **11** | + | |
| **Adjusted taxable income 10 + 11** (if **10** is negative, enter **11**) | **20** | = | |

**Taxable Income**

**Number of days in Taxation Year**

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| From **10** (or **20**) _____ | X **30** | 100.0000 % Ontario Allocation | X 12.5 % X | **33** _____ (Days after Dec. 31, 2002 and before Jan. 1, 2004) | ÷ | **73** 365 (Total Days) | = | **29** | + | |
| From **10** (or **20**) _____ | X **30** | 100.0000 % Ontario Allocation | X 14.0 % X | **34** 365 (Days after Dec. 31, 2003) | ÷ | **73** 365 (Total Days) | = | **32** | + | |
| **Income Tax Payable** (before deduction of tax credits) **29** + **32** | | | | | | | | **40** | = | |

## Incentive Deduction for Small Business Corporations (IDSBC)(s.41)

***If this section is not completed, the IDSBC will be denied.***

**Did you claim the federal Small Business Deduction (fed.s.125(1)) in the taxation year or would you have claimed the federal Small Business Deduction had the provisions of fed.s.125(5.1) not been applicable in the year? (✓)** ☐ Yes ☒ No

| | | | |
|---|---|---|---|
| * Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a)) | | **50** | 127,070 |
| Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b)) | **51** + | | |
| Add: Losses of other years deducted for federal purposes (fed.s.111) | **52** + | 127,070 | |
| Subtract: Losses of other years deducted for Ontario purposes (s.34) | **53** - | 127,070 | |
| = | | **54** | |
| Federal Business limit (line 410 of the T2 return) for the year before application of fed.s.125(5.1) | **55** + | 300,000 | |

**Ontario Business Limit Calculation**

320,000 X **31** _____ (Days after Dec. 31, 2002 and before Jan. 1, 2004) ÷** 365 =+ **46** _____

400,000 X **34** 365 (Days after Dec. 31, 2003) ÷** 365 =+ **47** 400,000

Business limit for Ontario purposes **46** + **47** = **44** 400,000

Percentage of Federal Business limit (from T2 Schedule 23). Enter 100% if not associated

X **48** 100.0000 % = **45** 400,000

**Income eligible for the IDSBC** From **30** 100.0000 % (***Ontario Allocation) X **56** _____ (Least of **50**, **54** or **45**) **60** =

* ***Note***: *Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to Guide.)*

** ***Note***: *Adjust accordingly for a floating taxation year and use 366 for a leap year.*

*** ***Note***: *Ontario Allocation for IDSBC purposes may differ from **30** if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)).*

*continued on Page 5*

# Income Tax *continued from Page 4*

**Number of Days in Taxation Year**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Calculation of IDSBC Rate** | 7.0 % X **31** | Days after Dec. 31, 2002 and before Jan. 1, 2004 | ÷ **73** | Total Days 365 | = **89** | + | |
| | 8.5 % X **34** | Days after Dec. 31, 2003 365 | ÷ **73** | Total Days 365 | = **90** | + | 8.5000 |
| IDSBC Rate for Taxation Year **89 + 90** | | | | | | **78** = | 8.5000 |
| Claim | From **60** | | X From **78** | 8.5000 % | | **70** = | |

Corporations claiming the IDSBC must complete the Surtax section below if the corporation's taxable income (or if associated, the associated group's taxable income) is greater than the amount in **114** below.

## Surtax on Canadian-controlled Private Corporations (s.41.1)

***Applies*** if you have claimed the Incentive Deduction for Small Business Corporations.

***Associated corporation*** - The Taxable Income of associated corporations is the taxable income for the taxation year ending on or before the date of this corporation's taxation year end.

| | | | |
|---|---|---|---|
| *** Taxable Income of the corporation** | From **10** (or **20** if applicable) | **80** | + |
| ***If you are a member of an associated group (✓)*** **81** ☐ (Yes) | | | |
| Taxable income of associated corporations *(Attach schedule)* | | **82** | + |
| Aggregate Taxable Income | | **85** | = |

**Number of days in Taxation Year**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 320,000 X | **31** | Days after Dec. 31, 2002 and before Jan. 1, 2004 ÷ | **73** | Total Days 365 | = **115** | + | | | |
| 400,000 X | **34** | 365 Days after Dec. 31, 2003 ÷ | **73** | Total Days 365 | = **116** | + | 400,000 | | |
| | | | **115 + 116** | | = | 400,000 ▶ | | **114** | - 400,000 |
| (If negative, enter nil) | | | | | | | | **86** | = |

**Number of Days in Taxation Year**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Calculation of Specified Rate for Surtax** | 4.667% X **38** | Days after Dec. 31, 2002 365 | ÷ **73** | Total Days 365 | = **97** | + | 4.6670 | | |
| From **86** | X From **97** | 4.6670 % = | | | | | | **87** | = |
| From **87** | X From **60** | | ÷ From **114** | 400,000 | | | | **88** | = |

**Surtax**: Lesser of **70** or **88** **100** =

**** Note: Short Taxation Years*** - Special rules apply where the taxation year is less than 51 weeks for the corporation and/or any corporation associated with it.

*continued on Page 6*

## Income Tax *continued from Page 5*



### Additional Deduction for Credit Unions (s.51(4)) *(Attach schedule 17)* 110

### Manufacturing and Processing Profits Credit (M&P) (s.43)

***Applies*** to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulations.

Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of Ontario schedule 27.

The whole of the active business income qualifies as Eligible Canadian Profits if: **a)** your active business income from sources other than manufacturing and processing, mining, farming, logging or fishing, is 20% or less of the total active business income and **b)** the total active business income is $250,000 or less.

**Eligible Canadian Profits** 120 +

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) From **56** -

Add: Adjustment for Surtax on Canadian-controlled private corporations
From **100** ____ ÷ From **30** 100.0000 % ÷ From **78** 8.5000 % = **121** ____
*Ontario Allocation

Lesser of **56** or **121** 122 +

**120 - 56 + 122** 130 =

**Taxable income** From **10** +

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) From **56** -

Add: Adjustments for Surtax on Canadian-controlled private corporations From **122** +

Subtract: Taxable income **10** X Allocation % to jurisdictions outside Canada 140 -

Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses 141 -

**10 - 56 + 122 - 140 - 141** 142 =

**Claim**

**Number of Days in Taxation Year**

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Days after Dec. 31, 2002 and before Jan. 1, 2004 | | Total Days | | |
| **143** ____ Lesser of **130** or **142** | X From **30** 100.0000 % *Ontario Allocation | X 1.5% X | **33** ____ | ÷ | **73** 365 | = | **154** | + | |
| | | | Days after Dec. 31, 2003 | | Total Days | | | | |
| **143** ____ Lesser of **130** or **142** | X From **30** 100.0000 % *Ontario Allocation | X 2.0% X | **34** 365 | ÷ | **73** 365 | = | **156** | + | |

M&P claim for taxation year **154 + 156** 160 =

****Note**: Ontario Allocation for M&P Credit purposes may differ from **30** if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))*

### Manufacturing and Processing Profits Credit for Electrical Generating Corporations 161 =

### Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity 162 =

### Credit for Foreign Taxes Paid (s.40)

***Applies*** if you paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001R) *(Attach schedule)* 170

### Credit for Investment in Small Business Development Corporations (SBDC)

***Applies*** if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Development Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former *Small Business Development Corporations Act*)

Eligible Credit **175** ____ Credit Claimed 180

### Subtotal of Income Tax **40 - 70 + 100 - 110 - 160 - 161 - 162 -170 - 180** 190 =

*continued on Page 7*

# Income Tax *continued from Page 6*

## Specified Tax Credits *(Refer to Guide)*

**Ontario Innovation Tax Credit (OITC) (s.43.3)** ***Applies*** to scientific research and experimental development in Ontario.
Eligible Credit from **5620** OITC Claim Form *(Attach original Claim Form)* **191** +

**Co-operative Education Tax Credit (CETC) (s.43.4)** ***Applies*** to employment of eligible students.
Eligible Credit from **5798** CT23 Schedule 113 *(Attach Schedule 113)* **192** +

**Ontario Film & Television Tax Credit (OFTTC) (s.43.5)**
***Applies*** to qualifying Ontario labour expenditures for eligible Canadian content film and television productions. Name of Production **204**
Eligible Credit from **5850** of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) *(Attach the original Certificate of Eligibility)* **193** +

**Graduate Transitions Tax Credit (GTTC) (s.43.6)** No. of Graduates From **6596** **194**
***Applies*** to employment of eligible unemployed post secondary graduates, for employment commencing prior to July 6, 2004 and expenditures incurred prior to January 1, 2005.
Eligible Credit from **6598** CT23 Schedule 115 *(Attach Schedule 115)* **195** +

**Ontario Book Publishing Tax Credit (OBPTC) (s.43.7)**
***Applies*** to qualifying expenditures in respect of eligible literary works by eligible Canadian authors.
Eligible Credit from **6900** OBPTC Claim Form
*(Attach **both** the original Claim Form and the Certificate of Eligibility)* **196** +

**Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)**
***Applies*** to labour relating to computer animation and special effects on an eligible production.
Eligible Credit from **6700** of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) *(Attach the original Certificate of Eligibility)* **197** +

**Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)**
***Applies*** to qualifying R&D expenditures under an eligible research institute contract.
Eligible Credit from **7100** OBRITC Claim Form *(Attach original Claim Form)* **198** +

**Ontario Production Services Tax Credit (OPSTC) (s.43.10)**
***Applies*** to qualifying Ontario labour expenditures for eligible productions where the OFTTC has not been claimed.
Eligible Credit from **7300** of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) *(Attach the original Certificate of Eligibility)* **199** +

**Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)**
***Applies*** to qualifying labour expenditures of eligible products for the taxation year.
Eligible Credit from **7400** of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) *(Attach the original Certificate of Eligibility)* **200** +

**Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)**
***Applies*** to qualifying expenditures in respect of eligible Canadian sound recordings.
Eligible Credit from **7500** OSRTC Claim Form
*(Attach **both** the original Claim Form and the Certificate of Eligibility)* **201** +

**Apprenticeship Training Tax Credit (ATTC) (s.43.13)** No. of Apprentices From **5896** **202**
***Applies*** to employment of eligible apprentices.
Eligible Credit from **5898** CT23 Schedule 114 *(Attach Schedule 114)* **203** +

**Total Specified Tax Credits: 191 + 192 + 193 + 195 + 196 + 197 + 198 + 199 + 200 + 201 + 203** **220** =

**Specified Tax Credits** ***Applied to reduce Income Tax*** **225** =

**Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss** *(amount cannot be negative)* **230** =

To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see **Determination of Applicability** section for the CMT on **Page 8**. If CMT is not applicable, transfer amount in **230** to Income Tax in **Summary** section on **Page 17**.

**OR**

If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the **Application of CMT Credit Carryovers** section part B, on **Page 8**.

# Corporate Minimum Tax (CMT)



| | | | | |
|---|---|---|---|---|
| **Total Assets of the corporation** | **240** + | 2,993,895 | | |
| **Total Revenue of the corporation** | | | **241** + | 4,045,466 |

*The above amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.*

***If you are a member of an associated group (✓)*** **242** ☐ (Yes)

| | | | | |
|---|---|---|---|---|
| Total Assets of associated corporations *(Attach schedule)* | **243** + | | | |
| Total Revenue of associated corporations *(Attach schedule)* | | | **244** + | |
| Aggregate Total Assets | **249** = | 2,993,895 | | |
| Aggregate Total Revenue | | | **250** = | 4,045,466 |

## Determination of Applicability

***Applies*** if ***either*** Total Assets **249** exceeds $5,000,000 ***or*** Total Revenue **250** exceeds $10,000,000.

***Short Taxation Years*** - Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

***Associated Corporation*** - The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

If CMT is applicable to current taxation year, complete section **Calculation: CMT** below and **Corporate Minimum Tax Schedule 101.**

**Calculation: CMT** *(Attach Schedule 101.)*

| | | | | | | |
|---|---|---|---|---|---|---|
| Gross CMT Payable - CMT Base From Schedule 101 | **2136** | X | From **30** 100.0000 % X 4% | | **276** = | |
| | If negative, enter zero | | Ontario Allocation | | | |
| Subtract: Foreign Tax Credit for CMT purposes *(Attach schedule)* | | | | | **277** - | |
| Subtract: Income Tax | | | | | From **190** - | |
| **Net CMT Payable** (if negative, enter Nil on page 17.) | | | | | **280** = | |

If **280** is less than zero and you do not have a CMT credit carryover, transfer **230** from **Page 7** to **Income Tax Summary, on Page 17**.

If **280** is less than zero and you have a CMT credit carryover, complete A & B below.

If **280** is greater than or equal to zero, transfer **230** to **Page 17** and transfer **280** to **Page 17, and** to **Part 4 of Schedule 101: Continuity of CMT Credit Carryovers.**

| | | |
|---|---|---|
| **CMT Credit Carryover available** From Schedule 101 | From **2333** | |

**Application of CMT Credit Carryovers**

| | | | | | |
|---|---|---|---|---|---|
| **A.** | Income Tax (before deduction of specified credits) | | | From **190** + | |
| | Gross CMT Payable | From **276** + | | | |
| | Subtract: Foreign Tax Credit for CMT purposes | From **277** - | | | |
| | If **276 - 277** is negative, enter NIL in **290** | = | ▶ | **290** - | |
| | **Income Tax eligible for CMT Credit** | | | **300** = | |
| **B.** | Income Tax (after deduction of specified credits) | | | From **230** + | |
| | Subtract: CMT credit used to reduce income taxes | | | **310** - | |
| | **Income Tax** | | | **320** = | |

*Transfer to Page 17*

***If A & B apply,*** **310** ***cannot exceed the lesser of*** **230, 300** ***and your CMT credit carryover available*** **2333**.

***If only B applies,*** **310** ***cannot exceed the lesser of*** **230** ***and your CMT credit carryover available 2333.***

# Capital Tax *(Refer to Guide and Int.B. 3011R)*



*If your corporation is a Financial Institution (s.58(2)), complete lines* **480** *and* **430** *on page 10 then proceed to page 13.*

*If your corporation is not a member of an associated group and/or partnership and the Gross Revenue and Total Assets as calculated on page 10 in* **480** *and* **430** *are both $3,000,000 or less, your corporation is exempt from Capital Tax for the taxation year, except for a branch of a non-resident corporation. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in* **550** *on page 12 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.*

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership or joint venture of which they are a member. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation.

If Investment Allowance is claimed, Total Assets must be adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Int.B. 3017R).

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

**Paid-up Capital of Non-resident**: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s. 2(2)(a) or 2(2)(b), and whose **business is not carried on solely in Canada** is deemed to be the **greater** of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

## Paid-up Capital

| | | | |
|---|---|---|---|
| Paid-up capital stock (Int.B. 3012R and 3015R) | 350 | + | 1,277,900 |
| Retained earnings (if deficit, deduct) (Int.B. 3012R) | 351 | ± | (501,365) |
| Capital and other surpluses, excluding appraisal surplus (Int.B. 3012R) | 352 | + | |
| Loans and advances *(Attach schedule)*(Int.B. 3013R) | 353 | + | |
| Bank loans (Int.B. 3013R) | 354 | + | |
| Bankers acceptances (Int.B. 3013R) | 355 | + | |
| Bonds and debentures payable (Int.B. 3013R) | 356 | + | |
| Mortgages payable (Int.B. 3013R) | 357 | + | |
| Lien notes payable (Int.B. 3013R) | 358 | + | |
| Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R) | 359 | + | |
| Contingent, investment, inventory and similar reserves (Int.B. 3012R) | 360 | + | |
| Other reserves not allowed as deductions for income tax purposes *(Attach schedule)* (Int.B. 3012R) | 361 | + | |
| Share of partnership(s) or joint venture(s) paid-up capital *(Attach schedule(s))* (Int.B. 3017R) | 362 | + | |
| **Subtotal** | 370 | = | 776,535 |
| Subtract: Amounts deducted for income tax purposes in excess of amounts booked *(Retain calculations. Do not submit.)* (Int.B. 3012R) | 371 | - | |
| Deductible R&D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R) | 372 | - | |
| **Total Paid-up Capital** | 380 | = | 776,535 |
| Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015) | 381 | - | |
| **Electrical Generating Corporations Only** - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the *Corporations Tax Act*, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation | 382 | - | |
| **Net Paid-up Capital** | 390 | = | 776,535 |

## Eligible Investments *(Refer to Guide and Int.B. 3015R)*

Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.

| | | | |
|---|---|---|---|
| Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998) | 402 | + | |
| Mortgages due from other corporations | 403 | + | |
| Shares in other corporations (certain restrictions apply) *(Refer to Guide)* | 404 | + | |
| Loans and advances to unrelated corporations | 405 | + | |
| Eligible loans and advances to related corporations (certain restrictions apply) *(Refer to Guide)* | 406 | + | |
| Share of partnership(s) or joint venture(s) eligible investments *(Attach schedule)* | 407 | + | |
| **Total Eligible Investments** | 410 | = | |

*continued on Page 10*

## Capital Tax *continued from Page 9*



### Total Assets (Int.B. 3015R)

| | | | |
|---|---|---|---|
| Total Assets per balance sheet | 420 | + | 2,993,895 |
| Mortgages or other liabilities deducted from assets | 421 | + | |
| Share of partnership(s)/joint venture(s) total assets *(Attach schedule)* | 422 | + | |
| Subtract: Investment in partnership(s)/joint venture(s) | 423 | - | |
| **Total Assets as adjusted** | 430 | = | 2,993,895 |
| Amounts in **360** and **361** (if deducted from assets) | 440 | + | |
| Subtract: Amounts in **371**, **372** and **381** | 441 | - | |
| Subtract: Appraisal surplus if booked | 442 | - | |
| Add or Subtract: Other adjustments (specify on an attached schedule) | 443 | ± | |
| **Total Assets** | 450 | = | 2,993,895 |

| | | | |
|---|---|---|---|
| **Investment Allowance** (410 ÷ 450) X 390 — **Not to exceed 410** | 460 | = | |
| **Taxable Capital** 390 - 460 | 470 | = | 776,535 |

**Gross Revenue** (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue)

| | | | |
|---|---|---|---|
| Gross Revenue of the corporation | 4,045,466 | | |
| Corporation's Share of partnership(s)/joint venture(s) Gross Revenue *(Attach schedule)* | | | |
| Aggregate of Gross Revenue | 4,045,466 | 480 | 4,045,466 |
| **Total Assets** (as adjusted) | From | 430 | 2,993,895 |

# Calculation of Capital Tax for all Corporations except Financial Institutions

***Note:*** *This version (2006) of the CT23 may only be used for a taxation year that commenced after December 31, 2003. Financial Institutions use calculations on page 13.*

**Important:** If the corporation is a family farm corporation, family fishing corporation or a credit union that is not a Financial Institution, complete only Section A below.

OR If the corporation is **not** a member of an associated group and/or partnership, complete Section B below, then review only the Capital Tax calculations in Section C below, selecting and completing the one specific subsection (e.g. C3) that applies to the corporation.

OR If the corporation **is** a member of an associated group and/or partnership, complete Section B below and Section D on page 11, and if applicable, complete Section E or Section F on page 12. Note: if the corporation is a member of a connected partnership, please refer to the CT23 Guide for additional instructions before completing the Capital Tax section.

### SECTION A

This section applies only if the corporation is a family farm corporation, a family fishing corporation or a credit union that is not a Financial Institution (Int.B. 3018).

Enter NIL in **550** on page 12 and complete the return from that point.

### SECTION B

Calculation of Taxable Capital Deduction (TCD)

**Number of Days in Taxation Year**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 5,000,000 | X | **35** Days before Jan. 1, 2005 | ÷ | **73** Total Days | 365 | = **500** | + | |
| 7,500,000 | X | **36** Days after Dec. 31, 2004 and before Jan.1, 2006 | ÷ | **73** Total Days | 365 | = **501** | + | |
| 10,000,000 | X | **37** Days after Dec. 31, 2005 and before Jan.1, 2007 | 365 ÷ | **73** Total Days | 365 | = **502** | + | 10,000,000 |
| | | **Taxable Capital Deduction (TCD)** | | **500 + 501 + 502** | | **503** | = | 10,000,000 |

### SECTION C

This section applies if the corporation is **not** a member of an associated group and/or partnership

**C1.** If **430** and **480** on page 10 are both $3,000,000 or less, enter NIL in **550** on page 12 and complete the return from that point.

**C2.** If Taxable Capital in **470** is **equal to or less than the TCD** in **503**, enter NIL in **550** on page 12 and complete the return from that point.

**C3.** If Taxable Capital in **470 exceeds the TCD** in **503**, complete the following calculation and transfer the amount from **523** to **543** on page 12, and complete the return from that point.

+ From **470** _____

- From **503** _____

= **471** _____ x From **30** _____ (Ontario Allocation) x .3000 % x **555** _____ (Days in taxation year: 365 (366 if leap year). *If floating taxation year, refer to Guide.*) = **523** + _____ *Transfer to **543** on page 12 and complete the return from that point*

*continued on Page 11*

# Capital Tax Calculation *continued from Page 10*



## SECTION D

This section applies ONLY to a corporation that is a member of an associated group (excluding Financial Institutions and corporations exempt from Capital Tax) and/or partnership. You must check either **509** or **524** and complete this section before you can calculate your Capital Tax calculation under either Section E or Section F.

**D1.** ☐ **509** (✓ if applicable)

All corporations that you are associated with do **not** have a permanent establishment in Canada.
If Taxable Capital **470** on page 10 is equal to or less than the TCD **503** on page 10, enter NIL in **550** on page 12 and complete the return from that point.

If Taxable Capital **470** on page 10 exceeds the TCD **503** on page 10, proceed to **Section E**, enter the TCD amount in **542** in Section E, and complete Section E and the return from that point.

**D2.** ☐ **524** (✓ if applicable)

One or more of the corporations that you are associated with **maintains** a permanent establishment in Canada.

You and your associated group may continue to allocate the TCD by completing the Calculation below. Or, the associated group **may file an election** under subsection 69(2.1) of the *Corporations Tax Act*, whereby total assets are used to allocate the TCD among the associated group. Once a ss.69(2.1) election is filed, all members of the group will then be required to file in accordance with the election and allocate a portion (portion is henceforth referred to as **Net Deduction**) of the capital tax effect relating to the TCD to each corporation in the group on the basis of the ratio that each corporation's total assets multiplied by its Ontario allocation is to the total assets of the group.

The total asset amounts and Ontario allocation percentages to be used for this calculation must be taken from each corporation's financial information from its last taxation year ending in the immediately preceding calendar year.

In addition, although each corporation in the associated group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may, at the group's option, reallocate the group's total Net Deduction among the group on what ever basis the corporate group wishes, as long as the total of the reallocated amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.

**Calculation** Do **not** complete this calculation if ss.69(2.1) election is filed

Taxable Capital form **470** on page 10 — From **470** +

***Determine aggregate taxable capital of an associated group (excluding financial institutions and corporations exempt from capital tax) and/or partnership having a permanent establishment in Canada***

Taxable Capital of associated corporations *(Attach schedule)* **531** +

Aggregate Taxable Capital **470 + 531** **540** =

If **540** above is equal to or less than the TCD **503** on page 10, the corporation's Capital Tax for the taxation year, is NIL.
Enter NIL in **523** in section E on page 12, as applicable.
If **540** above is greater than the TCD **503** on page 10, the corporation must compute its share of the TCD below in order to calculate its Capital Tax for the taxation year under Section E on page 12.

From **470** ÷ From **540** X From **503** **541** =

*Transfer to **542** in Section E on page 12*

***Ss.69(2.1) Election Filed***

☐ **591** (✓ if applicable) **Election filed.** *Attach a copy of Schedule 591 with this CT23 Return.*
Proceed to **Section F** on page 12.

*continued on Page 12*

# Capital Tax Calculation *continued from Page 11*



## SECTION E

This section applies if the corporation **is** a member of an associated group and/or partnership whose total **aggregate** Taxable Capital **540** on page 11 exceeds the TCD **503** on page 10.

Complete the following calculation and transfer the amount from **523** to **543**, and complete the return from that point.

+ From **470** _____
- **542** _____
= **471** _____ x From **30** _____ % x .3000 % x **555** _____ / *365 (366 if leap year) = **523** + _____

Ontario Allocation

Days in the taxation year

**Total Capital Tax for the taxation year**

*Transfer to **543** and complete the return from that point*

## SECTION F

This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election

\+ From **470** _____ X From **30** _____ x .3000 % = **561** + _____

Ontario Allocation

\- Capital tax deduction from **995** relating to **your corporation's** Capital Tax deduction, on Schedule 591 From **995** - _____

**562** = _____

**Capital Tax** **562** _____ X **555** _____ / *365 (366 if leap year) = **563** + _____

Days in taxation year

*Transfer to **543** and complete the return from that point*

* *If floating taxation year, refer to Guide*

**Capital Tax** before application of specified credits **543** = _____

Subtract: Specified Tax Credits applied to reduce capital tax payable *(Refer to Guide)* **546** - _____

**Capital Tax** **543 - 546** *(amount cannot be negative)* **550** = _____

*Transfer to Page 17*

*continued on Page 13*

# Capital Tax *continued from Page 12*



## Calculation of Capital Tax for Financial Institutions

### 1.1. Credit Unions Only

For taxation years commencing **after May 4, 1999** enter NIL in **550** on page 12, and complete the return from that point.

### 1.2 Other than Credit Unions

*(Retain details of calculations for amounts in boxes **565** and **570**. Do not submit with this tax return.)*

**565** _____ x .6000 % x From **30** _____ % x **555** _____ ÷ *365 = **569** + _____

Lesser of adjusted Taxable Paid Up Capital and Basic Capital Amount in accordance with Division B.1 | Ontario Allocation | Days in taxation year (366 if leap year)

**570** _____ x **571** _____ x From **30** _____ % x **555** _____ ÷ *365 = **574** + _____

Adjusted Taxable Paid Up Capital in accordance with Division B.1 in excess of Basic Capital Amount | Capital Tax Rate *(Refer to Guide)* | Ontario Allocation | Days in taxation year (366 if leap year)

**Capital Tax for Financial Institutions - other than Credit Unions (before Section 2) 569 + 574** **575** = _____

** If floating taxation year, refer to Guide.*

### 2. Small Business Investment Tax Credit

*(Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving the credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)*

Allowable Credit for Eligible Investments **585** - _____

Financial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (✓) ☐ Yes

**Capital Tax - Financial Institutions 575 - 585** **586** = _____

*Transfer to **543** on Page 12*

## Premium Tax (s.74.2 & 74.3) *(Refer to Guide)*

(1) Uninsured Benefits Arrangements **587** _____ x 2% **588** = _____
***Applies*** to Ontario-related uninsured benefits arrangements.

(2) Unlicensed Insurance (enter premium tax payable in **588** and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in **588**.)
***Applies*** to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.

**Deduct**: Specified Tax Credits applied to reduce premium tax *(Refer to Guide)* **589** - _____

**Premium Tax 588 - 589** **590** = _____

*Transfer to Page 17*

## Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

| | | | |
|---|---|---|---|
| **Net Income (loss) for federal income tax purposes, per federal T2 Schedule 1** | **600** | ± | 127,070 |
| | | | *Transfer to Page 15* |

**Add:**

| | | | |
|---|---|---|---|
| Federal capital cost allowance | **601** | + | 129,231 |
| Federal cumulative eligible capital deduction | **602** | + | 1,219 |
| Ontario taxable capital gain | **603** | + | |
| Federal non-allowable reserves. Balance beginning of year | **604** | + | |
| Federal allowable reserves. Balance end of year | **605** | + | |
| Ontario non-allowable reserves. Balance end of year | **606** | + | |
| Ontario allowable reserves. Balance beginning of year | **607** | + | |
| Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE) | **608** | + | |
| Federal resource allowance *(Refer to Guide)* | **609** | + | |
| Federal depletion allowance | **610** | + | |
| Federal foreign exploration and development expenses | **611** | + | |
| Crown charges, royalties, rentals, etc. deducted for Federal purposes *(Refer to Guide)* | **617** | + | |
| Management fees, rents, royalties and similar payments to non-arms' length non-residents | | | |

**Number of Days in Taxation Year**

| | | Days after Dec. 31, 2002 and before Jan. 1, 2004 | | Total Days | | |
|---|---|---|---|---|---|---|
| **612** | X 5/12.5 X | **33** | ÷ | **73** 365 | = **633** + | |
| **612** | X 5/14.0 X | **34** 365 | ÷ | **73** 365 | = **634** + | |

| | | | |
|---|---|---|---|
| Total add-back amount for Management fees, etc. **633 + 634** = | **613** | + | |
| Federal Scientific Research Expenses claimed in year from line **460** of fed. form T661 excluding any negative amount in **473** from Ont. CT23 Schedule 161 | **615** | + | |
| Add any negative amount in **473** from Ont. CT23 Schedule 161 | **616** | + | |
| Federal allowable business investment loss | **620** | + | |
| Total of other items not allowed by Ontario but allowed federally *(Attach schedule)* | **614** | + | |
| **Total of Additions 601 to 611 + 617 + 613 + 615 + 616 + 620 + 614** | | = 130,450 **640** | 130,450 |
| | | | *Transfer to Page 15* |

**Deduct:**

| | | | |
|---|---|---|---|
| Ontario capital cost allowance (excludes amounts deducted under **675**) | **650** | + | 129,231 |
| Ontario cumulative eligible capital deduction | **651** | + | 1,219 |
| Federal taxable capital gain | **652** | + | |
| Ontario non-allowable reserves. Balance beginning of year | **653** | + | |
| Ontario allowable reserves. Balance end of year | **654** | + | |
| Federal non-allowable reserves. Balance end of year | **655** | + | |
| Federal allowable reserves. Balance beginning of year | **656** | + | |
| Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) *(Retain calculations. Do not submit.)* | **657** | + | |
| Ontario depletion allowance | **658** | + | |
| Ontario resource allowance *(Refer to Guide)* | **659** | + | |
| Ontario current cost adjustment *(Attach schedule)* | **661** | + | |
| CCA on assets used to generate electricity from natural gas, alternative or renewable resources. | **675** | + | |
| **Subtotal of deductions for this page 650 to 659 + 661 + 675** | **681** | | 130,450 |
| | | | *Transfer to Page 15* |

*continued on Page 15*

## Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

*continued from Page 14*

| | | | |
|---|---|---|---|
| Net income (loss) for federal income tax purposes, per federal Schedule 1 | From **600** | ± | 127,070 |
| Total of Additions on page 14 | From **640** | = | 130,450 |
| Sub Total of deductions on page 14 | From **681** | = | 130,450 |

**Deduct:**

**Ontario New Technology Tax Incentive (ONTTI) Gross-up**
(***Applies*** only to those corporations whose Ontario allocation is less than 100% in the current taxation year.)

Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year **662**

**ONTTI Gross-up deduction calculation:**

From **662** Gross-up of CCA x 100/ **30** 100.0000 (Ontario Allocation) - From **662** **663** =

**Workplace Child Care Tax Incentive (WCCT)**
(***Applies*** to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: **665** x 30% x 100/ **30** 100.0000 (Ontario Allocation) **666** =

**Workplace Accessibility Tax Incentive (WATI)**
(***Applies*** to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: **667** x 100% x 100/ **30** 100.0000 (Ontario Allocation) **668** =

Number of Employees accommodated **669**

**Ontario School Bus Safety Tax Incentive (OSBSTI)**
(***Applies*** to the eligible acquisition of school buses purchased after May 4, 1999 and before January 1, 2006.) *(Refer to Guide)*

Qualifying expenditures **670** x 30% x 100/ **30** 100.0000 (Ontario Allocation) **671** =

**Educational Technology Tax Incentive (ETTI)**
(***Applies*** to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures **672** x 15% x 100/ **30** 100.0000 (Ontario Allocation) **673** =

| | | | |
|---|---|---|---|
| **Ontario allowable business investment loss** | **678** | + | |
| **Ontario Scientific Research Expenses claimed in year in 477 from Ont. CT23 Schedule 161** | **679** | + | |
| **Amount added to income federally for an amount that was negative on federal form T661, line 454 or 455 (if filed after June 30, 2003)** | **677** | + | |
| **Total of other deductions allowed by Ontario** *(Attach schedule)* | **664** | + | |

| | | | | |
|---|---|---|---|---|
| **Total of Deductions 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664** | = | 130,450 | **680** | 130,450 |

**Net income (loss) for Ontario Purposes 600 + 640 - 680** **690** = 127,070

*Transfer to Page 4*

## Continuity of Losses Carried Forward



| | Non-Capital Losses (1) | Total Capital Losses | Farm Losses | Restricted Farm Losses | Listed Personal Property Losses | Limited Partnership Losses (6) |
|---|---|---|---|---|---|---|
| **Balance at Beginning of Year** | **700** (2) 345,110 | **710** (2) | **720** (2) | **730** | **740** | **750** |
| **Add:** Current year's losses (7) | **701** | **711** | **721** | **731** | **741** | **751** |
| Losses from predecessor corporations (3) | **702** | **712** | **722** | **732** | | **752** |
| **Subtotal** | **703** | **713** | **723** | **733** | **743** | **753** |
| **Subtract:** Utilized during the year to reduce taxable income | **704** (2) 127,070 | **715** (2)(4) | **724** (2) | **734** (2)(4) | **744** (4) | **754** (4) |
| Expired during the year | **705** | | **725** | **735** | **745** | |
| Carried back to prior years to reduce taxable income (5) | **706** (2) To Pg 17 | **716** (2) To Pg 17 | **726** (2) To Pg 17 | **736** (2) To Pg 17 | **746** | |
| **Subtotal** | **707** 127,070 | **717** | **727** | **737** | **747** | **757** |
| **Balance at End of Year** | **709** (8) 218,040 | **719** | **729** | **739** | **749** | **759** |

## Analysis of Balance by Year of Origin

| Year of Origin (oldest year first) | Non Capital Losses | Non-Capital Losses of Predecessor Corporations | Total Capital Losses from Listed Personal Property only | Farm Losses | Restricted Farm Losses |
|---|---|---|---|---|---|
| **800** 9th preceeding taxation year | **817** (6) | **860** (6) | | **850** | **870** |
| **801** 8th preceeding taxation year | **818** (6) | **861** (6) | | **851** | **871** |
| **802** 7th preceeding taxation year | **819** (6) | **862** (6) | | **852** | **872** |
| **803** 6th preceeding taxation year 2000/12/31 | **820** | **830** | **840** | **853** | **873** |
| **804** 5th preceeding taxation year 2001/12/31 | **821** | **831** | **841** | **854** | **874** |
| **805** 4th preceeding taxation year 2002/12/31 | **822** | **832** | **842** | **855** | **875** |
| **806** 3rd preceeding taxation year 2003/12/31 | **823** 70,912 | **833** | **843** | **856** | **876** |
| **807** 2nd preceeding taxation year 2004/12/31 | **824** 59,005 | **834** | **844** | **857** | **877** |
| **808** 1st preceeding taxation year 2005/12/31 | **825** 88,123 | **835** | **845** | **858** | **878** |
| **809** Current taxation year 2006/12/31 | **826** | **836** | **846** | **859** | **879** |
| **Total** | **829** 218,040 | **839** | **849** | **869** | **889** |

**Notes:**

(1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.

(2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5) as made applicable by s.34.

(3) Include losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.

(4) To the extent of applicable gains/income/at-risk amount only.

(5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.

(6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.

(7) Include amounts from **11** if taxable income is adjusted to claim unused foreign tax credit for federal purposes.

(8) Amount in **709** must equal total of **829** + **839**.

(9) Include non-capital losses incurred in taxation years ending after March 22, 2004.

# Request for Loss Carry-Back (s.80(16))



***Applies*** to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Refunds arising from the loss carryback adjustment may be applied by the Minister of Finance to amounts owing under **any Act administered by the Minister of Finance**.
- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
  1) the first day of the taxation year after the loss year,
  2) the day on which the corporation's return for the loss year is delivered to the Minister, or
  3) the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a **predecessor corporation**, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

## Application of Losses

| | Predecessor Corporation's Account No. (MOF) | Taxation Year Ending | Non-Capital Losses | Total Capital Losses | Farm Losses | Restricted Farm Losses |
|---|---|---|---|---|---|---|
| **Total amount of loss** | | | 910 | 920 | 930 | 940 |
| **Deduct:** Loss to be carried back to preceding taxation years and applied to reduce taxable income. | | | | | | |
| i) 3rd preceding | 901 | 2003/12/31 | 911 | 921 | 931 | 941 |
| ii) 2nd preceding | 902 | 2004/12/31 | 912 | 922 | 932 | 942 |
| iii) 1st preceding | 903 | 2005/12/31 | 913 | 923 | 933 | 943 |
| **Total loss to be carried back** | | | From **706** | From **716** | From **726** | From **736** |
| **Balance of loss available for carry-forward** | | | 919 | 929 | 939 | 949 |

## Summary

| | | | |
|---|---|---|---|
| Income Tax | From **230** or | **320** | + |
| Corporate Minimum Tax | From | **280** | + |
| Capital Tax | From | **550** | + |
| Premium Tax | From | **590** | + |
| **Total Tax Payable** | | **950** | = |
| Subtract: Payments | | **960** | - |
| Capital Gains Refund (s.48) | | **965** | - |
| Qualifying Environmental Trust Tax Credit *(Refer to Guide)* | | **985** | - |
| Specified Tax Credits *(Refer to Guide)* | | **955** | - |
| **Balance** | | **970** | = |
| **If payment due** | Enclosed * | **990** | |
| **If overpayment: Refund** *(Refer to Guide)* | | **975** | = |
| **Apply to** | | **980** | |

*(Includes credit interest)*

* Make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, payable to the **Minister of Finance** and print your Ontario Corporation's Tax Account No. (MOF) on the back of the cheque or money order. *(Refer to Guide for other payment methods.)*

## Certification

I am an authorized signing officer of the corporation. I certify that this CT23 return, including all schedules and statements filed with or as part of this CT23 return, has been examined by me and is a true, correct and complete return and that the information is in agreement with the books and records of the corporation. I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as required under section 75 of the *Corporations Tax Act*. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.

Name
Wilf Thorburn

Title
Director

Full Residence Address
117 Gorrie Street
P O Box 1480

City
Atikokan

| Province | Country | Postal Code |
|---|---|---|
| ON | CA | P0T 1C0 |

| Signature | Date |
|---|---|
| | 2007/06/15 |

**Note:** Section 76 of the *Corporations Tax Act* provides penalties for making false or misleading statements or omissions.

OS4
Schedule 4

# Ontario loss continuity

## Part 1 - Non-capital loss

### Determination of current-year non-capital loss

| | | |
|---|---|---|
| Net income (loss) for Ontario tax purposes | | 127,070 |
| **Deduct**: (increase a loss) | | |
| Net capital losses deducted in the year (enter a positive amount) | | |
| Taxable dividends deductible under ITA sections 112, 113 or subsection 138(6) | | |
| Amount of Part VI.1 tax deductible | | |
| | ▶ | |
| Subtotal - if positive, enter "0" | | |
| **Deduct**: (increase a loss) | | |
| ITA Section 110.5 and/or subparagraph 115(1)(a)(vii) - Addition for foreign tax deductions | | |
| **Add**: (decrease a loss) Subtotal | | |
| Current-year farm loss | | |
| **Current-year non-capital loss** (if positive, enter "0") | | |

### Continuity of non-capital losses and request for a carryback

| | | | |
|---|---|---|---|
| Non-capital loss at end of preceding taxation year | 345,110 | | |
| **Deduct:** Non-capital loss expired | - | | |
| Non-capital losses at beginning of taxation year | = 345,110 | | 345,110 |
| **Add:** Non-capital losses transferred on an amalgamation or the wind-up of a subsidiary corporation | | + | |
| Current-year non-capital loss (from calculation above) | | | |
| **Deduct - Request to carry back non-capital loss to:** | | | |
| First preceding taxation year to reduce taxable income | | | |
| Second preceding taxation year to reduce taxable income | | | |
| Third preceding taxation year to reduce taxable income | | | |
| | | | |
| Current-year non-capital loss net of carryback | | + | |
| Subtotal | | = | 345,110 |
| **Deduct**: | | | |
| Amount applied against taxable income (enter on line 704 of the CT23) | 127,070 | | |
| Section 80 - adjustments for forgiven amounts | | | |
| Other adjustments | | | |
| | 127,070 | - | 127,070 |
| **Non-capital losses - Closing balance** | | = | 218,040 |

## Part 2 - Capital losses

### Continuity of capital losses and request for a carryback

| | | | Gross amount |
|---|---|---|---|
| Capital losses at end of preceding taxation year | | | |
| Capital losses transferred on an amalgamation or the windup of a subsidiary corporation | | + | |
| Current-year capital loss | | + | |
| Subtotal | | = | |
| **Add**: | | | |
| Allowable business investment loss expired as a non-capital loss | X 4/3 | + | |
| Subtotal | | = | |
| **Deduct**: | | | |
| Amount applied against current year capital gain | | - | |
| Section 80 adjustments for forgiven amounts | | - | |
| Other adjustments | | - | |
| Subtotal | | = | |

**Deduct - Request to carry back capital loss to:**

| | Loss applied | | Inclusion rate | | Total |
|---|---|---|---|---|---|
| First preceding taxation year | | ÷ | 50.0000 % | = | |
| Second preceding taxation year | | ÷ | 50.0000 % | = | |
| Third preceding taxation year | | ÷ | 50.0000 % | = | |
| | | | Subtotal | | |

| | | |
|---|---|---|
| | | - |
| **Capital losses - Closing balance** | | = |

OS4
Schedule 4

# Ontario loss continuity

## Part 3 - Farm loss

### Continuity of farm losses and request for a carryback

| | | |
|---|---|---|
| Farm losses at end of preceding taxation year | | |
| **Deduct:** Farm loss expired after 10 taxation years | - | |
| Farm losses at beginning of taxation year | = | |
| **Add:** Farm losses transfered on an amalgamation or the windup of a subsidiary corporation | | + |
| Current-year farm loss | | |
| **Deduct - Request to carry back farm loss to:** | | |
| First preceding taxation year to reduce taxable income | | |
| Second preceding taxation year to reduce taxable income | | |
| Third preceding taxation year to reduce taxable income | | |
| Subtotal | | |
| Current-year farm loss net of carryback | | + |
| Subtotal | | = |
| **Deduct:** | | |
| Amount applied against taxable income (enter on line 724 of the CT23) | | |
| Section 80 - Adjustments for forgiven amounts | | |
| Other adjustments | | |
| | | - |
| **Farm losses - Closing balance** | | = |

## Part 4 - Restricted farm loss

### Current-year restricted farm loss

| | | | |
|---|---|---|---|
| Total losses for the year from farming business | | | A |
| **Minus** the deductible farm loss: | | | |
| $2,500 plus B or C, whichever is less | | | |
| (Amount A above – $2,500) divided by 2 | B | | |
| Maximum | C | 6,250 | |
| Deductible farm loss | | | - |
| **Current-year restricted farm loss** | | | |

### Continuity of restricted farm losses and request for a carryback

| | | |
|---|---|---|
| Restricted farm losses at end of preceding taxation year | | |
| **Deduct:** Restricted farm loss expired after 10 taxation years | - | |
| Restricted farm losses at beginning of taxation year | = | |
| **Add:** Restricted farm losses transferred on an amalgamation or the windup of a subsidiary corporation | | + |
| Current-year restricted farm loss | | |
| **Deduct – Request to carry back restricted farm loss to:** | | |
| First preceding taxation year to reduce farming income | | |
| Second preceding taxation year to reduce farming income | | |
| Third preceding taxation year to reduce farming income | | |
| | | |
| Current-year restricted farm loss net of carryback | | + |
| **Deduct:** | | |
| Amount applied against taxable income (enter on line 734 of the CT23) | | |
| Section 80 – Adjustments for forgiven amounts | | |
| Other adjustments | | |
| | | - |
| **Restricted farm losses - Closing balance** | | = |

OS4
Schedule 4

# Ontario loss continuity

## Part 5 - Listed personal property loss

### Continuity of listed personal property loss and request for a carryback

| | | | |
|---|---|---|---|
| Listed personal property losses at end of preceding taxation year | | | |
| **Deduct**: Listed personal property losses expired after seven taxation years | | | |
| Listed personal property losses at beginning of taxation year | | | |
| Current-year listed personal property loss | | | |
| **Deduct – Request to carry back listed personal property loss to**: | | | |
| First preceding taxation year to reduce listed personal property gains | | | |
| Second preceding taxation year to reduce listed personal property gains | | | |
| Third preceding taxation year to reduce listed personal property gains | | | |
| | | | |
| Listed personal property losses net of carryback | | | + |
| | | Subtotal | = |
| **Deduct:** | | | |
| Amount applied against listed personal property gain | | | - |
| Other adjustments | | | - |
| **Limited personal property losses - Closing balance** | | | = |

## Part 6 – Analysis of balance of losses by year of origin

| Year of origin | Non-capital losses * | Farm losses | Restricted farm losses | Listed personal property losses |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 2000/12/31 | | | | |
| 2001/12/31 | | | | |
| 2002/12/31 | | | | |
| 2003/12/31 | 70,912 | | | |
| 2004/12/31 | 59,005 | | | |
| 2005/12/31 | 88,123 | | | |
| 2006/12/31 | | | | |
| Total | 218,040 | | | |

* The carryforward period for non-capital losses arising in a taxation year ending after March 22, 2004, is changed from 7 to 10 taxation years.

## Part 7 - Continuity of limited partnership losses

| Partnership identifier | Losses at end of preceding taxation year | Losses transferred from amalgamation or windup of subsidiary | Current-year limited partnership loss | Limited partnership losses applied | Limited partnership losses closing balance |
|---|---|---|---|---|---|
| | | | | | |
| Total (enter this amount on line 754 of the CT23) | | | | | |

Ontario

**Ministry of Finance**

Corporations Tax Branch
PO Box 620
33 King Street West
Oshawa ON L1H 8E9

# Ontario Capital Cost Allowance
**Schedule 8**

## ONTARIO CAPITAL COST ALLOWANCE

| Corporation's Legal Name | Ontario Corporations Tax Account No. (MOF) | Taxation Year End |
|---|---|---|
| Atikokan Hydro Inc. | 1800044 | 2006/12/31 |

Is the corporation electing under regulation 1101(5q)? **101** 1 Yes ☐ 2 No ☒

| 1<br>Class number | 2<br>Ontario undepreciated capital cost at the beginning of the year | 3<br>Cost of acquisitions during the the year<br>See note 1 below | 4<br>Net adjustments | 5<br>Proceeds of dispositions during the year | 6<br>Ontario undepreciated capital cost (col 2 + 3 or col 2 - 4 - 5) | 7<br>50% rule<br>See note 2 below | 8<br>Reduced undepreciated capital cost (col 6 - 7) | 9<br>CCA rate % | 10<br>Recapture of capital cost allowance | 11<br>Terminal loss | 12<br>Ontario capital cost allowance (col 8 x 9 or a lower amount) | 13<br>Ontario undepreciated capital cost at the end of the year (col 6 - 12) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 140,602 | 1,036 | | | 141,638 | 518 | 141,120 | 4 | | | 5,645 | 135,993 |
| 1 | 2,019,762 | 129,019 | | | 2,148,781 | 64,510 | 2,084,271 | 4 | | | 83,371 | 2,065,410 |
| 8 | 33,923 | 9,371 | | | 43,294 | 4,686 | 38,608 | 20 | | | 7,722 | 35,572 |
| 10 | 17,164 | 93,676 | | | 110,840 | 46,838 | 64,002 | 30 | | | 19,201 | 91,639 |
| 10 | 19,961 | | | | 19,961 | | 19,961 | 30 | | | 5,988 | 13,973 |
| 12 | 1,868 | | | | 1,868 | | 1,868 | 100 | | | 1,868 | |
| 45 | 9,200 | 5,759 | | | 14,959 | 2,880 | 12,079 | 45 | | | 5,436 | 9,523 |
| | | | | | | | | | | | | |
| **Totals** | 2,242,480 | 238,861 | | | | 119,432 | 2,361,909 | | | | 129,231 | 2,352,110 |

Enter in box **650** on the CT23

Note 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule. See Regulation 1100(2) and (2.2) of the *Income Tax Act* (Canada).

Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.

Note 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.

Ontario

**Ministry of Finance**
Corporations Tax Branch
PO Box 620
33 King Street West
Oshawa ON L1H 8E9

# Ontario Cumulative Eligible Capital Deduction
**Schedule 10**

| Corporation's Legal Name | Ontario Corporations Tax Account No. | Taxation Year End |
|---|---|---|
| Atikokan Hydro Inc. | (MOF) 1800044 | 2006/12/31 |

- **For use by a corporation that has eligible capital property.**
- **A separate cumulative eligible capital account must be kept for each business.**

## Part 1 - Calculation of current year deduction and carry-forward

| | | | | | |
|---|---|---|---|---|---|
| Ontario Cumulative eligible capital - balance at beginning of taxation year *(if negative, enter zero)* | | | | | 17,414 A |
| **Add:** Cost of eligible capital property acquired during the taxation year | + | | B | | |
| Amount transferred on amalgamation or wind-up of subsidiary | + | | C | | |
| Other adjustments | + | | D | | |
| **Total of B + C + D** | = | | | x 3/4= | E |
| **Subtotal A + E** | | | | = | 17,414 F |
| **Deduct:** Ontario proceeds of sales (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year | + | | G | | |
| The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) of the *Income Tax Act* (Canada) | + | | H | | |
| Other adjustments | + | | I | | |
| **Total of G + H + I** | = | | | x 3/4= | J |
| **Ontario cumulative eligible capital balance F - J** | | | | = | 17,414 K |

*If K is negative, enter zero at line M and proceed to Part 2*

**Current year deduction** 17,414 K x 7%* = 1,219 L

**The maximum current year deduction is 7%. However, you can claim any amount up to the maximum.* *Enter amount in box **651** of the CT23*

**Ontario cumulative eligible capital - closing balance K - L** *(if negative, enter zero)* = 16,195 M

Note: Any amount up to the maximum deduction of 7% may be claimed. Taxation years starting after December 21, 2000, the deduction may **not** exceed the maximum amount prorated for the number of days in the taxation year divided by 365 or 366 days.

## Part 2 - Amount to be included in income arising from disposition

***Complete this part only if the amount at line K is negative***

| | | | | |
|---|---|---|---|---|
| Amount from line K above *show as a positive amount* | | | | N |
| Total of cumulative eligible capital deductions from income for taxation years beginning after June 30, 1988 | | | 1 | |
| Total of all amounts which reduced cumulative eligible capital in the current or prior years under subsection 80 (7) | | | 2 | |
| Total of cumulative eligible capital deductions claimed for taxation years beginning before July 1, 1988 | | 3 | | |
| Negative balances in the cumulative eligible capital account that were included in income for taxation years beginning before July 1, 1988 | | 4 | | |
| Line **3** deduct line **4** | | | 5 | |
| Total lines **1 + 2 + 5** | | | 6 | |
| Line **T** from previous Ontario Schedule 10 for taxation years ending after February 27, 2000 | | | 7 | |
| Deduct line **7** from line **6** | | | | O |
| **N - O** *(cannot be negative)* | | | | P |
| Amount on line **5** | x 1/2 | | | Q |
| **P - Q** | | | | R |
| Amount on line **R** | x 66.6667 | | | S |
| Lesser of line **N** or line **O** | | | | T |
| **Amount to be included in income S + T** | | | | |

Note: For taxation years ending after February 27, 2000 and before October 18, 2000 use 8/9 to calculate **S**

Canada Revenue Agency | Agence du revenu du Canada

# T2 CORPORATION INCOME TAX RETURN

**Schedule 200**

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec, Ontario, or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, and paragraphs mentioned on this return refer to the Income Tax Act. This return may contain changes that had not yet become law at the time of printing. For more information on how to complete the return, see the *T2 Corporation – Income Tax Guide (T4012)*.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax services office or tax centre. You have to file the return within six months after the end of the corporation's tax year. For more information on when and how to file T2 returns, refer to the Guide under the heading "Before you start."

**055** Do not use this area

## Identification

**Business number (BN)** **001** 87440 4726 RC 0001

**Corporation's name**

**002** Atikokan Hydro Inc.

Has the corporation changed its name since the last time we were notified? **003** ☐ Yes ☒ No

If *Yes*, do you have a copy of the articles of amendment? **004** ☐ Yes ☐ No

**Address of head office**

Has this address changed since the last time we were notified? **010** ☐ Yes ☒ No

(If Yes, complete lines 011 to 018)

**011** 117 Gorrie Street

**012** PO Box 1480

City — Province, territory, or state

**015** Atikokan — **016** ON

Country (other than Canada) — Postal code/Zip code

**017** — **018** P0T 1C0

**Mailing address** (if different from head office address)

Has this address changed since the last time we were notified? **020** Yes ☐ No ☒

(If Yes, complete lines 021 to 028)

**021** c/o

**022** 117 Gorrie Street

**023** PO Box 1480

City — Province, territory, or state

**025** Atikokan — **026** ON

Country (other than Canada) — Postal code/Zip code

**027** — **028** P0T 1C0

**Location of books and records**

Has the location of books and records changed since the last time we were notified? **030** ☐ Yes ☒ No

(If Yes, complete lines 031 to 038)

**031** 117 Gorrie Street

**032** PO Box 1480

City — Province, territory, or state

**035** Atikokan — **036** ON

Country (other than Canada) — Postal code/Zip code

**037** — **038** P0T 1C0

**040 Type of corporation at the end of the tax year**

1 ☒ Canadian-controlled private corporation (CCPC)
2 ☐ Other private corporation
3 ☐ Public corporation
4 ☐ Corporation controlled by a public corporation
5 ☐ Other corporation (specify, below)

If the type of corporation changed during the tax year, provide the effective date of the change **043**

**To which tax year does this return apply?**

From **060** 2006/01/01 to **061** 2006/12/31

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? **063** ☐ Yes ☒ No

If *Yes*, provide the date control was acquired **065**

**Is the corporation a professional corporation that is a member of a partnership?** **067** ☐ Yes ☒ No

**Is this the first year of filing after:**

Incorporation? **070** ☐ Yes ☒ No

Amalgamation? **071** ☐ Yes ☒ No

If *Yes*, complete lines 030 to 038 and attach Schedule 24.

**Has there been a wind-up of a subsidiary under section 88 during the current tax year?**

If *Yes*, complete and attach Schedule 24 **072** ☐ Yes ☒ No

**Is this the final tax year before amalgamation?** **076** ☐ Yes ☒ No

**Is this the final return up to dissolution?** **078** ☐ Yes ☒ No

**Is the corporation a resident of Canada?** **080** ☒ Yes ☐ No

If *No*, give the country of residence on line 081 and complete and attach Schedule 97. **081**

**Is the non-resident corporation claiming an exemption under an income tax treaty?** **082** ☐ Yes ☒ No

If *Yes*, complete and attach Schedule 91.

**If the corporation is exempt from tax under section 149, tick one of the following boxes:**

**085**
1 ☐ Exempt under paragraph 149(1)(e) or (l)
2 ☐ Exempt under paragraph 149(1)(j)
3 ☐ Exempt under paragraph 149(1)(t)
4 ☐ Exempt under other paragraphs of section 149

**Do not use this area**

| 091 | 092 | 093 | 094 | 095 | 096 |
|---|---|---|---|---|---|
| 100 | | | | | |

## Attachments

**Financial statement information:** Use GIFI schedules 100, 125, and 141.

**Schedules** - Answer the following questions. For each *Yes* response, attach to the T2 return the schedule that applies.

| | | Yes | Schedule |
|---|---|---|---|
| Is the corporation related to any other corporations? | 150 | ☐ | 9 |
| Is the corporation an associated Canadian-controlled private corporation (CCPC)? | 160 | ☐ | 23 |
| Is the corporation an associated CCPC that is claiming the expenditure limit? | 161 | ☐ | 49 |
| Does the corporation have any non-resident shareholders? | 151 | ☐ | 19 |
| Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents | 162 | ☐ | 11 |
| If you answered *Yes* to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee? | 163 | ☐ | 44 |
| Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? | 164 | ☐ | 14 |
| Is the corporation claiming a deduction for payments to a type of employee benefit plan? | 165 | ☐ | 15 |
| Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989? | 166 | ☐ | T5004 |
| Is the corporation a member of a partnership for which a partnership identification number has been assigned? | 167 | ☐ | T5013 |
| Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust? | 168 | ☐ | 22 |
| Did the corporation have any foreign affiliates during the year? | 169 | ☐ | 25 |
| Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal *Income Tax Regulations*? | 170 | ☐ | 29 |
| Has the corporation had any non-arm's length transactions with a non-resident? | 171 | ☐ | T106 |
| For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares? | 173 | ☒ | 50 |
| Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year? | 172 | ☐ | ----- |
| Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? | 201 | ☒ | 1 |
| Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; or gifts of cultural or ecological property? | 202 | ☐ | 2 |
| Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? | 203 | ☐ | 3 |
| Is the corporation claiming any type of losses? | 204 | ☒ | 4 |
| Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction? | 205 | ☐ | 5 |
| Has the corporation realized any capital gains or incurred any capital losses during the tax year? | 206 | ☐ | 6 |
| i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return, b) a partnership, c) a foreign business, or d) a personal services business; or<br>ii) is the corporation claiming the refundable portion of Part I tax? | 207 | ☐ | 7 |
| Does the corporation have any property that is eligible for capital cost allowance? | 208 | ☒ | 8 |
| Does the corporation have any property that is eligible capital property? | 210 | ☒ | 10 |
| Does the corporation have any resource-related deductions? | 212 | ☐ | 12 |
| Is the corporation claiming reserves of any kind? | 213 | ☐ | 13 |
| Is the corporation claiming a patronage dividend deduction? | 216 | ☐ | 16 |
| Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction? | 217 | ☐ | 17 |
| is the corporation an investment corporation or a mutual fund corporation? | 218 | ☐ | 18 |
| Was the corporation carrying on business in Canada as a non-resident corporation? | 220 | ☐ | 20 |
| Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits? | 221 | ☐ | 21 |
| Is the corporation a non-resident-owned investment corporation claiming an allowable refund? | 226 | ☐ | 26 * |
| Does the corporation have any Canadian manufacturing and processing profits? | 227 | ☐ | 27 |
| Is the corporation claiming an investment tax credit? | 231 | ☐ | 31 |
| Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures? | 232 | ☐ | T661 |
| Is the total taxable capital employed in Canada of the corporation and its related corporations over $10,000,000? | 233 | ☐ | 33/34/35 |
| Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax? | 236 | ☐ | 36 |
| Is the corporation claiming a surtax credit? | 237 | ☐ | 37 |
| Is the corporation subject to gross Part VI tax on capital of financial institutions? | 238 | ☐ | 38 |
| Is the corporation claiming a Part I tax credit? | 242 | ☐ | 42 |
| Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid? | 243 | ☐ | 43 |
| Is the corporation agreeing to a transfer of the liability for Part VI.1 tax? | 244 | ☐ | 45 |
| Is the corporation subject to Part II - Tobacco Manufacturers' surtax? | 249 | ☐ | 46 |
| For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax? | 250 | ☐ | 39 |
| Is the corporation claiming a Canadian film or video production tax credit refund? | 253 | ☐ | T1131 |
| Is the corporation claiming a film or video production services tax credit refund? | 254 | ☐ | T1177 |
| Is the corporation subject to Part XIII.1 tax? | 255 | ☐ | 92 * |

*** We do not print this schedule.**

## Attachments - Continued from page 2

| | | Yes | Schedule |
|---|---|---|---|
| Did the corporation have any foreign affiliates that are not controlled foreign affiliates? | 256 | ☐ | T1134-A |
| Did the corporation have any controlled foreign affiliates? | 258 | ☐ | T1134-B |
| Did the corporation own specified foreign property in the year with a cost amount over $100,000? | 259 | ☐ | T1135 |
| Did the corporation transfer or loan property to a non-resident trust? | 260 | ☐ | T1141 |
| Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year? | 261 | ☐ | T1142 |
| Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada? | 262 | ☐ | T1145 |
| Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts? | 263 | ☐ | T1146 |
| Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED? | 264 | ☐ | T1174 |

## Additional information

| | | | |
|---|---|---|---|
| Is the corporation inactive? | 280 | 1 Yes ☐ | 2 No ☒ |
| Has the major business activity changed since the last return was filed? (enter *Yes* for first-time filers) | 281 | 1 Yes ☐ | 2 No ☒ |

What is the corporation's major business activity? **282**

(Only complete if *Yes* was entered at line 281.)

If the major business activity involves the resale of goods, show whether it is wholesale or retail **283** 1 Wholesale ☐ 2 Retail ☐

Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

| | | | |
|---|---|---|---|
| **284** | Retail Electricity | **285** | 100.000 % |
| **286** | | **287** | % |
| **288** | | **289** | % |

| | | | |
|---|---|---|---|
| Did the corporation immigrate to Canada during the tax year? | 291 | 1 Yes ☐ | 2 No ☒ |
| Did the corporation emigrate from Canada during the tax year? | 292 | 1 Yes ☐ | 2 No ☒ |

## Taxable income

| | | | | | |
|---|---|---|---|---|---|
| Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI | | | 300 | 127,070 | A |
| Deduct: Charitable donations from Schedule 2 | 311 | | | | |
| Gifts to Canada, a province, or a territory from Schedule 2 | 312 | | | | |
| Cultural gifts from Schedule 2 | 313 | | | | |
| Ecological gifts from Schedule 2 | 314 | | | | |
| Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 | 320 | | | | |
| Part VI.1 tax deduction from Schedule 43 * | 325 | | | | |
| Non-capital losses of preceding tax years from Schedule 4 | 331 | 127,070 | | | |
| Net capital losses of preceding tax years from Schedule 4 | 332 | | | | |
| Restricted farm losses of preceding tax years from Schedule 4 | 333 | | | | |
| Farm losses of preceding tax years from Schedule 4 | 334 | | | | |
| Limited partnership losses of preceding tax years from Schedule 4 | 335 | | | | |
| Taxable capital gains or taxable dividends allocated from a central credit union | 340 | | | | |
| Prospector's and grubstaker's shares | 350 | | | | |
| Subtotal | | 127,070 | ▶ | 127,070 | B |
| Subtotal (amount A minus amount B) (if negative, enter "0") | | | | | C |
| **Add:** Section 110.5 additions or subparagraph 115(1)(a)(vii) additions | | | 355 | | D |
| **Taxable income** (amount C plus amount D) | | | 360 | 0 | |
| Income exempt under paragraph 149(1)(t) | | | 370 | | |
| **Taxable income** for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370) | | | | | Z |

* This amount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.

## Small business deduction

**Canadian-controlled private corporations (CCPCs) throughout the tax year**

| | | | | |
|---|---|---|---|---|
| Income from active business carried on in Canada from Schedule 7 | 400 | 127,070 | A |
| Taxable income from line 360 on page 3, **minus** 10/3 of the amount on line 632 on page 7, **minus** 3 times the amount on line 636 on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax | 405 | | B |

**Calculation of the business limit:**

For all CCPCs, calculate the amount at line 4 below.

| | | | | | |
|---|---|---|---|---|---|
| $250,000 x | Number of days in the tax year in 2004 / Number of days in the tax year | / 365 | = | | 1 |
| $300,000 x | Number of days in the tax year in 2005 and in 2006 / Number of days in the tax year | 365 / 365 | = | 300,000 | 2 |
| $400,000 x | Number of days in the tax year after 2006 / Number of days in the tax year | / 365 | = | | 3 |
| | | Add amounts at lines 1, 2, and 3 | | 300,000 | 4 |

| | | | |
|---|---|---|---|
| Business limit (see notes 1 and 2 below) | 410 | 300,000 | C |

**Notes:** 1. For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 by the number of days in the tax year divided by 365, and enter the result on line 410.

2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

**Business limit reduction:**

Amount C 300,000 X **415** D / 11,250 = E

| | | | |
|---|---|---|---|
| Reduced business limit (amount C minus amount E) (if negative, enter "0") | 425 | 300,000 | F |
| **Small business deduction** – 16% of whichever amount is the least: A, B, C, or F | 430 | 0 | G |

(enter amount G on line 9 of page 7)

## Accelerated tax reduction

**(For tax years ending before January 1, 2006)**

**Canadian-controlled private corporations throughout the taxation year that claimed the small business deduction**

| | | | | |
|---|---|---|---|---|
| Reduced business limit (amount from line 425) | x | | = | a |
| Net active business income (amount from line 400)* | | | | b |
| Taxable income from line 360 on page 3 **minus** 3 times the amount at line 636** on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax | | | c | |
| **Deduct:** | | | | |
| Aggregate investment income (amount from line 440 of page 6) | | | d | |
| Amount c minus amount d (if negative, enter "0") | | | ▶ | e |
| Amount a, b, or e above, whichever is less | | | | f |
| Amount Z from Part 9 of Schedule 27 | x 100 / 7 = | | g | |
| Amount QQ from Part 13 of Schedule 27 | | | h | |
| Taxable resource income from line 435 on page 5 | | | i | |
| Amount used to calculate the credit union deduction (amount e in Part 3 of Schedule 17) | | | j | |
| Amount on line 400, 405, 410 or 425 of the small business deduction, whichever is less | | | k | |
| Total of amounts g, h, i, j, and k | | | ▶ | l |
| Amount f minus amount l (if negative, enter "0") | | | | m |
| **Accelerated tax reduction** - 7% of amount m | | | | n |

(enter amount n on line 637 of page 7)

* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Schedule 70 to calculate net active business income.

** Calculate the amount of foreign business income tax credit deductible at line 636 without reference to the corporate tax reductions under section 123.4.

## Resource deduction

| | | | | | |
|---|---|---|---|---|---|
| Taxable resource income [as defined in subsection 125.11(1)] | | | | 435 | H |
| Amount H | x | Number of days in the taxation year in 2003 / Number of days in the taxation year | x 1% = | | I |
| Amount H | x | Number of days in the taxation year in 2004 / Number of days in the taxation year | x 2% = | | J |
| Amount H | x | Number of days in the taxation year in 2005 / Number of days in the taxation year | x 3% = | | K |
| Amount H | x | Number of days in the taxation year in 2006 / Number of days in the taxation year | 365 / 365 x 5% = | | L |
| Amount H | x | Number of days in the taxation year after 2006 / Number of days in the taxation year | x 7% = | | M |
| **Resource deduction** – total of amounts I, J, K, L, and M (enter amount N on line 10 of page 7) | | | | 438 | N |

## General tax reduction for Canadian-controlled private corporations

**Canadian-controlled private corporations throughout the tax year**

| | | | | |
|---|---|---|---|---|
| Taxable income from line 360 page 3 | | | | A |
| Amount Z from Part 9 of Schedule 27 | x 100 / 7 = | | B | |
| Amount QQ from Part 13 of Schedule 27 | | | C | |
| Taxable resource income from line 435 above | | | D | |
| Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17) | | | E | |
| Amount on line 400, 405, 410, or 425 on page 4, whichever is the least | | | F | |
| Aggregate investment income from line 440 of page 6 | | | G | |
| | Subtotal | | ▶ | H |
| Amount A minus amount H (if negative, enter "0") | | | | I |
| **General tax reduction for Canadian-controlled private corporations** - Amount x 7% (Enter amount J on line 638 of page 7) | | | | J |

## General tax reduction

**Corporations other than a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, or a mutual fund corporation; and for tax years starting after May 1, 2006, any corporation with taxable income that is not subject to the full tax rate of 38% (eg. deposit insurance company).**

| | | | | |
|---|---|---|---|---|
| Taxable income from line 360 on page 3 | | | | M |
| Amount Z from Part 9 of Schedule 27 | x 100 / 7 = | | N | |
| Amount QQ from Part 13 of Schedule 27 | | | O | |
| Taxable resource income from line 435 above | | | P | |
| Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17) | | | Q | |
| Total of amounts N, O, P, and Q | | | ▶ | R |
| Amount M **minus** amount R (if negative, enter "0") | | | | S |
| **General tax reduction** - Amount S x 7% (enter amount T on line 639 of page 7) | | | | T |

## Refundable portion of Part I tax

**Canadian-controlled private corporations throughout the tax year**

Aggregate investment income (Amount O from Part 1 of Schedule 7) **440** _____ X 26 2/3 % = _____ A

Foreign non-business income tax credit from line 632 on page 7 _____

**Deduct:**

Foreign investment income (Amount L from Part 2 of Schedule 7) **445** _____ X 9 1/3 % = _____ (if negative, enter "0") _____ ▶ _____ B

Amount A **minus** amount B (if negative, enter "0") _____ C

Taxable income from line 360 on page 3 _____

**Deduct:**

Amount on line 400, 405, 410, or 425 on page 4, whichever is the least _____

Foreign non-business income tax credit from line 632 of page 7 _____ x 25/9 = _____

Foreign business income tax credit from line 636 of page 7 _____ x 3 = _____

_____ ▶ _____

_____ X 26 2/3% = _____ D

Part I tax payable minus investment tax credit refund (line 700 minus line 780 on page 8) _____

**Deduct:** Corporate surtax from line 600 of page 7 _____

Net amount _____ ▶ _____ E

**Refundable portion of Part I tax** – Amount C, D, or E, whichever is the least **450** 0 F

## Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the preceding tax year **460** _____

**Deduct**: Dividend refund for the previous tax year **465** _____

_____ ▶ _____ G

**Add** the total of:

Refundable portion of Part I tax from line 450 above _____

Total Part IV tax payable from line 360 on page 2 of Schedule 3 _____

Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation **480** _____

_____ ▶ _____ H

**Refundable dividend tax on hand at the end of the tax year** - Amount G **plus** amount H **485** 0

## Dividend refund

**Private and subject corporations at the time taxable dividends were paid in the tax year**

Taxable dividends paid in the tax year from line 460 on page 2 of Schedule 3 _____ X 1/3 _____ I

Refundable dividend tax on hand at the end of the tax year from line 485 above _____ J

**Dividend refund** – Amount I or J, whichever is less (enter this amount on line 784 of page 8) 0

## Part I tax

**Base amount of Part I tax** - 38% of taxable income (line 360 or amount Z, whichever applies) from page 3 — **550** 0 A

**Corporate surtax calculation**

| | | | |
|---|---|---|---|
| Base amount from line A above | | | 1 |
| **Deduct:** | | | |
| 10% of taxable income (line 360 or amount Z, whichever applies) from page 3 | | | 2 |
| Investment corporation deduction from line 620 below | | | 3 |
| Federal logging tax credit from line 640 below | | | 4 |
| Federal qualifying environment trust tax credit from line 648 below | | | 5 |
| For a mutual fund corporation or an investment corporation throughout the tax year, enter amount a, b, or c below on line 6, whichever is the least: | | | |
| 28% of taxable income from line 360 on page 3 | a | | |
| 28% of taxed capital gains | b | | 6 |
| Part I tax otherwise payable (line A **plus** line C and D **minus** line F) | c | | |
| Total of lines 2 to 6 | | | 7 |
| Net amount (line 1 minus line 7) | | | 8 |

**Corporate surtax** - 4% of the amount on line 8 — **600** B

Recapture of investment tax credit from line III in Part 24 of Schedule 31 — **602** C

**Calculation for the refundable tax on Canadian-controlled private corporation's (CCPC) investment income** (if it was a CCPC throughout the tax year)

| | | | |
|---|---|---|---|
| Aggregate investment income from line 440 on page 6 | | | i |
| Taxable income from line 360 on page 3 | | | |
| **Deduct:** Amount on line 400, 405, 410, or 425 of page 4, whichever is the least | | | |
| Net amount | ▶ | | ii |

**Refundable tax on CCPC's investment income** – 6 2/3% of whichever is less: amount i or ii — **604** D

Subtotal (add lines A, B, C, and D) E

**Deduct:**

| | | | |
|---|---|---|---|
| Small business deduction from line 430 on page 4 | | | 9 |
| Federal tax abatement | **608** | | |
| Manufacturing and processing profits deduction from amount BB or amount RR of Schedule 27 | **616** | | |
| Investment corporation deduction | **620** | | |
| (taxed capital gains **624** ) | | | |
| Additional deduction – credit unions from Schedule 17 | **628** | | |
| Federal foreign non-business income tax credit from Schedule 21 | **632** | | |
| Federal foreign business income tax credit from Schedule 21 | **636** | | |
| Resource deduction from line 438 of page 5 | | | 10 |
| General tax reduction for CCPCs from amount J on page 5 | **638** | | |
| General tax reduction from amount T on page 5 | **639** | | |
| Federal logging tax credit from Schedule 21 | **640** | | |
| Federal political contribution tax credit | **644** | | |
| Federal political contributions **646** | | | |
| Federal qualifying environmental trust tax credit | **648** | | |
| Investment tax credit from Schedule 31 | **652** | | |
| Apprenticeship Job Creation Tax Credit (Applicable for salaries and wages paid to qualifying apprentices on or after May 2, 2006) | | | |
| Subtotal | ▶ | | F |

**Part I tax payable** – Line E **minus** line F (enter amount G on line 700 of page 8) — 0 G

## Summary of tax and credits

**Federal tax**

| | | |
|---|---|---|
| Part I tax payable from page 7 | 700 | |
| Part I.3 tax payable from Schedule 33, 34, or 35 | 704 | |
| Part II surtax tax payable from Schedule 46 | 708 | |
| Part IV tax payable from Schedule 3 | 712 | |
| Part IV.1 tax payable from Schedule 43 | 716 | |
| Part VI tax payable from Schedule 38 | 720 | |
| Part VI.1 tax payable from Schedule 43 | 724 | |
| Part XIII.1 tax payable from Schedule 92 | 727 | |
| Part XIV tax payable from Schedule 20 | 728 | |
| Total federal tax | | 0 |

**Add provincial and territorial tax:**

Provincial or territorial jurisdiction **750** ON
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

| | | | |
|---|---|---|---|
| Net provincial or territorial tax payable (except Quebec, Ontario and Alberta) | 760 | | |
| Provincial tax on large corporations (New Brunswick and Nova Scotia) | 765 | | |
| Total tax payable | 770 | | 0 A |

**Deduct other credits:**

| | | | |
|---|---|---|---|
| Investment tax credit refund from Schedule 31 | 780 | | |
| Dividend refund from page 6 | 784 | | |
| Federal capital gains refund from Schedule 18 | 788 | | |
| Federal qualifying environmental trust tax credit refund | 792 | | |
| Canadian film or video production tax credit refund (Form T1131) | 796 | | |
| Film or video production services tax credit refund (Form T1177) | 797 | | |
| Tax withheld at source | 800 | | |
| Total payments on which tax has been withheld | 801 | | |
| Allowable refund for non-resident-owned investment corporations - Schedule 26 | 804 | | |
| Provincial and territorial capital gains refund from Schedule 18 | 808 | | |
| Provincial and territorial refundable tax credits from Schedule 5 | 812 | | |
| Tax instalments paid | 840 | | |
| Total credits | 890 | | B |

Refund Code **894** ☐ Overpayment _____ Balance (line A minus line B) 0 I

If the result is negative, you have an **overpayment**.
If the result is positive, you have a **balance unpaid**.
Enter the amount on whichever line applies.
Generally, we do not charge or refund a difference of $2 or less.

Balance unpaid _____
Enclosed payment **898** _____

### Direct Deposit Request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information **910** _____ Branch number

**914** _____ Institution number **918** _____ Account number

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? **896** 1 Yes ☐ 2 No ☒ NA ☐

## Certification

**950** Thorburn Surname **951** Wilf First name **954** Director Position, office or rank

**955** 2007/06/15 Date **956** (807) 597-6600 Telephone number

Is the contact person the same as the authorized signing officer? If *no*, complete the information below. **957** 1 Yes ☐ 2 No ☒

**958** Wilf Thorburn Name **959** (807) 597 - 6600 Telephone number

## Language of correspondence - Langue de correspondance

**990** Language of choice/Langue de choix 1 English / Anglais ☒ 2 Français / French ☐

Prepared without audit based on information provided by the taxpayer.

Canada Revenue Agency / Agence du revenu du Canada

# NET INCOME (LOSS) FOR INCOME TAX PURPOSES

**Schedule 1**

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes.

| | | | | | |
|---|---|---|---|---|---|
| Net income (loss) after taxes and extraordinary items per financial statements | | | | **A** | 52,360 |
| **Add:** | | | | | |
| Amortization of tangible assets | | **104** | 178,876 | | |
| Amortization of intangible assets | | **106** | 2,845 | | |
| Loss on disposal of assets | | **111** | 22,108 | | |
| Non-deductible meals and entertainment expenses | 2,662 X 50% | **121** | 1,331 | | |
| | Total of fields 101 to 199 | **500** | 205,160 | ▶ | 205,160 |
| **Deduct:** | | | | | |
| Capital cost allowance - Schedule 8 | | **403** | 129,231 | | |
| Cumulative eligible capital deduction - Schedule 10 | | **405** | 1,219 | | |
| | Total of fields 401 to 499 | **510** | 130,450 | ▶ | 130,450 |
| **Net income (loss) for income tax purposes** (enter on line 300 of the T2 return) | | | | | 127,070 |

Canada Revenue Agency / Agence du douanes du Canada

**Schedule 4**

# CORPORATION LOSS CONTINUITY AND APPLICATION

- For use by a corporation to determine the continuity and use of available losses; to determine the current-year non-capital loss, farm loss, restricted farm loss, and limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that may be applied in a year; and to request a loss carryback to previous years.
- The corporation can choose whether or not to deduct an available loss from income in a tax year. It can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- In accordance with subsection 111(4) of the Income Tax Act when control has been acquired no amount of capital loss for a tax year ending (TYE) before that time is deductible in computing taxable income in a TYE after that time AND no amount of capital loss incurred in a TYE after that time is deductible in computing taxable income of a TYE before that time.
- When control has been acquired, subsection 111(5) provides similar treatment of non-capital and farm losses except as listed in paragraphs 111(5)(a) & (b).
- For information on these losses, see the *T2 Corporation - Income Tax Guide*.
- File one completed copy of this schedule with the T2 return, or send it by itself to the tax centre where the return is filed.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.

## Part 1 – Non-capital losses

### Determination of current-year non-capital loss

| | | |
|---|---|---|
| Net income (loss) for income tax purposes | | 127,070 |
| **Deduct**: (increase a loss) | | |
| Net capital losses deducted in the year (enter as a positive amount) | | |
| Taxable dividends deductible under sections 112, 113 or subsection 138(6) | | |
| Amount of Part VI.1 tax deductible | | |
| Amount deductible as prospector's and grubstaker's shares - Paragraph 110(1)(d.2) | | |
| Subtotal (if positive, enter "0") | | |
| **Deduct**: (increase a loss) | | |
| Section 110.5 and/or subparagraph 115(1)(a)(vii) - Addition for foreign tax deductions | | |
| **Add**: (decrease a loss) Subtotal | | |
| Current-year farm loss | | |
| **Current-year non-capital loss** (if positive, enter "0") | | |

### Continuity of non-capital losses and request for a carryback

| | | | |
|---|---|---|---|
| Non-capital loss at the end of preceding tax year | | 345,110 | |
| **Deduct:** Non-capital loss expired * | 100 | | |
| Non-capital losses at beginning of tax year | 102 | 345,110 | |
| **Add:** Non-capital losses transferred on an amalgamation or the windup of a subsidiary corporation | 105 | | |
| Current-year non-capital loss (from calculation above) | 110 | | 345,110 |
| **Deduct:** | | | |
| Other adjustments (include adjustments for an acquisition of control) | 150 | | |
| Section 80 - Adjustments for forgiven amounts | 140 | | |
| **Deduct:** | | | |
| Amount applied against taxable income (enter on line 331 of the T2 return) | 130 | 127,070 | |
| Amount applied against taxable dividends subject to Part IV tax | 135 | | 127,070 |
| | | Subtotal | 218,040 |
| **Deduct - Request to carry back non-capital loss to:** | | | |
| First preceding tax year to reduce taxable income | 901 | | |
| Second preceding tax year to reduce taxable income | 902 | | |
| Third preceding tax year to reduce taxable income | 903 | | |
| First preceding tax year to reduce taxable dividends subject to Part IV tax | 911 | | |
| Second preceding tax year to reduce taxable dividends subject to Part IV tax | 912 | | |
| Third preceding tax year to reduce taxable dividends subject to Part IV tax | 913 | | |
| **Non-capital losses - Closing balance** | 180 | | 218,040 |

* A non-capital loss expires as follows:
- After **7** tax years if it arose in a tax year ending before March 23, 2004; or
- After **10** tax years if it arose in a tax year ending after March 22, 2004 and ending before 2006; or
- After **20** tax years if it arose in a tax year ending in 2006 and later.

### Election under paragraph 88(1.1)(f)

Paragraph 88(1.1)(f) election indicator **190** ☐ Yes

Loss from a wholly owned subsidiary deemed to be a loss of the parent from its immediately preceding tax year.

# Corporation loss continuity and application

## Part 2 – Capital losses

### Continuity of capital losses and request for a carryback

| | | | |
|---|---|---|---|
| Capital losses at end of preceding tax year | 200 | | |
| Capital losses transferred on an amalgamation or the windup of a subsidiary corporation | 205 | | |
| **Deduct:** | | | |
| Other adjustments (includes adjustments for an acquisition of control) | 250 | | |
| Section 80 - Adjustments for forgiven amounts | 240 | | |
| Subtotal | | | |
| **Add:** | | | |
| Current-year capital loss (from Schedule 6 calculation) | | 210 | |
| Non capital losses from a preceing tax year* that expired this year | | A | |
| Allowable business investment losses (ABIL) incurred in the same preceding tax year* referred to at line A | | B | |
| Enter amount from line A or B, whichever is less | 215 | | |
| Allowable business investment loss expired as a non-capital loss * 4 / 3 | | 220 | |
| Subtotal | | | |

**Note:** If there has been an amalgamation or a windup of a subsidairy, do a separate calculation of the allowable business investment loss expired as non-capital loss for each predecessor or subsidiary. Add all these amounts and enter the total at line 220 above.

| | | | |
|---|---|---|---|
| **Deduct**: Amount applied against current-year capital gain (see Note 1) | | 225 | |
| Subtotal | | | |
| **Deduct - Request to carry back capital loss to: (see Note 2)** | | | |
| First preceding tax year | 951 | | |
| Second preceding tax year | 952 | | |
| Third preceding tax year | 953 | | |
| **Capital losses - Closing balance** | | 280 | |

**Note 1**
On line 332 of the T2 return, enter the amount from line 225 multiplied by 50%.

**Note 2**
Enter on lines 225, 951, 952, or 953, whichever applies, the actual amount of the loss. At the time of the application of the loss carryback, the net capital loss amount will be calculated at the inclusion rate of the year to which the net capital loss is applied.

* Losses from a preceding tax year to be entered at line A and line B are the following:
- If the loss was incurred in a tax year ending before March 23, 2004 enter the loss from the 8th preceding tax year, which has expired this year
- If the loss was incurred in a tax year ending after March 22, 2004 and before 2006, enter the loss from the 11th preceding tax year which has expired this year,
- If the loss was incurred in a tax year ending in 2006 and later, enter the loss from the 21th preceding tax year which has expired this year

** The inclusion rate is the one that you used to calculate your ABIL referred to at line B. Therefore ,use one of the following inclusion rates, whichever applies:
- For ABIL's incurred in 1999 and preceding tax years, use 0.75
- For ABIL's incurred in 2000 and 2001 tax years, the inclusion aree is equal to amount M on schedule 6 - version T2SCH6(01)
- For ABIL's incurred in 2002 and later tax years, use 0.5

# Corporation loss continuity and application

## Part 3 – Farm losses

### Continuity of farm losses and request for a carryback

| | | | |
|---|---|---|---|
| Farm losses at end of preceding tax year | | | |
| **Deduct:** Farm loss expired after 10 tax years | 300 | | |
| Farm losses at beginning of tax year | 302 | | |
| **Add:** Farm losses transfered on an amalgamation or the windup of a subsidiary corporation | 305 | | |
| Current-year farm loss | 310 | | |
| | | | |
| **Deduct:** | | | |
| Other adjustments (includes adjustments for an acquistion of control) | 350 | | |
| Section 80 - Adjustments for forgiven amounts | 340 | | |
| Amount applied against taxable income (enter on line 334 of T2 return) | 330 | | |
| Amount applied against taxable dividends subject to Part IV tax | 335 | | |
| | | | |
| **Deduct - Request to carry back farm loss to:** | | | |
| First preceding tax year to reduce taxable income | 921 | | |
| Second preceding tax year to reduce taxable income | 922 | | |
| Third preceding tax year to reduce taxable income | 923 | | |
| First preceding tax year to reduce taxable dividends subject to Part IV tax | 931 | | |
| Second preceding tax year to reduce taxable dividends subject to Part IV tax | 932 | | |
| Third preceding tax year to reduce taxable dividends subject to Part IV tax | 933 | | |
| | | | |
| **Farm losses - Closing balance** | | 380 | |

## Part 4 – Restricted farm losses

### Current-year restricted farm loss

| | | | | |
|---|---|---|---|---|
| Total losses for the year from farming business | | | 485 | C |
| **Minus** the deductible farm loss: | | | | |
| $2,500 plus D or E, whichever is less | | | | |
| (Amount C above – $2,500) divided by 2 | | D | | |
| | | 6,250 E | | |
| | | | | E |
| **Current-year restricted farm loss** (amount C minus amount F)(enter this amount on line 410) | | | | F |

### Continuity of restricted farm losses and request for a carryback

| | | | |
|---|---|---|---|
| Restricted farm losses at end of preceding tax year | | | |
| **Deduct:** Restricted farm loss expired after 10 tax years | 400 | | |
| Restricted farm losses at beginning of tax year | 402 | | |
| **Add:** Restricted farm losses transferred on an amalgamation or the windup of a subsidiary corporation | 405 | | |
| Current-year restricted farm loss (enter on line 233 of Schedule 1) | 410 | | |
| | | | |
| **Deduct:** | | | |
| Amount applied against farming income (enter on line 333 of T2 return) | 430 | | |
| Section 80 – Adjustments for forgiven amounts | 440 | | |
| Other adjustments | 450 | | |
| | | | |
| **Deduct – Request to carry back restricted farm loss to:** | | | |
| First preceding tax year to reduce farming income | 941 | | |
| Second preceding tax year to reduce farming income | 942 | | |
| Third preceding tax year to reduce farming income | 943 | | |
| | | | |
| **Restricted farm losses - Closing balance** | | 480 | |

**Note**

The total losses for the year from all farming businesses are calculated without including scientific research expenses.

# Corporation loss continuity and application

## Part 5 – Listed personal property losses

### Continuity of listed personal property loss and request for a carryback

| | | | |
|---|---|---|---|
| Listed personal property losses at end of preceding tax year | | | |
| **Deduct:** Listed personal property losses expired after seven tax years | | 500 | |
| Listed personal property losses at beginning of tax year | | 502 | |
| **Add:** Current-year listed personal property loss (from Schedule 6) | | 510 | |
| | | Subtotal | |
| **Deduct:** | | | |
| Amount applied against listed personal property gain (enter on line 655 of Schedule 6) | 530 | | |
| Other adjustments | 550 | | |
| | | | |
| **Deduct – Request to carry back listed personal property loss to:** | | | |
| First preceding tax year to reduce listed personal property gains | 961 | | |
| Second preceding tax year to reduce listed personal property gains | 962 | | |
| Third preceding tax year to reduce listed personal property gains | 963 | | |
| | | | |
| **Listed personal property losses - Closing balance** | | 580 | |

## Part 6 – Analysis of balance of losses by year of origin

| Year of origin | Non-capital losses * | Farm losses | Restricted farm losses | Listed personal property losses |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 2000/12/31 | | | | |
| 2001/12/31 | | | | |
| 2002/12/31 | | | | |
| 2003/12/31 | 70,912 | | | |
| 2004/12/31 | 59,005 | | | |
| 2005/12/31 | 88,123 | | | |
| 2006/12/31 | | | | |
| Total | 218,040 | | | |

* A non-capital loss expires as follows:

- After **7** tax year if it arose in a tax year ending before March 23, 2004;
- After **10** tax year if it arose in a tax year ending after March 22, 2004 and ending before 2006; or
- After **20** tax year if it arose in a tax year ending in 2006 and later

# Corporation loss continuity and application

## Part 7 – Limited partnership losses

| Current-year limited partnership losses | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Partnership identifier<br>**600** | Fiscal period ending<br>**602** | Corporation's share of limited partnership loss<br>**604** | Corporation's at risk amount<br>**606** | Corp's share of partnership ITC, farming losses and resource expenses<br>**608** | Column 4 - 5 If negative, enter "0" | Current-year limited partnership losses Column 3 - 6<br>**620** |
| | | | | | | |
| | | | | | Total (enter this amount on line 222 of Schedule 1) | |

| Limited partnership losses from prior tax years that may applied in the current year | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Partnership identifier<br>**630** | Fiscal period ending<br>**632** | Limited partnership losses at end of preceding tax year<br>**634** | Corporation's at risk amount<br>**636** | Corp's share of partnership ITC, business or property losses, and resource expenses<br>**638** | Column 4 - 5 if negative, enter "0" | Limited partnership losses that may be applied in the year The lesser of columns 3 and 6<br>**650** |
| | | | | | | |

| Continuity of limited partnership losses that can be carried forward to future tax years | | | | | |
|---|---|---|---|---|---|
| Partnership identifier<br>**660** | Losses at end of preceding tax year<br>**662** | Losses transferred on an amalgamation or the windup of a subsidiary<br>**664** | Current year limited partnership losses (from column 620)<br>**670** | Limited partnership losses applied (cannot exceed column 650)<br>**675** | Limited partnership losses closing balance (662+664+670-675)<br>**680** |
| | | | | | |
| | | | | Total (enter this amount on line 335 of the T2 return) | |

Canada Revenue Agency | Agence du revenu du Canada

# CAPITAL COST ALLOWANCE

**Schedule 8**

Is the corporation electing under regulation 1101(5q)? **101** 1 Yes ☐ 2 No ☒

| 1<br>Class<br>**200** | 2<br>UCC at start of year<br>**201** | 3<br>Cost of additions in the year<br>**203** | 4<br>Net adjustments<br>**205** | 5<br>Proceeds of dispositions in the year<br>**207** | 7<br>Adjustment for additions (1/2 x (col 3 - 5))<br>**211** | 8<br>Base amount for CCA | 9<br>Rate %<br>**212** | 10<br>CCA for the year (col 8 x 9 or a lower amount)<br>**217** | 11<br>Recapture of CCA<br>**213** | 12<br>Terminal loss<br>**215** | 13<br>UCC at the end of the year<br>**220** |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 140,602 | 1,036 | | | 518 | 141,120 | 4 | 5,645 | | | 135,993 |
| 1 | 2,019,762 | 129,019 | | | 64,510 | 2,084,271 | 4 | 83,371 | | | 2,065,410 |
| 8 | 33,923 | 9,371 | | | 4,686 | 38,608 | 20 | 7,722 | | | 35,572 |
| 10 | 17,164 | 93,676 | | | 46,838 | 64,002 | 30 | 19,201 | | | 91,639 |
| 10 | 19,961 | | | | | 19,961 | 30 | 5,988 | | | 13,973 |
| 12 | 1,868 | | | | | 1,868 | 100 | 1,868 | | | |
| 45 | 9,200 | 5,759 | | | 2,880 | 12,079 | 45 | 5,436 | | | 9,523 |
| | | | | | | | | | | | |
| **Totals** | 2,242,480 | 238,861 | | | 119,432 | 2,361,909 | | 129,231 | | | 2,352,110 |

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

# CUMULATIVE ELIGIBLE CAPITAL DEDUCTION — Schedule 10

## Part 1 - Calculation of current year deduction and carry-forward

| | | | | | |
|---|---|---|---|---|---|
| **Cumulative eligible capital** - Balance at the end of the preceding taxation year (if negative, enter "0") | | | | 200 17,414 | A |
| **Add:** Cost of eligible capital property acquired during the taxation year | 222 | | | | |
| Other adjustments | 226 | | | | |
| Subtotal (line 222 plus line 226) | | x 3/4 = | | B | |
| Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002 | 228 | x 1/2 = | | C | |
| amount B minus amount C (if negative, enter "0") | | | ▶ | | D |
| Amount transferred on amalgamation or wind-up of subsidiary | | | | 224 | E |
| Subtotal (add amounts A, D, and E) | | | | 230 17,414 | F |
| **Deduct:** Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year | 242 | | G | | |
| The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) | 244 | | H | | |
| Other adjustments | 246 | | I | | |
| (add amounts G, H, and I) | | x 3/4 = | | 248 | J |
| **Cumulative eligible capital balance** (amount F minus amount J) (if amount K is negative, enter "0" at line M and proceed to Part 2) | | | | 17,414 | K |
| Cumulative eligible capital for a property no longer owned after ceasing to carry on that business | 249 | | | | |
| amount K 17,414 | | | | | |
| **less** amount from line 249 | | | | | |
| **Current year deduction** 17,414 | x 7% = | 250 1,219 * | | | |
| (line 249 plus line 250) (enter this amount at line 405 of Schedule 1) | | 1,219 | ▶ | 1,219 | L |
| **Cumulative eligible capital – Closing balance** (amount K minus amount L) (if negative, enter "0") | | | | 300 16,195 | M |

* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365.

## Part 2 – Amount to be included in income arising from disposition

| | | | | | |
|---|---|---|---|---|---|
| Amount from line K (show as positive amount) | | | | | N |
| Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988 | 400 | | 1 | | |
| Total of all amounts which reduced CEC in the current or prior years under subsection 80 (7) | 401 | | 2 | | |
| Total of CEC deductions claimed for taxation years beginning before July 1, 1988 | 402 | | 3 | | |
| Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988 | 408 | | 4 | | |
| Line 3 minus line 4 (if negative, enter "0") | | ▶ | 5 | | |
| Total of lines 1, 2, and 5 | | | 6 | | |
| Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400 | | | 7 | | |
| Amounts at line T from Schedule 10 of previous taxation years ending after February 27, 2000 | | | 8 | | |
| Subtotal (line 7 plus line 8) | 409 | ▶ | 9 | | |
| Line 6 minus line 9 (if negative, enter "0") | | | | | O |
| Line N minus line O (if negative, enter "0") | | | | | P |
| Line 5 | | x 1/2 = | | | Q |
| Line P minus line Q (if negative, enter "0") | | | | | R |
| Amount R | | x 66.6667 | | | S |
| Amount N or amount O, whichever is less | | | | | T |
| **Amount to be included in income** (amount S plus amount T) (enter this amount on line 108 of Schedule 1) | | | | 410 | |

Canada Revenue Agency | Agence du revenu du Canada

# SHAREHOLDER INFORMATION

**Schedule 50**

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

| Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual or trust) **100** | Business Number (If a corporation is not registered, enter "NR") * **200** | Social Insurance Number * **300** | Trust Number (If a trust number is not available, enter "NA") * **350** | Percentage common shares **400** | Percentage preferred shares **500** |
|---|---|---|---|---|---|
| TOWNSHIP OF ATIKOKAN | RC | NA | | 100.000 | |
| | RC | | | | |

* For a taxation year commencing before January 1, 2004, if the shareholder is a trust, enter NR at field 200 or NA at field 300. Do not enter a trust number in field 350.

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

# BALANCE SHEET INFORMATION

**Schedule 100**

| Assets | Code | Current year | Prior year |
|---|---|---|---|
| Cash and deposits | **1000** | 256,286 | 470,942 |
| Accounts Receivable | 1060 | 112,499 | 74,073 |
| Inventories | 1120 | 67,680 | 67,183 |
| Work in progress | 1125 | 503,336 | 334,284 |
| Prepaid expenses | 1484 | 49,511 | 46,668 |
| Land | 1600 | 15,588 | 15,588 |
| Buildings | 1680 | 297,290 | 296,254 |
| Accumulated amortization of buildings | 1681 | (194,291) | (183,947) |
| Machinery, equipment, furniture and fixtures | 1740 | 3,300,894 | 3,194,906 |
| Accumulated amortization of machinery, equipment, furniture and fixtures | 1741 | (1,559,668) | (1,433,572) |
| Motor vehicles | 1742 | 444,137 | 401,795 |
| Accumulated amortization of motor vehicles | 1743 | (361,920) | (388,196) |
| Computer equipment / software | 1774 | 218,895 | 213,137 |
| Accumulated amortization of computer equipment / software | 1775 | (206,777) | (197,737) |
| Other machinery and equipment | 1785 | 127,359 | 117,988 |
| Accumulated amortization of other machinery and equipment | 1786 | (93,278) | (85,866) |
| Incorporation costs | 2018 | 31,040 | 31,040 |
| Accumulated amortization of incorporation costs | 2019 | (14,686) | (11,841) |
| | | | |
| Total assets | **2599** | 2,993,895 | 2,962,699 |

| Liabilities | Code | Current year | Prior year |
|---|---|---|---|
| Bank overdraft | **2600** | | |
| Amounts payable and accrued liabilities | 2620 | 545,328 | 688,904 |
| Current portion of long term liability | 2920 | 25,253 | |
| Other current liabilities | 2960 | 166,654 | 117,828 |
| Deposits received | 2961 | 84,170 | 83,508 |
| Other long term liabilities | 3320 | 1,395,955 | 1,348,284 |
| | | | |
| Total liabilities | **3499** | 2,217,360 | 2,238,524 |

| Equity | Code | Current year | Prior year |
|---|---|---|---|
| Common shares | **3500** | 1,277,900 | 1,277,900 |
| | | | |
| Retained earnings / deficit | **3600** | (501,365) | (553,725) |
| Total equity | **3620** | 776,535 | 724,175 |
| Total liabilities and equity | **3640** | 2,993,895 | 2,962,699 |

| Retained earnings | Code | Current year | Prior year |
|---|---|---|---|
| Retained earnings/deficit-start | **3660** | (553,725) | (418,283) |
| Net income / loss | **3680** | 52,360 | (135,442) |
| | | | |
| Total retained earnings | **3849** | (501,365) | (553,725) |

Prepared without audit based on information provided by the taxpayer.

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

# INCOME STATEMENT INFORMATION

**Schedule 125**

## Details

Operating name, if different from the corporations' legal name

**0001** _____

Description of operation, if filing multiple Schedules 125

**0002** _____

| Revenue | Code | Current year | Prior year |
|---|---|---|---|
| Trade sales of goods and services | **8000** | 4,061,294 | 3,756,094 |
| | | | |
| Total sales of goods and services | **8089** | 4,061,294 | 3,756,094 |
| Investment revenue | 8090 | 6,280 | 3,107 |
| Realized gains / losses on disposal of assets | 8210 | (22,108) | 1,472 |
| | | | |
| Total revenue | **8299** | 4,045,466 | 3,760,673 |

| Cost of sales | Code | Current year | Prior year |
|---|---|---|---|
| Opening inventory | **8300** | | |
| Purchases / cost of materials | 8320 | 3,129,118 | 3,079,749 |
| | | | |
| Cost of sales | **8518** | 3,129,118 | 3,079,749 |
| Gross profit / loss (item 8089 - item 8518) | **8519** | 932,176 | 676,345 |

| Operating expenses | Code | Current year | Prior year |
|---|---|---|---|
| Amortization of intangible assets | 8570 | 2,845 | 2,845 |
| Amortization of tangible assets | 8670 | 178,876 | 164,505 |
| Interest and bank charges | 8710 | 1,445 | 1,270 |
| Interest on long term debt | 8714 | 1,635 | |
| Collection and credit costs | 8717 | 154,792 | 129,941 |
| Repairs and maintenance | 8960 | 30,965 | 36,179 |
| Other expenses | 9270 | 27,795 | |
| Delivery, freight and express | 9275 | 262,077 | 269,708 |
| General and administrative expenses | 9284 | 203,558 | 211,918 |
| | | | |
| Total operating expenses | **9367** | 863,988 | 816,366 |
| Total expenses | **9368** | 3,993,106 | 3,896,115 |
| Net non-farming income | **9369** | 52,360 | (135,442) |

| Farming revenue | Code | Current year | Prior year |
|---|---|---|---|
| Grains and oilseeds | **9370** | | |
| | | | |
| Total farm revenue | **9659** | | |

| Farming expenses | Code | Current year | Prior year |
|---|---|---|---|
| Crop expenses | **9660** | | |
| | | | |
| Total farm expenses | **9898** | | |
| Net farm income | **9899** | | |
| Net income / loss before taxes and extraordinary items | **9970** | 52,360 | (135,442) |

Prepared without audit based on information provided by the taxpayer.

## Summary

Complete this section if only one Schedule 125 is filed, Schedule 140 is used to summarize the information from multiple Schedules 125.

| | | | | | |
|---|---|---|---|---|---|
| Extraordinary items | 9975 | - | | - | |
| Legal settlements | 9976 | - | | - | |
| Unrealized gains / losses | 9980 | + | | + | |
| Unusual items | 9985 | - | | - | |
| Current income taxes | 9990 | - | | - | |
| Future income tax provision | 9995 | - | | - | |
| Net income / loss after taxes and extraordinary items | 9999 | = | 52,360 | = | (135,442) |

Prepared without audit based on information provided by the taxpayer.

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

# NOTES CHECKLIST

**Schedule 141**

- This schedule should be completed from the perspective of the person who prepared or reported on the **financial statements**. This person is referred to as the "accounting practitioner", in this schedule.
- For more information, see RC4088, *Guide to the General Index of Financial Information (GIFI) for Corporations* and T4012, *T2 Corporation – Income Tax Guide.*
- Attach a copy of this schedule, along with any Notes to the financial statements, to the GIFI.

## Part 1 – Accounting practitioner information

| | | | |
|---|---|---|---|
| Does the accounting practitioner have a professional designation? | **095** | ☒ Yes | ☐ No |
| Is the accounting practitioner connected* with the corporation? | **097** | ☐ Yes | ☒ No |

* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

**Note**

If the accounting practitioner does not have a professional designation or is connected with the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4.

## Part 2 – Type of involvement

Choose the option that represents the highest level of involvement of the accounting practitioner: **198**

| | | |
|---|---|---|
| Completed an auditor's report | 1 | ☒ |
| Completed a review engagement report | 2 | ☐ |
| Conducted a compilation engagement | 3 | ☐ |

## Part 3 – Reservations

If you selected option "1" or "2" under **Type of involvement** above, answer the following question:

| | | | |
|---|---|---|---|
| Has the accounting practitioner expressed a reservation? | **099** | ☐ Yes | ☒ No |

## Part 4 – Other information

| | | | |
|---|---|---|---|
| Were notes to the financial statements prepared? | **101** | ☒ Yes | ☐ No |
| If *Yes* , complete lines 102 to 107 below: | | | |
| Are any values presented at other than cost? | **102** | ☐ Yes | ☒ No |
| Has there been a change in accounting policies since the last return? | **103** | ☐ Yes | ☒ No |
| Are subsequent events mentioned in the notes? | **104** | ☐ Yes | ☒ No |
| Is re-evaluation of asset information mentioned in the notes? | **105** | ☐ Yes | ☒ No |
| Is contingent liability mentioned in the notes? | **106** | ☐ Yes | ☒ No |
| Is information regarding commitments mentioned in the notes? | **107** | ☐ Yes | ☒ No |
| Does the corporation have investments in joint venture(s) or partnership(s)? | **108** | ☐ Yes | ☒ No |
| If *Yes* , complete line 109 below: | | | |
| Are you filing financial statements of the joint venture(s) or partnership(s)? | **109** | ☐ Yes | ☒ No |

Summary

# Tax Summary

Corporation name Atikokan Hydro Inc.

**Tax year ending** 2006/12/31

## Taxable income

| | | |
|---|---|---|
| Net income for tax purposes | | 127,070 |
| Charitable donations and gifts | - | |
| Taxable dividends | - | |
| Losses of prior years | - | 127,070 |
| Other adjustments | ± | |
| Taxable income | = | |

## Part I tax

| | | |
|---|---|---|
| 38% of taxable income | | |
| Surtax | + | |
| Refundable tax on CCPC investment income | + | |
| Active business income | 127,070 | |
| Small business deduction | - | |
| Federal tax abatement | - | |
| Manufacturing and processing deduction | - | |
| Additional deduction - credit unions | - | |
| Foreign tax credits | - | |
| Resource deduction | - | |
| Political contribution tax credit | - | |
| Investment tax credit | - | |
| Other deductions and credits | - | |
| Part I tax | = | |

## Tax payable

| | | |
|---|---|---|
| Part I tax | | |
| Part I.3 tax (large corporations tax) | + | |
| Taxable dividends received | | |
| Part IV tax | + | |
| Other federal tax payable | + | |
| Subtotal | = | |
| Provincial and territorial tax (except QC,ON,AB) | + | |
| Provincial tax on large corporations (NB,NS) | + | |
| Tax payable | + | |
| Tax instalments paid | - | |
| Investment tax credit refund | - | |
| Taxable dividends paid | | |
| Dividend refund | - | |
| Other refundable credits | - | |
| **Balance owing (refund) on federal return** | = | |
| Provincial income tax (ON,AB,QC) | | |
| Capital and other provincial taxes | + | |
| Tax instalments and credits | - | |
| Other provincial taxes | = | |
| **Total balance owing (refund)** | | |

## Provincial tax

| | % Provincial allocation | Taxable income | Income tax | Capital and other provincial taxes | Tax instalments and credits | Net provincial tax |
|---|---|---|---|---|---|---|
| Newfoundland | | | | | | |
| Prince Edward Island | | | | | | |
| Nova Scotia | | | | | | |
| New Brunswick | | | | | | |
| Manitoba | | | | | | |
| Saskatchewan | | | | | | |
| British Columbia | | | | | | |
| Yukon Territory | | | | | | |
| Northwest Territories | | | | | | |
| Nunavut | | | | | | |
| **Schedule 5 provincial tax payable** | | | | | | |
| Ontario | 100.0000 | | | | | |
| Alberta | | | | | | |
| Québec | | | | | | |
| **Totals** | | | | | | |

## Loss continuity

| | Current year carry back | Carryforward end of year |
|---|---|---|
| Capital | | |
| Non-capital | | 218,040 |
| Farm | | |
| Restricted farm | | |
| Limited partnership | | |
| Listed personal property | | |

## Other carryforwards

| | |
|---|---|
| Capital dividend account | |
| Refundable dividend tax on hand (net of dividend refund) | |
| Unused Part 1.3 tax credit | |
| Unused surtax credits | 152 |
| Foreign business tax credits | |
| Donations and gifts | |
| Investment tax credits | |
| Ontario CMT losses | 481,856 |
| Ontario CMT credit | |

# 5 Year Tax Summary

| Years Ending: | 2006/12/31 | 2005/12/31 | 2004/12/31 | 2003/12/31 | 2002/12/31 |
|---|---|---|---|---|---|
| **Taxable income** | | | | | |
| Net Income for tax purposes | 127,070 | (88,123) | (59,005) | (197,982) | 40,936 |
| Charitable donations and gifts | - | - | - | - | - |
| Taxable dividends | - | - | - | - | - |
| Losses of other years | - 127,070 | - | - | - | - 27,373 |
| Other adjustments | ± | ± | ± | ± | ± |
| Taxable income | = | = | = | = | = 13,563 |
| **Active business income** | 127,070 | | | | 40,936 |
| **Part I tax** | | | | | |
| 38% of taxable income | | | | | 5,154 |
| Surtax | + | + | + | + | + 152 |
| Refundable tax on CCPC investment income | + | + | + | + | + |
| Small business deduction | - | - | - | - | - 2,170 |
| Federal tax abatement | - | - | - | - | - 1,356 |
| Manufacturing and processing deduction | - | - | - | - | - |
| Additional deduction - credit unions | - | - | - | - | - |
| Foreign tax credits | - | - | - | - | - |
| Resource deduction | - | - | - | - | - |
| Political contribution tax credit | - | - | - | - | - |
| Investment tax credit | - | - | - | - | - |
| Other deductions and credits | - | - | - | - | - |
| Part I tax | = | = | = | = | = 1,780 |
| **Tax payable** | | | | | |
| Part I tax | | | | | 1,780 |
| Part I.3 tax | + | + | + | + | + |
| Part IV tax | + | + | + | + | + |
| Other federal tax payable | + | + | + | + | + |
| Subtotal | = | = | = | = | = 1,780 |
| Provincial and territorial tax (except QC,ON,AB) | + | + | + | + | + |
| Provincial tax on large corporations (NB,NS) | + | + | + | + | + |
| Tax payable | = | = | = | = | = 1,780 |
| Tax instalments made | - | - | - | - | - |
| Investment tax credit refund | - | - | - | - | - |
| Dividend refund | - | - | - | - | - |
| Other refundable credits | - | - | - | - | - |
| Balance owing (refund) | = | = | = | = | = 1,780 |
| Provincial income tax (ON,AB,QC) | | | | | 813 |
| Capital and other provincial taxes | + | + | + | + | + |
| Tax instalments and credits | - | - | - | - | - |
| Other provincial taxes | = | = | = | = | = 813 |
| **Total taxes owing (refund)** | | | | | 2,593 |

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 5 – Deferral and Variance Accounts | | | |
| | 1 | 1 | Description of Deferral and variance accounts |
| | | 2 | Calculation of Balances by Account |
| | | 3 | 2008 Rate Rider |
| | | 4 | Method of Recovery |

# DESCRIPTION OF DEFERRAL AND VARIANCE ACCOUNTS

**COMMODITY ACCOUNTS ARE CLASSIFIED AS FOLLOWS:**

1588 Retail Settlement Variance Account – Power
Description: Capture the variance between the cost of power charged by Independent System Operator [IESO] to Atikokan Hydro on Power bill and Power billed to Atikokan Hydro customers.

1588 RSVA Power, Sub-account Global Adjustments
Description: Capture the variance between the Global Adjustments charged by Independent System Operator [IESO] to Atikokan Hydro on Power bill and Global Adjustment billed to Atikokan Hydro customers.

**NON-COMMODITY ACCOUNTS ARE CLASSIFIED IN TWO CATEGORIES AS FOLLOWS:**

Wholesale and Retail Market Variance Accounts

1518 Retail Cost Variance Account – Retail

1548 Retail Cost Variance Account – STR

1580 Retail Settlement Variance Account - Wholesale Market Service Charges
Description: Capture the variance between the Wholesale Market Service Charges billed by Independent System Operator [IESO] on Power bill and Wholesale Market Service Charges Charged to Atikokan Hydro customers.

1582 Retail Settlement Variance Account - One-time Wholesale Market Service
Description: One-time Wholesale Market Service was billed by (H.O.N.I.) from January 1st, 2005 to May 1st, 2006 was charged to Embedded Utilities I do not think this applies. We have never been an embedded LDC.

1584 Retail Settlement Variance Account - Retail Transmission Network Charges

Description: Capture de variance between the Retail Transmission Network Charges billed by Independent System Operator [IESO] on Power bill and Retail Transmission Network Charges Charged to Atikokan Hydro customers.

1586 Retail Settlement Variance Account - Retail Transmission Connection Charges
Description: Capture de variance between the Retail Transmission Connection Charges billed by Independent System Operator [IESO] on Power bill and Retail Transmission Connection Charges Charged to Atikokan Hydro customers

1588 Retail Settlement Variance Account - Power
Description: Refer to commodity accounts description

1588 Retail Settlement Variance Account - Power Sub-Account Global
Description: Refer to commodity accounts description.

Utility Deferral Accounts

1508 Other Regulatory Assets - Sub-account OEB Cost Assessments
Description: To capture the variance between OEB Cost Assessments amount approved in 1999 versus the actual OEB Cost Assessments charged.

1508 Other Regulatory Assets - Sub-account Pension Contributions
Description: To record the pension costs associated with the cash contributions paid to Ontario Municipal Employees Retirement Savings ("OMERS") for the period from January 1, 2005 to April 30, 2006.

1525 Miscellaneous Deferred Debits
Description: Others Miscellaneous Deferred Debits.

1555 Smart Meter Capital and Recovery Offset Variance
Description: To capture the amount billed to Atikokan Hydro customers

1565 Smart Meter OM&A Variance
Description: To capture the amount spent by Atikokan Hydro with respect to Smart Meter Operation and Maintenance

1562 Deferred Payments in Lieu of Taxes
Description: To record the amount resulting from the Board approved PILs methodology for determining the 2001 Deferral Account Allowance and the PILs proxy amount determined for 2002 and subsequent years.

1563 PILs contra account

Description: To record amounts relating to PILs and applicable only to a distributor using the third accounting method approved for recording entries in account 1562

1565 Conservation and Demand Management Expenditures and Recoveries
Description: To capture amounts relating to the costs incurred for conservation and demand management activities and expenditures, and the revenue proxy amount equivalent to the distributor's (first generation) third tranche of MARR (market adjusted revenue requirement) or an amount otherwise approved by the Board.

1566 CDM Contra
Description: To record the offsetting entry for amounts recorded in account 1565, Conservation and Demand Management (CDM) Expenditures and Recoveries, for the reversal of entries to the accounts of original entries.

1572 Extraordinary Event Losses
Description: to record extraordinary event costs that meet the qualifying criteria established in the 2000 Electricity Distribution Rate Handbook.

1574 Deferred Rate Impact Amounts
Description: To record amounts equal to rate impacts associated with market-based rate of return, transition costs, and extraordinary costs that the utility has determined to be excessive and has decided to defer to future periods

1592 PLS & Tax Variance
Description: To capture the Variance between the PILS & tax billed to Atikokan Hydro customers and the amount of PILS payable

2425 Other Deferred Credits
Closed Accounts not classified are as follows:

1570 Qualifying Transition Costs (closed December 31, 2002)
Description: To capture all expenses for Transition Costs

1571 Pre-Market Opening Energy Variances (closed April 30, 2002)
Description: To capture the difference between the T.O.U and Non T.O.U short fall. Charges were approved by OEB

Note: Atikokan Hydro follows and is in compliance with the OEB's Uniform System of Accounts for electricity distributors.

Note 1:

The RSVA power account 1588 is designed to capture variances due to billing timing differences (i.e. electricity charged by IESO to LDCs vs. electricity billed by LDCs to their customers), price and quantity differences (i.e. arising from final vs. preliminary IESO settlement invoices), and line loss differences (i.e. actual vs. estimated line loss factors).

This account is not designed to capture any price differences between the regulated price plan (RPP) and spot prices applicable to RPP customers. This is the function of the Ontario Power Authority (OPA) RPP variance account which is trued-up in accordance with the terms established by the Board for the RPP.

Accordingly, since the RSVA power account is generic to all customers of an LDC, disposition of the account balance in rates is attributable to all its customers.

The 1588 RSVA power - Sub-account Global Adjustments is designed for the global adjustments applicable to non-RPP customers. Hence, the disposition of the account balance should be attributable to non-RPP customers.

# CALCULATION OF BALANCES BY ACCOUNT

## Deferred Charge Accounts

| | | | Dec 31/06 Balance | | Apply for | | Jan1/07 to Apr30/07 | | | May1/07 to Dec31/07 | | | Jan1 to Apr30/08 | | | May1 to Dec31/08 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Account Description** | **Account Number** | **Principal Portion** | **Accum. Interest** | **Total** | **Disposal?** | **Interest** | **Other** | **Balance** | **Interest** | **Other** | **Balance** | **Interest** | **Other** | **Balance** | **Interest** | **Other** | **Balance** |
| Unrecovered Plant and Regulatory Study Costs | 1505 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Other Regulatory Assets | 1508 | 67,503 | 2,588 | 70,091 | YES | - | | 70,091 | - | | 70,091 | - | | 70,091 | - | | 70,091 |
| Preliminary Survey and Investigation Charges | 1510 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Emission Allowance Inventory | 1515 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Emission Allowances Withheld | 1516 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Retail Cost Variance Account - Retail | 1518 | | | - | YES | - | **(426)** | (426) | | 247 | (179) | - | | (179) | - | | (179) |
| Power Purchase Variance Account | 1520 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Misc. Deferred Debits - incl. Rebate Cheques | 1525 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Deferred Losses from Disposition of Utility Plant | 1530 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Unamortized Loss on Reacquired Debt | 1540 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Development Charge Deposits/ Receivables | 1545 | | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Retail Cost Variance Account - STR | 1548 | - | | - | YES | - | **2,477** | 2,477 | - | 3,294 | 5,771 | - | | 5,771 | - | | 5,771 |
| LV Variance Account | 1550 | - | - | - | YES | - | | - | - | | - | - | | - | - | | - |
| Smart Meter Capital Variance Account | 1555 | (2,151) | | (2,151) | YES | - | 1,708 | (442) | - | (3,425) | (3,868) | - | | (3,868) | - | | (3,868) |
| Smart Meters OM&A Variance Account | 1556 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Deferred Development Costs | 1560 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Deferred Payments in Lieu of Taxes | 1562 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| PILS Contra Account | 1563 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| CDM Expenditures and Recoveries | 1565 | (20,435) | | (20,435) | YES | - | | (20,435) | - | 20,435 | (0) | - | | (0) | - | | (0) |
| CDM Contra Account | 1566 | 20,435 | | 20,435 | YES | - | | 20,435 | - | (20,435) | 0 | - | | 0 | - | | 0 |
| Qualifying Transition Costs | 1570 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Pre-Market Opening Energy Variances Total | 1571 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Extra-Ordinary Event Losses | 1572 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| Deferred Rate Impact Amounts | 1574 | - | | - | YES | - | | - | - | | - | - | | - | - | | - |
| RSVA - Wholesale Market Service Charge | 1580 | 921 | (7,006) | (6,085) | YES | - | (21,152) | (27,237) | - | (44,182) | (71,419) | - | | (71,419) | - | | (71,419) |
| RSVA - One-time Wholesale Market Service | 1582 | | - | - | YES | - | | - | - | | - | - | | - | - | | - |
| RSVA - Retail Transmission Network Charge | 1584 | (30,163) | (7,945) | (38,108) | YES | - | 4,393 | (33,714) | - | 3,399 | (30,316) | - | | (30,316) | - | | (30,316) |
| RSVA - Retail Transmission Connection Charge | 1586 | (78,969) | (43,771) | (122,741) | YES | - | 16,728 | (106,013) | - | 26,332 | (79,682) | - | | (79,682) | - | | (79,682) |
| RSVA - Power | 1588 | (91,634) | 23,561 | (68,073) | YES | - | (37,220) | (105,293) | - | (51,580) | (156,873) | - | | (156,873) | - | | (156,873) |
| Deferred PILs Account | 1592 | | - | - | YES | - | | - | - | | - | - | | - | - | | - |
| Other Deferred Credits | 2425 | | - | - | YES | - | | - | - | | - | - | | - | - | | - |
| | | | | | | | | | | | | | | | | | |
| **Sub-totals** | | **(134,493)** | **(32,573)** | **(167,066)** | | **-** | **(33,492)** | **(200,558)** | **-** | **(65,916)** | **(266,474)** | **-** | **-** | **(266,474)** | **-** | **-** | **(266,474)** |

## Recovery of Regulatory Asset Balances (acct #1590)

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Approved Balance** | **413** | | | | | | | | | | | | | |
| Less Period Disposals | | | | 678 | | | 1,356 | | | 669 | | | 1,337 | |
| Plus Period Interest | | | - | | | - | | | - | | | - | | |
| **Balance to (Refund) or Recover from 2006** | **413** | | | | **(265)** | | | **(1,621)** | | | **(2,290)** | | | **(3,627)** |

Bridge Year (2007) Forecast

| Customer Class | Metric | kW | kWhs | # Customers | EDR 2006 Approved Rates* | EDR 2007 Approved Rates** | Jan1/07 to Apr30/07 Disposal | May1/07 to Dec31/07 Disposal | Proportional Allocation |
|---|---|---|---|---|---|---|---|---|---|
| Residential | kWhs | | 11,033,385 | 1,436 | 0.0001 | 0.0001 | 368 | 736 | 54% |
| GS < 50 KW | kWhs | | 5,541,565 | 240 | 0.0001 | 0.0001 | 185 | 369 | 27% |
| GS > 50 Non TOU | kW | 18,559 | 7,019,868 | 20 | 0.0084 | 0.0084 | 52 | 104 | 8% |
| GS > 50 TOU | kW | | | | | | - | - | 0% |
| Intermediate | kW | | | | | | - | - | 0% |
| Large Users | kW | | | | | | - | - | 0% |
| Small Scattered Load | kWhs | | 5,942 | 7 | 0.0000 | 0.0000 | - | - | 0% |
| Standby Power | kW | | | | | | - | - | 0% |
| Sentinel Lighting | kW | 1 | 2,148 | 1 | 2.9651 | 2.9651 | 1 | 2 | 0% |
| Street Lighting | kW | 1,696 | 533,965 | 620 | 0.1283 | 0.1283 | 73 | 145 | 11% |
| Additional Customer Class 1 | | | | | | | - | - | 0% |
| Additional Customer Class 2 | | | | | | | - | - | 0% |
| Additional Customer Class 3 | | | | | | | - | - | 0% |
| Additional Customer Class 4 | | | | | | | - | - | 0% |
| | | | | | | | | | |
| **Totals** | | **20,256** | **24,136,873** | **2,324** | | | **678** | **1,356** | **100%** |
| | | | | | | | | | |

Test Year (2008) Forecast

| Customer Class | Metric | kW | kWhs | # Customers | Dx Revenue | # Customers w/Rebate Cheques | Additional Allocator 1 | Additional Allocator 2 | Additional Allocator 3 | EDR 2007 Approved Rates | Jan1/08 to Apr30/08 Disposal | May 1/08 to Dec 31/08 Disposal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Residential | kWhs | | 10,918,134 | 1,421 | 779,960 | | | | | 0.0001 | 364 | 728 |
| GS < 50 KW | kWhs | | 5,375,424 | 232 | 252,666 | | | | | 0.0001 | 179 | 358 |
| GS > 50 Non TOU | kW | 18,599 | | 20 | 30,192 | | | | | 0.0084 | 52 | 104 |
| GS > 50 TOU | kW | | | | | | | | | 0.0000 | - | - |
| Intermediate | kW | | | | | | | | | 0.0000 | - | - |
| Large Users | kW | | | | | | | | | 0.0000 | - | - |
| Small Scattered Load | kWhs | | 5,942 | 7 | 5,765 | | | | | 0.0000 | - | - |
| Standby Power | kW | | | | | | | | | 0.0000 | - | - |
| Sentinel Lighting | kW | 1 | 2,148 | 1 | 295 | | | | | 2.9651 | 1 | 2 |
| Street Lighting | kW | 1,693 | 532,895 | 619 | 24,821 | | | | | 0.1283 | 72 | 145 |
| Additional Customer Class 1 | | | | | | | | | | | - | - |
| Additional Customer Class 2 | | | | | | | | | | | - | - |
| Additional Customer Class 3 | | | | | | | | | | | - | - |
| Additional Customer Class 4 | | | | | | | | | | | - | - |
| | | | | | | | | | | | | |
| **Totals** | | **20,293** | **16,834,543** | **2,300** | **1,093,699** | **-** | **-** | **-** | **-** | | **669** | **1,337** |
| | | | | | | | | | | | | |

# 2008 RATE RIDER CALCUATION

| | Account Number | Dec31/06 Balance | Apr 30/08 Balance | Allocation Basis | Residential | GS < 50 KW | GS > 50 Non TOU | Intermediate | Small Scattered Load | Standby Power | Sentinel Lighting | Street Lighting | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Unrecovered Plant and Regulatory Study Costs | 1505 | - | - | | | | | | | | | | - |
| Other Regulatory Assets | 1508 | 70,091 | 70,091 | KWh | 45,458 | 22,381 | - | - | 25 | - | 9 | 2,219 | 70,091 |
| Preliminary Survey and Investigation Charges | 1510 | - | - | | | | | | | | | | - |
| Emission Allowance Inventory | 1515 | - | - | | | | | | | | | | - |
| Emission Allowances Withheld | 1516 | - | - | | | | | | | | | | - |
| Retail Cost Variance Account - Retail | 1518 | - | (179) | # Customers | (111) | (18) | (2) | - | (1) | - | (0) | (48) | (179) |
| Power Purchase Variance Account | 1520 | - | - | | | | | | | | | | - |
| Misc. Deferred Debits - incl. Rebate Cheques | 1525 | - | - | | | | | | | | | | - |
| Deferred Losses from Disposition of Utility Plant | 1530 | - | - | | | | | | | | | | - |
| Unamortized Loss on Reacquired Debt | 1540 | - | - | | | | | | | | | | - |
| Development Charge Deposits/ Receivables | 1545 | - | - | | | | | | | | | | - |
| Retail Cost Variance Account - STR | 1548 | - | 5,771 | # Customers | 3,566 | 582 | 50 | - | 18 | - | 3 | 1,553 | 5,771 |
| LV Variance Account | 1550 | - | - | | | | | | | | | | - |
| Smart Meter Capital Variance Account | 1555 | (2,151) | (3,868) | KWh | (2,508) | (1,235) | - | - | (1) | - | (0) | (122) | (3,868) |
| Smart Meters OM&A Variance Account | 1556 | - | - | | | | | | | | | | - |
| Deferred Development Costs | 1560 | - | - | | | | | | | | | | - |
| Deferred Payments in Lieu of Taxes | 1562 | - | - | | | | | | | | | | - |
| PILS Contra Account | 1563 | - | - | | | | | | | | | | - |
| CDM Expenditures and Recoveries | 1565 | (20,435) | (0) | KWh | (0) | (0) | - | - | (0) | - | (0) | (0) | (0) |
| CDM Contra Account | 1566 | 20,435 | 0 | KWh | 0 | 0 | - | - | 0 | - | 0 | 0 | 0 |
| Qualifying Transition Costs | 1570 | - | - | | | | | | | | | | - |
| Pre-Market Opening Energy Variances Total | 1571 | - | - | | | | | | | | | | - |
| Extra-Ordinary Event Losses | 1572 | - | - | | | | | | | | | | - |
| Deferred Rate Impact Amounts | 1574 | - | - | | | | | | | | | | - |
| RSVA - Wholesale Market Service Charge | 1580 | (6,085) | (71,419) | KWh | (46,319) | (22,805) | - | - | (25) | - | (9) | (2,261) | (71,419) |
| RSVA - One-time Wholesale Market Service | 1582 | - | - | | | | | | | | | | - |
| RSVA - Retail Transmission Network Charge | 1584 | (38,108) | (30,316) | KWh | (19,661) | (9,680) | - | - | (11) | - | (4) | (960) | (30,316) |
| RSVA - Retail Transmission Connection Charge | 1586 | (122,741) | (79,682) | KWh | (51,678) | (25,443) | - | - | (28) | - | (10) | (2,522) | (79,682) |
| RSVA - Power | 1588 | (68,073) | (156,873) | KWh | (101,741) | (50,091) | - | - | (55) | - | (20) | (4,966) | (156,873) |
| Deferred PILs Account | 1592 | - | - | | | | | | | | | | - |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Other Deferred Credits | 2425 | - | - | | | | | | | | | | - |
| | | | | | | | | | | | | | |
| **Sub-total to Dispose at May1/08 or Dec31/06?** | Apr30/08 | **(167,066)** | **(266,474)** | | **(172,995)** | **(86,309)** | **49** | **-** | **(79)** | **-** | **(32)** | **(7,107)** | **(266,474)** |
| | | | | | | | | | | | | | |
| Clear residual 1590 balance as of April 30/08? | NO | | | | - | - | - | - | - | - | - | - | **-** |
| | | | | | | | | | | | | | |
| **Total to Dispose at May1/08** | | | | | **(172,995)** | **(86,309)** | **49** | **-** | **(79)** | **-** | **(32)** | **(7,107)** | **(266,474)** |
| | | | | | | | | | | | | | |
| Disposal period? | 3 YEARS | | | | (57,665) | (28,770) | 16 | - | (26) | - | (11) | (2,369) | **(88,825)** |
| | | | | | | | | | | | | | |
| **Projected 2008 Rate Riders** | | | | | **(0.0053)** | **(0.0054)** | **0.0009** | | **(0.0044)** | | **(10.7609)** | **(1.3993)** | |
| Rate Determinant | | | | | kWh | kWh | kW | kW | kWh | kW | kW | kW | |
| | | | | | | | | | | | | | |

Test Year allocations

# PROPOSED METHOD OF RECOVERY

## Disposition of Variance and Deferral Accounts

1. An appropriate allocator (e.g. number of customer, kW's, kWh's) is assigned to each variance/deferral account ("Account"). The [actual/projected] Account balance as at [December 31, 2006/April 30, 2008] is then apportioned to each customer class based on Test Year volume projections for the allocator. Example: if kWh's are assigned as the allocator for an account, and the Load Forecast for the Test Year indicates that 30% of kWh's will be consumed by the Residential customer class, then 30% of the Account balance is allocated to the Residential class.

2. [The projected residual balance in account 1590 as at April 30, 2008 is allocated to each customer class based on the recoveries projected in the Bridge Year for that class, from the date the current rate rider came into effect. Example: if current rate riders came into effect on May 1, 2007 and based on these rates, the Residential customer class is expected to account for 20% of all recoveries from May 1 to December 31, 2007, then 20% of the projected residual balance in account 1590 is allocated to the Residential class.]

3. For each customer class, the sum of allocated balances over all Accounts selected for disposition is calculated. Example: if two Accounts are selected for disposition and the amounts allocated to the Residential customer class were $50,000 for Account #1 and $30,000 for Account #2, then the sum of allocated balances for the Residential class would be $80,000.

4. For each customer class, the sum of allocated balances is divided by [two/three] to derive the annual recovery amount needed to clear the balances over [two/three] years. Example: if the sum of allocated balances for the Residential class is $80,000, the annual recovery amount to clear the balances over [two/three] years would be [$40,000/$26,667].

5. For each customer class, the rate rider is calculated as the annual recovery amount divided by the Test Year forecast for the distribution rate volume metric, with the result rounded to the nearest one-hundredth of a cent,. Example: if the distribution rate volume metric for the Residential customer class is kWh's, and 100,000,000 kWh's are forecast for the Residential

class in the Test Year, then the rate rider for the Residential class would be [$0.0004 (=$40,000 divided by 100,000,000) / $0.0003 (=$26,667 divided by 100,000,000).

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 6 – Cost of Capital and Rate of Return | | | |
| | 1 | 1 | Overview |
| | | 2 | Cost of Debt |
| | | 3 | Return on Equity |

# OVERVIEW

The purpose of this evidence is to summarize the method and cost of financing the Applicant's capital requirements for the 2008 test years.

## Capital Structure

The Applicant has a current capital structure of 50% debt, 50%, as approved by the Ontario Energy Board in RP-2005-0020, and a return on equity of 9.88%, consistent with the return specified in the Board's Decision in EB-2005-0335, dated April 12,2006. Atikokan Hydro Inc. is requesting Board approval of a capital structure of 53% debt, 47% equity including an equity return of 8.68%.

This change in capital structure complies with the Ontario Energy Board's Report on Cost of Capital and 2nd Generation Incentive Regulation of Ontario Electricity Distributors dated December 20,2006. The Ontario Energy Board Report indicates that Distributors will be required to phase-in a 60% debt and 40% equity capital structure that must be completed by 2010. The Applicant is requesting this change in capital structure and associated return on equity primarily to support of the Report of the Board. The Applicant believes the requested capital structure and equity return will provide continued access to long-term debt at reasonable rates.

In an effort to achieve consistency and fairness with all other applications, as well as to be just and reasonable, Atikokan Hydro Inc opted to use the Long Canada Bond Forecast based on *Consensus Forecasts issued for August 2007.*

The Applicant's weighted average cost of capital of 7.20% is summarized below. Atikokan Hydro believes the requested capital structure and equity return will provide continued access to long-term debt at reasonable rates.

| Description | Portion | Cost Rate | Weighted Avg |
|---|---|---|---|
| Long Term Debt | 49.33% | 6.00% | 2.96% |
| Short Term Debt | 4.00% | 4.77% | 0.19% |

| | | | |
|---|---|---|---|
| Common Equity | 46.67% | 8.68% | 4.05% |
| Total | 100% | | 7.20% |

Cost of Debt

Exhibit 6, Tab 1, Schedule 2 provides the detailed calculation of The Applicant's forecast long-term debt costs. Long-term debt cost information for the historical and bridge periods is also filed at Exhibit 6, Tab 1, Schedule 2.

Return on Equity

The Applicant's requested return on equity of 8.68% for 2008 test years is summarized below. The methodology of calculating the ROE is based on the "Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors" issued by the Ontario Energy Board December 20, 2006. Exhibit 6, Tab 1, Schedule 3 provides the excerpt from the report.

| **Government of Canada Bond Yields** | |
|---|---|
| 3-month forecast of the 10-year bond yield | 4.60% |
| 12-month forecast of the 10-year bond yield | 4.80% |
| Average actual prior month 30-year bond yield | 4.03% |
| Average actual prior month 10-year bond yield | 4.12% |
| Long Canada Bond Forecast (LCBF) | 4.61% |
| **Return On Equity** | **8.68%** |

# COST OF DEBT

## Debt Schedule

| | IssueDate | AmtOS | Rate | YrCosts | TermDate | Year | YrDays | AvgBal | Cost |
|---|---|---|---|---|---|---|---|---|---|
| Note Payable to Shareholder | 26-Jun-01 | 1,293,401.00 | 5% | 0 | 26-Jun-41 | 2004 | 366 | 1,293,401.00 | 64,670.05 |
| Note Payable to Shareholder | 26-Jun-01 | 1,320,842.00 | 5% | 0 | 26-Jun-41 | 2005 | 365 | 1,320,842.00 | 66,042.10 |
| Note Payable to Shareholder | 26-Jun-01 | 1,348,283.00 | 5% | 0 | 26-Jun-41 | 2006 | 365 | 1,348,283.00 | 67,414.15 |
| Note Payable to Shareholder | 26-Jun-01 | 1,375,724.00 | 5% | 0 | 26-Jun-41 | 2007 | 365 | 1,375,724.00 | 68,786.20 |
| Note Payable to Shareholder | 26-Jun-01 | 1,403,165.00 | 5% | 0 | 26-Jun-41 | 2008 | 366 | 1,403,165.00 | 70,158.25 |

## Debt Balances

| **Debt Instrument** | **2004** | **2005** | **2006** | **2007** | **2008** |
|---|---|---|---|---|---|
| Note Payable to Shareholder | 1,293,401 | 1,320,842 | 1,348,283 | 1,375,724 | 1,403,165 |
| | | | | | |
| Grand Total | 1,293,401 | 1,320,842 | 1,348,283 | 1,375,724 | 1,403,165 |

## Debt Cost

| **Cost of Debt** | **2004** | **2005** | **2006** | **2007** | **2008** | **Grand Total** |
|---|---|---|---|---|---|---|
| Note Payable to Shareholder | 64,670.05 | 66,042.1 | 67,414.15 | 68,786.2 | 70,158.25 | 337,070.8 |
| | | | | | | |
| Grand Total | 64,670.05 | 66,042.1 | 67,414.15 | 68,786.2 | 70,158.25 | 337,070.8 |

## Effective Debt Rate

| **Debt Rates** | **2004** | **2005** | **2006** | **2007** | **2008** |
|---|---|---|---|---|---|
| Debt Service Costs | 64,670.05 | 66,042.1 | 67414.15 | 68786.2 | 70158.25 |
| Average Debt Outstanding | 1,293,401 | 1,320,842 | 1,348,283 | 1,375,724 | 1,403,165 |
| Effective Debt Rate | 5% | 5% | 5% | 5% | 5% |

# RETURN ON EQUITY

The calculations used to determine the return on equity and the debt are taken from the "Report to the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors" issued December 20, 2006.

Excerpt from the Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors Appendix A and Appendix B

Method to Update the Deemed Long-term Debt Rate

The Board will use the Long Canada Bond Forecast plus an average spread with "A/BBB" rated corporate bond yields to determine the updated deemed debt rate.

The following approach is consistent with the ROE method. As per the approach adopted in the 2006 EDRH, the ROE and the long-term debt rates are based on the same risk-free rate forecast. Therefore, they differ only through the risk premiums that reflect their distinct natures and for which lenders/investors seek commensurate returns. This approach simplifies the calculations and aims to make it easier to understand the numbers. Specifically, the Long Canada Bond Forecast (*LCBFt*) used will be the same as that used for updating the ROE. The average spread between "A/BBB" rated corporate bond yields and 30-year (long) Government of Canada Bond yields will be calculated as the average spread over the weeks of the month corresponding to the Consensus Forecasts.

The deemed Long-Term Debt Rate (*LTDRt*) will be calculated as follows:

$$LTDR_t = LCBF_t + \frac{\sum_w (CorpBonds_{w,t} - {}_{30}CB_{w,t})}{n}$$

Where:

- ***CorpBonds*** $_{w,t}$ is the average long-term corporate bond yield from Scotia Capital Inc. for week *w* of period *t* [Series V121761];

- $_{30}CB_{w,t}$ is the 30-year (long) Government of Canada bond yield for week *w* of period *t* [Series V121791]; and

- ***n*** is the number of weeks in the month for which data are reported.

Method to Update ROE - ROE Update for any Period

Using March 1999 as the starting calculation and substituting for the initial ROE and Long Canada Bond Forecast approved by the Board in the Decision RP-1998-0001 the following is the adjustment formula for calculating the ROE at time *t*:

$$ROE_t = 9.35\% + 0.75 \times (LCBF_t - 5.50\%)$$

The ROE must be set in advance of the approved rates. The final ROE will be factored into rates using the Long Canada Bond Forecast based on *Consensus Forecasts* (as detailed below) and Bank of Canada data three months in advance of the effective date for the rate change. Therefore, for May 1 rate changes, the ROE will be based on January data – effectively *Consensus Forecasts* published during that month and Bank of Canada data for all business days during the month of January. The necessary data is available within the first or second business days after the end of the month and thus poses no delay for determining rates.

***Long Canada Bond Forecast for any Period***

For any period *t* the Long Canada Bond Forecast *LCBFt* can be expressed as:

$$LCBF_t = \left[ \frac{{}_{10}CBF_{3,t} + {}_{10}CBF_{12,t}}{2} \right] + \frac{\sum_i ({}_{30}CB_{i,t} - {}_{10}CB_{i,t})}{I_t}$$

Where:

**$_{10}CB_{3,T}$** is the 3-month forecast of the 10-year Government of Canada bond yield as published in *Consensus Forecasts* at time *t*;

**$_{10}CB_{12,t}$** is the 12-month forecast of the 10-year Government of Canada bond yield as published in *Consensus Forecasts* at time *t*;

**$_{30}CB_{i,t}$** is the actual rate for the 30-year Government of Canada bond yield at the close of day *i* (as published by the Bank of Canada) [Series V39056] during the month (this is the previous month data, the same as used for updating the ROE for natural gas distribution) corresponding to time *t*;

**$_{10}CB_{i,t}$** is the actual rate for the 10-year Government of Canada bond yield at the close of day *i* (as published by the Bank of Canada) [Series V39055] during the month corresponding to time *t*; and

***It*** is the number of business days for which published 10- and 30- Government of Canada bond yields are published during the month corresponding to time *t*.

| Ex. | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 7 - Calculation of Revenue Deficiency or Surplus | | | |
| | 1 | 1 | Overview of Calculation of Revenue Deficiency or Surplus |
| | | 2 | Determination of Net Utility Income |

# OVERVIEW OF CALCULATION OF REVENUE DEFICIENCY OR SURPLUS

This exhibit presents an overview of the revenue deficiency or surplus calculations process for the 2008 test year

The increase in Atikokan Hydro distribution expenses including depreciation expense in the 2008 Test Year of $60,509 is a result of normal operating expenses plus inflation plus additional amortization related to the Capital program.

A return on capital in the 2008 Test Year of $184,810 indicates that the utility was not earning its regulated return based on 2006 EDR which is based on 2004 actual.

# DETERMINATION OF NET UTILITY INCOME

| | 2008 Test Existing Rates | 2008 Test Proposed Rates |
|---|---|---|
| **Revenue** | | |
| Suff/ Def From Below. | | 280,108 |
| Distribution Revenue | 1,093,701 | 1,093,701 |
| Other Operating Revenue (Net) | 60,956 | 60,956 |
| Total Revenue | 1,154,657 | 1,434,765 |
| **Distribution Costs** | | |
| Operation, Maintenance, and Administration | 977,555 | 977,555 |
| Depreciation & Amortization | 240,777 | 240,777 |
| Capital Tax | | 0 |
| Interest- Deemed Interest | 73,201 | 73,201 |
| Total Costs and Expenses | 1,291,533 | 1,291,533 |
| Utility Income Before Income Taxes | -136,876 | 143,232 |
| Net Adjustments per 2008 Pils | -7,658 | -7,658 |
| | -144,534 | 135,574 |
| **Income Tax (Tax Rate 17%)** | -24,571 | 23,048 |
| **Utility Income** | -112,305 | 120,184 |
| **Rate Base** | 2,965,972 | 2,965,972 |
| **Equity** | 0.4667 | 0.4667 |
| **Equity Component Rate Base** | 1,384,120 | 1,384,120 |
| Income / Equity Rate Base % | -8.11% | 8.68% |
| **Target Return -Equity on Rate Base** | 8.68% | 8.68% |
| Return- Equity on Rate Base | 120,184 | 120,184 |
| **Revenue Deficiency** | **232,490** | |
| **Revenue Deficiency (Gross-up)** | **280,108** | |

1

| Ex | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 8 – Cost Allocation | | | |
| | 1 | 1 | June 15 2006 Cost Allocation Informational Filing |
| | | 2 | Summary of Results and Proposed Changes |
| | | 3 | Re-filing of the 2006 Cost Allocation Informational Filing |
| | | 4 | Revised 2006 Cost Allocation Informational Filing RUN #1 |
| | | 5 | Revised 2006 Cost Allocation Informational Filing RUN #2 |

# ATIKOKAN HYDRO INC. ("AHI")

# MANAGER'S SUMMARY

# FOR COST ALLOCATION INFORMATIONAL FILING

# COST ALLOCATION FILE NO: EB-2006-0247

# EDR 2006 FILE NO: EB-2005-0335

## 1. Introduction

On September 29, 2006 the Ontario Energy Board (the "OEB") issued the Board Directions on Cost Allocation Methodology for Electricity Distributors ("the Directions"). On November 15, 2006 the OEB also issued the Cost Allocation Information Filing Guidelines for Electricity Distributors ("the Guidelines"), the Cost Allocation Model ("the Model") and User Instruction (the Instructions") for the Model. AHI has prepared this information filing consistent with AHI's understanding of the Directions, the Guidelines, the Model and the Instructions.

The main purpose of this cost allocation filing is to provide evidence to show the AHI rate classifications that are being subsidized by other classes and those rate classifications that are over contributing based on the assumptions of the Model.

In the mid 1980's, Ontario Hydro, the regulator at the time, completed the last cost allocation study that reflected the distribution function but this was an integrated cost study. The integrated study reviewed the full costs of providing electricity to customers which included energy, transmission and distribution. Distribution represented only around 15% of the total costs reviewed. The results of this study assisted Ontario Hydro

in developing the Rate Setting Guidelines that were used by Municipal Electric Utilities to develop the bundled rates they charged customers up until around 2000.

Under the Energy Competition Act, 1998, the electricity industry in Ontario was separated into Generation, Transmission and Distribution companies. Along with this separation the rates also needed to be unbundled to reflect the structure of the new companies. The unbundling of distribution from generation and transmission was completed in the 2000 to 2001 timeframe using the Electricity Distribution Rate Handbook Rate and the Rate Unbundling and Design Model (i.e. the RUD model). The Rate Handbook and RUD model provided a method to unbundle distribution rates from the other rates by rate classification but it did not determine whether the unbundled rates collected the cost of providing service to the rate classification. The current cost allocation process is the first time a cost allocation study has been conducted in Ontario that focuses completely on distribution to determine whether or not the distribution rates are collecting the cost of providing service to the rate classifications.

This filing comprises a Run 1 and a Run 2. An optional Run 3 was not conducted. For AHI, Run 1 reflects the rate classifications as they were prior to May 1, 2006. Prior to May 1, the Unmetered Scattered Load ("USL") customers were included in the General Service < 50 kW rate classification. Run 2 has the USL customers pulled out of the General Service < 50 kW class to form a class of their own which is consistent with the current rate classifications used by AHI.

In order to prepare this cost allocation filing, AHI used the services of Hydro One to prepare load data profiles by rate classification.

The cost/financial data used in the Model is consistent with the cost data that supports the 2006 approved distribution rates for AHI. Based on the Guidelines, AHI assets were broken out into primary and secondary distribution functions. The breakout of assets, capital contributions, depreciation, accumulated depreciation, customer data and load data by primary, line transformer and secondary categories were developed from the best data available from AHI's customer and financial information systems.

## 2. Summary of Results

### Revenue to Cost Ratios

The results of a cost allocation are typically presented in the form of revenue to cost ratios. The ratio is shown by rate classification and is the percentage of distribution revenue collected by rate classification compared to the costs allocated to the classification. The percentage shows the rate classifications that are being subsidized and those that are over contributing. A percentage of less than 100% means the rate classification is under collecting and is being subsidized by other classes. A percentage of greater than 100% indicates the rate classification is over collecting the cost assigned to the classification and is subsidizing other classes.

The following outlines the revenue to cost ratios for Run 2. The results for Run 1 are similar. In Run 1, the USL rate classification is combined with the General Service < 50 kW rate classification. As a result, the cost to revenue ratio in Run 1 for General Service < 50 kW customers is 118.5% and there is no ratio for USL. All other ratios in Run 1 are essentially the same as Run 2.

| Rate Classification | Revenue to Cost Ratio | ($Being Subsidized)/ $Over Contributing |
|---|---|---|
| Residential | 133.5% | $152,767 |
| General Service <50 kW | 119.8% | $34,867 |
| General Service >50 kW | 27.2% | ($75,022) |
| Intermediate | 48.0% | ($43,553) |
| Street Lights | 22.8% | ($65,647) |
| Sentinel Lights | 12.0% | ($1,946) |
| USL | 15.3% | ($1,467) |
| Total | 100.0% | 0 |

The above results suggests the Residential and General Service <50 kW rate classifications are subsidizing the General Service >50 kW and Intermediate rate classifications. AHI will consider addressing the issue of cross subsidization in its 2008 rate application.

With regards to Street Lights and Sentinel Lights, it is assumed in the cost allocation study that a street light or sentinel light connection is equivalent to a customer. This appeared to be reasonable because in the case of other rate classifications each connection is essentially a customer. This means the customer costs allocated to street lights and sentinel lights are based on 618 and 16 connections, respectively which is the biggest driver that is causing the results for these two classes.

The question is: should streetlights, in particular, be allocated costs based on the number of connections or customers? There are arguments for both sides. On one hand, it could be argued that it should be connections because it would be consistent with the other rate classifications. On the other hand, it could be justified that a streetlight is like any other appliance or outside light on a home. It just happens to be outside on the street. In this case, a streetlight would be incremental load much like a stove or refrigerator and it would attract very little customer costs if any at all. The only customer costs it might attract would be the cost of sending a bill to the customer. AHI

understands that a very low revenue to cost ratio for street lights has occurred with other distributors. In AHI's view, this is a provincial issue that needs to be discussed with the OEB and other market participants. As a result, changes should not be made to streetlight or sentinel light pricing until this issue has been resolved.

Monthly Fixed Charge Comparison

The Model produces customer unit costs per month for each rate classification. To assist with reviewing the range of current fixed monthly service charges, the Model generates three scenarios of reasonable cost-based customer unit costs for each rate classification. These unit costs are determined by the Model and compared to the current approved monthly service charge.

Scenario 1: Avoided Costs

With a strict "avoided cost" approach, only meter related costs, billing and collection costs are included. This approach has the advantage of focusing on the immediate costs of an additional customer. But no administration and general overhead costs are applied.

Scenario 2: Directly Related Customer Costs

The directly related customer costs are those costs included in the avoided cost version but an allocation of administration and general overhead costs is included.

Scenario 3: Minimum System Approach

The minimum system approach assumes that a minimum-size distribution system can be built to serve the minimum load requirements of the customer. For the purposes of this filing the minimum load requirement is assumed to be 400 watts per customer. The minimum system method involves determining the minimum size pole, conductor, cable, transformer, and service that is currently installed by the distributor. Once determined for each plant account, the minimum size distribution system is classified as customer-related costs and then used to define the monthly unit customer cost.

There are various approaches to define the minimum system. Moreover, judgment is required to address various implementation details with this methodology. The OEB cost allocation project did not seek to develop a common minimum system methodology for use by the Ontario electricity distribution sector. Instead, the results of numerous past Ontario minimum system studies were examined and approved for use in the Model.

The minimum system results are applied to the following accounts:

- Line Transformers (Account 1850)
- "Distribution" which includes poles and conductors, and is defined as Accounts 1830 -1845
- Related O&M accounts.

The density of the distributor (i.e. customers/route kilometer of line) is the major factor that determines the percentage of the above costs which are included in the customer costs. The density of AHI is 25 customers/km. This means AHI is classified as a low

density distributor. As a result, 60% of AHI's distribution costs (i.e. lines, poles and line transformers) are defined to be customer related cost.

The monthly customer unit cost under the minimum system approach includes the directly related customer costs plus 60% of distribution costs with any administration and general overhead associated with the distribution costs. In AHI's view, of the three scenarios, the Minimum System Approach appears to be the most reasonable approach to determine the customer unit costs per month as it better reflects the fixed costs of providing service to a customer.

The following outlines the monthly fixed cost comparison.

| Rate Classification | Approved Fixed Charge | Minimum System Fixed Charge | Directly Related Fixed Charge | Avoided Cost Fixed Charge |
|---|---|---|---|---|
| Residential | $26.94 | $20.23 | $9.04 | $5.57 |
| General Service <50 kW | $53.71 | $38.56 | $26.67 | $16.31 |
| General Service >50 kW | $71.66 | $133.20 | $119.77 | $67.19 |
| Intermediate | $2,393.62 | $194.99 | $241.94 | $95.02 |
| Street Lights | $1.95 | $12.13 | $0.01 | $0.01 |
| Sentinel Lights | $1.08 | $12.17 | $0.06 | $0.03 |
| USL | $26.85 | $20.83 | $8.66 | $5.64 |

Assuming the Minimum System Fixed Charge is the most reasonable scenario, the above results suggest the monthly fixed charge for AHI Residential, General Service < 50 kW, Intermediate and USL should be reduced. For General Service >50 kW, Street Lights and Sentinel Lights the service charge should increase. In reviewing the Model it appears the Miscellaneous Service Revenue allocated to each rate classification is also applied to the calculation of the fixed charges which is factor contributing to lower service charges compared to the current charges for some rate classifications. In AHI's view,

before new monthly fixed charges are implemented, the OEB should revisit the calculation of these fixed charges to ensure the outcomes are reasonable and that Miscellaneous Service Revenues are reflected properly in the calculations.

Transformer Ownership Allowance

Currently, AHI provides a transformer ownership allowance to those customers that own their transformation facilities. AHI's present transformer ownership allowance is 10% of the applicable distribution volumetric rate. The cost justification of the allowance has not been reviewed in recent years. It is expected, this filing will be used by the OEB to review this allowance from a cost based perspective.

The present allowance is intended to reflect the costs to a distributor of providing step down transformation facilities to the customer's utilization voltage level. Since it is assumed that the distributor provides electricity at utilization voltage, the cost of this transformation is captured in and recovered through the distribution rates. Therefore, when a customer provides the step down transformation from primary to secondary, it should receive a credit of these costs already included in the distribution rates.

In AHI's case, the Model is suggesting the transformer ownership allowance from a cost based perspective should be $0.36 per kW. For AHI, this amount is significantly higher than the current allowance and suggest the OEB review this issue on a provincial basis before the current the transformer ownership allowance is adjusted.

3. Conclusion

In accordance with the Directions, AHI expects the OEB will give significant weight to the results of these filings when deciding upon specific cost allocation matters in future rate hearings. AHI understands that after reviewing the results of the cost allocation filings from all distributors, and considering the overall regulatory context including results from the forthcoming distribution rate design consultations, the OEB will decide upon the priorities for, and timing of, any adjustments to future cost allocations, rate classifications or rate design. AHI also understands the information in this filing will be made public.

# SUMMARY OF RESULTS AND PROPOSED CHANGES

## Proposed Changes to the Cost Allocation Informational Filing

In view of the loss of Atikokan Hydro's Intermediate customer, the informational Cost Allocation filing has been revised and is being restated as part of this application.

Various sections of the model were updated to remove information relating to that particular rate class. Atikokan Hydro has prepared this information filing consistent with its understanding of the Directions, the Guidelines, the Model and the Instructions issued by the Board on September 29, 2006. Both runs of the model can be found at Schedule 4 and 5 of this Exhibit.

## Report of the Board on Application of the Cost Allocation for Electricity Distributors

In early 2007, Local Distribution Companies were required to file cost allocation studies based on the Ontario Energy Board's "Cost Allocation Review: Board Directions on Cost Allocation Methodology for Electricity Distributors EB-2006-0317, September 29, 2006" and the Cost Allocation Model. Atikokan Hydro complied with the above requirement and filed its study on June 15, 2007.

On November 26, 2007 the Board issued a report "Application of Cost Allocation for Electricity Distributors" The report addressed a number of issues, most significantly the relationship between the class revenue and the class total allocated costs (the "revenue-to-cost ratio"). This Report also discussed the treatment of the Monthly Service Charge, metering credits for the unmetered scattered load class, transformer credits for customer-owned transformers, and charges for the provision of standby power for customers with load displacement generation.

Atikokan Hydro's opinions is, as other utilities have pointed out, that the results are valuable in informing LDC's on cost allocation and rate design in their rebasing exercises over the next three years. However, the results themselves show significant differences

amongst LDC's without any analysis or understanding as to why the results are what they are. Board Staff indicated in the paper that the variations might be the results of "non-consistent understanding of the fundamentals associated with the methodology and the Model, or errors in the data from individual distributors". At page 6 of the report, the Board states the following;

> **"Managing the movement of rates closer to allocated costs:**
> A principle of rate making is that rate stability in most instances is desirable. Rates should not be constructed in a manner that leads to subsequent counter directional changes. The Board considers it appropriate to avoid premature movement of rates in circumstances where subsequent applications of the model or changes in circumstances could lead to a directionally different movement. Rate instability of this nature is confusing to consumers, frustrates their energy cost planning and undermines their confidence in the rate making process.
>
> Another principle of rate making is the avoidance of rate shock. Proposed rate changes should consider the ability of consumers to react to their new costs. In aligning rate levels closer to costs, reducing a high revenue-to-cost ratio for any one class requires an offsetting increase to one or more other classes. Such realignments could result in large rate increases, particularly when combined with other plans that affect the distributor's revenue requirement.
>
> The Board expects to address these concerns as and when they arise in the context of individual rate applications. Distributors should endeavour to move their revenue-to-cost ratios closer to one if this is supported by improved cost allocations. However, if a large increase is required to move closer to one, rate mitigation plans should be proposed by the distributor. Distributors should not move their revenue-to-cost ratios further away from one. "

If the suggested ranges were to be adopted, the impacts on at least some rate classes are significant. Atikokan Hydro recommends that the Board takes into consideration the loss of the utility's sole intermediate customer and its imminent impact on the proposed 2008 rates and should move cautiously in its implementation of any conclusions regarding the Applicant's choice to keep its existing revenue to cost ratio.

Board staff recommends that the following class specific revenue to cost ratio ranges be considered acceptable for the short term. This range is compared with the applied for ranges in the following table.

| Class | Proposed Acceptable Range | Existing Range |
|---|---|---|

| | | |
|---|---|---|
| Residential | 80% to 120% | 132% |
| GS < 50 kW | 80% to 120% | 107% |
| GS > 50 kW | 80% to 180% | 20% |
| Street Lighting | 80% to 120% | 23% |
| Sentinel Lights | 70% to 120% | 1% |
| USL | 70% to 120% | 271% |

# ATIKOKAN HYDRO INC. ("AHI")

# MANAGER'S SUMMARY

# FOR COST ALLOCATION INFORMATIONAL FILING

# COST ALLOCATION FILE NO: EB-2006-0247

# EDR 2006 FILE NO: EB-2005-0335

Resubmitted January 17th 2008

On September 29, 2006 the OEB issued its directions on Cost Allocation Methodology for Electricity Distributors ("the Directions"). On November 15, 2006, the Board issued the Cost Allocation Information Filing Guidelines for Electricity Distributors ("the Guidelines"), the Cost Allocation Model ("the Model") and User Instructions (the "Instructions") for the Model. The Applicant prepared a cost allocation information filing consistent with the Applicant understanding of the Directions, the Guidelines, the Model and the Instructions. The Applicant submitted this filing to the OEB on February 28, 2007.

One of the main objectives of the filing was the provision of information that will indicate any apparent cross-subsidization among rate classifications within a distributor.

In the mid 1980's, Ontario Hydro, the regulator at the time, completed the last cost allocation study that reflected the distribution function but this was an integrated cost study. The integrated study reviewed the full costs of providing electricity to customers which included energy, transmission and distribution. Distribution represented only around 15% of the total costs reviewed. The results of this study assisted Ontario Hydro in developing the Rate Setting Guidelines that were used by Municipal Electric Utilities to develop the bundled rates they charged customers up until around 2000.

Under the Energy Competition Act, 1998, the electricity industry in Ontario was separated into Generation, Transmission and Distribution companies. Along with this separation the rates also needed to be unbundled to reflect the structure of the new companies. The unbundling of distribution from generation and transmission was completed in the 2000 to 2001 timeframe using the Electricity Distribution Rate Handbook Rate and the Rate Unbundling and Design Model (i.e. the RUD model). The Rate Handbook and RUD model provided a method to unbundle distribution rates from the other rates by rate classification but it did not determine whether the unbundled rates collected the cost of providing service to the rate classification. The current cost allocation process is the first time a cost allocation study has been conducted in Ontario that focuses completely on distribution to determine whether or not the distribution rates are collecting the cost of providing service to the rate classifications.

This filing was comprised of a Run 1 and a Run 2. An optional Run 3 was not conducted. For AHI, Run 1 reflected the rate classifications as they were prior to May 1, 2006. Prior to May 1, the Unmetered Scattered Load ("USL") customers were included in the General Service < 50 kW rate classification. Run 2 has the USL customers pulled out of the General Service < 50 kW class to form a class of their own which is consistent with the current rate classifications used by AHI.

In order to prepare this cost allocation filing, AHI used the services of Hydro One to prepare load data profiles by rate classification.

The cost/financial data used in the Model was consistent with the cost data that supported the 2006 approved distribution rates for AHI. Based on the Guidelines, AHI assets were broken out into primary and secondary distribution functions. The breakout of assets, capital contributions, depreciation, accumulated depreciation, customer data

and load data by primary, line transformer and secondary categories were developed from the best data available from AHI's customer and financial information systems.

Summary of Results

The results of a cost allocation are typically presented in the form of revenue to cost ratios. The ratio is shown by rate classification and is the percentage of distribution revenue collected by rate classification compared to the costs allocated to the classification. The percentage shows the rate classifications that are being subsidized and those that are over contributing. A percentage of less than 100% means the rate classification is under collecting and is being subsidized by other classes. A percentage of greater than 100% indicates the rate classification is over collecting the cost assigned to the classification and is subsidizing other classes.

The following outlines the revenue to cost ratios for Run 2. The results for Run 1 are similar. In Run 1, the USL rate classification is combined with the General Service < 50 kW rate classification. As a result, the cost to revenue ratio in Run 1 for General Service < 50 kW customers is 125.15% and there is no ratio for USL. All other ratios in Run 1 are essentially the same as Run 2.

**Revenue to Cost Ratios as Filed in the Applicant's 2007 Cost Allocation Informational Filing**

| Rate Classification | Revenue to Cost Ratio | ($Being Subsidized)/ $Over Contributing |
|---|---|---|
| Residential | 125.06% | $122.215 |
| General Service <50 kW | 107.67% | $15,127 |
| General Service >50 kW | 22.76% | ($99,669) |
| Street Lights | 22.8% | ($65,789) |
| Sentinel Lights | 11.96% | ($1,950) |
| USL | 15.33% | ($1,469) |
| Total | 100.0% | 0 |

The above results suggests the Residential and General Service <50 kW rate classifications are subsidizing the General Service >50 kW and Intermediate rate classifications.

In an attempt to avoid further "rate shock", Atikokan Hydro is requesting to maintain its existing ratios. If the suggested ranges were to be adopted, the impacts on at least some rate classes would be significant. Atikokan Hydro recommends that the Board takes into consideration the loss of the utility's sole intermediate customer and its imminent impact on the proposed 2008 rates.

Density and Monthly Fixed Charge

The density of the distributor (i.e. customers/route kilometer of line) is the major factor that determines the percentage of the above costs which are included in the customer costs. The density of AHI is 25 customers/km. This means AHI is classified as a low density distributor. As a result, 60% of AHI's distribution costs (i.e. lines, poles and line transformers) are defined to be customer related cost.

The monthly customer unit cost under the minimum system approach includes the directly related customer costs plus 60% of distribution costs with any administration and general overhead associated with the distribution costs. In AHI's view, of the three scenarios, the Minimum System Approach appears to be the most reasonable approach to determine the customer unit costs per month as it better reflects the fixed costs of providing service to a customer.

The following outlines the monthly fixed cost comparison.

| Rate Classification | Approved Fixed Charge | Minimum System Fixed Charge | Directly Related Fixed Charge | Avoided Cost Fixed Charge |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| Residential | $26.94 | $20.11 | $9.13 | $5.57 |
| General Service <50 kW | $53.71 | $38.81 | $27.07 | $16.32 |
| General Service >50 kW | $71.66 | $133.74 | $120.57 | $67.32 |
| Street Lights | $1.95 | $12.15 | $0.01 | $0.01 |
| Sentinel Lights | $1.08 | $12.19 | $0.06 | $0.03 |
| USL | $26.85 | $20.86 | $8.67 | $5.64 |

Assuming the Minimum System Fixed Charge is the most reasonable scenario, the above results suggest the monthly fixed charge for AHI Residential, General Service < 50 kW, Intermediate and USL should be reduced. For General Service >50 kW, Street Lights and Sentinel Lights the service charge should increase. In reviewing the Model it appears the Miscellaneous Service Revenue allocated to each rate classification is also applied to the calculation of the fixed charges which is factor contributing to lower service charges compared to the current charges for some rate classifications. In AHI's view, before new monthly fixed charges are implemented, the OEB should revisit the calculation of these fixed charges to ensure the outcomes are reasonable and that Miscellaneous Service Revenues are reflected properly in the calculations.

Transformer Ownership Allowance

Currently, AHI provides a transformer ownership allowance to those customers that own their transformation facilities. AHI's present transformer ownership allowance is 10% of the applicable distribution volumetric rate. The cost justification of the allowance has not been reviewed in recent years. It is expected, this filing will be used by the OEB to review this allowance from a cost based perspective.

The present allowance is intended to reflect the costs to a distributor of providing step down transformation facilities to the customer's utilization voltage level. Since it is assumed that the distributor provides electricity at utilization voltage, the cost of this transformation is captured in and recovered through the distribution rates. Therefore,

when a customer provides the step down transformation from primary to secondary, it should receive a credit of these costs already included in the distribution rates.

In AHI's case, the Model is suggesting the transformer ownership allowance from a cost based perspective should be $0.36 per kW. For AHI, this amount is significantly higher than the current allowance and suggest the OEB review this issue on a provincial basis before the current the transformer ownership allowance is adjusted.

# REVISED 2006 COST ALLOCATION INFORMATONAL FILING RUN #1

# Ontario Energy Board

## 2006 COST ALLOCATION INFORMATION FILING

## Sheet I1 Utility Information Sheet

| | |
|---|---|
| **Name of LDC:** | Atikokan Hydro Inc. |
| **License Number:** | ED-2003-0001 |
| **EDR 2006 EB Number:** | EB-2005-0335 |
| **Cost Allocation EB Number:** | EB-2006-0247 ← drop-down menu |
| **Date of Submission:** | June 22 2007 |
| **Version:** | 1.2 |

**Contact Information**

| | |
|---|---|
| **Name:** | Wilf Thorburn |
| **Title:** | CEO/Secretary/Treasurer |
| **Phone Number:** | 807-597-6600 |
| **E-Mail Address:** | wilf.thorburn@athydro.com |

**Copyright**

*This cost allocation model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an cost allocation filing. You may use and copy this cost allocation model for that purpose, and provide a copy of this cost allocation model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this cost allocation model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this cost allocation model to a person that is advising or assisting you in preparing or reviewing a cost allocation filing, you must ensure that the person understands and agrees to the restrictions noted above.*

Ontario

# 2006 COST ALLOCATION INFORMATION FILING

## Atikokan Hydro Inc.

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I2 Class Selection - First Run

**Instructions:**

**Step 1:** Pleae input your existing classes
**Step 2:** If this is your first run, select "First Run" in the drop-down menu 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 | | YES |
| 6 | Large Use >5MW | | NO |
| 7 | Street Light | | YES |
| 8 | Sentinel | | YES |
| 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**

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I3 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 6-3, cell R120)

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

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

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

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

| | | | | |
|---|---|---|---|---|
| **Approved Target Net Income ($)** | $71,485 | | | |
| **Approved PILs ($)** | $0 | | | |
| **Approved Interest ($)** | $39,714 | | | |
| **Approved Specific Service Charges ($)** | $6,145 | | | |
| **Approved Transformer Ownership Allowance ($)** | $3,816 | | | |
| **Approved Low Voltage Wheeling Adjustment ($)** | | | | |
| **Approved Revenue Requirement ($)** | $903,779 | **From this Sheet** | **Differences?** | |
| **Revenue Requirement to be Used in this model ($)** | $907,595 | **$907,595** | **Rev Req Matches** | |
| **Approved Rate Base ($)** | $1,588,545 | | | |
| **Rate Base to be Used in this model ($)** | $1,589,117 | **$1,589,117** | **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 |
| 1010 | Cash Advances and Working Funds | | | | | $0 |
| 1020 | Interest Special Deposits | | | | | $0 |
| 1030 | Dividend Special Deposits | | | | | $0 |
| 1040 | Other Special Deposits | | | | | $0 |
| 1060 | Term Deposits | | | | | $0 |
| 1070 | Current Investments | | | | | $0 |
| 1100 | Customer Accounts Receivable | | | | | $0 |
| 1102 | Accounts Receivable - Services | | | | | $0 |
| 1104 | Accounts Receivable - Recoverable Work | | | | | $0 |
| 1105 | Accounts Receivable - Merchandise, Jobbing, etc. | | | | | $0 |
| 1110 | Other Accounts Receivable | | | | | $0 |
| 1120 | Accrued Utility Revenues | | | | | $0 |
| 1130 | Accumulated Provision for Uncollectible Accounts--Credit | | | | | $0 |
| 1140 | Interest and Dividends Receivable | | | | | $0 |
| 1150 | Rents Receivable | | | | | $0 |
| 1170 | Notes Receivable | | | | | $0 |
| 1180 | Prepayments | | | | | $0 |
| 1190 | Miscellaneous Current and Accrued Assets | | | | | $0 |
| 1200 | Accounts Receivable from Associated Companies | | | | | $0 |
| 1210 | Notes Receivable from Associated Companies | | | | | $0 |
| 1305 | Fuel Stock | | | | | $0 |
| 1330 | Plant Materials and Operating Supplies | | | | | $0 |
| 1340 | Merchandise | | | | | $0 |
| 1350 | Other Materials and Supplies | | | | | $0 |
| 1405 | Long Term Investments in Non-Associated Companies | | | | | $0 |

| | | | | | |
|---|---|---|---|---|---|
| 1408 | Long Term Receivable - Street Lighting Transfer | | | | $0 |
| 1410 | Other Special or Collateral Funds | | | | $0 |
| 1415 | Sinking Funds | | | | $0 |
| 1425 | Unamortized Debt Expense | | | | $0 |
| 1445 | Unamortized Discount on Long-Term Debt--Debit | | | | $0 |
| 1455 | Unamortized Deferred Foreign Currency Translation Gains and Losses | | | | $0 |
| 1460 | Other Non-Current Assets | | | | $0 |
| 1465 | O.M.E.R.S. Past Service Costs | | | | $0 |
| 1470 | Past Service Costs - Employee Future Benefits | | | | $0 |
| 1475 | Past Service Costs - Other Pension Plans | | | | $0 |
| 1480 | Portfolio Investments - Associated Companies | | | | $0 |
| 1485 | Investment in Associated Companies - Significant Influence | | | | $0 |
| 1490 | Investment in Subsidiary Companies | | | | $0 |
| 1505 | Unrecovered Plant and Regulatory Study Costs | | | | $0 |
| 1508 | Other Regulatory Assets | | | | $0 |
| 1510 | Preliminary Survey and Investigation Charges | | | | $0 |
| 1515 | Emission Allowance Inventory | | | | $0 |
| 1516 | Emission Allowances Withheld | | | | $0 |
| 1518 | RCVARetail | | | | $0 |
| 1520 | Power Purchase Variance Account | | | | $0 |
| 1525 | Miscellaneous Deferred Debits | | | | $0 |
| 1530 | Deferred Losses from Disposition of Utility Plant | | | | $0 |
| 1540 | Unamortized Loss on Reacquired Debt | | | | $0 |
| 1545 | Development Charge Deposits/ Receivables | | | | $0 |
| 1548 | RCVASTR | | | | $0 |
| 1560 | Deferred Development Costs | | | | $0 |
| 1562 | Deferred Payments in Lieu of Taxes | | | | $0 |
| 1563 | Account 1563 - Deferred PILs Contra Account | | | | $0 |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | | | | $0 |
| 1570 | Qualifying Transition Costs | | | | $0 |
| 1571 | Pre-market Opening Energy Variance | | | | $0 |
| 1572 | Extraordinary Event Costs | | | | $0 |
| 1574 | Deferred Rate Impact Amounts | | | | $0 |
| 1580 | RSVAWMS | | | | $0 |
| 1582 | RSVAONE-TIME | | | | $0 |
| 1584 | RSVANW | | | | $0 |
| 1586 | RSVACN | | | | $0 |
| 1588 | RSVAPOWER | | | | $0 |
| 1590 | Recovery of Regulatory Asset Balances | | | | $0 |
| 1605 | Electric Plant in Service - Control Account | | | | $0 |
| 1606 | Organization | | | | $0 |
| 1608 | Franchises and Consents | | | | $0 |
| 1610 | Miscellaneous Intangible Plant | | | | $0 |
| 1615 | Land | | | | $0 |
| 1616 | Land Rights | | | | $0 |
| 1620 | Buildings and Fixtures | | | | $0 |
| 1630 | Leasehold Improvements | | | | $0 |
| 1635 | Boiler Plant Equipment | | | | $0 |
| 1640 | Engines and Engine-Driven Generators | | | | $0 |
| 1645 | Turbogenerator Units | | | | $0 |
| 1650 | Reservoirs, Dams and Waterways | | | | $0 |
| 1655 | Water Wheels, Turbines and Generators | | | | $0 |
| 1660 | Roads, Railroads and Bridges | | | | $0 |
| 1665 | Fuel Holders, Producers and Accessories | | | | $0 |
| 1670 | Prime Movers | | | | $0 |
| 1675 | Generators | | | | $0 |
| 1680 | Accessory Electric Equipment | | | | $0 |
| 1685 | Miscellaneous Power Plant Equipment | | | | $0 |
| 1705 | Land | | | | $0 |
| 1706 | Land Rights | | | | $0 |
| 1708 | Buildings and Fixtures | | | | $0 |
| 1710 | Leasehold Improvements | | | | $0 |
| 1715 | Station Equipment | | | | $0 |
| 1720 | Towers and Fixtures | | | | $0 |
| 1725 | Poles and Fixtures | | | | $0 |
| 1730 | Overhead Conductors and Devices | | | | $0 |
| 1735 | Underground Conduit | | | | $0 |
| 1740 | Underground Conductors and Devices | | | | $0 |
| 1745 | Roads and Trails | | | | $0 |
| 1805 | Land | | | | $0 |
| 1806 | Land Rights | | | | $0 |
| 1808 | Buildings and Fixtures | | | | $0 |
| 1810 | Leasehold Improvements | | | | $0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | | | | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | | | | $465,822 |
| 1825 | Storage Battery Equipment | | | | $0 |
| 1830 | Poles, Towers and Fixtures | | | | $943,478 |
| 1835 | Overhead Conductors and Devices | | | | $0 |
| 1840 | Underground Conduit | | | | $0 |
| 1845 | Underground Conductors and Devices | | | | $0 |
| 1850 | Line Transformers | | | | $423,501 |
| 1855 | Services | | | | $0 |
| 1860 | Meters | | | | $304,632 |
| 1865 | Other Installations on Customer's Premises | | | | $0 |
| 1870 | Leased Property on Customer Premises | | | | $0 |
| 1875 | Street Lighting and Signal Systems | | | | $0 |

| | | | | | |
|---|---|---|---|---|---|
| 1905 | Land | | | | $15,588 |
| 1906 | Land Rights | | | | $0 |
| 1908 | Buildings and Fixtures | | | | $295,619 |
| 1910 | Leasehold Improvements | | | | $0 |
| 1915 | Office Furniture and Equipment | | | | $47,019 |
| 1920 | Computer Equipment - Hardware | | | | $47,450 |
| 1925 | Computer Software | | | | $161,700 |
| 1930 | Transportation Equipment | | | | $415,859 |
| 1935 | Stores Equipment | | | | $0 |
| 1940 | Tools, Shop and Garage Equipment | | | | $74,317 |
| 1945 | Measurement and Testing Equipment | | | | $0 |
| 1950 | Power Operated Equipment | | | | $0 |
| 1955 | Communication Equipment | | | | $0 |
| 1960 | Miscellaneous Equipment | | | | $0 |
| 1965 | Water Heater Rental Units | | | | $0 |
| 1970 | Load Management Controls - Customer Premises | | | | $0 |
| 1975 | Load Management Controls - Utility Premises | | | | $0 |
| 1980 | System Supervisory Equipment | | | | $0 |
| 1985 | Sentinel Lighting Rental Units | | | | $0 |
| 1990 | Other Tangible Property | | | | $0 |
| 1995 | Contributions and Grants - Credit | | | | $0 |
| 2005 | Property Under Capital Leases | | | | $0 |
| 2010 | Electric Plant Purchased or Sold | | | | $0 |
| 2020 | Experimental Electric Plant Unclassified | | | | $0 |
| 2030 | Electric Plant and Equipment Leased to Others | | | | $0 |
| 2040 | Electric Plant Held for Future Use | | | | $0 |
| 2050 | Completed Construction Not Classified--Electric | | | | $0 |
| 2055 | Construction Work in Progress--Electric | | | | $0 |
| 2060 | Electric Plant Acquisition Adjustment | | | | $0 |
| 2065 | Other Electric Plant Adjustment | | | | $0 |
| 2070 | Other Utility Plant | | | | $0 |
| 2075 | Non-Utility Property Owned or Under Capital Leases | | | | $0 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | | | | ($2,119,884) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | | | | $0 |
| 2140 | Accumulated Amortization of Electric Plant Acquisition Adjustment | | | | $0 |
| 2160 | Accumulated Amortization of Other Utility Plant | | | | $0 |
| 2180 | Accumulated Amortization of Non-Utility Property | | | | $0 |
| 2205 | Accounts Payable | | | | $0 |
| 2208 | Customer Credit Balances | | | | $0 |
| 2210 | Current Portion of Customer Deposits | | | | $0 |
| 2215 | Dividends Declared | | | | $0 |
| 2220 | Miscellaneous Current and Accrued Liabilities | | | | $0 |
| 2225 | Notes and Loans Payable | | | | $0 |
| 2240 | Accounts Payable to Associated Companies | | | | $0 |
| 2242 | Notes Payable to Associated Companies | | | | $0 |
| 2250 | Debt Retirement Charges( DRC) Payable | | | | $0 |
| 2252 | Transmission Charges Payable | | | | $0 |
| 2254 | Electrical Safety Authority Fees Payable | | | | $0 |
| 2256 | Independent Market Operator Fees and Penalties Payable | | | | $0 |
| 2260 | Current Portion of Long Term Debt | | | | $0 |
| 2262 | Ontario Hydro Debt - Current Portion | | | | $0 |
| 2264 | Pensions and Employee Benefits - Current Portion | | | | $0 |
| 2268 | Accrued Interest on Long Term Debt | | | | $0 |
| 2270 | Matured Long Term Debt | | | | $0 |
| 2272 | Matured Interest on Long Term Debt | | | | $0 |
| 2285 | Obligations Under Capital Leases--Current | | | | $0 |
| 2290 | Commodity Taxes | | | | $0 |
| 2292 | Payroll Deductions / Expenses Payable | | | | $0 |
| 2294 | Accrual for Taxes, Payments in Lieu of Taxes, Etc. | | | | $0 |
| 2296 | Future Income Taxes - Current | | | | $0 |
| 2305 | Accumulated Provision for Injuries and Damages | | | | $0 |
| 2306 | Employee Future Benefits | | | | $0 |
| 2308 | Other Pensions - Past Service Liability | | | | $0 |
| 2310 | Vested Sick Leave Liability | | | | $0 |
| 2315 | Accumulated Provision for Rate Refunds | | | | $0 |
| 2320 | Other Miscellaneous Non-Current Liabilities | | | | $0 |
| 2325 | Obligations Under Capital Lease--Non-Current | | | | $0 |
| 2330 | Development Charge Fund | | | | $0 |
| 2335 | Long Term Customer Deposits | | | | $0 |
| 2340 | Collateral Funds Liability | | | | $0 |
| 2345 | Unamortized Premium on Long Term Debt | | | | $0 |
| 2348 | O.M.E.R.S. - Past Service Liability - Long Term Portion | | | | $0 |
| 2350 | Future Income Tax - Non-Current | | | | $0 |
| 2405 | Other Regulatory Liabilities | | | | $0 |
| 2410 | Deferred Gains from Disposition of Utility Plant | | | | $0 |
| 2415 | Unamortized Gain on Reacquired Debt | | | | $0 |
| 2425 | Other Deferred Credits | | | | $0 |
| 2435 | Accrued Rate-Payer Benefit | | | | $0 |
| 2505 | Debentures Outstanding - Long Term Portion | | | | $0 |
| 2510 | Debenture Advances | | | | $0 |
| 2515 | Reacquired Bonds | | | | $0 |
| 2520 | Other Long Term Debt | | | | $0 |
| 2525 | Term Bank Loans - Long Term Portion | | | | $0 |
| 2530 | Ontario Hydro Debt Outstanding - Long Term Portion | | | | $0 |
| 2550 | Advances from Associated Companies | | | | $0 |
| 3005 | Common Shares Issued | | | | $0 |

| | | | | | |
|---|---|---|---|---|---|
| 3008 | Preference Shares Issued | | | | $0 |
| 3010 | Contributed Surplus | | | | $0 |
| 3020 | Donations Received | | | | $0 |
| 3022 | Development Charges Transferred to Equity | | | | $0 |
| 3026 | Capital Stock Held in Treasury | | | | $0 |
| 3030 | Miscellaneous Paid-In Capital | | | | $0 |
| 3035 | Installments Received on Capital Stock | | | | $0 |
| 3040 | Appropriated Retained Earnings | | | | $0 |
| 3045 | Unappropriated Retained Earnings | | | | $0 |
| 3046 | Balance Transferred From Income | | $0 | $0 | ($71,485) |
| 3047 | Appropriations of Retained Earnings - Current Period | | | | $0 |
| 3048 | Dividends Payable-Preference Shares | | | | $0 |
| 3049 | Dividends Payable-Common Shares | | | | $0 |
| 3055 | Adjustment to Retained Earnings | | | | $0 |
| 3065 | Unappropriated Undistributed Subsidiary Earnings | | | | $0 |
| 4006 | Residential Energy Sales | | | | ($514,638) |
| 4010 | Commercial Energy Sales | | | | $0 |
| 4015 | Industrial Energy Sales | | | | $0 |
| 4020 | Energy Sales to Large Users | | | | ($602,242) |
| 4025 | Street Lighting Energy Sales | | | | ($22,952) |
| 4030 | Sentinel Lighting Energy Sales | | | | ($106) |
| 4035 | General Energy Sales | | | | ($659,352) |
| 4040 | Other Energy Sales to Public Authorities | | | | $0 |
| 4045 | Energy Sales to Railroads and Railways | | | | $0 |
| 4050 | Revenue Adjustment | | | | ($26,176) |
| 4055 | Energy Sales for Resale | | | | $0 |
| 4060 | Interdepartmental Energy Sales | | | | $0 |
| 4062 | Billed WMS | | | | ($202,167) |
| 4064 | Billed-One-Time | | | | $0 |
| 4066 | Billed NW | | | | ($174,383) |
| 4068 | Billed CN | | | | ($103,405) |
| 4080 | Distribution Services Revenue | | ($16,418) | | ($872,022) |
| 4082 | Retail Services Revenues | | | | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | | | | $0 |
| 4090 | Electric Services Incidental to Energy Sales | | | | $0 |
| 4105 | Transmission Charges Revenue | | | | $0 |
| 4110 | Transmission Services Revenue | | | | $0 |
| 4205 | Interdepartmental Rents | | | | $0 |
| 4210 | Rent from Electric Property | | | | ($17,713) |
| 4215 | Other Utility Operating Income | | | | $0 |
| 4220 | Other Electric Revenues | | | | $0 |
| 4225 | Late Payment Charges | | | | ($5,632) |
| 4230 | Sales of Water and Water Power | | | | $0 |
| 4235 | Miscellaneous Service Revenues | | $6,899 | | ($6,145) |
| 4240 | Provision for Rate Refunds | | | | $0 |
| 4245 | Government Assistance Directly Credited to Income | | | | $0 |
| 4305 | Regulatory Debits | | | | $0 |
| 4310 | Regulatory Credits | | | | $0 |
| 4315 | Revenues from Electric Plant Leased to Others | | | | $0 |
| 4320 | Expenses of Electric Plant Leased to Others | | | | $0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | | | | $0 |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | | | | $0 |
| 4335 | Profits and Losses from Financial Instrument Hedges | | | | $0 |
| 4340 | Profits and Losses from Financial Instrument Investments | | | | $0 |
| 4345 | Gains from Disposition of Future Use Utility Plant | | | | $0 |
| 4350 | Losses from Disposition of Future Use Utility Plant | | | | $0 |
| 4355 | Gain on Disposition of Utility and Other Property | | | | $0 |
| 4360 | Loss on Disposition of Utility and Other Property | | | | $683 |
| 4365 | Gains from Disposition of Allowances for Emission | | | | $0 |
| 4370 | Losses from Disposition of Allowances for Emission | | | | $0 |
| 4375 | Revenues from Non-Utility Operations | | | | $0 |
| 4380 | Expenses of Non-Utility Operations | | | | $0 |
| 4385 | Non-Utility Rental Income | | | | $0 |
| 4390 | Miscellaneous Non-Operating Income | | | | ($3,547) |
| 4395 | Rate-Payer Benefit Including Interest | | | | $0 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | | | | $0 |
| 4405 | Interest and Dividend Income | | | | ($3,220) |
| 4415 | Equity in Earnings of Subsidiary Companies | | | | $0 |
| 4505 | Operation Supervision and Engineering | | | | $0 |
| 4510 | Fuel | | | | $0 |
| 4515 | Steam Expense | | | | $0 |
| 4520 | Steam From Other Sources | | | | $0 |
| 4525 | Steam Transferred--Credit | | | | $0 |
| 4530 | Electric Expense | | | | $0 |
| 4535 | Water For Power | | | | $0 |
| 4540 | Water Power Taxes | | | | $0 |
| 4545 | Hydraulic Expenses | | | | $0 |
| 4550 | Generation Expense | | | | $0 |
| 4555 | Miscellaneous Power Generation Expenses | | | | $0 |
| 4560 | Rents | | | | $0 |
| 4565 | Allowances for Emissions | | | | $0 |
| 4605 | Maintenance Supervision and Engineering | | | | $0 |
| 4610 | Maintenance of Structures | | | | $0 |
| 4615 | Maintenance of Boiler Plant | | | | $0 |
| 4620 | Maintenance of Electric Plant | | | | $0 |
| 4625 | Maintenance of Reservoirs, Dams and Waterways | | | | $0 |
| 4630 | Maintenance of Water Wheels, Turbines and Generators | | | | $0 |
| 4635 | Maintenance of Generating and Electric Plant | | | | $0 |

| | | | | |
|---|---|---|---|---|
| 4640 | Maintenance of Miscellaneous Power Generation Plant | | | $0 |
| 4705 | Power Purchased | | | $1,836,713 |
| 4708 | Charges-WMS | | | $211,091 |
| 4710 | Cost of Power Adjustments | | | $321,081 |
| 4712 | Charges-One-Time | | | $0 |
| 4714 | Charges-NW | | | $180,178 |
| 4715 | System Control and Load Dispatching | | | $0 |
| 4716 | Charges-CN | | | $107,334 |
| 4720 | Other Expenses | | | $0 |
| 4725 | Competition Transition Expense | | | $0 |
| 4730 | Rural Rate Assistance Expense | | | $40,302 |
| 4805 | Operation Supervision and Engineering | | | $0 |
| 4810 | Load Dispatching | | | $0 |
| 4815 | Station Buildings and Fixtures Expenses | | | $0 |
| 4820 | Transformer Station Equipment - Operating Labour | | | $0 |
| 4825 | Transformer Station Equipment - Operating Supplies and Expense | | | $0 |
| 4830 | Overhead Line Expenses | | | $0 |
| 4835 | Underground Line Expenses | | | $0 |
| 4840 | Transmission of Electricity by Others | | | $0 |
| 4845 | Miscellaneous Transmission Expense | | | $0 |
| 4850 | Rents | | | $0 |
| 4905 | Maintenance Supervision and Engineering | | | $0 |
| 4910 | Maintenance of Transformer Station Buildings and Fixtures | | | $0 |
| 4916 | Maintenance of Transformer Station Equipment | | | $0 |
| 4930 | Maintenance of Towers, Poles and Fixtures | | | $0 |
| 4935 | Maintenance of Overhead Conductors and Devices | | | $0 |
| 4940 | Maintenance of Overhead Lines - Right of Way | | | $0 |
| 4945 | Maintenance of Overhead Lines - Roads and Trails Repairs | | | $0 |
| 4950 | Maintenance of Overhead Lines - Snow Removal from Roads and Trails | | | $0 |
| 4960 | Maintenance of Underground Lines | | | $0 |
| 4965 | Maintenance of Miscellaneous Transmission Plant | | | $0 |
| 5005 | Operation Supervision and Engineering | | | $0 |
| 5010 | Load Dispatching | | | $0 |
| 5012 | Station Buildings and Fixtures Expense | | | $0 |
| 5014 | Transformer Station Equipment - Operation Labour | | | $0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | | | $0 |
| 5016 | Distribution Station Equipment - Operation Labour | | | $4,450 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | | | $958 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | | | $217,691 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | | | $20,545 |
| 5030 | Overhead Subtransmission Feeders - Operation | | | $8,585 |
| 5035 | Overhead Distribution Transformers- Operation | | $0 | $0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | | | $0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | | | $0 |
| 5050 | Underground Subtransmission Feeders - Operation | | | $0 |
| 5055 | Underground Distribution Transformers - Operation | | $0 | $0 |
| 5060 | Street Lighting and Signal System Expense | | | $0 |
| 5065 | Meter Expense | | | $5,822 |
| 5070 | Customer Premises - Operation Labour | | | $0 |
| 5075 | Customer Premises - Materials and Expenses | | | $0 |
| 5085 | Miscellaneous Distribution Expense | | | $0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | | | $0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | | | $0 |
| 5096 | Other Rent | | | $0 |
| 5105 | Maintenance Supervision and Engineering | | | $0 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | | | $0 |
| 5112 | Maintenance of Transformer Station Equipment | | | $0 |
| 5114 | Maintenance of Distribution Station Equipment | | | $10,722 |
| 5120 | Maintenance of Poles, Towers and Fixtures | | | $0 |
| 5125 | Maintenance of Overhead Conductors and Devices | | | $0 |
| 5130 | Maintenance of Overhead Services | | | $0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | | | $23,396 |
| 5145 | Maintenance of Underground Conduit | | | $0 |
| 5150 | Maintenance of Underground Conductors and Devices | | | $0 |
| 5155 | Maintenance of Underground Services | | | $0 |
| 5160 | Maintenance of Line Transformers | | $3,816 | $6,002 |
| 5165 | Maintenance of Street Lighting and Signal Systems | | | $0 |
| 5170 | Sentinel Lights - Labour | | | $0 |
| 5172 | Sentinel Lights - Materials and Expenses | | | $0 |
| 5175 | Maintenance of Meters | | | $1,920 |
| 5178 | Customer Installations Expenses- Leased Property | | | $0 |
| 5185 | Water Heater Rentals - Labour | | | $0 |
| 5186 | Water Heater Rentals - Materials and Expenses | | | $0 |
| 5190 | Water Heater Controls - Labour | | | $0 |
| 5192 | Water Heater Controls - Materials and Expenses | | | $0 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 5195 | Maintenance of Other Installations on Customer Premises | | | | | $0 |
| 5205 | Purchase of Transmission and System Services | | | | | $0 |
| 5210 | Transmission Charges | | | | | $0 |
| 5215 | Transmission Charges Recovered | | | | | $0 |
| 5305 | Supervision | | | | | $0 |
| 5310 | Meter Reading Expense | | | | | $35,271 |
| 5315 | Customer Billing | | | | | $98,953 |
| 5320 | Collecting | | | | | $470 |
| 5325 | Collecting- Cash Over and Short | | | | | $0 |
| 5330 | Collection Charges | | | | | ($3,900) |
| 5335 | Bad Debt Expense | | | | | ($466) |
| 5340 | Miscellaneous Customer Accounts Expenses | | | | | $8,778 |
| 5405 | Supervision | | | | | $0 |
| 5410 | Community Relations - Sundry | | | | | $0 |
| 5415 | Energy Conservation | | | | | $0 |
| 5420 | Community Safety Program | | | | | $0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | | | | | $0 |
| 5505 | Supervision | | | | | $0 |
| 5510 | Demonstrating and Selling Expense | | | | | $0 |
| 5515 | Advertising Expense | | | | | ($1,489) |
| 5520 | Miscellaneous Sales Expense | | | | | $0 |
| 5605 | Executive Salaries and Expenses | | | | | $6,125 |
| 5610 | Management Salaries and Expenses | | | | | $16,718 |
| 5615 | General Administrative Salaries and Expenses | | | | | $60,667 |
| 5620 | Office Supplies and Expenses | | | | | $6,449 |
| 5625 | Administrative Expense Transferred Credit | | | | | $0 |
| 5630 | Outside Services Employed | | | | | $22,684 |
| 5635 | Property Insurance | | | | | $6,345 |
| 5640 | Injuries and Damages | | | | | $0 |
| 5645 | Employee Pensions and Benefits | | | | | ($8,978) |
| 5650 | Franchise Requirements | | | | | $0 |
| 5655 | Regulatory Expenses | | | | | $4,000 |
| 5660 | General Advertising Expenses | | | | | $1,714 |
| 5665 | Miscellaneous General Expenses | | $0 | | | $61,697 |
| 5670 | Rent | | | | | $0 |
| 5675 | Maintenance of General Plant | | | | | $35,317 |
| 5680 | Electrical Safety Authority Fees | | | | | $0 |
| 5685 | Independent Market Operator Fees and Penalties | | | | | $79,615 |
| 5705 | Amortization Expense - Property, Plant, and Equipment | | | | | $145,951 |
| 5710 | Amortization of Limited Term Electric Plant | | | | | $0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | | | | | $0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | | | | | $0 |
| 5725 | Miscellaneous Amortization | | | | | $0 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | | | | | $0 |
| 5735 | Amortization of Deferred Development Costs | | | | | $0 |
| 5740 | Amortization of Deferred Charges | | | | | $0 |
| 6005 | Interest on Long Term Debt | | $0 | | $0 | $39,714 |
| 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 | | | | | $0 |
| 6110 | Income Taxes | | $0 | | $0 | $0 |
| 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 |

$0

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

| **Asset Accounts Directly Allocated** | $0 |
|---|---|

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**
**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet I4 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 | $1,075,103 |
|---|---|

| 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 | $0 | | - | - | | | | | - | | | | |
| 1805 | Land | $0 | | $0 | - | | | | | | | | | |
| 1805-1 | Land Station >50 kV | | | $0 | - | | | | | - | | | | |
| 1805-2 | Land Station <50 kV | | 100.00% | $0 | - | | | | | - | | | | |
| 1806 | Land Rights | $0 | | $0 | - | | | | | | | | | |
| 1806-1 | Land Rights Station >50 kV | | | $0 | - | | | | | - | | | | |
| 1806-2 | Land Rights Station <50 kV | | 100.00% | $0 | - | | | | | - | | | | |
| 1808 | Buildings and Fixtures | $0 | | $0 | - | | | | | | | | | |
| 1808-1 | Buildings and Fixtures > 50 kV | | | $0 | - | | | | | - | | | | |
| 1808-2 | Buildings and Fixtures < 50 KV | | 100.00% | $0 | - | | | | | - | | | | |
| 1810 | Leasehold Improvements | $0 | | $0 | - | | | | | | | | | |
| 1810-1 | Leasehold Improvements >50 kV | | | $0 | - | | | | | - | | | | |
| 1810-2 | Leasehold Improvements <50 kV | | 100.00% | $0 | - | | | | | - | | | | |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | | $0 | - | | | | | - | | | | |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $465,822 | | ($465,822) | - | | | | | - | | | | |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | | 3.50% | $16,304 | 16,304 | | | $ (9,720) | | 6,584 | $6,637 | | | |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV Primary) | | 96.50% | $449,519 | 449,519 | | | $ (233,286) | | 216,233 | $5,413 | | | |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | | 0.00% | $0 | - | | | | | - | | | | |
| 1825 | Storage Battery Equipment | $0 | | $0 | - | | | | | | | | | |
| 1825-1 | Storage Battery Equipment > 50 kV | | | $0 | - | | | | | - | | | | |
| 1825-2 | Storage Battery Equipment <50 kV | | 100.00% | $0 | - | | | | | - | | | | |
| 1830 | Poles, Towers and Fixtures | $943,478 | | ($943,478) | - | | | | | | | | | |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | | | $0 | - | | | | | - | | | | |
| 1830-4 | Poles, Towers and Fixtures - Primary | | 58.82% | $554,954 | 554,954 | | | $ (477,434) | | 77,520 | | | | |
| 1830-5 | Poles, Towers and Fixtures - Secondary | | 41.18% | $388,524 | 388,524 | | | $ (334,252) | | 54,272 | $84,501 | | | |
| 1835 | Overhead Conductors and Devices | $0 | | $0 | - | | | | | | | | | |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | | | $0 | - | | | | | - | | | | |
| 1835-4 | Overhead Conductors and Devices - Primary | | | $0 | - | | | | | - | | | | |
| 1835-5 | Overhead Conductors and Devices - Secondary | | 100.00% | $0 | - | | | | | - | | | | |
| 1840 | Underground Conduit | $0 | | $0 | - | | | | | | | | | |
| 1840-3 | Underground Conduit - Bulk Delivery | | | $0 | - | | | | | - | | | | |
| 1840-4 | Underground Conduit - Primary | | | $0 | - | | | | | - | | | | |
| 1840-5 | Underground Conduit - Secondary | | 100.00% | $0 | - | | | | | - | | | | |
| 1845 | Underground Conductors and Devices | $0 | | $0 | - | | | | | | | | | |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | | | $0 | - | | | | | - | | | | |
| 1845-4 | Underground Conductors and Devices - Primary | | | $0 | - | | | | | - | | | | |
| 1845-5 | Underground Conductors and Devices - Secondary | | 100.00% | $0 | - | | | | | - | | | | |
| 1850 | Line Transformers | $423,501 | | $0 | 423,501 | | | $ (299,988) | | 123,513 | $10,877 | | | |
| 1855 | Services | $0 | | $0 | - | | | | | - | | | | |
| 1860 | Meters | $304,632 | | $0 | 304,632 | | | $ (140,918) | | 163,714 | $10,678 | | | |
| | **Total** | **$2,137,434** | | **$0** | **$2,137,434** | **$0** | **$0** | **($1,495,598)** | **$0** | **641,836** | **$118,106** | **$0** | **$0** | **$0** |
| | **SUB TOTAL from I3** | **$2,137,434** | | | | | | | | | | | | |

| 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 | $15,588 | | | 15,588 | | | | | $ 15,588 | | | | |
| 1906 | Land Rights | $0 | | | - | | | | | $ - | | | | |
| 1908 | Buildings and Fixtures | $295,619 | | | 295,619 | | | $ (121,975) | | $ 173,644 | $10,240 | | | |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I4 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 | $1,075,103 |
|---|---|

| 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 |
| 1910 | Leasehold Improvements | $0 | | | - | | | | | $ - | | | | |
| 1915 | Office Furniture and Equipment | $47,019 | | | 47,019 | | | $ (32,743) | | $ 14,277 | 2,534 | | | |
| 1920 | Computer Equipment - Hardware | $47,450 | | | 47,450 | | | $ (30,069) | | $ 17,382 | 6,396 | | | |
| 1925 | Computer Software | $161,700 | | | 161,700 | | | $ (4,221) | | $ 157,479 | 4,221 | | | |
| 1930 | Transportation Equipment | $415,859 | | | 415,859 | | | $ (386,811) | | $ 29,048 | | | | |
| 1935 | Stores Equipment | $0 | | | - | | | | | $ - | | | | |
| 1940 | Tools and Equipment | $74,317 | | | 74,317 | | | $ (48,468) | | $ 25,849 | 4,454 | | | |
| 1945 | Measurement and Testing Equipment | $0 | | | - | | | | | $ - | | | | |
| 1950 | Power Operated Equipment | $0 | | | - | | | | | $ - | | | | |
| 1955 | Communication Equipment | $0 | | | - | | | | | $ - | | | | |
| 1960 | Miscellaneous Equipment | $0 | | | - | | | | | $ - | | | | |
| 1970 | Load Management Controls - Customer Premises | $0 | | | - | | | | | $ - | | | | |
| 1975 | Load Management Controls - Utility Premises | $0 | | | - | | | | | $ - | | | | |
| 1980 | System Supervisory Equipment | $0 | | | - | | | | | $ - | | | | |
| 1990 | Other Tangible Property | $0 | | | - | | | | | $ - | | | | |
| 2005 | Property Under Capital Leases | $0 | | | - | | | | | $ - | | | | |
| 2010 | Electric Plant Purchased or Sold | $0 | | | - | | | | | $ - | | | | |
| | Total | $1,057,553 | | $0 | $1,057,553 | $0 | $0 | ($624,287) | $0 | $433,267 | $27,845 | $0 | $0 | $0 |
| | SUB TOTAL from I3 | $1,057,553 | | | | | | | | | | | | |
| | I3 Directly Allocated | $0 | | | | | | | | | | | | |
| | Grand Total | $3,194,987 | | $0 | $3,194,987 | $0 | $0 | ($2,119,884) | $0 | $1,075,103 | $145,951 | $0 | $0 | $0 |

### To be Prorated

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1995 | Contributed Capital - 1995 | $0 | | | | $0 | Balanced | | | | | | | |
| 2105 | Accumulated Depreciation - 2105 | ($2,119,884) | | | | | | $2,119,884 | Balanced | | | | | |
| 2120 | Accumulated Depreciation - 2120 | $0 | | | | | | | $0 | Balanced | | | | |
| | **Total** | **($2,119,884)** | | | | | | | | | | | | |
| | **Net Assets** | **$1,075,103** | **Net Fixed Assets Match EDR** | | | | | | | | | | | |

**Amortization Expenses**

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5705 | Amortization Expense - Property, Plant, and Equipment | $145,951 | | | | | | | | | ($145,951) | Balanced | | |
| 5710 | Amortization of Limited Term Electric Plant | $0 | | | | | | | | | | $0 | Balanced | |
| 5715 | Amortization of Intangibles and Other Electric Plant | $0 | | | | | | | | | | | $0 | Balanced |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | $0 | | | | | | | | | | | | $0 Balanced |
| | **Total Amortization Expense** | **$145,951** | | | | | | | | | | | | |

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I5 Miscellaneous Data Worksheet - First Run

| | |
|---|---|
| kMs of Roads in Service Area Where Distribution Lines Exist | 69 |
| Deemed Equity Component of Rate Base (%) | 50% |

| 1 | 2 | 3 | 5 | 7 | 8 |
|---|---|---|---|---|---|
| Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel |
| | | | | | |
| 26.94 | 53.71 | 71.66 | 0.00 | 1.95 | 1.08 |
| 0.25 | 0.25 | 0.25 | 0 | | |

**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

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

| | |
|---|---|
| **Total kWhs** | 25,121,950 |

| | |
|---|---|
| **Total kWs** | 19,400 |

| | |
|---|---|
| **Total Approved Distribution Revenue ($)** | $837,006 |

| | | | 1 | 2 | 3 | 5 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|
| | **ID** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** |
| **Billing Data** | | | | | | | | |
| kWh from approved EDR model, Sheet 7-1, Col M | **CEN** | 42,615,598 | 11,282,500 | 6,588,178 | 6,790,182 | - | 452,421 | 8,669 |
| kW from approved EDR model, Sheet 7-1, Col S | **CDEM** | 54,743 | | | 17,858 | - | 1,540 | 2 |
| kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P | | 6,982 | | | 3,730 | - | | |
| 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** | 42,609,230 | 11,282,500 | 6,588,178 | 6,783,814 | - | 452,421 | 8,669 |
| kWh - 30 year weather normalized amount | | 37,730,200 | 11,325,096 | 5,744,457 | 7,151,626 | - | 496,177 | 12,560 |
| Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H | **CREV** | $872,022 | $591,895 | $204,068 | $22,869 | $0 | $17,947 | $226 |
| Bad Debt 3 Year Historical Average from Approved EDR Model | **BDHA** | $26,073 | $2,137 | $2,131 | $391 | $0 | $0 | $0 |
| Late Payment 3 Year Historical Average | **LPHA** | $8,373 | $4,479 | $1,754 | $670 | $0 | $3 | $0 |
| Weighting Factor - Services | | | 1.0 | 2.0 | 10.0 | 0.0 | 1.0 | 1.0 |
| Weighting Factor - Billings | | | 1.0 | 2.0 | 7.0 | 0.0 | 1.0 | 0.1 |
| Number of Bills | **CNB** | 12,601 | 9,330 | 3,060 | 168 | - | 12 | 12 |
| Number of Connections (Unmetered) | **CCON** | 634 | | | | | 618 | 16 |
| Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections | **CCA** | 1,752 | 1,475 | 255 | 21 | - | | |
| Bulk Customer Base | **CCB** | 1,752 | 1,475 | 255 | 21 | - | | |
| Primary Customer Base | **CCP** | 1,752 | 1,475 | 255 | 21 | - | | |
| Line Transformer Customer Base | **CCLT** | 1,747 | 1,475 | 255 | 17 | - | | |
| Secondary Customer Base | **CCS** | 1,747 | 1,475 | 255 | 17 | - | | |
| Weighted - Services | **CWCS** | 2,789 | 1,475 | 510 | 170 | - | 618 | 16 |
| Weighted Meter -Capital | **CWMC** | 144,225 | 73,750 | 27,775 | 40,400 | - | - | - |
| Weighted Meter Reading | **CWMR** | 2,164 | 1,577 | 496 | 42 | - | - | - |
| Weighted Bills | **CWNB** | 16,772 | 9,330 | 6,120 | 1,176 | - | 12 | 1 |
| **Data Mismatch Analysis** | | | | | | | | |
| **Revenue with 30 year weather normalized kWh** | | 842,183 | 594,130 | 177,934 | 24,087 | - | 19,683 | 327 |

## Weather Normalized Data from Hydro

| | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** |
|---|---|---|---|---|---|---|---|
| **kWh - 30 year weather normalized amount** | 40,431,258 | **12,135,846** | 6,155,696 | 7,663,602 | - | 531,698 | 13,459 |
| **Adjustment Factor** | | **1.0716** | 1.0716 | 1.0716 | - | 1.0716 | 1.0716 |

## Bad Debt Data from EDR 2006

| | | | | | | |
|---|---|---|---|---|---|---|
| **Sheet ADJ5 rows 26 - 32, column E** | 69,256 | 2,033 | 1,807 | 1,174 | - | |
| **Sheet ADJ5 rows 26 - 32, column F** | 4,164 | 4,304 - | 140 | | - | |
| **Sheet ADJ5 rows 26 - 32, column G** | 4,799 | 73 | 4,726 | | - | |
| **Three-year average** | **26,073** | **2,137** | **2,131** | **391** | | - - |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

| | |
|---|---|
| **Total kWhs** | 25,121,950 |

| | |
|---|---|
| **Total kWs** | 19,400 |

| | |
|---|---|
| **Total Approved Distribution Revenue ($)** | $837,006 |

| | | | 1 | 2 | 3 | 5 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|
| | **ID** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** |
| **Billing Data** | | | | | | | | |
| kWh from approved EDR model, Sheet 7-1, Col M | **CEN** | 42,615,598 | 11,282,500 | 6,588,178 | 6,790,182 | - | 452,421 | 8,669 |
| kW from approved EDR model, Sheet 7-1, Col S | **CDEM** | 54,743 | | | 17,858 | - | 1,540 | 2 |
| kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P | | 6,982 | | | 3,730 | - | | |
| 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** | 42,609,230 | 11,282,500 | 6,588,178 | 6,783,814 | - | 452,421 | 8,669 |
| kWh - 30 year weather normalized amount | | 37,730,200 | 11,325,096 | 5,744,457 | 7,151,626 | - | 496,177 | 12,560 |
| Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H | **CREV** | $872,022 | $591,895 | $204,068 | $22,869 | $0 | $17,947 | $226 |
| Bad Debt 3 Year Historical Average from Approved EDR Model | **BDHA** | $26,073 | $2,137 | $2,131 | $391 | $0 | $0 | $0 |
| Late Payment 3 Year Historical Average | **LPHA** | $8,373 | $4,479 | $1,754 | $670 | $0 | $3 | $0 |
| Weighting Factor - Services | | | 1.0 | 2.0 | 10.0 | 0.0 | 1.0 | 1.0 |
| Weighting Factor - Billings | | | 1.0 | 2.0 | 7.0 | 0.0 | 1.0 | 0.1 |
| Number of Bills | **CNB** | 12,601 | 9,330 | 3,060 | 168 | - | 12 | 12 |
| Number of Connections (Unmetered) | **CCON** | 634 | | | | | 618 | 16 |
| Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections | **CCA** | 1,752 | 1,475 | 255 | 21 | - | | |
| Bulk Customer Base | **CCB** | 1,752 | 1,475 | 255 | 21 | - | | |
| Primary Customer Base | **CCP** | 1,752 | 1,475 | 255 | 21 | - | | |
| Line Transformer Customer Base | **CCLT** | 1,747 | 1,475 | 255 | 17 | - | | |
| Secondary Customer Base | **CCS** | 1,747 | 1,475 | 255 | 17 | - | | |
| Weighted - Services | **CWCS** | 2,789 | 1,475 | 510 | 170 | - | 618 | 16 |
| Weighted Meter -Capital | **CWMC** | 144,225 | 73,750 | 27,775 | 40,400 | - | - | - |
| Weighted Meter Reading | **CWMR** | 2,164 | 1,577 | 496 | 42 | - | - | - |
| Weighted Bills | **CWNB** | 16,772 | 9,330 | 6,120 | 1,176 | - | 12 | 1 |
| **Data Mismatch Analysis** | | | | | | | | |
| **Revenue with 30 year weather normalized kWh** | | 842,183 | 594,130 | 177,934 | 24,087 | - | 19,683 | 327 |

## Weather Normalized Data from Hydro

| | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** |
|---|---|---|---|---|---|---|---|
| **kWh - 30 year weather normalized amount** | 40,431,258 | **12,135,846** | 6,155,696 | 7,663,602 | - | 531,698 | 13,459 |
| **Adjustment Factor** | | **1.0716** | 1.0716 | 1.0716 | - | 1.0716 | 1.0716 |

## Bad Debt Data from EDR 2006

| | | | | | | |
|---|---|---|---|---|---|---|
| **Sheet ADJ5 rows 26 - 32, column E** | 69,256 | 2,033 | 1,807 | 1,174 | - | |
| **Sheet ADJ5 rows 26 - 32, column F** | 4,164 | 4,304 - | 140 | | - | |
| **Sheet ADJ5 rows 26 - 32, column G** | 4,799 | 73 | 4,726 | | - | |
| **Three-year average** | **26,073** | **2,137** | **2,131** | **391** | | - - |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

| | | Residential | | | GS <50 | | | GS>50-Regular | | | GS >50-Intermediate | | | Street Light | | | Sentinel | | | 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 Weighted Factor** | | | 51.14% | | | 19% | | | 28% | | | 2% | | | 0% | | | 0% | | | 100% |
| | **Cost Relative to Residential Average Cost** | | | 1.00 | | | 2.24 | | | 38.48 | | | 0.00 | | | - | | | - | | | 1.65 |
| | **Total** | 1475 | 73750 | 50 | 248 | 27775 | 111.9959677 | 21 | 40400 | 1923.809524 | 1 | 0 | 0 | 0 | 0 | - | 0 | 0 | - | 1745 | 144225 | 82.6504298 |
| **Meter Types** | **Cost per Meter (Installed)** | | | | | | | | | | | | | | | | | | | | | |
| Single Phase 200 Amp - Urban | 50 | 1,475 | 73750 | | 160 | 8000 | | | 0 | | | 0 | | | 0 | | | 0 | | 1,635 | 81750 | |
| Single Phase 200 Amp - Rural | 150 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| Central Meter | 250 | 0 | 0 | | 23 | 5750 | | 2 | 500 | | | 0 | | | 0 | | | 0 | | 25 | 6250 | |
| Network Meter (Costs to be updated) | 225 | 0 | 0 | | 25 | 5625 | | | 0 | | | 0 | | | 0 | | | 0 | | 25 | 5625 | |
| Three-phase - No demand | 210 | 0 | 0 | | 40 | 8400 | | | 0 | | | 0 | | | 0 | | | 0 | | 40 | 8400 | |
| Smart Meters | 300 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| Demand without IT (usually three-phase) | 500 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| Demand with IT | 2,100 | 0 | 0 | | | 0 | | 19 | 39900 | | | 0 | | | 0 | | | 0 | | 19 | 39900 | |
| Demand with IT and Interval Capability - Secondary | 2,300 | 0 | 0 | | | 0 | | | 0 | | 1 | 0 | | | 0 | | | 0 | | 1 | 2300 | |
| Demand with IT and Interval Capability - Primary | 10,000 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| Demand with IT and Interval Capability - Special (WMP) | 40,000 | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| LDC Specific 1 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| LDC Specific 2 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| LDC Specific 3 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

**Sheet I7.2 Meter Reading Worksheet - First Run**

**Weighting Factors based on Contractor Pricing**

| Description | | | 1 Residential | | | 2 GS <50 | | | 3 GS>50-Regular | | | 5 GS >50-Intermediate | | | 7 Street Light | | | 8 Sentinel | | | 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 | | | | 72.87% | | | 22.92% | | | 1.94% | | | 2.26% | | | 0.00% | | | 0.00% | | | 100.00% |
| | Cost Relative to Residential Average Cost | | | | 1.00 | | | 1.87 | | | 1.87 | | | 0.00 | | | 0.00 | | | 0.00 | | | 50.57 |
| | Total | | 1,475 | 1,577 | 1.07 | 248 | 496 | 2.00 | 21 | 42 | 2.00 | - | - | - | - | - | 0 | - | - | 0 | 1,745 | 2,164 | 54 |
| | Factor | | | | | | | | | | | | | | | | | | | | | | |
| Residential - Urban - Outside | | 1.00 | 1,373 | 1,373 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 1,373 | 1,373 | |
| Residential - Urban - Outside with other services | | 1.00 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| Residential - Urban - Inside | | 2.00 | 102 | 204 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 102 | 204 | |
| Residential - Urban - Inside - with other services | | 1.00 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| Residential - Rural - Outside | | 3.00 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| Residential - Rural - Outside with other services | | 2.00 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 1 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 2 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| GS - Walking | | 2.00 | | 0 | | 248 | 496 | | 21 | 42 | | | 0 | | | 0 | | | 0 | | 269 | 538 | |
| GS - Walking - with other services | | 3.00 | | 0 | | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| GS - Vehicle with other services --- TOU Read | | 3.00 | | 0 | | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| GS - Vehicle with other services | | 3.00 | | 0 | | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 3 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 4 | | 0.00 | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| Interval | | 49.00 | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 1 | 49 | |
| LDC Specific 5 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 6 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I8 Demand Data Worksheet - First Run

This is an input sheet for demand allocators.

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

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

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

| | | | | 1 | 2 | 3 | 5 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|---|
| **Customer Classes** | | | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** |
| **CO-INCIDENT PEAK** | | | | | | | | | |
| **1 CP** | | | | | | | | | |
| Transformation CP | TCP1 | | 7,684 | 2,570 | 949 | 876 | | 132 | 3 |
| Bulk Delivery CP | BCP1 | | 7,684 | 2,570 | 949 | 876 | | 132 | 3 |
| Total Sytem CP | DCP1 | | 7,684 | 2,570 | 949 | 876 | | 132 | 3 |
| **4 CP** | | | | | | | | | |
| Transformation CP | TCP4 | | 29,294 | 8,443 | 3,700 | 3,677 | | 200 | 5 |
| Bulk Delivery CP | BCP4 | | 29,294 | 8,443 | 3,700 | 3,677 | | 200 | 5 |
| Total Sytem CP | DCP4 | | 29,294 | 8,443 | 3,700 | 3,677 | | 200 | 5 |
| **12 CP** | | | | | | | | | |
| Transformation CP | TCP12 | | 70,782 | 22,250 | 10,876 | 12,421 | | 596 | 15 |
| Bulk Delivery CP | BCP12 | | 70,782 | 22,250 | 10,876 | 12,421 | | 596 | 15 |
| Total Sytem CP | DCP12 | | 70,782 | 22,250 | 10,876 | 12,421 | | 596 | 15 |
| **NON CO_INCIDENT PEAK** | | | | | | | | | |
| **1 NCP** | | | | | | | | | |
| Classification NCP from Load Data Provider | DNCP1 | | 9,858 | 2,809 | 1,494 | 1,804 | | 132 | 3 |
| Primary NCP | PNCP1 | | 9,858 | 2,809 | 1,494 | 1,804 | | 132 | 3 |
| Line Transformer NCP | LTNCP1 | | 5,898 | 2,809 | 1,494 | 1,460 | | 132 | 3 |
| Secondary NCP | SNCP1 | | 5,898 | 2,809 | 1,494 | 1,460 | | 132 | 3 |
| **4 NCP** | | | | | | | | | |
| Classification NCP from Load Data Provider | DNCP4 | | 37,321 | 10,299 | 5,587 | 6,547 | | 528 | 13 |
| Primary NCP | PNCP4 | | 37,321 | 10,299 | 5,587 | 6,547 | | 528 | 13 |
| Line Transformer NCP | LTNCP4 | | 21,727 | 10,299 | 5,587 | 5,300 | | 528 | 13 |
| Secondary NCP | SNCP4 | | 21,727 | 10,299 | 5,587 | 5,300 | | 528 | 13 |
| **12 NCP** | | | | | | | | | |
| Classification NCP from Load Data Provider | DNCP12 | | 83,973 | 25,682 | 14,374 | 15,762 | | 1,585 | 40 |
| Primary NCP | PNCP12 | | 83,973 | 25,682 | 14,374 | 15,762 | | 1,585 | 40 |
| Line Transformer NCP | LTNCP12 | | 54,441 | 25,682 | 14,374 | 12,759 | | 1,585 | 40 |
| Secondary NCP | SNCP12 | | 54,441 | 25,682 | 14,374 | 12,759 | | 1,585 | 40 |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I9 Direct Allocation Worksheet - First Run

| USoA Account # | Accounts | Direct Allocation | Total Allocated to Rate Classifications? | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediat | 7 Street Light | 8 Sentinel |
|---|---|---|---|---|---|---|---|---|---|
| | **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** | | | | | | |
| | **Directly Allocated Net Fixed Assets** | | | **$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** | **$2,137,434** | **Allocated** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediat** | **Street Light** | **Sentinel** |
|---|---|---|---|---|---|---|---|---|
| **Approved Total PILs** | **$0** | **$0** | $0 | $0 | $0 | $0 | $0 | $0 |
| **Approved Total Return on Debt** | **$39,714** | **$0** | $0 | $0 | $0 | $0 | $0 | $0 |
| **Approved Total Return on Equity** | **$71,485** | **$0** | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | | | | | |
| | | **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet O1 Revenue to Cost Summary Worksheet - First Run

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

| Rate Base Assets | | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel |
|---|---|---|---|---|---|---|---|---|
| crev | Distribution Revenue (sale) | $837,006 | $591,895 | $204,068 | $22,869 | $0 | $17,947 | $226 |
| mi | Miscellaneous Revenue (mi) | $34,537 | $18,067 | $8,434 | $6,502 | $0 | $1,494 | $39 |
| | **Total Revenue** | $871,544 | $609,963 | $212,502 | $29,372 | $0 | $19,442 | $265 |
| | **Expenses** | | | | | | | |
| di | Distribution Costs (di) | $292,349 | $154,043 | $52,806 | $42,778 | $0 | $41,643 | $1,078 |
| cu | Customer Related Costs (cu) | $145,511 | $87,660 | $47,601 | $10,168 | $0 | $75 | $7 |
| ad | General and Administration (ad) | $211,250 | $116,212 | $48,324 | $26,276 | $0 | $19,919 | $518 |
| dep | Depreciation and Amortization (dep) | $142,775 | $75,099 | $27,060 | $23,544 | $0 | $16,640 | $431 |
| INPUT | PILs (INPUT) | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| INT | Interest | $39,714 | $19,421 | $8,365 | $9,380 | $0 | $2,483 | $64 |
| | **Total Expenses** | $831,598 | $452,435 | $184,157 | $112,147 | $0 | $80,760 | $2,099 |
| | **Direct Allocation** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| NI | Allocated Net Income (NI) | $71,485 | $34,958 | $15,057 | $16,885 | $0 | $4,470 | $116 |
| | **Revenue Requirement (includes NI)** | $903,082 | $487,393 | $199,213 | $129,032 | $0 | $85,230 | $2,215 |
| | | Revenue Requirement Input Does Not Equal Output | | | | | | |
| | **Rate Base Calculation** | | | | | | | |
| | **Net Assets** | | | | | | | |
| dp | Distribution Plant - Gross | $2,125,191 | $1,079,980 | $417,130 | $409,721 | $0 | $212,850 | $5,511 |
| gp | General Plant - Gross | $1,057,553 | $517,170 | $222,749 | $249,794 | $0 | $66,129 | $1,712 |
| accum dep | Accumulated Depreciation | ($2,113,234) | ($1,074,133) | ($414,612) | ($406,896) | $0 | ($212,102) | ($5,491) |
| co | Capital Contribution | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Total Net Plant** | $1,069,510 | $523,017 | $225,268 | $252,618 | $0 | $66,876 | $1,731 |
| | **Directly Allocated Net Fixed Assets** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| COP | Cost of Power (COP) | $1,669,174 | $752,981 | $433,722 | $448,182 | $0 | $33,611 | $678 |
| | OM&A Expenses | $649,109 | $357,915 | $148,731 | $79,222 | $0 | $61,637 | $1,604 |
| | Directly Allocated Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | ***Subtotal*** | *$2,318,284* | *$1,110,896* | *$582,454* | *$527,405* | *$0* | *$95,248* | *$2,281* |
| | **Working Capital** | $347,743 | $166,634 | $87,368 | $79,111 | $0 | $14,287 | $342 |
| | **Total Rate Base** | $1,417,252 | $689,651 | $312,636 | $331,728 | $0 | $81,163 | $2,074 |
| | | Rate Base Input Does Not Equal Output | | | | | | |
| | **Equity Component of Rate Base** | $708,626 | $344,826 | $156,318 | $165,864 | $0 | $40,582 | $1,037 |
| | **Net Income on Allocated Assets** | $39,946 | $157,528 | $28,345 | ($82,775) | $0 | ($61,318) | ($1,834) |
| | **Net Income on Direct Allocation Assets** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Net Income** | $39,946 | $157,528 | $28,345 | ($82,775) | $0 | ($61,318) | ($1,834) |
| | **RATIOS ANALYSIS** | | | | | | | |
| | REVENUE TO EXPENSES % | 96.51% | 125.15% | 106.67% | 22.76% | 0.00% | 22.81% | 11.96% |
| | EXISTING REVENUE MINUS ALLOCATED COSTS | ($31,539) | $122,570 | $13,289 | ($99,660) | $0 | ($65,788) | ($1,950) |
| | RETURN ON EQUITY COMPONENT OF RATE BASE | 5.64% | 45.68% | 18.13% | -49.91% | 0.00% | -151.10% | -176.90% |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

**Output sheet showing minimum and maximum level for Monthly Fixed Charge**

## Summary

| | 1 | 2 | 3 | 5 | 7 |
|---|---|---|---|---|---|
| | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** |
| Customer Unit Cost per month - Avoided Cost | $5.56 | $16.13 | $67.19 | $0.00 | $0.01 |
| Customer Unit Cost per month - Directly Related | $9.10 | $26.72 | $120.33 | $0.00 | $0.01 |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment | $20.09 | $38.46 | $133.49 | $0.00 | $12.15 |
| Fixed Charge per approved 2006 EDR | $26.94 | $53.71 | $71.66 | $0.00 | $1.95 |

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

| | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light |
|---|---|---|---|---|---|---|
| **General Plant - Gross Assets** | $1,057,553 | $517,170 | $222,749 | $249,794 | $0 | $66,129 |
| **General Plant - Accumulated Depreciation** | ($624,287) | ($305,292) | ($131,492) | ($147,456) | $0 | ($39,036) |
| **General Plant - Net Fixed Assets** | $433,267 | $211,878 | $91,258 | $102,337 | $0 | $27,092 |
| **General Plant - Depreciation** | $27,845 | $13,617 | $5,865 | $6,577 | $0 | $1,741 |
| **Total Net Fixed Assets Excluding General Plant** | $636,243 | $311,139 | $134,010 | $150,280 | $0 | $39,784 |
| **Total Administration and General Expense** | $290,864 | $155,146 | $65,093 | $45,081 | $0 | $24,898 |
| **Total O&M** | $437,860 | $241,703 | $100,407 | $52,946 | $0 | $41,718 |

# Scenario 1

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

| USoA Account # | Accounts | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light |
|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | |
| 1860 | Meters | $299,774 | $155,775 | $58,666 | $85,333 | $0 | $0 |
| | **Accumulated Amortization** | | | | | | |
| | Accum. Amortization of Electric Utility Plant - Meters only | ($138,671) | ($72,059) | ($27,138) | ($39,474) | $0 | $0 |
| | **Meter Net Fixed Assets** | **$161,104** | **$83,716** | **$31,528** | **$45,859** | **$0** | **$0** |
| | **Misc Revenue** | | | | | | |
| 4082 | Retail Services Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4090 | Electric Services Incidental to Energy Sales | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Electric Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4225 | Late Payment Charges | ($4,645) | ($3,012) | ($1,180) | ($451) | $0 | ($2) |
| | *Sub-total* | *($4,645)* | *($3,012)* | *($1,180)* | *($451)* | *$0* | *($2)* |
| | **Operation** | | | | | | |
| 5065 | Meter Expense | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 |
| 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-total* | *$5,729* | *$2,977* | *$1,121* | *$1,631* | *$0* | *$0* |
| | **Maintenance** | | | | | | |
| 5175 | Maintenance of Meters | $1,920 | $998 | $376 | $547 | $0 | $0 |
| | **Billing and Collection** | | | | | | |
| 5310 | Meter Reading Expense | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 |
| 5315 | Customer Billing | $98,168 | $55,045 | $36,107 | $6,938 | $0 | $71 |
| 5320 | Collecting | $466 | $261 | $171 | $33 | $0 | $0 |
| 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 |
| 5330 | Collection Charges | ($3,869) | ($2,169) | ($1,423) | ($273) | $0 | ($3) |
| | Sub-total | $129,237 | $78,840 | $42,939 | $7,382 | $0 | $68 |
| | Total Operation, Maintenance and Billing | $136,886 | $82,815 | $44,436 | $9,560 | $0 | $68 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Amortization Expense - Meters** | $10,508 | $5,460 | $2,056 | $2,991 | $0 | $0 |
| | **Allocated PILs** | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Allocated Debt Return** | $5,982 | $3,109 | $1,171 | $1,703 | $0 | $0 |
| | **Allocated Equity Return** | $10,768 | $5,595 | $2,107 | $3,065 | $0 | $0 |
| | **Total** | **$159,499** | **$93,967** | **$48,591** | **$16,868** | **$0** | **$66** |

# Scenario 2

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

| | | | 1 | 2 | 3 | 5 | 7 |
|---|---|---|---|---|---|---|---|
| **USoA Account #** | **Accounts** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** |
| | **Distribution Plant** | | | | | | |
| 1860 | Meters | $299,774 | $155,775 | $58,666 | $85,333 | $0 | $0 |
| | **Accumulated Amortization** | | | | | | |
| | Accum. Amortization of Electric Utility Plant - Meters only | ($138,671) | ($72,059) | ($27,138) | ($39,474) | $0 | $0 |
| | **Meter Net Fixed Assets** | $161,104 | $83,716 | $31,528 | $45,859 | $0 | $0 |
| | **Allocated General Plant Net Fixed Assets** | $109,708 | $57,009 | $21,470 | $31,229 | $0 | $0 |
| | **Meter Net Fixed Assets Including General Plant** | $270,811 | $140,725 | $52,998 | $77,088 | $0 | $0 |
| | **Misc Revenue** | | | | | | |
| 4082 | Retail Services Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4090 | Electric Services Incidental to Energy Sales | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Electric Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4225 | Late Payment Charges | ($4,645) | ($3,012) | ($1,180) | ($451) | $0 | ($2) |
| | *Sub-total* | *($4,645)* | *($3,012)* | *($1,180)* | *($451)* | *$0* | *($2)* |
| | **Operation** | | | | | | |
| 5065 | Meter Expense | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 |
| 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-total* | *$5,729* | *$2,977* | *$1,121* | *$1,631* | *$0* | *$0* |
| | **Maintenance** | | | | | | |
| 5175 | Maintenance of Meters | $1,920 | $998 | $376 | $547 | $0 | $0 |
| | **Billing and Collection** | | | | | | |
| 5310 | Meter Reading Expense | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5315 | Customer Billing | $98,168 | $55,045 | $36,107 | $6,938 | $0 | $71 |
| 5320 | Collecting | $466 | $261 | $171 | $33 | $0 | $0 |
| 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 |
| 5330 | Collection Charges | ($3,869) | ($2,169) | ($1,423) | ($273) | $0 | ($3) |
| | *Sub-total* | *$129,237* | *$78,840* | *$42,939* | *$7,382* | *$0* | *$68* |
| | Total Operation, Maintenance and Billing | $136,886 | $82,815 | $44,436 | $9,560 | $0 | $68 |
| | **Amortization Expense - Meters** | $10,508 | $5,460 | $2,056 | $2,991 | $0 | $0 |
| | ***Amortization Expense - General Plant assigned to Meters*** | *$7,051* | *$3,664* | *$1,380* | *$2,007* | *$0* | *$0* |
| | **Admin and General** | $90,150 | $53,158 | $28,808 | $8,139 | $0 | $41 |
| | **Allocated PILs** | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Allocated Debt Return** | $10,056 | $5,225 | $1,968 | $2,862 | $0 | $0 |
| | **Allocated Equity Return** | $18,101 | $9,406 | $3,542 | $5,152 | $0 | $0 |
| | **Total** | **$268,105** | **$156,716** | **$81,011** | **$30,261** | **$0** | **$107** |

# Scenario 3

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

| | | | 1 | 2 | 3 | 5 | 7 |
|---|---|---|---|---|---|---|---|
| **USoA Account #** | **Accounts** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** |
| | **Distribution Plant** | | | | | | |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | $332,972 | $205,926 | $35,601 | $2,932 | $0 | $86,280 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | $233,114 | $144,412 | $24,966 | $1,664 | $0 | $60,506 |
| 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1850 | Line Transformers | $254,101 | $157,412 | $27,214 | $1,814 | $0 | $65,953 |
| 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 |
| 1860 | Meters | $299,774 | $155,775 | $58,666 | $85,333 | $0 | $0 |
| | *Sub-total* | *$1,119,962* | *$663,525* | *$146,447* | *$91,743* | *$0* | *$212,739* |
| | **Accumulated Amortization** | | | | | | |
| | Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters | ($805,675) | ($484,962) | ($98,521) | ($44,713) | $0 | ($172,999) |
| | **Customer Related Net Fixed Assets** | $314,287 | $178,563 | $47,926 | $47,030 | $0 | $39,739 |
| | **Allocated General Plant Net Fixed Assets** | $214,022 | $121,597 | $32,636 | $32,027 | $0 | $27,061 |
| | **Customer Related NFA Including General Plant** | $528,308 | $300,160 | $80,562 | $79,057 | $0 | $66,801 |
| | **Misc Revenue** | | | | | | |
| 4082 | Retail Services Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4090 | Electric Services Incidental to Energy Sales | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Electric Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4225 | Late Payment Charges | ($4,645) | ($3,012) | ($1,180) | ($451) | $0 | ($2) |
| 4235 | Miscellaneous Service Revenues | ($6,096) | ($3,418) | ($2,242) | ($431) | $0 | ($4) |
| | *Sub-total* | *($10,741)* | *($6,430)* | *($3,422)* | *($882)* | *$0* | *($6)* |
| | **Operating and Maintenance** | | | | | | |
| 5005 | Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 |
| 5010 | Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | $130,614 | $80,834 | $13,975 | $1,060 | $0 | $33,868 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | $12,327 | $7,629 | $1,319 | $100 | $0 | $3,196 |
| 5035 | Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | $0 | $0 | $0 | $0 | $0 | $0 |
| 5055 | Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 |
| 5065 | Meter Expense | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 |
| 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 |
| 5085 | Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 |
| 5096 | Other Rent | $0 | $0 | $0 | $0 | $0 | $0 |
| 5105 | Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 |
| 5120 | Maintenance of Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 |
| 5125 | Maintenance of Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 |
| 5130 | Maintenance of Overhead Services | $0 | $0 | $0 | $0 | $0 | $0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | $14,037 | $8,687 | $1,502 | $114 | $0 | $3,640 |
| 5145 | Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 |
| 5150 | Maintenance of Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 |
| 5155 | Maintenance of Underground Services | $0 | $0 | $0 | $0 | $0 | $0 |
| 5160 | Maintenance of Line Transformers | $3,601 | $2,231 | $386 | $26 | $0 | $935 |
| 5175 | Maintenance of Meters | $1,920 | $998 | $376 | $547 | $0 | $0 |
| | *Sub-total* | *$168,229* | *$103,356* | *$18,678* | *$3,478* | *$0* | *$41,639* |
| | **Billing and Collection** | | | | | | |
| 5305 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 |
| 5310 | Meter Reading Expense | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 |
| 5315 | Customer Billing | $98,168 | $55,045 | $36,107 | $6,938 | $0 | $71 |
| 5320 | Collecting | $466 | $261 | $171 | $33 | $0 | $0 |
| 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 |
| 5330 | Collection Charges | ($3,869) | ($2,169) | ($1,423) | ($273) | $0 | ($3) |
| 5335 | Bad Debt Expense | ($83) | ($38) | ($38) | ($7) | $0 | $0 |
| 5340 | Miscellaneous Customer Accounts Expenses | $8,708 | $4,883 | $3,203 | $615 | $0 | $6 |
| | *Sub-total* | *$137,862* | *$83,685* | *$46,104* | *$7,991* | *$0* | *$75* |
| | *Sub Total Operating, Maintenance and Biling* | *$306,091* | *$187,041* | *$64,782* | *$11,468* | *$0* | *$41,714* |
| | **Amortization Expense - Customer Related** | $67,735 | $40,912 | $8,185 | $3,400 | $0 | $14,853 |
| | **Amortization Expense - General Plant assigned to Meters** | $13,755 | $7,815 | $2,097 | $2,058 | $0 | $1,739 |
| | **Admin and General** | $197,364 | $120,059 | $41,998 | $9,765 | $0 | $24,895 |
| | **Allocated PILs** | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Allocated Debt Return** | $19,617 | $11,146 | $2,991 | $2,936 | $0 | $2,480 |
| | **Allocated Equity Return** | $35,311 | $20,062 | $5,385 | $5,284 | $0 | $4,465 |
| | **PLCC Adjustment for Line Transformer** | $2,903 | $2,450 | $424 | $29 | $0 | $0 |
| | **PLCC Adjustment for Primary Costs** | $15,421 | $12,965 | $2,250 | $207 | $0 | $0 |
| | **PLCC Adjustment for Secondary Costs** | $16,674 | $14,027 | $2,431 | $216 | $0 | $0 |
| | **Total** | $594,134 | **$351,163** | **$116,913** | **$33,577** | **$0** | **$90,141** |

**Below: Grouping to avoid disclosure**

# Scenario 1

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

| Accounts | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light |
|---|---|---|---|---|---|---|
| **Distribution Plant** | | | | | | |
| CWMC | $ 299,774 | $ 155,775 | $ 58,666 | $ 85,333 | $ - | $ - |
| **Accumulated Amortization** | | | | | | |
| Accum. Amortization of Electric Utility Plant - Meters only | $ (138,671) | $ (72,059) | $ (27,138) | $ (39,474) | $ - | $ - |
| **Meter Net Fixed Assets** | $ 161,104 | $ 83,716 | $ 31,528 | $ 45,859 | $ - | $ - |
| **Misc Revenue** | | | | | | |
| CWNB | $ 0 | $ 0 | $ 0 | $ 0 | $ - | $ 0 |
| NFA | $ - | $ - | $ - | $ - | $ - | $ - |
| LPHA | $ (4,645) | $ (3,012) | $ (1,180) | $ (451) | $ - | $ (2) |
| *Sub-total* | $ (4,645) | $ (3,012) | $ (1,180) | $ (451) | $ - | $ (2) |
| **Operation** | | | | | | |
| CWMC | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - |
| CCA | $ - | $ - | $ - | $ - | $ - | $ - |
| *Sub-total* | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - |
| **Maintenance** | | | | | | |
| 1860 | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - |
| **Billing and Collection** | | | | | | |
| CWMR | $ 34,472 | $ 25,703 | $ 8,084 | $ 685 | $ - | $ - |
| CWNB | $ 94,765 | $ 53,137 | $ 34,855 | $ 6,698 | $ - | $ 68 |
| Sub-total | $ 129,237 | $ 78,840 | $ 42,939 | $ 7,382 | $ - | $ 68 |
| Total Operation, Maintenance and Billing | $ 136,886 | $ 82,815 | $ 44,436 | $ 9,560 | $ - | $ 68 |
| **Amortization Expense - Meters** | $ 10,508 | $ 5,460 | $ 2,056 | $ 2,991 | $ - | $ - |
| **Allocated PILs** | $ - | $ - | $ - | $ - | $ - | $ - |
| **Allocated Debt Return** | $ 5,982 | $ 3,109 | $ 1,171 | $ 1,703 | $ - | $ - |
| **Allocated Equity Return** | $ 10,768 | $ 5,595 | $ 2,107 | $ 3,065 | $ - | $ - |
| **Total** | **$ 159,499** | **$ 93,967** | **$ 48,591** | **$ 16,868** | **$ -** | **$ 66** |

# Scenario 2

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

| Accounts | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light |
|---|---|---|---|---|---|---|
| **Distribution Plant** | | | | | | |
| CWMC | $ 299,774 | $ 155,775 | $ 58,666 | $ 85,333 | $ - | $ - |
| **Accumulated Amortization** | | | | | | |
| Accum. Amortization of Electric Utility Plant - Meters only | $ (138,671) | $ (72,059) | $ (27,138) | $ (39,474) | $ - | $ - |
| **Meter Net Fixed Assets** | $ 161,104 | $ 83,716 | $ 31,528 | $ 45,859 | $ - | $ - |
| **Allocated General Plant Net Fixed Assets** | $ 109,708 | $ 57,009 | $ 21,470 | $ 31,229 | $ - | $ - |
| **Meter Net Fixed Assets Including General Plant** | $ 270,811 | $ 140,725 | $ 52,998 | $ 77,088 | $ - | $ - |
| **Misc Revenue** | | | | | | |
| CWNB | $ 0 | $ 0 | $ 0 | $ 0 | $ - | $ 0 |
| NFA | $ - | $ - | $ - | $ - | $ - | $ - |
| LPHA | $ (4,645) | $ (3,012) | $ (1,180) | $ (451) | $ - | $ (2) |
| *Sub-total* | *$ (4,645)* | *$ (3,012)* | *$ (1,180)* | *$ (451)* | *$ -* | *$ (2)* |
| **Operation** | | | | | | |
| CWMC | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - |
| CCA | $ - | $ - | $ - | $ - | $ - | $ - |
| *Sub-total* | *$ 5,729* | *$ 2,977* | *$ 1,121* | *$ 1,631* | *$ -* | *$ -* |
| **Maintenance** | | | | | | |
| 1860 | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - |
| **Billing and Collection** | | | | | | |
| CWMR | $ 34,472 | $ 25,703 | $ 8,084 | $ 685 | $ - | $ - |
| CWNB | $ 94,765 | $ 53,137 | $ 34,855 | $ 6,698 | $ - | $ 68 |
| *Sub-total* | *$ 129,237* | *$ 78,840* | *$ 42,939* | *$ 7,382* | *$ -* | *$ 68* |
| Total Operation, Maintenance and Billing | $ 136,886 | $ 82,815 | $ 44,436 | $ 9,560 | $ - | $ 68 |
| **Amortization Expense - Meters** | $ 10,508 | $ 5,460 | $ 2,056 | $ 2,991 | $ - | $ - |
| ***Amortization Expense - General Plant assigned to Meters*** | $ 7,051 | $ 3,664 | $ 1,380 | $ 2,007 | $ - | $ - |
| **Admin and General** | $ 90,150 | $ 53,158 | $ 28,808 | $ 8,139 | $ - | $ 41 |
| **Allocated PILs** | $ - | $ - | $ - | $ - | $ - | $ - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Allocated Debt Return** | $ 10,056 | $ 5,225 | $ 1,968 | $ 2,862 | $ - | $ - | |
| **Allocated Equity Return** | $ 18,101 | $ 9,406 | $ 3,542 | $ 5,152 | $ - | $ - | |
| **Total** | **$ 268,105** | **$ 156,716** | **$ 81,011** | **$ 30,261** | **$ -** | **$ 107** | |

# Scenario 3

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

| USoA Account # | Accounts | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light |
|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | |
| | CDMPP | $ - | $ - | $ - | $ - | $ - | $ - |
| | Poles, Towers and Fixtures | $ - | $ - | $ - | $ - | $ - | $ - |
| | BCP | $ - | $ - | $ - | $ - | $ - | $ - |
| | PNCP | $ 332,972 | $ 205,926 | $ 35,601 | $ 2,932 | $ - | $ 86,280 |
| | SNCP | $ 233,114 | $ 144,412 | $ 24,966 | $ 1,664 | $ - | $ 60,506 |
| | Overhead Conductors and Devices | $ - | $ - | $ - | $ - | $ - | $ - |
| | LTNCP | $ 254,101 | $ 157,412 | $ 27,214 | $ 1,814 | $ - | $ 65,953 |
| | CWCS | $ - | $ - | $ - | $ - | $ - | $ - |
| | CWMC | $ 299,774 | $ 155,775 | $ 58,666 | $ 85,333 | $ - | $ - |
| | *Sub-total* | *$ 1,119,962* | *$ 663,525* | *$ 146,447* | *$ 91,743* | *$ -* | *$ 212,739* |
| | **Accumulated Amortization** | | | | | | |
| | Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters | $ (805,675) | $ (484,962) | $ (98,521) | $ (44,713) | $ - | $ (172,999) |
| | **Customer Related Net Fixed Assets** | $ 314,287 | $ 178,563 | $ 47,926 | $ 47,030 | $ - | $ 39,739 |
| | **Allocated General Plant Net Fixed Assets** | $ 214,022 | $ 121,597 | $ 32,636 | $ 32,027 | $ - | $ 27,061 |
| | **Customer Related NFA Including General Plant** | $ 528,308 | $ 300,160 | $ 80,562 | $ 79,057 | $ - | $ 66,801 |
| | **Misc Revenue** | | | | | | |
| | CWNB | $ (6,096) | $ (3,418) | $ (2,242) | $ (431) | $ - | $ (4) |
| | NFA | $ - | $ - | $ - | $ - | $ - | $ - |
| | LPHA | $ (4,645) | $ (3,012) | $ (1,180) | $ (451) | $ - | $ (2) |
| | *Sub-total* | *$ (10,741)* | *$ (6,430)* | *$ (3,422)* | *$ (882)* | *$ -* | *$ (6)* |
| | **Operating and Maintenance** | | | | | | |
| | 1815-1855 | $ - | $ - | $ - | $ - | $ - | $ - |
| | 1830 & 1835 | $ 156,979 | $ 97,150 | $ 16,796 | $ 1,275 | $ - | $ 40,704 |
| | 1850 | $ 3,601 | $ 2,231 | $ 386 | $ 26 | $ - | $ 935 |
| | 1840 & 1845 | $ - | $ - | $ - | $ - | $ - | $ - |
| | CWMC | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - |

| | | | | | | |
|---|---|---|---|---|---|---|
| CCA | $ - | $ - | $ - | $ - | $ - | $ - |
| O&M | $ - | $ - | $ - | $ - | $ - | $ - |
| 1830 | $ - | $ - | $ - | $ - | $ - | $ - |
| 1835 | $ - | $ - | $ - | $ - | $ - | $ - |
| 1855 | $ - | $ - | $ - | $ - | $ - | $ - |
| 1840 | $ - | $ - | $ - | $ - | $ - | $ - |
| 1845 | $ - | $ - | $ - | $ - | $ - | $ - |
| 1860 | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - |
| *Sub-total* | *$ 168,229* | *$ 103,356* | *$ 18,678* | *$ 3,478* | *$ -* | *$ 41,639* |
| | | | | | | |
| **Billing and Collection** | | | | | | |
| CWNB | $ 103,473 | $ 58,020 | $ 38,058 | $ 7,313 | $ - | $ 75 |
| CWMR | $ 34,472 | $ 25,703 | $ 8,084 | $ 685 | $ - | $ - |
| BDHA | $ (83) | $ (38) | $ (38) | $ (7) | $ - | $ - |
| *Sub-total* | *$ 137,862* | *$ 83,685* | *$ 46,104* | *$ 7,991* | *$ -* | *$ 75* |
| | | | | | | |
| *Sub Total Operating, Maintenance and Biling* | *$ 306,091* | *$ 187,041* | *$ 64,782* | *$ 11,468* | *$ -* | *$ 41,714* |
| | | | | | | |
| **Amortization Expense - Customer Related** | $ 67,735 | $ 40,912 | $ 8,185 | $ 3,400 | $ - | $ 14,853 |
| **Amortization Expense - General Plant assigned to Meters** | $ 13,755 | $ 7,815 | $ 2,097 | $ 2,058 | $ - | $ 1,739 |
| **Admin and General** | $ 197,364 | $ 120,059 | $ 41,998 | $ 9,765 | $ - | $ 24,895 |
| **Allocated PILs** | $ - | $ - | $ - | $ - | $ - | $ - |
| **Allocated Debt Return** | $ 19,617 | $ 11,146 | $ 2,991 | $ 2,936 | $ - | $ 2,480 |
| **Allocated Equity Return** | $ 35,311 | $ 20,062 | $ 5,385 | $ 5,284 | $ - | $ 4,465 |
| | | | | | | |
| **PLCC Adjustment for Line Transformer** | $ 2,903 | $ 2,450 | $ 424 | $ 29 | $ - | $ - |
| **PLCC Adjustment for Primary Costs** | $ 15,421 | $ 12,965 | $ 2,250 | $ 207 | $ - | $ - |
| **PLCC Adjustment for Secondary Costs** | $ 16,674 | $ 14,027 | $ 2,431 | $ 216 | $ - | $ - |
| | | | | | | |
| **Total** | **$ 594,134** | **$ 351,163** | **$ 116,913** | **$ 33,577** | **$ -** | **$ 90,141** |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

**Sheet O2.1 Line Transformer Worksheet - First 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 | $4,351 | $1,878 | $1,225 | $1,247 | $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 | $2,162 | $933 | $609 | $620 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5035 - Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5055 - Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5160 - Maintenance of Line Transformers | $2,401 | $1,036 | $676 | $688 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to Line Transformers | $1,690 | $665 | $438 | $586 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PILs on Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Line Transformers | $3,084 | $1,331 | $868 | $884 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Equity Return on Line Transformers | $5,551 | $2,396 | $1,563 | $1,592 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$19,238** | **$8,240** | **$5,380** | **$5,618** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Line Tranformer NCP | 18,390 | 7,939 | 5,179 | 5,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLCC Amount | 3,337 | 2,360 | 408 | 27 | 0 | 0 | 0 | 528 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Adjustment to Customer Related Cost for PLCC** | **$2,903** | **$2,450** | **$424** | **$29** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| General Plant - Gross Assets | $1,057,553 | $517,170 | $222,749 | $249,794 | $0 | $0 | $0 | $66,129 | $1,712 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,292) | ($131,492) | ($147,456) | $0 | $0 | $0 | ($39,036) | ($1,011) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Net Fixed Assets | $433,267 | $211,878 | $91,258 | $102,337 | $0 | $0 | $0 | $27,092 | $701 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Depreciation | $27,845 | $13,617 | $5,865 | $6,577 | $0 | $0 | $0 | $1,741 | $45 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Net Fixed Assets Excluding General Plant** | **$636,243** | **$311,139** | **$134,010** | **$150,280** | **$0** | **$0** | **$0** | **$39,784** | **$1,030** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Administration and General Expense** | **$290,864** | **$155,146** | **$65,093** | **$45,081** | **$0** | **$0** | **$0** | **$24,898** | **$647** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total O&M** | **$437,860** | **$241,703** | **$100,407** | **$52,946** | **$0** | **$0** | **$0** | **$41,718** | **$1,086** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Line Transformer Rate Base | | | | | | | | | | | | | | | | | | | | | |
| Acct 1850 - Line Transformers - Gross Assets | $169,401 | $73,125 | $47,706 | $48,570 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Line Transformers - Accumulated Depreciation | ($119,995) | ($51,796) | ($33,792) | ($34,405) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Line Transformers - Net Fixed Assets | $49,405 | $21,327 | $13,913 | $14,165 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant Assigned to Line Transformers - NFA | $33,644 | $14,523 | $9,475 | $9,646 | $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 | $83,049 | $35,850 | $23,388 | $23,812 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Expenses | | | | | | | | | | | | | | | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5010 - Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5085 - Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5105 - Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1850 - Line Transformers - Gross Assets | $169,401 | $73,125 | $47,706 | $48,570 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1815 - 1855 | $1,005,229 | $416,455 | $270,683 | $317,977 | $0 | $0 | $0 | $111 | $3 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

2006 COST ALLOCATION INFORMATION FILING
**Atikokan Hydro Inc.**
**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - First Run**

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

**Allocation by Rate Classification**

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 4 GS> 50-TOU | 5 GS >50-Intermediate | 6 Large Use >5MW | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | 10 Embedded Distributor | 11 Back-up/Standby Power | 12 Rate Class 1 | 13 Rate class 2 | 14 Rate class 3 | 15 Rate class 4 | 16 Rate class 5 | 17 Rate class 6 | 18 Rate class 7 | 19 Rate class 8 | 20 Rate class 9 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1840-4 Primary 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 1845-4 Primary 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 Primary C&P | $1,357 | $549 | $358 | $450 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Primary C&P Operations and Maintenance | $61,557 | $24,893 | $16,240 | $20,424 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Allocation of General Expenses | $0 | $0 | $0 | $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 | $43,896 | $15,978 | $10,528 | $17,390 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PILs on Primary C&P | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Primary C&P | $1,935 | $783 | $511 | $642 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Equity Return on Primary C&P | $3,484 | $1,409 | $919 | $1,156 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$112,229** | **$43,611** | **$28,555** | **$40,063** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | | | | | | | | | | | | | | |
| Primary NCP | 19,631 | 7,939 | 5,179 | 6,514 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLCC Amount | 3,343 | 2,360 | 408 | 34 | 0 | 0 | 0 | 528 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjustment to Customer Related Cost for PLCC | $15,421 | $12,965 | $2,250 | $207 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | | | | | | | | | | | | | | | | | | |
| General Plant - Gross Assets | $1,057,553 | $517,170 | $222,749 | $249,794 | $0 | $0 | $0 | $66,129 | $1,712 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,292) | ($131,492) | ($147,456) | $0 | $0 | $0 | ($39,036) | ($1,011) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Net Fixed Assets | $433,267 | $211,878 | $91,258 | $102,337 | $0 | $0 | $0 | $27,092 | $701 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | | | | | | | | | | | | | | | | | | |
| General Plant - Depreciation | $27,845 | $13,617 | $5,865 | $6,577 | $0 | $0 | $0 | $1,741 | $45 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | | | | | | | | | | | | | | | | | | |
| **Total Net Fixed Assets Excluding General Plant** | **$636,243** | **$311,139** | **$134,010** | **$150,280** | **$0** | **$0** | **$0** | **$39,784** | **$1,030** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | | | | | | | | | | | | | | |
| **Total Administration and General Expense** | **$290,864** | **$155,146** | **$65,093** | **$45,081** | **$0** | **$0** | **$0** | **$24,898** | **$647** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | | | | | | | | | | | | | | |
| **Total O&M** | **$437,860** | **$241,703** | **$100,407** | **$52,946** | **$0** | **$0** | **$0** | **$41,718** | **$1,086** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | | | | | | | | | | | | | | |
| Primary Conductors and Poles Gross Assets | | | | | | | | | | | | | | | | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | $221,981 | $89,766 | $58,562 | $73,653 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| *Subtotal* | *$221,981* | *$89,766* | *$58,562* | *$73,653* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| | | | | | | | | | | | | | | | | | | | | | |
| Primary Conductors and Poles Accumulated Depreciation | | | | | | | | | | | | | | | | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | ($190,973) | ($77,227) | ($50,382) | ($63,364) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| *Subtotal* | *($190,973)* | *($77,227)* | *($50,382)* | *($63,364)* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| | | | | | | | | | | | | | | | | | | | | | |
| Primary Conductor & Pools - Net Fixed Assets | $31,008 | $12,539 | $8,180 | $10,288 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant Assigned to Primary C&P - NFA | $21,116 | $8,539 | $5,571 | $7,006 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Primary C&P Net Fixed Assets Including General Plant | $52,124 | $21,078 | $13,751 | $17,294 | $0 | $0 | $0 | $0 | $0 | $0 | $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 1830-5 Secondary Poles, Towers & Fixtures | $155,410 | $67,085 | $43,766 | $44,559 | $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 |
| *Subtotal* | *$155,410* | *$67,085* | *$43,766* | *$44,559* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| | | | | | | | | | | | | | | | | | | | | | |
| Operations and Maintenance | | | | | | | | | | | | | | | | | | | | | |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour | $87,076 | $36,191 | $23,610 | $27,275 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5025 Overhead Distribution Lines & Feeders - Other | $8,218 | $3,416 | $2,228 | $2,574 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5040 Underground Distribution Lines & Feeders - Labour | $0 | $0 | $0 | $0 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5120 Maintenance of 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 5125 Maintenance of Overhead Conductors & Devices | $0 | $0 | $0 | $0 | $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 | $9,358 | $3,889 | $2,537 | $2,931 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5145 Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5150 Maintenance of Underground Conductors & Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$104,653** | **$43,496** | **$28,376** | **$32,781** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | | | | | | | | | | | | | | |
| General Expenses | | | | | | | | | | | | | | | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5010 - Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5085 - Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5105 - Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | | | | | | | | | | | | | | |
| Primary Conductors and Poles Gross Assets | $221,981 | $89,766 | $58,562 | $73,653 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | | | | | | | | | | | | | | | | | | |
| Acct 1815 - 1855 | $1,005,229 | $416,455 | $270,683 | $317,977 | $0 | $0 | $0 | $111 | $3 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

2006 COST ALLOCATION INFORMATION FILING
**Atikokan Hydro Inc.**
**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet O2.3 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 Residential | 2 GS <50 | 3 GS>50-Regular | 4 GS> 50-TOU | 5 GS >50-Intermediate | 6 Large Use >5MW | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | 10 Embedded Distributor | 11 Back-up/Standby Power | 12 Rate Class 1 | 13 Rate class 2 | 14 Rate class 3 | 15 Rate class 4 | 16 Rate class 5 | 17 Rate class 6 | 18 Rate class 7 | 19 Rate class 8 | 20 Rate class 9 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | $33,800 | $14,591 | $9,519 | $9,691 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $950 | $410 | $268 | $272 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Secondary C&P Operations and Maintenance | $43,096 | $18,603 | $12,136 | $12,356 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Allocation of General Expenses | $0 | $0 | $0 | $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 | $30,330 | $11,941 | $7,868 | $10,521 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PILs on Secondary C&P | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Secondary C&P | $1,355 | $585 | $382 | $389 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Equity Return on Secondary C&P | $2,439 | $1,053 | $687 | $699 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$111,970** | **$47,183** | **$30,859** | **$33,929** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Secondary NCP | 18,390 | 7,939 | 5,179 | 5,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLCC Amount | 3,343 | 2,360 | 408 | 34 | 0 | 0 | 0 | 528 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Adjustment to Customer Related Cost for PLCC** | **$16,674** | **$14,027** | **$2,431** | **$216** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| General Plant - Gross Assets | $1,057,553 | $517,170 | $222,749 | $249,794 | $0 | $0 | $0 | $66,129 | $1,712 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Accumulated Depreciation | ($424,267) | ($305,292) | ($131,492) | ($147,456) | $0 | $0 | $0 | ($39,036) | ($1,011) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Net Fixed Assets | $433,267 | $211,878 | $91,258 | $102,337 | $0 | $0 | $0 | $27,092 | $701 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Depreciation | $27,845 | $13,617 | $5,865 | $6,577 | $0 | $0 | $0 | $1,741 | $45 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Net Fixed Assets Excluding General Plant** | $636,243 | $311,139 | $134,010 | $150,280 | $0 | $0 | $0 | $39,784 | $1,030 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Administration and General Expense** | $290,864 | $155,146 | $65,093 | $45,081 | $0 | $0 | $0 | $24,898 | $647 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total O&M** | $437,860 | $241,703 | $100,407 | $52,946 | $0 | $0 | $0 | $41,718 | $1,086 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Secondary Conductors and Poles Gross Plant | | | | | | | | | | | | | | | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | $155,410 | $67,085 | $43,766 | $44,559 | $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 |
| ***Subtotal*** | ***$155,410*** | ***$67,085*** | ***$43,766*** | ***$44,559*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** |
| Secondary Conductors and Poles Accumulated Depreciation | | | | | | | | | | | | | | | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | ($133,701) | ($57,714) | ($37,652) | ($38,334) | $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 |
| ***Subtotal*** | ***($133,701)*** | ***($57,714)*** | ***($37,652)*** | ***($38,334)*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** |
| Secondary Conductor & Pools - Net Fixed Assets | $21,709 | $9,371 | $6,113 | $6,224 | $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 | $14,783 | $6,381 | $4,163 | $4,239 | $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 | $36,492 | $15,752 | $10,277 | $10,463 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $221,981 | $89,766 | $58,562 | $73,653 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***$221,981*** | ***$89,766*** | ***$58,562*** | ***$73,653*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** |
| Operations and Maintenance | | | | | | | | | | | | | | | | | | | | | |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour | $87,076 | $36,191 | $23,610 | $27,275 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5025 Overhead Distribution Lines & Feeders - Other | $8,218 | $3,416 | $2,228 | $2,574 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5040 Underground Distribution Lines & Feeders - Labour | $0 | $0 | $0 | $0 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5120 Maintenance of 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 5125 Maintenance of Overhead Conductors & Devices | $0 | $0 | $0 | $0 | $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 | $9,358 | $3,889 | $2,537 | $2,931 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5145 Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5150 Maintenance of Underground Conductors & Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$104,653** | **$43,496** | **$28,376** | **$32,781** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| General Expenses | | | | | | | | | | | | | | | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5010 - Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5085 - Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5105 - Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Secondary Conductors and Poles Gross Assets | $155,410 | $67,085 | $43,766 | $44,559 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1815 - 1855 | $1,005,229 | $416,455 | $270,683 | $317,977 | $0 | $0 | $0 | $111 | $3 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

## ALLOCATION BY RATE CLASSIFICATION

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel |
|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1850 Line Transformers | $10,877 | $5,921 | $1,924 | $1,294 | $0 | $1,694 | $44 |
| Depreciation on General Plant Assigned to Line Transformers | $5,405 | $2,943 | $956 | $643 | $0 | $842 | $22 |
| Acct 5035 - Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5055 - Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5160 - Maintenance of Line Transformers | $6,002 | $3,267 | $1,062 | $714 | $0 | $935 | $24 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to Line Transformers | $3,966 | $2,097 | $688 | $608 | $0 | $558 | $14 |
| PILs on Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Line Transformers | $7,710 | $4,197 | $1,364 | $917 | $0 | $1,201 | $31 |
| Equity Return on Line Transformers | $13,877 | $7,554 | $2,455 | $1,651 | $0 | $2,161 | $56 |
| Less: Transformer Ownership Allowance Credit | ($3,816) | ($1,898) | ($842) | ($721) | $0 | ($347) | ($9) |
| **Total** | **$44,021** | **$24,081** | **$7,608** | **$5,107** | **$0** | **$7,043** | **$182** |
| | | | | | | | |
| Billed kW without Line Transformer Allowance | | 0 | 0 | 14,128 | 0 | 1,540 | 2 |
| Billed kWh without Line Transformer Allowance | | 11,282,500 | 6,588,178 | 6,790,182 | 0 | 452,421 | 8,669 |
| | | | | | | | |
| Line Transformation Unit Cost ($/kW) | | **$0.0000** | **$0.0000** | **$0.3615** | **$0.0000** | **$4.5736** | **$91.1684** |
| Line Transformation Unit Cost ($/kWh) | | **$0.0021** | **$0.0012** | **$0.0008** | **$0.0000** | **$0.0156** | **$0.0210** |
| | | | | | | | |
| General Plant - Gross Assets | $1,057,553 | $517,170 | $222,749 | $249,794 | $0 | $66,129 | $1,712 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,292) | ($131,492) | ($147,456) | $0 | ($39,036) | ($1,011) |
| General Plant - Net Fixed Assets | $433,267 | $211,878 | $91,258 | $102,337 | $0 | $27,092 | $701 |
| | | | | | | | |
| General Plant - Depreciation | $27,845 | $13,617 | $5,865 | $6,577 | $0 | $1,741 | $45 |
| | | | | | | | |
| Total Net Fixed Assets Excluding General Plant | $636,243 | $311,139 | $134,010 | $150,280 | $0 | $39,784 | $1,030 |
| | | | | | | | |
| Total Administration and General Expense | $290,864 | $155,146 | $65,093 | $45,081 | $0 | $24,898 | $647 |
| | | | | | | | |
| Total O&M | $437,860 | $241,703 | $100,407 | $52,946 | $0 | $41,718 | $1,086 |
| | | | | | | | |
| Line Transformer Rate Base | | | | | | | |
| Acct 1850 - Line Transformers - Gross Assets | $423,501 | $230,537 | $74,919 | $50,384 | $0 | $65,953 | $1,708 |
| Line Transformers - Accumulated Depreciation | ($299,988) | ($163,301) | ($53,069) | ($35,690) | $0 | ($46,718) | ($1,210) |
| Line Transformers - Net Fixed Assets | $123,513 | $67,236 | $21,850 | $14,695 | $0 | $19,235 | $498 |
| General Plant Assigned to Line Transformers - NFA | $84,110 | $45,786 | $14,879 | $10,007 | $0 | $13,099 | $339 |
| Line Transformer Net Fixed Assets Including General Plant | $207,623 | $113,022 | $36,729 | $24,701 | $0 | $32,334 | $837 |
| | | | | | | | |
| General Expenses | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Acct 5010 - Load Dispatching** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5085 - Miscellaneous Distribution Expense** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5105 - Maintenance Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Acct 1850 - Line Transformers - Gross Assets** | $423,501 | $230,537 | $74,919 | $50,384 | $0 | $65,953 | $1,708 |
| **Acct 1815 - 1855** | $1,825,417 | $924,205 | $358,464 | $324,388 | $0 | $212,850 | $5,511 |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

# Sheet O3.2 Substation Transformers Unit Cost Worksheet - First Run

## ALLOCATION BY RATE CLASSIFICATION

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel |
|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1820-2 Distribution Station Equipment | $5,413 | $2,189 | $1,428 | $1,796 | $0 | $0 | $0 |
| 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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1810-2 Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on General Plant Assigned to Substation Transformers | ($9,819) | ($3,923) | ($2,603) | ($3,298) | $0 | $5 | $0 |
| Acct 5012 - Station Buildings and Fixtures Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5016 - Distributon Station Equipment - Labour | $4,450 | $1,810 | $1,171 | $1,468 | $0 | $1 | $0 |
| Acct 5017 - Distributon Station Equipment - Other | $958 | $390 | $252 | $316 | $0 | $0 | $0 |
| Acct 5114 - Maintenance of Distribution Station Equipment | $10,722 | $4,361 | $2,822 | $3,536 | $0 | $3 | $0 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to SubstationTransformers | $11,496 | $4,212 | $2,752 | $4,530 | $0 | $2 | $0 |
| PILs on SubstationTransformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Substation Transformers | ($14,005) | ($5,595) | ($3,713) | ($4,704) | $0 | $7 | $0 |
| Equity Return on Substation Transformers | ($25,209) | ($10,071) | ($6,683) | ($8,467) | $0 | $13 | $0 |
| **Total** | **($15,993)** | **($6,627)** | **($4,574)** | **($4,823)** | **$0** | **$31** | **$1** |
| Billed kW without Substation Transformer Allowance | | 0 | 0 | 17,858 | 0 | 1,540 | 2 |
| Billed kWh without Substation Transformer Allowance | | 11,282,500 | 6,588,178 | 6,790,182 | 0 | 452,421 | 8,669 |
| Substation Transformation Unit Cost ($/kW) | | **$0.0000** | **$0.0000** | **-$0.2700** | **$0.0000** | **$0.0199** | **$0.3870** |
| Substation Transformation Unit Cost ($/kWh) | | **-$0.0006** | **-$0.0007** | **-$0.0007** | **$0.0000** | **$0.0001** | **$0.0001** |
| General Plant - Gross Assets | $1,057,553 | $517,170 | $222,749 | $249,794 | $0 | $66,129 | $1,712 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,292) | ($131,492) | ($147,456) | $0 | ($39,036) | ($1,011) |
| General Plant - Net Fixed Assets | $433,267 | $211,878 | $91,258 | $102,337 | $0 | $27,092 | $701 |
| General Plant - Depreciation | $27,845 | $13,617 | $5,865 | $6,577 | $0 | $1,741 | $45 |
| Total Net Fixed Assets Excluding General Plant | $636,243 | $311,139 | $134,010 | $150,280 | $0 | $39,784 | $1,030 |
| Total Administration and General Expense | $290,864 | $155,146 | $65,093 | $45,081 | $0 | $24,898 | $647 |
| Total O&M | $437,860 | $241,703 | $100,407 | $52,946 | $0 | $41,718 | $1,086 |
| Substation Transformer Rate Base Gross Plant | | | | | | | |
| Acct 1820-2 Distribution Station Equipment | $8,919 | $4,699 | $2,059 | $2,046 | $0 | $111 | $3 |
| 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** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1808-2 Buildings and Fixtures < 50 KV** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1810-2 Leasehold Improvements <50 kV** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***$8,919*** | ***$4,699*** | ***$2,059*** | ***$2,046*** | ***$0*** | ***$111*** | ***$3*** |
| **Substation Transformers - Accumulated Depreciation** | | | | | | | |
| **Acct 1820-2 Distribution Station Equipment** | ($233,286) | ($94,338) | ($61,545) | ($77,404) | $0 | $0 | $0 |
| **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** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1808-2 Buildings and Fixtures < 50 KV** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1810-2 Leasehold Improvements <50 kV** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***($233,286)*** | ***($94,338)*** | ***($61,545)*** | ***($77,404)*** | ***$0*** | ***$0*** | ***$0*** |
| **Substation Transformers - Net Fixed Assets** | ($224,367) | ($89,638) | ($59,485) | ($75,357) | $0 | $111 | $3 |
| **General Plant Assigned to SubstationTransformers - NFA** | ($152,788) | ($61,042) | ($40,508) | ($51,316) | $0 | $76 | $2 |
| **Substation Transformer NFA Including General Plant** | ($377,155) | ($150,680) | ($99,993) | ($126,674) | $0 | $187 | $5 |
| | | | | | | | |
| **General Expenses** | | | | | | | |
| **Acct 5005 - Operation Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5010 - Load Dispatching** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5085 - Miscellaneous Distribution Expense** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5105 - Maintenance Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | | | | |
| **Acct 1820-2 Distribution Station Equipment** | $8,919 | $4,699 | $2,059 | $2,046 | $0 | $111 | $3 |
| **Acct 1825-2 Storage Battery Equipment** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | $8,919 | $4,699 | $2,059 | $2,046 | $0 | $111 | $3 |
| | | | | | | | |
| **Acct 1815 - 1855** | $1,825,417 | $924,205 | $358,464 | $324,388 | $0 | $212,850 | $5,511 |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

### ALLOCATION BY RATE CLASSIFICATION

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel |
|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on General Plant Assigned to Primary C&P | $3,393 | $1,808 | $576 | $468 | $0 | $527 | $14 |
| Primary C&P Operations and Maintenance | $153,892 | $81,997 | $26,112 | $21,237 | $0 | $23,926 | $619 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to Primary C&P | $102,292 | $52,633 | $16,928 | $18,082 | $0 | $14,279 | $369 |
| PILs on Primary C&P | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Primary C&P | $4,839 | $2,578 | $821 | $668 | $0 | $752 | $19 |
| Equity Return on Primary C&P | $8,710 | $4,641 | $1,478 | $1,202 | $0 | $1,354 | $35 |
| **Total** | **$273,124** | **$143,656** | **$45,914** | **$41,658** | **$0** | **$40,839** | **$1,057** |
| General Plant - Gross Assets | $1,057,553 | $517,170 | $222,749 | $249,794 | $0 | $66,129 | $1,712 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,292) | ($131,492) | ($147,456) | $0 | ($39,036) | ($1,011) |
| General Plant - Net Fixed Assets | $433,267 | $211,878 | $91,258 | $102,337 | $0 | $27,092 | $701 |
| General Plant - Depreciation | $27,845 | $13,617 | $5,865 | $6,577 | $0 | $1,741 | $45 |
| **Total Net Fixed Assets Excluding General Plant** | $636,243 | $311,139 | $134,010 | $150,280 | $0 | $39,784 | $1,030 |
| **Total Administration and General Expense** | $290,864 | $155,146 | $65,093 | $45,081 | $0 | $24,898 | $647 |
| **Total O&M** | $437,860 | $241,703 | $100,407 | $52,946 | $0 | $41,718 | $1,086 |
| Primary Conductors and Poles Gross Assets | | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | $554,954 | $295,692 | $94,163 | $76,585 | $0 | $86,280 | $2,234 |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Subtotal** | **$554,954** | **$295,692** | **$94,163** | **$76,585** | **$0** | **$86,280** | **$2,234** |
| Primary Conductors and Poles Accumulated Depreciation | | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | ($477,434) | ($254,388) | ($81,010) | ($65,887) | $0 | ($74,227) | ($1,922) |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Subtotal** | **($477,434)** | **($254,388)** | **($81,010)** | **($65,887)** | **$0** | **($74,227)** | **($1,922)** |
| Primary Conductor & Pools - Net Fixed Assets | $77,520 | $41,304 | $13,153 | $10,698 | $0 | $12,052 | $312 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **General Plant Assigned to Primary C&P - NFA** | $52,789 | $28,127 | $8,957 | $7,285 | $0 | $8,207 | $212 |
| **Primary C&P Net Fixed Assets Including General Plant** | $130,309 | $69,432 | $22,110 | $17,983 | $0 | $20,259 | $525 |
| | | | | | | | |
| **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** | $388,524 | $211,497 | $68,732 | $46,223 | $0 | $60,506 | $1,566 |
| **Acct 1835-5 Secondary Overhead Conductors** | $0 | $0 | $0 | $0 | $0 | $0 | $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** | **$388,524** | **$211,497** | **$68,732** | **$46,223** | **$0** | **$60,506** | **$1,566** |
| | | | | | | | |
| **Operations and Maintenance** | | | | | | | |
| **Acct 5020 Overhead Distribution Lines & Feeders - Labour** | $217,691 | $117,025 | $37,585 | $28,336 | $0 | $33,868 | $877 |
| **Acct 5025 Overhead Distribution Lines & Feeders - Other** | $20,545 | $11,044 | $3,547 | $2,674 | $0 | $3,196 | $83 |
| **Acct 5040 Underground Distribution Lines & Feeders - Labour** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5045 Underground Distribution Lines & Feeders - Other** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5090 Underground Distribution Lines & Feeders - Rental Paid** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5120 Maintenance of Poles, Towers & Fixtures** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5125 Maintenance of Overhead Conductors & Devices** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5135 Overhead Distribution Lines & Feeders - Right of Way** | $23,396 | $12,577 | $4,039 | $3,045 | $0 | $3,640 | $94 |
| **Acct 5145 Maintenance of Underground Conduit** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5150 Maintenance of Underground Conductors & Devices** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$261,631** | **$140,646** | **$45,172** | **$34,055** | **$0** | **$40,704** | **$1,054** |
| | | | | | | | |
| **General Expenses** | | | | | | | |
| **Acct 5005 - Operation Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5010 - Load Dispatching** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5085 - Miscellaneous Distribution Expense** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5105 - Maintenance Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | |
| **Primary Conductors and Poles Gross Assets** | $554,954 | $295,692 | $94,163 | $76,585 | $0 | $86,280 | $2,234 |
| | | | | | | | |
| **Acct 1815 - 1855** | $1,825,417 | $924,205 | $358,464 | $324,388 | $0 | $212,850 | $5,511 |

| **Grouping of Operation and Maintenance** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** |
|---|---|---|---|---|---|---|---|
| 1830 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1835 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1840 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1830 & 1835 | $ 261,631 | $ 140,646 | $ 45,172 | $ 34,055 | $ - | $ 40,704 | $ 1,054 |
| 1840 & 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total** | **$ 261,631** | **$ 140,646** | **$ 45,172** | **$ 34,055** | **$ -** | **$ 40,704** | **$ 1,054** |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

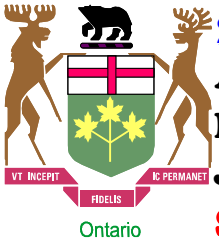
## Sheet O3.4 Secondary Cost Pool Worksheet - First Run

### ALLOCATION BY RATE CLASSIFICATION

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel |
|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | $84,501 | $45,999 | $14,949 | $10,053 | $0 | $13,160 | $341 |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $2,375 | $1,293 | $420 | $283 | $0 | $370 | $10 |
| Secondary C&P Operations and Maintenance | $107,740 | $58,649 | $19,060 | $12,818 | $0 | $16,779 | $434 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to Primary C&P | $71,189 | $37,646 | $12,356 | $10,914 | $0 | $10,014 | $259 |
| PILs on Secondary C&P | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Secondary C&P | $3,388 | $1,844 | $599 | $403 | $0 | $528 | $14 |
| Equity Return on Secondary C&P | $6,098 | $3,319 | $1,079 | $725 | $0 | $950 | $25 |
| **Total** | **$275,290** | **$148,751** | **$48,463** | **$35,196** | **$0** | **$41,799** | **$1,082** |
| | | | | | | | |
| General Plant - Gross Assets | $1,057,553 | $517,170 | $222,749 | $249,794 | $0 | $66,129 | $1,712 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,292) | ($131,492) | ($147,456) | $0 | ($39,036) | ($1,011) |
| General Plant - Net Fixed Assets | $433,267 | $211,878 | $91,258 | $102,337 | $0 | $27,092 | $701 |
| | | | | | | | |
| General Plant - Depreciation | $27,845 | $13,617 | $5,865 | $6,577 | $0 | $1,741 | $45 |
| | | | | | | | |
| **Total Net Fixed Assets Excluding General Plant** | **$636,243** | **$311,139** | **$134,010** | **$150,280** | **$0** | **$39,784** | **$1,030** |
| | | | | | | | |
| **Total Administration and General Expense** | **$290,864** | **$155,146** | **$65,093** | **$45,081** | **$0** | **$24,898** | **$647** |
| | | | | | | | |
| **Total O&M** | **$437,860** | **$241,703** | **$100,407** | **$52,946** | **$0** | **$41,718** | **$1,086** |
| | | | | | | | |
| Secondary Conductors and Poles Gross Plant | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | $388,524 | $211,497 | $68,732 | $46,223 | $0 | $60,506 | $1,566 |
| Acct 1835-5 Secondary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $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*** | ***$388,524*** | ***$211,497*** | ***$68,732*** | ***$46,223*** | ***$0*** | ***$60,506*** | ***$1,566*** |
| Secondary Conductors and Poles Accumulated Depreciation | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | ($334,252) | ($181,953) | ($59,131) | ($39,766) | $0 | ($52,054) | ($1,348) |
| Acct 1835-5 Secondary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $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*** | ***($334,252)*** | ***($181,953)*** | ***($59,131)*** | ***($39,766)*** | ***$0*** | ***($52,054)*** | ***($1,348)*** |
| Secondary Conductor & Pools - Net Fixed Assets | $54,272 | $29,543 | $9,601 | $6,457 | $0 | $8,452 | $219 |
| General Plant Assigned to Secondary C&P - NFA | $36,958 | $20,118 | $6,538 | $4,397 | $0 | $5,756 | $149 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Secondary C&P Net Fixed Assets Including General Plant** | $91,230 | $49,662 | $16,139 | $10,854 | $0 | $14,207 | $368 |
| **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 1830-4 Primary Poles, Towers & Fixtures** | $554,954 | $295,692 | $94,163 | $76,585 | $0 | $86,280 | $2,234 |
| **Acct 1835-4 Primary Overhead Conductors** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1840-4 Primary Underground Conduit** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1845-4 Primary Underground Conductors** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***$554,954*** | ***$295,692*** | ***$94,163*** | ***$76,585*** | ***$0*** | ***$86,280*** | ***$2,234*** |
| **Operations and Maintenance** | | | | | | | |
| **Acct 5020 Overhead Distribution Lines & Feeders - Labour** | $217,691 | $117,025 | $37,585 | $28,336 | $0 | $33,868 | $877 |
| **Acct 5025 Overhead Distribution Lines & Feeders - Other** | $20,545 | $11,044 | $3,547 | $2,674 | $0 | $3,196 | $83 |
| **Acct 5040 Underground Distribution Lines & Feeders - Labour** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5045 Underground Distribution Lines & Feeders - Other** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5090 Underground Distribution Lines & Feeders - Rental Paid** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5120 Maintenance of Poles, Towers & Fixtures** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5125 Maintenance of Overhead Conductors & Devices** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5135 Overhead Distribution Lines & Feeders - Right of Way** | $23,396 | $12,577 | $4,039 | $3,045 | $0 | $3,640 | $94 |
| **Acct 5145 Maintenance of Underground Conduit** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5150 Maintenance of Underground Conductors & Devices** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$261,631** | **$140,646** | **$45,172** | **$34,055** | **$0** | **$40,704** | **$1,054** |
| **General Expenses** | | | | | | | |
| **Acct 5005 - Operation Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5010 - Load Dispatching** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5085 - Miscellaneous Distribution Expense** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5105 - Maintenance Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Secondary Conductors and Poles Gross Assets** | $388,524 | $211,497 | $68,732 | $46,223 | $0 | $60,506 | $1,566 |
| **Acct 1815 - 1855** | $1,825,417 | $924,205 | $358,464 | $324,388 | $0 | $212,850 | $5,511 |

| **Grouping of Operation and Maintenance** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** |
|---|---|---|---|---|---|---|---|
| 1830 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1835 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1840 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1830 & 1835 | $ 261,631 | $ 140,646 | $ 45,172 | $ 34,055 | $ - | $ 40,704 | $ 1,054 |
| 1840 & 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total** | **$ 261,631** | **$ 140,646** | **$ 45,172** | **$ 34,055** | **$ -** | **$ 40,704** | **$ 1,054** |




# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet O3.5 USL Metering Credit Worksheet - Fi

## ALLOCATION BY RATE CLASSIFICATION

| Description | GS <50 |
|---|---|
| Depreciation on Acct 1860 Metering | $2,056 |
| Depreciation on General Plant Assigned to Metering | $1,380 |
| Acct 5065 - Meter expense | $1,121 |
| Acct 5070 & 5075 - Customer Premises | $0 |
| Acct 5175 - Meter Maintenance | $376 |
| Acct 5310 - Meter Reading | $8,084 |
| Admin and General Assigned to Metering | $6,211 |
| PILs on Metering | $0 |
| Debt Return on Metering | $1,968 |
| Equity Return on Metering | $3,542 |
| Total | $24,739 |
| Number of Customers | 255 |
| Metering Unit Cost ($/Customer/Month) | **$8.08** |
| General Plant - Gross Assets | $222,749 |
| General Plant - Accumulated Depreciation | ($131,492) |
| General Plant - Net Fixed Assets | $91,258 |
| General Plant - Depreciation | $5,865 |
| Total Net Fixed Assets Excluding General Plant | $134,010 |
| Total Administration and General Expense | $65,093 |
| Total O&M | $100,407 |
| Metering Rate Base | |
| Acct 1860 - Metering - Gross Assets | $58,666 |
| Metering - Accumulated Depreciation | ($27,138) |
| Metering - Net Fixed Assets | $31,528 |
| General Plant Assigned to Metering - NFA | $21,470 |
| Metering Net Fixed Assets Including General Plant | $52,998 |

## rst Run

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

## ALLOCATION BY RATE CLASSIFICATION

| | | | | 1 | 2 | 3 | 5 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | O1 Grouping | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1608 | Franchises and Consents | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805 | Land | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-1 | Land Station >50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-2 | Land Station <50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806 | Land Rights | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-1 | Land Rights Station >50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-2 | Land Rights Station <50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808 | Buildings and Fixtures | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-1 | Buildings and Fixtures > 50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-2 | Buildings and Fixtures < 50 KV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810 | Leasehold Improvements | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-1 | Leasehold Improvements >50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-2 | Leasehold Improvements <50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | dp | $8,919 | $4,699 | $2,059 | $2,046 | $0 | $111 | $3 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | dp | $449,519 | $181,779 | $118,590 | $149,149 | $0 | $0 | $0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825 | Storage Battery Equipment | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-1 | Storage Battery Equipment > 50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-2 | Storage Battery Equipment <50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | dp | $554,954 | $295,692 | $94,163 | $76,585 | $0 | $86,280 | $2,234 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | dp | $388,524 | $211,497 | $68,732 | $46,223 | $0 | $60,506 | $1,566 |
| 1835 | Overhead Conductors and Devices | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-4 | Overhead Conductors and Devices - Primary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840 | Underground Conduit | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-3 | Underground Conduit - Bulk Delivery | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-4 | Underground Conduit - Primary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-5 | Underground Conduit - Secondary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845 | Underground Conductors and Devices | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-4 | Underground Conductors and Devices - Primary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-5 | Underground Conductors and Devices - Secondary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1850 | Line Transformers | dp | $423,501 | $230,537 | $74,919 | $50,384 | $0 | $65,953 | $1,708 |
| 1855 | Services | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1860 | Meters | dp | $299,774 | $155,775 | $58,666 | $85,333 | $0 | $0 | $0 |
| 1905 | Land | gp | $15,588 | $7,623 | $3,283 | $3,682 | $0 | $975 | $25 |
| 1906 | Land Rights | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1908 | Buildings and Fixtures | gp | $295,619 | $144,565 | $62,265 | $69,825 | $0 | $18,485 | $479 |
| 1910 | Leasehold Improvements | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1915 | Office Furniture and Equipment | gp | $47,019 | $22,994 | $9,904 | $11,106 | $0 | $2,940 | $76 |
| 1920 | Computer Equipment - Hardware | gp | $47,450 | $23,204 | $9,994 | $11,208 | $0 | $2,967 | $77 |
| 1925 | Computer Software | gp | $161,700 | $79,075 | $34,058 | $38,193 | $0 | $10,111 | $262 |
| 1930 | Transportation Equipment | gp | $415,859 | $203,365 | $87,591 | $98,226 | $0 | $26,004 | $673 |
| 1935 | Stores Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1940 | Tools, Shop and Garage Equipment | gp | $74,317 | $36,343 | $15,653 | $17,554 | $0 | $4,647 | $120 |
| 1945 | Measurement and Testing Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1950 | Power Operated Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1955 | Communication Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1960 | Miscellaneous Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1970 | Load Management Controls - Customer Premises | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1975 | Load Management Controls - Utility Premises | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1980 | System Supervisory Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1990 | Other Tangible Property | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1995 | Contributions and Grants - Credit | co | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2005 | Property Under Capital Leases | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2010 | Electric Plant Purchased or Sold | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | accum dep | ($2,113,234) | ($1,074,133) | ($414,612) | ($406,896) | $0 | ($212,102) | ($5,491) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | accum dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 3046 | Balance Transferred From Income | NI | ($71,485) | ($34,958) | ($15,057) | ($16,885) | $0 | ($4,470) | ($116) |
| 4080 | Distribution Services Revenue | CREV | ($837,006) | ($591,895) | ($204,068) | ($22,869) | $0 | ($17,947) | ($226) |
| 4082 | Retail Services Revenues | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4090 | Electric Services Incidental to Energy Sales | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4205 | Interdepartmental Rents | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4210 | Rent from Electric Property | mi | ($17,713) | ($8,662) | ($3,731) | ($4,184) | $0 | ($1,108) | ($29) |
| 4215 | Other Utility Operating Income | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Electric Revenues | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4225 | Late Payment Charges | mi | ($4,645) | ($3,012) | ($1,180) | ($451) | $0 | ($2) | ($0) |
| 4235 | Miscellaneous Service Revenues | mi | ($6,096) | ($3,418) | ($2,242) | ($431) | $0 | ($4) | ($0) |
| 4240 | Provision for Rate Refunds | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4245 | Government Assistance Directly Credited to Income | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4305 | Regulatory Debits | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4310 | Regulatory Credits | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4315 | Revenues from Electric Plant Leased to Others | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4320 | Expenses of Electric Plant Leased to Others | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4335 | Profits and Losses from Financial Instrument Hedges | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4340 | Profits and Losses from Financial Instrument Investments | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4345 | Gains from Disposition of Future Use Utility Plant | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4350 | Losses from Disposition of Future Use Utility Plant | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4355 | Gain on Disposition of Utility and Other Property | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4360 | Loss on Disposition of Utility and Other Property | mi | $683 | $334 | $144 | $161 | $0 | $43 | $1 |
| 4365 | Gains from Disposition of Allowances for Emission | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 4370 | Losses from Disposition of Allowances for Emission | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4390 | Miscellaneous Non-Operating Income | mi | ($3,547) | ($1,735) | ($747) | ($838) | $0 | ($222) | ($6) |
| 4395 | Rate-Payer Benefit Including Interest | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4405 | Interest and Dividend Income | mi | ($3,220) | ($1,575) | ($678) | ($761) | $0 | ($201) | ($5) |
| 4415 | Equity in Earnings of Subsidiary Companies | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4705 | Power Purchased | cop | $1,082,632 | $486,343 | $283,990 | $292,423 | $0 | $19,502 | $374 |
| 4708 | Charges-WMS | cop | $124,426 | $55,895 | $32,639 | $33,608 | $0 | $2,241 | $43 |
| 4710 | Cost of Power Adjustments | cop | $189,258 | $85,019 | $49,645 | $51,119 | $0 | $3,409 | $65 |
| 4712 | Charges-One-Time | cop | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4714 | Charges-NW | cop | $106,215 | $47,702 | $27,855 | $28,709 | $0 | $1,913 | $37 |
| 4715 | System Control and Load Dispatching | cop | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4716 | Charges-CN | cop | $63,274 | $28,417 | $16,593 | $17,102 | $0 | $1,139 | $22 |
| 4730 | Rural Rate Assistance Expense | cop | $23,756 | $10,672 | $6,231 | $6,417 | $0 | $428 | $8 |
| 5005 | Operation Supervision and Engineering | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5010 | Load Dispatching | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5012 | Station Buildings and Fixtures Expense | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5014 | Transformer Station Equipment - Operation Labour | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5016 | Distribution Station Equipment - Operation Labour | di | $4,450 | $1,810 | $1,171 | $1,468 | $0 | $1 | $0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | di | $958 | $390 | $252 | $316 | $0 | $0 | $0 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | di | $217,691 | $117,025 | $37,585 | $28,336 | $0 | $33,868 | $877 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | di | $20,545 | $11,044 | $3,547 | $2,674 | $0 | $3,196 | $83 |
| 5030 | Overhead Subtransmission Feeders - Operation | di | $8,585 | $3,568 | $2,328 | $2,689 | $0 | $0 | $0 |
| 5035 | Overhead Distribution Transformers- Operation | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5050 | Underground Subtransmission Feeders - Operation | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5055 | Underground Distribution Transformers - Operation | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5065 | Meter Expense | cu | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 | $0 |
| 5070 | Customer Premises - Operation Labour | cu | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | cu | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5085 | Miscellaneous Distribution Expense | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5096 | Other Rent | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5105 | Maintenance Supervision and Engineering | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5112 | Maintenance of Transformer Station Equipment | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5114 | Maintenance of Distribution Station Equipment | di | $10,722 | $4,361 | $2,822 | $3,536 | $0 | $3 | $0 |
| 5120 | Maintenance of Poles, Towers and Fixtures | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5125 | Maintenance of Overhead Conductors and Devices | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5130 | Maintenance of Overhead Services | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | di | $23,396 | $12,577 | $4,039 | $3,045 | $0 | $3,640 | $94 |
| 5145 | Maintenance of Underground Conduit | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5150 | Maintenance of Underground Conductors and Devices | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5155 | Maintenance of Underground Services | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5160 | Maintenance of Line Transformers | di | $6,002 | $3,267 | $1,062 | $714 | $0 | $935 | $24 |
| 5175 | Maintenance of Meters | cu | $1,920 | $998 | $376 | $547 | $0 | $0 | $0 |
| 5305 | Supervision | cu | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5310 | Meter Reading Expense | cu | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 | $0 |
| 5315 | Customer Billing | cu | $98,168 | $55,045 | $36,107 | $6,938 | $0 | $71 | $7 |
| 5320 | Collecting | cu | $466 | $261 | $171 | $33 | $0 | $0 | $0 |
| 5325 | Collecting- Cash Over and Short | cu | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5330 | Collection Charges | cu | ($3,869) | ($2,169) | ($1,423) | ($273) | $0 | ($3) | ($0) |
| 5335 | Bad Debt Expense | cu | ($83) | ($38) | ($38) | ($7) | $0 | $0 | $0 |
| 5340 | Miscellaneous Customer Accounts Expenses | cu | $8,708 | $4,883 | $3,203 | $615 | $0 | $6 | $1 |
| 5405 | Supervision | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5410 | Community Relations - Sundry | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5415 | Energy Conservation | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5420 | Community Safety Program | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5505 | Supervision | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5510 | Demonstrating and Selling Expense | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5515 | Advertising Expense | ad | ($1,489) | ($822) | ($341) | ($180) | $0 | ($142) | ($4) |
| 5520 | Miscellaneous Sales Expense | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5605 | Executive Salaries and Expenses | ad | $6,125 | $3,381 | $1,405 | $741 | $0 | $584 | $15 |
| 5610 | Management Salaries and Expenses | ad | $16,718 | $9,228 | $3,834 | $2,022 | $0 | $1,593 | $41 |
| 5615 | General Administrative Salaries and Expenses | ad | $60,667 | $33,489 | $13,912 | $7,336 | $0 | $5,780 | $150 |
| 5620 | Office Supplies and Expenses | ad | $6,449 | $3,560 | $1,479 | $780 | $0 | $614 | $16 |
| 5625 | Administrative Expense Transferred Credit | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5630 | Outside Services Employed | ad | $22,684 | $12,522 | $5,202 | $2,743 | $0 | $2,161 | $56 |
| 5635 | Property Insurance | ad | $6,345 | $3,103 | $1,336 | $1,499 | $0 | $397 | $10 |
| 5640 | Injuries and Damages | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5645 | Employee Pensions and Benefits | ad | ($8,978) | ($4,956) | ($2,059) | ($1,086) | $0 | ($855) | ($22) |
| 5650 | Franchise Requirements | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5655 | Regulatory Expenses | ad | $4,000 | $2,208 | $917 | $484 | $0 | $381 | $10 |
| 5660 | General Advertising Expenses | ad | $1,714 | $946 | $393 | $207 | $0 | $163 | $4 |
| 5665 | Miscellaneous General Expenses | ad | $61,697 | $34,057 | $14,148 | $7,460 | $0 | $5,878 | $153 |
| 5670 | Rent | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5675 | Maintenance of General Plant | ad | $35,317 | $19,496 | $8,099 | $4,271 | $0 | $3,365 | $88 |
| 5680 | Electrical Safety Authority Fees | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5685 | Independent Market Operator Fees and Penalties | cop | $79,615 | $38,934 | $16,769 | $18,805 | $0 | $4,978 | $129 |
| 5705 | Amortization Expense - Property, Plant, and Equipment | dep | $142,775 | $75,099 | $27,060 | $23,544 | $0 | $16,640 | $431 |
| 5710 | Amortization of Limited Term Electric Plant | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5735 | Amortization of Deferred Development Costs | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5740 | Amortization of Deferred Charges | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6005 | Interest on Long Term Debt | INT | $39,714 | $19,421 | $8,365 | $9,380 | $0 | $2,483 | $64 |
| 6105 | Taxes Other Than Income Taxes | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6110 | Income Taxes | Input | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6205 | Donations | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6210 | Life Insurance | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 6215 | Penalties | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6225 | Other Deductions | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | $2,627,254 | $1,083,512 | $615,588 | $766,691 | $0 | $157,336 | $4,127 |
| | | | | $2,627,254 | | | | | |

| Grouping by Allocator | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel |
|---|---|---|---|---|---|---|---|
| 1808 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1815 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1820 | $ 16,131 | $ 6,561 | $ 4,245 | $ 5,320 | $ - | $ 4 | $ 0 |
| 1830 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1835 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1840 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1850 | $ 6,002 | $ 3,267 | $ 1,062 | $ 714 | $ - | $ 935 | $ 24 |
| 1855 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1860 | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - | $ - |
| 1815-1855 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1830 & 1835 | $ 270,216 | $ 144,214 | $ 47,499 | $ 36,744 | $ - | $ 40,704 | $ 1,054 |
| 1840 & 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| BCP | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| BDHA | -$ 83 | -$ 38 | -$ 38 | -$ 7 | $ - | $ - | $ - |
| Break Out | -$ 1,970,460 | -$ 999,034 | -$ 387,551 | -$ 383,352 | $ - | -$ 195,462 | -$ 5,060 |
| CCA | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| CDMPP | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| CEN | $ 169,488 | $ 76,119 | $ 44,448 | $ 45,811 | $ - | $ 3,052 | $ 58 |
| CEN EWMP | $ 1,420,071 | $ 637,929 | $ 372,505 | $ 383,567 | $ - | $ 25,581 | $ 490 |
| CREV | -$ 837,006 | -$ 591,895 | -$ 204,068 | -$ 22,869 | $ - | -$ 17,947 | -$ 226 |
| CWCS | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| CWMC | $ 305,503 | $ 158,752 | $ 59,788 | $ 86,964 | $ - | $ - | $ - |
| CWMR | $ 34,472 | $ 25,703 | $ 8,084 | $ 685 | $ - | $ - | $ - |
| CWNB | $ 97,377 | $ 54,602 | $ 35,816 | $ 6,882 | $ - | $ 70 | $ 7 |
| DCP | $ 8,919 | $ 4,699 | $ 2,059 | $ 2,046 | $ - | $ 111 | $ 3 |
| LPHA | -$ 4,645 | -$ 3,012 | -$ 1,180 | -$ 451 | $ - | -$ 2 | -$ 0 |
| LTNCP | $ 423,501 | $ 230,537 | $ 74,919 | $ 50,384 | $ - | $ 65,953 | $ 1,708 |
| NFA | $ 24,048 | $ 11,760 | $ 5,065 | $ 5,680 | $ - | $ 1,504 | $ 39 |
| NFA ECC | $ 1,063,898 | $ 520,273 | $ 224,086 | $ 251,292 | $ - | $ 66,525 | $ 1,722 |
| O&M | $ 204,905 | $ 113,109 | $ 46,988 | $ 24,777 | $ - | $ 19,523 | $ 508 |
| PNCP | $ 1,004,472 | $ 477,472 | $ 212,753 | $ 225,734 | $ - | $ 86,280 | $ 2,234 |
| SNCP | $ 388,524 | $ 211,497 | $ 68,732 | $ 46,223 | $ - | $ 60,506 | $ 1,566 |
| TCP | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total** | **$ 2,627,254** | **$ 1,083,512** | **$ 615,588** | **$ 766,691** | **$ -** | **$ 157,336** | **$ 4,127** |

**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet 09 Details of Allocators by Class and Account Worksheet - First Run**

Uniform System of Accounts - Detail Accounts

| USofA Account # | Accounts | Categorization: Recleassified Balance | Financial Statement Asset Break Out Includes Acc Dep and Contributed Capital | Adjusted TB | Allocation - Demand Related: Demand | Customer | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | Total - Demand | Allocation - Customer Related: 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | Total - Customer | Allocation of Miscellaneous Revenue: 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | Total - Mis | Allocation of General Plant and Administration: 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | Total - A&G |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1565 | Conservation and Demand Management Expenditures and Recoveries | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1606 | Franchises and Consents | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $465,822 | ($465,822) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $16,304 | $16,304 | $16,304 | $0 | $16,304 | $4,699 | $2,059 | $2,046 | $0 | $111 | $3 | $8,919 | $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 | $449,519 | $449,519 | $449,519 | $0 | $449,519 | $181,779 | $118,590 | $149,149 | $0 | $0 | $0 | $449,519 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | $940,478 | ($940,478) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $554,954 | $554,954 | $231,981 | $332,972 | $554,954 | $89,766 | $58,562 | $73,653 | $0 | $0 | $0 | $231,981 | $205,926 | $35,651 | $2,932 | $0 | $86,280 | $2,234 | $332,972 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $388,524 | $388,524 | $0 | $253,114 | $388,524 | $67,085 | $43,766 | $44,559 | $0 | $0 | $0 | $155,410 | $144,412 | $24,966 | $1,654 | $0 | $60,506 | $1,566 | $253,114 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1850 | Line Transformers | $423,501 | $0 | $423,501 | $169,401 | $254,101 | $423,501 | $73,125 | $47,706 | $48,570 | $0 | $0 | $0 | $169,401 | $157,412 | $27,214 | $1,814 | $0 | $65,953 | $1,708 | $254,101 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1860 | Meters | $304,632 | $0 | $304,632 | $0 | $304,632 | $304,632 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $155,775 | $59,666 | $85,333 | $0 | $0 | $0 | $299,774 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1905 | Land | $15,588 | $0 | $15,588 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $15,588 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $7,623 | $3,093 | $3,682 | $0 | $575 | $15 | $0 | $15,388 |
| 1906 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1908 | Buildings and Fixtures | $295,819 | $0 | $295,819 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $144,565 | $62,265 | $69,825 | $0 | $16,485 | $479 | $265,619 |
| 1910 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1915 | Office Furniture and Equipment | $47,019 | $0 | $47,019 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $22,994 | $9,904 | $11,106 | $0 | $2,940 | $76 | $47,019 |
| 1920 | Computer Equipment - Hardware | $47,450 | $0 | $47,450 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $23,204 | $9,994 | $11,208 | $0 | $2,967 | $77 | $47,450 |
| 1925 | Computer Software | $161,700 | $0 | $161,700 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $79,975 | $34,258 | $38,193 | $0 | $10,111 | $262 | $161,700 |
| 1930 | Transportation Equipment | $415,859 | $0 | $415,859 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $203,365 | $87,391 | $98,226 | $0 | $26,004 | $673 | $415,859 |
| 1935 | Stores Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1940 | Tools, Shop and Garage Equipment | $74,317 | $0 | $74,317 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $36,343 | $15,653 | $17,554 | $0 | $4,647 | $120 | $74,317 |
| 1945 | Measurement and Testing Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1950 | Power Operated Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1955 | Communication Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1960 | Miscellaneous Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1970 | Load Management Controls - Customer Premises | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1975 | Load Management Controls - Utility Premises | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1980 | System Supervisory Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1990 | Other Tangible Property | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1995 | Contributions and Grants - Credit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2005 | Property Under Capital Leases | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2010 | Electric Plant Purchased or Sold | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | ($2,119,884) | | ($2,119,884) | | | $0 | ($283,879) | ($184,599) | ($241,727) | $0 | ($66) | ($2) | ($683,273) | ($484,562) | ($98,521) | ($44,713) | $0 | ($172,999) | ($4,479) | ($805,673) | | | | | | | | | ($305,292) | ($131,492) | ($147,456) | $0 | ($39,036) | ($1,011) | ($624,287) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | $0 | | $0 | | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2046 | Balance Transferred From Income | ($71,465) | | ($71,465) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($34,958) | ($15,057) | ($16,885) | $0 | ($4,470) | ($116) | ($71,485) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4080 | Distribution Services Revenue | ($872,022) | | ($872,022) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($591,695) | ($254,668) | ($22,809) | $0 | ($17,947) | ($226) | ($837,000) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4082 | Retail Services Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4086 | Electric Services Incidental to Energy Sales | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4235 | Interdepartmental Rents | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4210 | Rent from Electric Property | ($17,713) | | ($17,713) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($9,662) | ($3,731) | ($4,184) | $0 | ($1,108) | ($29) | ($17,713) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4215 | Other Utility Operating Income | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Electric Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4225 | Late Payment Charges | ($5,032) | | ($5,032) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($3,012) | ($1,180) | ($451) | ($0) | ($0) | ($0) | ($4,645) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4235 | Miscellaneous Service Revenues | ($8,145) | | ($8,145) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($3,418) | ($2,242) | ($425) | ($54) | ($0) | ($0) | ($6,086) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4240 | Provision for Rate Refunds | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4245 | Government Assistance Directly Credited to Income | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4305 | Regulatory Debits | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4310 | Regulatory Credits | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4315 | Revenues from Electric Plant Leased to Others | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4320 | Expenses of Electric Plant Leased to Others | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4335 | Profits and Losses from Financial Instrument Hedges | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4340 | Profits and Losses from Financial Instrument Investments | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4345 | Gains from Disposition of Future Use Utility Plant | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4350 | Losses from Disposition of Future Use Utility Plant | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4355 | Gain on Disposition of Utility and Other Property | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4360 | Loss on Disposition of Utility and Other Property | $683 | | $683 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $334 | $144 | $161 | $0 | $43 | $1 | $683 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4365 | Gains from Disposition of Allowances for Emission | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $

| | | |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet O6 Composite Allocator Detail Worksheet - First Run

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

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

| | | | Demand Allocators | | | | | | | Customer Allocators | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 | 5 | 7 | 8 | | 1 | 2 |
| | | | Demand Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Customer Total | Residential | GS <50 |
| | Composite allocators | | | | | | | | | | | |
| | **Rate Base** | | | | | | | | | | | |
| 27 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 28 | | | | | | | | | | | | |
| 29 | 1805-1 | Land Station >50 kV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 30 | 1805-2 | Land Station <50 kV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 31 | 1805 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 32 | | | | | | | | | | | | |
| 33 | 1806-1 | Land Rights Station >50 kV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 34 | 1806-2 | Land Rights Station <50 kV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 35 | 1806 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 36 | | | | | | | | | | | | |
| 37 | 1808-1 | Buildings and Fixtures > 50 kV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 38 | 1808-2 | Buildings and Fixtures < 50 KV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 39 | 1808 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 40 | | | | | | | | | | | | |
| 41 | 1810-1 | Leasehold Improvements >50 kV | | $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 |
| 43 | 1810 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 44 | | | | | | | | | | | | |
| 45 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 46 | | | | | | | | | | | | |
| 47 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $8,919 | $4,699 | $2,059 | $2,046 | $0 | $111 | $3 | $0 | $0 | $0 |
| 48 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $449,519 | $181,779 | $118,590 | $149,149 | $0 | $0 | $0 | $0 | $0 | $0 |
| 49 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 50 | 1820 | Total | $458,438 | $186,479 | $120,650 | $151,195 | $0 | $111 | $3 | $0 | $0 | $0 |
| 51 | | | | | | | | | | | | |
| 52 | 1815 & 1820 | Total | $458,438 | $186,479 | $120,650 | $151,195 | $0 | $111 | $3 | $0 | $0 | $0 |
| 53 | | | | | | | | | | | | |
| 54 | 1825-1 | Storage Battery Equipment > 50 kV | | $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 |
| 56 | 1825 | Total | $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 |
| 59 | 1830-4 | Poles, Towers and Fixtures - Primary | | $89,766 | $58,562 | $73,653 | $0 | $0 | $0 | $332,972 | $205,926 | $35,601 |
| 60 | 1830-5 | Poles, Towers and Fixtures - Secondary | | $67,085 | $43,766 | $44,559 | $0 | $0 | $0 | $233,114 | $144,412 | $24,966 |
| 61 | 1830 | Total | $377,391 | $156,852 | $102,328 | $118,212 | $0 | $0 | $0 | $566,087 | $350,338 | $60,567 |
| 62 | | | | | | | | | | | | |
| 63 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 64 | 1835-4 | Overhead Conductors and Devices - Primary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 65 | 1835-5 | Overhead Conductors and Devices - Secondary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 66 | 1835 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 67 | | | | | | | | | | | | |
| 68 | 1830 & 1835 | Total | $377,391 | $156,852 | $102,328 | $118,212 | $0 | $0 | $0 | $566,087 | $350,338 | $60,567 |
| 69 | | | | | | | | | | | | |

| | A | B | C | D | E | F | H | J | K | X | Y | Z |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 70 | 1840-3 | Underground Conduit - Bulk Delivery | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 71 | 1840-4 | Underground Conduit - Primary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 72 | 1840-5 | Underground Conduit - Secondary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 73 | 1840 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 74 | | | | | | | | | | | | |
| 75 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 76 | 1845-4 | Underground Conductors and Devices - Primary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 77 | 1845-5 | Underground Conductors and Devices - Secondary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 78 | 1845 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 79 | | | | | | | | | | | | |
| 80 | 1840 & 1845 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 81 | | | | | | | | | | | | |
| 82 | 1850 | Line Transformers | $169,401 | $73,125 | $47,706 | $48,570 | $0 | $0 | $0 | $254,101 | $157,412 | $27,214 |
| 83 | | | | | | | | | | | | |
| 84 | 1815- 1850 | Total | $1,005,229 | $416,455 | $270,683 | $317,977 | $0 | $111 | $3 | $820,187 | $507,750 | $87,781 |
| 85 | | | | | | | | | | | | |
| 86 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 87 | | | | | | | | | | | | |
| 88 | 1815- 1855 | Total | $1,005,229 | $416,455 | $270,683 | $317,977 | $0 | $111 | $3 | $820,187 | $507,750 | $87,781 |
| 89 | | | | | | | | | | | | |
| 90 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $299,774 | $155,775 | $58,666 |
| 91 | | | | | | | | | | | | |
| 92 | 1815-1860 | Total | $1,005,229 | $416,455 | $270,683 | $317,977 | $0 | $111 | $3 | $1,119,962 | $663,525 | $146,447 |
| 93 | | | | | | | | | | | | |
| 94 | 1565-1860 | Total | $1,005,229 | $416,455 | $270,683 | $317,977 | $0 | $111 | $3 | $1,119,962 | $663,525 | $146,447 |
| 95 | | | | | | | | | | | | |
| 96 | | Total Demand And Customer | $2,125,191 | $1,079,980 | $417,130 | $409,721 | $0 | $212,850 | $5,511 | | | |
| 97 | | Accum Depreciation - NFA | ($1,488,948) | ($768,841) | ($283,120) | ($259,440) | $0 | ($173,066) | ($4,481) | | | |
| 98 | | Accum Depreciation - NFA ECC | ($1,488,948) | ($768,841) | ($283,120) | ($259,440) | $0 | ($173,066) | ($4,481) | | | |
| 99 | NFA | Net Fixed Assets | $636,243 | $311,139 | $134,010 | $150,280 | $0 | $39,784 | $1,030 | | | |
| 100 | NFA ECC | Net Fixed Assets Excluding Capital Contribution | $636,243 | $311,139 | $134,010 | $150,280 | $0 | $39,784 | $1,030 | | | |
| 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 | **Acccounts** | | | | | | | | | | | |
| 106 | 5005 | Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 107 | 5010 | Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 108 | 5012 | Station Buildings and Fixtures Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 109 | 5014 | Transformer Station Equipment - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 110 | 5015 | Transformer Station Equipment - Operation Supplies and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 111 | 5016 | Distribution Station Equipment - Operation Labour | $4,450 | $1,810 | $1,171 | $1,468 | $0 | $1 | $0 | $0 | $0 | $0 |
| 112 | 5017 | Distribution Station Equipment - Operation Supplies and Expenses | $958 | $390 | $252 | $316 | $0 | $0 | $0 | $0 | $0 | $0 |
| 113 | 5020 | Overhead Distribution Lines and Feeders - Operation Labour | $87,076 | $36,191 | $23,610 | $27,275 | $0 | $0 | $0 | $95,869 | $80,834 | $13,975 |
| 114 | 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | $8,218 | $3,416 | $2,228 | $2,574 | $0 | $0 | $0 | $9,048 | $7,629 | $1,319 |
| 115 | 5030 | Overhead Subtransmission Feeders - Operation | $8,585 | $3,568 | $2,328 | $2,689 | $0 | $0 | $0 | $0 | $0 | $0 |
| 116 | 5035 | Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 117 | 5040 | Underground Distribution Lines and Feeders - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 118 | 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 119 | 5050 | Underground Subtransmission Feeders - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 120 | 5055 | Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 121 | 5065 | Meter Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $5,729 | $2,977 | $1,121 |
| 122 | 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 123 | 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 124 | 5085 | Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 125 | 5090 | Underground Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | H | J | K | X | Y | Z |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 126 | 5095 | Overhead Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 127 | 5096 | Other Rent | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 128 | 5105 | Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 129 | 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 130 | 5112 | Maintenance of Transformer Station Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 131 | 5114 | Maintenance of Distribution Station Equipment | $10,722 | $4,361 | $2,822 | $3,536 | $0 | $3 | $0 | $0 | $0 | $0 |
| 132 | 5120 | Maintenance of Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 133 | 5125 | Maintenance of Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 134 | 5130 | Maintenance of Overhead Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 135 | 5135 | Overhead Distribution Lines and Feeders - Right of Way | $9,358 | $3,889 | $2,537 | $2,931 | $0 | $0 | $0 | $10,303 | $8,687 | $1,502 |
| 136 | 5145 | Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 137 | 5150 | Maintenance of Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 138 | 5155 | Maintenance of Underground Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 139 | 5160 | Maintenance of Line Transformers | $2,401 | $1,036 | $676 | $688 | $0 | $0 | $0 | $2,642 | $2,231 | $386 |
| 140 | 5175 | Maintenance of Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $1,920 | $998 | $376 |
| 141 | 5305 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 142 | 5310 | Meter Reading Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $34,472 | $25,703 | $8,084 |
| 143 | 5315 | Customer Billing | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $98,090 | $55,045 | $36,107 |
| 144 | 5320 | Collecting | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $466 | $261 | $171 |
| 145 | 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 146 | 5330 | Collection Charges | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($3,866) | ($2,169) | ($1,423) |
| 147 | 5335 | Bad Debt Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($83) | ($38) | ($38) |
| 148 | 5340 | Miscellaneous Customer Accounts Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $8,701 | $4,883 | $3,203 |
| 149 | | | | | | | | | | | | |
| 150 | O&M DC | Total | $131,769 | $54,662 | $35,625 | $41,478 | $0 | $4 | $0 | $263,292 | $187,041 | $64,782 |
| 151 | | | | | | | | | | | | |
| 152 | O&M | Total Demand and Customer | $437,860 | $241,703 | $100,407 | $52,946 | $0 | $41,718 | $1,086 | | | |
| 153 | | | | | | | | | | | | |
| 154 | | | | | | | | | | | | |
| 155 | **Accounts** | | | | | | | | | | | |
| 156 | 4705 | Power Purchased | $1,836,713 | $486,343 | $283,990 | $292,423 | $0 | $19,502 | $374 | $1,082,632 | | |
| 157 | 4708 | Charges-WMS | $211,091 | $55,895 | $32,639 | $33,608 | $0 | $2,241 | $43 | $124,426 | | |
| 158 | 4710 | Cost of Power Adjustments | $321,081 | $85,019 | $49,645 | $51,119 | $0 | $3,409 | $65 | $189,258 | | |
| 159 | 4712 | Charges-One-Time | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 160 | 4714 | Charges-NW | $180,178 | $47,702 | $27,855 | $28,709 | $0 | $1,913 | $37 | $106,215 | | |
| 161 | 4716 | Charges-CN | $107,334 | $28,417 | $16,593 | $17,102 | $0 | $1,139 | $22 | $63,274 | | |
| 162 | 4730 | Rural Rate Assistance Expense | $40,302 | $10,672 | $6,231 | $6,417 | $0 | $428 | $8 | $23,756 | | |
| 163 | 5685 | Independent Market Operator Fees and Penalties | $79,615 | $38,934 | $16,769 | $18,805 | $0 | $4,978 | $129 | $79,615 | | |
| 164 | | | | | | | | | | | | |
| 165 | COP | Cost of Power | $2,776,314 | $752,981 | $433,722 | $448,182 | $0 | $33,611 | $678 | $1,669,174 | | |
| 166 | | | | | | | | | | | | |
| 167 | **Acccounts** | | | | | | | | | | | |
| 168 | 5005 | Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 169 | 5010 | Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 170 | 5012 | Station Buildings and Fixtures Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 171 | 5014 | Transformer Station Equipment - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 172 | 5015 | Transformer Station Equipment - Operation Supplies and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 173 | 5016 | Distribution Station Equipment - Operation Labour | $4,450 | $1,810 | $1,171 | $1,468 | $0 | $1 | $0 | $4,450 | | |
| 174 | 5017 | Distribution Station Equipment - Operation Supplies and Expenses | $958 | $390 | $252 | $316 | $0 | $0 | $0 | $958 | | |
| 175 | 5020 | Overhead Distribution Lines and Feeders - Operation Labour | $217,691 | $117,025 | $37,585 | $28,336 | $0 | $33,868 | $877 | $217,691 | | |
| 176 | 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | $20,545 | $11,044 | $3,547 | $2,674 | $0 | $3,196 | $83 | $20,545 | | |
| 177 | 5030 | Overhead Subtransmission Feeders - Operation | $8,585 | $3,568 | $2,328 | $2,689 | $0 | $0 | $0 | $8,585 | | |
| 178 | 5035 | Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 179 | 5040 | Underground Distribution Lines and Feeders - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 180 | 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |

| | A | B | C | D | E | F | H | J | K | X | Y | Z |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 181 | 5050 | Underground Subtransmission Feeders - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 182 | 5055 | Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 183 | 5065 | Meter Expense | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 | $0 | $5,729 | | |
| 184 | 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 185 | 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 186 | 5085 | Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 187 | 5090 | Underground Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 188 | 5095 | Overhead Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 189 | 5096 | Other Rent | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 190 | 5105 | Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 191 | 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 192 | 5112 | Maintenance of Transformer Station Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 193 | 5114 | Maintenance of Distribution Station Equipment | $10,722 | $4,361 | $2,822 | $3,536 | $0 | $3 | $0 | $10,722 | | |
| 194 | 5120 | Maintenance of Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 195 | 5125 | Maintenance of Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 196 | 5130 | Maintenance of Overhead Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 197 | 5135 | Overhead Distribution Lines and Feeders - Right of Way | $23,396 | $12,577 | $4,039 | $3,045 | $0 | $3,640 | $94 | $23,396 | | |
| 198 | 5145 | Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 199 | 5150 | Maintenance of Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 200 | 5155 | Maintenance of Underground Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 201 | 5160 | Maintenance of Line Transformers | $6,002 | $3,267 | $1,062 | $714 | $0 | $935 | $24 | $6,002 | | |
| 202 | 5175 | Maintenance of Meters | $1,920 | $998 | $376 | $547 | $0 | $0 | $0 | $1,920 | | |
| 203 | 5305 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 204 | 5310 | Meter Reading Expense | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 | $0 | $34,472 | | |
| 205 | 5315 | Customer Billing | $98,168 | $55,045 | $36,107 | $6,938 | $0 | $71 | $7 | $98,168 | | |
| 206 | 5320 | Collecting | $466 | $261 | $171 | $33 | $0 | $0 | $0 | $466 | | |
| 207 | 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 208 | 5330 | Collection Charges | ($3,869) | ($2,169) | ($1,423) | ($273) | $0 | ($3) | ($0) | ($3,869) | | |
| 209 | 5335 | Bad Debt Expense | ($83) | ($38) | ($38) | ($7) | $0 | $0 | $0 | ($83) | | |
| 210 | 5340 | Miscellaneous Customer Accounts Expenses | $8,708 | $4,883 | $3,203 | $615 | $0 | $6 | $1 | $8,708 | | |
| 211 | 5405 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 212 | 5410 | Community Relations - Sundry | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 213 | 5415 | Energy Conservation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 214 | 5420 | Community Safety Program | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 215 | 5425 | Miscellaneous Customer Service and Informational Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 216 | 5505 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 217 | 5510 | Demonstrating and Selling Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 218 | 5515 | Advertising Expense | ($1,489) | ($822) | ($341) | ($180) | $0 | ($142) | ($4) | ($1,489) | | |
| 219 | 5520 | Miscellaneous Sales Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 220 | 5605 | Executive Salaries and Expenses | $6,125 | $3,381 | $1,405 | $741 | $0 | $584 | $15 | $6,125 | | |
| 221 | 5610 | Management Salaries and Expenses | $16,718 | $9,228 | $3,834 | $2,022 | $0 | $1,593 | $41 | $16,718 | | |
| 222 | 5615 | General Administrative Salaries and Expenses | $60,667 | $33,489 | $13,912 | $7,336 | $0 | $5,780 | $150 | $60,667 | | |
| 223 | 5620 | Office Supplies and Expenses | $6,449 | $3,560 | $1,479 | $780 | $0 | $614 | $16 | $6,449 | | |
| 224 | 5625 | Administrative Expense Transferred Credit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 225 | 5630 | Outside Services Employed | $22,684 | $12,522 | $5,202 | $2,743 | $0 | $2,161 | $56 | $22,684 | | |
| 226 | 5635 | Property Insurance | $6,345 | $3,103 | $1,336 | $1,499 | $0 | $397 | $10 | $6,345 | | |
| 227 | 5640 | Injuries and Damages | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 228 | 5645 | Employee Pensions and Benefits | ($8,978) | ($4,956) | ($2,059) | ($1,086) | $0 | ($855) | ($22) | ($8,978) | | |
| 229 | 5650 | Franchise Requirements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 230 | 5655 | Regulatory Expenses | $4,000 | $2,208 | $917 | $484 | $0 | $381 | $10 | $4,000 | | |
| 231 | 5660 | General Advertising Expenses | $1,714 | $946 | $393 | $207 | $0 | $163 | $4 | $1,714 | | |
| 232 | 5665 | Miscellaneous General Expenses | $61,697 | $34,057 | $14,148 | $7,460 | $0 | $5,878 | $153 | $61,697 | | |
| 233 | 5670 | Rent | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 234 | 5675 | Maintenance of General Plant | $35,317 | $19,496 | $8,099 | $4,271 | $0 | $3,365 | $88 | $35,317 | | |
| 235 | 5680 | Electrical Safety Authority Fees | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 236 | 6105 | Taxes Other Than Income Taxes | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 237 | 6205 | Donations | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 238 | 6210 | Life Insurance | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 239 | 6215 | Penalties | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 240 | 6225 | Other Deductions | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | |
| 241 | | | | | | | | | | | | |

| | A | B | C | D | E | F | H | J | K | X | Y | Z |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 242 | | **OM&A Expenses** | **$649,109** | **$357,915** | **$148,731** | **$79,222** | **$0** | **$61,637** | **$1,604** | **$649,109** | | |
| 243 | | | | | | | | | | | | |
| 244 | | | | | | | | | | | | |
| 245 | | | | | | | | | | | | |
| 246 | | | | | | | | | | | | |
| 247 | | | **Demand Allocators** | | | | | | | | **Customer Allocators** | |
| 248 | | **Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)** | **Demand Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Customer Total** | **Residential** | **GS <50** |
| 249 | | | | | | | | | | | | |
| 250 | | **1808** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 251 | | **1815** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 252 | | **1820** | $ 16,131 | $ 6,561 | $ 4,245 | $ 5,320 | $ - | $ 4 | $ 0 | $ - | $ - | $ - |
| 253 | | **1830** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 254 | | **1835** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 255 | | **1840** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 256 | | **1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 257 | | **1850** | $ 2,401 | $ 1,036 | $ 676 | $ 688 | $ - | $ - | $ - | $ 2,642 | $ 2,231 | $ 386 |
| 258 | | **1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 259 | | **1860** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,920 | $ 998 | $ 376 |
| 260 | | **1815-1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 261 | | **1830 & 1835** | $ 113,238 | $ 47,064 | $ 30,704 | $ 35,470 | $ - | $ - | $ - | $ 115,221 | $ 97,150 | $ 16,796 |
| 262 | | **1840 & 1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 263 | | **BCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 264 | | **BDHA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | -$ 83 | -$ 38 | -$ 38 |
| 265 | | **Break Out** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 266 | | **CCA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 267 | | **CDMPP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 268 | | **CEN** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 269 | | **CEN EWMP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 270 | | **CREV** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 271 | | **CWCS** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 272 | | **CWMC** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,729 | $ 2,977 | $ 1,121 |
| 273 | | **CWMR** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 34,472 | $ 25,703 | $ 8,084 |
| 274 | | **CWNB** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 103,391 | $ 58,020 | $ 38,058 |
| 275 | | **DCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 276 | | **LPHA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 277 | | **LTNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 278 | | **NFA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 279 | | **NFA ECC** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 280 | | **O&M** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 281 | | **PNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 282 | | **SNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 283 | | **TCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 284 | | | | | | | | | | | | |
| 285 | | **Total** | **$ 131,769** | **$ 54,662** | **$ 35,625** | **$ 41,478** | **$ -** | **$ 4** | **$ 0** | **$ 263,292** | **$ 187,041** | **$ 64,782** |
| 286 | | | | | | | | | | | | |
| 287 | | | | | | | | | | | | |
| 288 | | | **Demand Allocators** | | | | | | | | **Customer Allocators** | |
| 289 | | **Grouping of OM&A (lines 168 - 240)** | **Demand Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Customer Total** | **Residential** | **GS <50** |
| 290 | | | | | | | | | | | | |
| 291 | | **1808** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 292 | | **1815** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 293 | | **1820** | $ 16,131 | $ 6,561 | $ 4,245 | $ 5,320 | $ - | $ 4 | $ 0 | $ 16,131 | $ - | $ - |
| 294 | | **1830** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 295 | | **1835** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 296 | | **1840** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 297 | | **1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 298 | | **1850** | $ 6,002 | $ 3,267 | $ 1,062 | $ 714 | $ - | $ 935 | $ 24 | $ 6,002 | $ - | $ - |
| 299 | | **1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 300 | | **1860** | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - | $ - | $ 1,920 | $ - | $ - |
| 301 | | **1815-1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 302 | | **1830 & 1835** | $ 270,216 | $ 144,214 | $ 47,499 | $ 36,744 | $ - | $ 40,704 | $ 1,054 | $ 270,216 | $ - | $ - |
| 303 | | **1840 & 1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 304 | | **BCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 305 | | **BDHA** | -$ 83 | -$ 38 | -$ 38 | -$ 7 | $ - | $ - | $ - | -$ 83 | $ - | $ - |
| 306 | | **Break Out** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 307 | | **CCA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 308 | | **CDMPP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 309 | | **CEN** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 310 | | **CEN EWMP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 311 | | **CREV** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 312 | | **CWCS** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 313 | | **CWMC** | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - | $ - | $ 5,729 | $ - | $ - |
| 314 | | **CWMR** | $ 34,472 | $ 25,703 | $ 8,084 | $ 685 | $ - | $ - | $ - | $ 34,472 | $ - | $ - |
| 315 | | **CWNB** | $ 103,473 | $ 58,020 | $ 38,058 | $ 7,313 | $ - | $ 75 | $ 7 | $ 103,473 | $ - | $ - |
| 316 | | **DCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 317 | | **LPHA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 318 | | **LTNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| | A | B | C | D | E | F | H | J | K | X | Y | Z |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 319 | | **NFA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 320 | | **NFA ECC** | $ 6,345 | $ 3,103 | $ 1,336 | $ 1,499 | $ - | $ 397 | $ 10 | $ 6,345 | $ - | $ - |
| 321 | | **O&M** | $ 204,905 | $ 113,109 | $ 46,988 | $ 24,777 | $ - | $ 19,523 | $ 508 | $ 204,905 | $ - | $ - |
| 322 | | **PNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 323 | | **SNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 324 | | **TCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 325 | | | | | | | | | | | | |
| 326 | | **Total** | **$ 649,109** | **$ 357,915** | **$ 148,731** | **$ 79,222** | **$ -** | **$ 61,637** | **$ 1,604** | **$ 649,109** | **$ -** | **$ -** |
| 327 | | | | | | | | | | | | |
| 328 | | | | | | | | | | | | |
| 329 | | | | | | | | | | | | |
| 330 | | | | | | | | | | | | |
| 331 | | | | | | | | | | | | |
| 332 | | | | | | | | | | | | |
| 333 | | | | | | | | | | | | |
| 334 | | | | | | | | | | | | |
| 335 | | | | | | | | | | | | |
| 336 | | | | | | | | | | | | |
| 337 | | | | | | | | | | | | |
| 338 | | | | | | | | | | | | |
| 339 | | | | | | | | | | | | |
| 340 | | | | | | | | | | | | |
| 341 | | | | | | | | | | | | |
| 342 | | | | | | | | | | | | |
| 343 | | | | | | | | | | | | |
| 344 | | | | | | | | | | | | |
| 345 | | | | | | | | | | | | |
| 346 | | | | | | | | | | | | |
| 347 | | | | | | | | | | | | |
| 348 | | | | | | | | | | | | |
| 349 | | | | | | | | | | | | |
| 350 | | | | | | | | | | | | |
| 351 | | | | | | | | | | | | |
| 352 | | | | | | | | | | | | |
| 353 | | | | | | | | | | | | |
| 354 | | | | | | | | | | | | |
| 355 | | | | | | | | | | | | |
| 356 | | | | | | | | | | | | |
| 357 | | | | | | | | | | | | |
| 358 | | | | | | | | | | | | |
| 359 | | | | | | | | | | | | |
| 360 | | | | | | | | | | | | |
| 361 | | | | | | | | | | | | |
| 362 | | | | | | | | | | | | |
| 363 | | | | | | | | | | | | |
| 364 | | | | | | | | | | | | |
| 365 | | | | | | | | | | | | |
| 366 | | | | | | | | | | | | |
| 367 | | | | | | | | | | | | |
| 368 | | | | | | | | | | | | |
| 369 | | | | | | | | | | | | |
| 370 | | | | | | | | | | | | |
| 371 | | | | | | | | | | | | |
| 372 | | | | | | | | | | | | |
| 373 | | | | | | | | | | | | |
| 374 | | | | | | | | | | | | |
| 375 | | | | | | | | | | | | |
| 376 | | | | | | | | | | | | |
| 377 | | | | | | | | | | | | |
| 378 | | | | | | | | | | | | |
| 379 | | | | | | | | | | | | |
| 380 | | | | | | | | | | | | |
| 381 | | | | | | | | | | | | |
| 382 | | | | | | | | | | | | |
| 383 | | | | | | | | | | | | |
| 384 | | | | | | | | | | | | |
| 385 | | | | | | | | | | | | |
| 386 | | | | | | | | | | | | |
| 387 | | | | | | | | | | | | |
| 388 | | | | | | | | | | | | |
| 389 | | | | | | | | | | | | |

| | A | B | C | D | E | F | H | J | K | X | Y | Z |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 390 | | | | | | | | | | | | |
| 391 | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | |
| 393 | | | | | | | | | | | | |
| 394 | | | | | | | | | | | | |
| 395 | | | | | | | | | | | | |
| 396 | | | | | | | | | | | | |
| 397 | | | | | | | | | | | | |
| 398 | | | | | | | | | | | | |
| 399 | | | | | | | | | | | | |
| 400 | | | | | | | | | | | | |
| 401 | | | | | | | | | | | | |
| 402 | | | | | | | | | | | | |
| 403 | | | | | | | | | | | | |
| 404 | | | | | | | | | | | | |
| 405 | | | | | | | | | | | | |
| 406 | | | | | | | | | | | | |
| 407 | | | | | | | | | | | | |
| 408 | | | | | | | | | | | | |
| 409 | | | | | | | | | | | | |
| 410 | | | | | | | | | | | | |
| 411 | | | | | | | | | | | | |
| 412 | | | | | | | | | | | | |
| 413 | | | | | | | | | | | | |
| 414 | | | | | | | | | | | | |
| 415 | | | | | | | | | | | | |
| 416 | | | | | | | | | | | | |
| 417 | | | | | | | | | | | | |
| 418 | | | | | | | | | | | | |
| 419 | | | | | | | | | | | | |
| 420 | | | | | | | | | | | | |
| 421 | | | | | | | | | | | | |
| 422 | | | | | | | | | | | | |
| 423 | | | | | | | | | | | | |
| 424 | | | | | | | | | | | | |
| 425 | | | | | | | | | | | | |
| 426 | | | | | | | | | | | | |
| 427 | | | | | | | | | | | | |
| 428 | | | | | | | | | | | | |
| 429 | | | | | | | | | | | | |
| 430 | | | | | | | | | | | | |
| 431 | | | | | | | | | | | | |
| 432 | | | | | | | | | | | | |
| 433 | | | | | | | | | | | | |
| 434 | | | | | | | | | | | | |
| 435 | | | | | | | | | | | | |
| 436 | | | | | | | | | | | | |
| 437 | | | | | | | | | | | | |
| 438 | | | | | | | | | | | | |
| 439 | | | | | | | | | | | | |
| 440 | | | | | | | | | | | | |
| 441 | | | | | | | | | | | | |
| 442 | | | | | | | | | | | | |
| 443 | | | | | | | | | | | | |
| 444 | | | | | | | | | | | | |
| 445 | | | | | | | | | | | | |
| 446 | | | | | | | | | | | | |
| 447 | | | | | | | | | | | | |
| 448 | | | | | | | | | | | | |
| 449 | | | | | | | | | | | | |
| 450 | | | | | | | | | | | | |
| 451 | | | | | | | | | | | | |
| 452 | | | | | | | | | | | | |
| 453 | | | | | | | | | | | | |
| 454 | | | | | | | | | | | | |
| 455 | | | | | | | | | | | | |
| 456 | | | | | | | | | | | | |
| 457 | | | | | | | | | | | | |
| 458 | | | | | | | | | | | | |
| 459 | | | | | | | | | | | | |
| 460 | | | | | | | | | | | | |
| 461 | | | | | | | | | | | | |
| 462 | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | |
| 464 | | | | | | | | | | | | |

| | A | B | C | D | E | F | H | J | K | X | Y | Z |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 465 | | | | | | | | | | | | |
| 466 | | | | | | | | | | | | |
| 467 | | | | | | | | | | | | |
| 468 | | | | | | | | | | | | |
| 469 | | | | | | | | | | | | |
| 470 | | | | | | | | | | | | |
| 471 | | | | | | | | | | | | |
| 472 | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | |
| 474 | | | | | | | | | | | | |
| 475 | | | | | | | | | | | | |
| 476 | | | | | | | | | | | | |
| 477 | | | | | | | | | | | | |
| 478 | | | | | | | | | | | | |
| 479 | | | | | | | | | | | | |
| 480 | | | | | | | | | | | | |
| 481 | | | | | | | | | | | | |
| 482 | | | | | | | | | | | | |
| 483 | | | | | | | | | | | | |
| 484 | | | | | | | | | | | | |
| 485 | | | | | | | | | | | | |
| 486 | | | | | | | | | | | | |
| 487 | | | | | | | | | | | | |
| 488 | | | | | | | | | | | | |
| 489 | | | | | | | | | | | | |
| 490 | | | | | | | | | | | | |
| 491 | | | | | | | | | | | | |
| 492 | | | | | | | | | | | | |
| 493 | | | | | | | | | | | | |
| 494 | | | | | | | | | | | | |
| 495 | | | | | | | | | | | | |
| 496 | | | | | | | | | | | | |
| 497 | | | | | | | | | | | | |
| 498 | | | | | | | | | | | | |
| 499 | | | | | | | | | | | | |
| 500 | | | | | | | | | | | | |
| 501 | | | | | | | | | | | | |
| 502 | | | | | | | | | | | | |
| 503 | | | | | | | | | | | | |
| 504 | | | | | | | | | | | | |
| 505 | | | | | | | | | | | | |
| 506 | | | | | | | | | | | | |
| 507 | | | | | | | | | | | | |
| 508 | | | | | | | | | | | | |
| 509 | | | | | | | | | | | | |
| 510 | | | | | | | | | | | | |
| 511 | | | | | | | | | | | | |
| 512 | | | | | | | | | | | | |
| 513 | | | | | | | | | | | | |
| 514 | | | | | | | | | | | | |
| 515 | | | | | | | | | | | | |
| 516 | | | | | | | | | | | | |
| 517 | | | | | | | | | | | | |
| 518 | | | | | | | | | | | | |
| 519 | | | | | | | | | | | | |
| 520 | | | | | | | | | | | | |
| 521 | | | | | | | | | | | | |
| 522 | | | | | | | | | | | | |
| 523 | | | | | | | | | | | | |
| 524 | | | | | | | | | | | | |
| 525 | | | | | | | | | | | | |
| 526 | | | | | | | | | | | | |
| 527 | | | | | | | | | | | | |
| 528 | | | | | | | | | | | | |
| 529 | | | | | | | | | | | | |
| 530 | | | | | | | | | | | | |
| 531 | | | | | | | | | | | | |
| 532 | | | | | | | | | | | | |
| 533 | | | | | | | | | | | | |
| 534 | | | | | | | | | | | | |
| 535 | | | | | | | | | | | | |
| 536 | | | | | | | | | | | | |
| 537 | | | | | | | | | | | | |
| 538 | | | | | | | | | | | | |
| 539 | | | | | | | | | | | | |
| 540 | | | | | | | | | | | | |
| 541 | | | | | | | | | | | | |
| 542 | | | | | | | | | | | | |
| 543 | | | | | | | | | | | | |
| 544 | | | | | | | | | | | | |
| 545 | | | | | | | | | | | | |

| | AA | AC | AE | AF | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE | BF | BG | BH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 22 | 3 | 5 | 7 | 8 | | | | | | | | | | | | | | | |
| 23 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Total | | | | | | | | | | | | | | |
| 27 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 29 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 30 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 31 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 33 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 34 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 35 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 37 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 38 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 39 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 41 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 42 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 43 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 45 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 47 | $0 | $0 | $0 | $0 | $8,919 | | | | | | | | | | | | | | |
| 48 | $0 | $0 | $0 | $0 | $449,519 | | | | | | | | | | | | | | |
| 49 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 50 | $0 | $0 | $0 | $0 | $458,438 | | | | | | | | | | | | | | |
| 52 | $0 | $0 | $0 | $0 | $458,438 | | | | | | | | | | | | | | |
| 54 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 55 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 56 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 58 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 59 | $2,932 | $0 | $86,280 | $2,234 | $332,972 | | | | | | | | | | | | | | |
| 60 | $1,664 | $0 | $60,506 | $1,566 | $233,114 | | | | | | | | | | | | | | |
| 61 | $4,596 | $0 | $146,786 | $3,800 | $943,478 | | | | | | | | | | | | | | |
| 63 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 64 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 65 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 66 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 68 | $4,596 | $0 | $146,786 | $3,800 | $943,478 | | | | | | | | | | | | | | |

| | AA | AC | AE | AF | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE | BF | BG | BH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 70 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 71 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 72 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 73 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 74 | | | | | | | | | | | | | | | | | | | |
| 75 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 76 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 77 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 78 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 79 | | | | | | | | | | | | | | | | | | | |
| 80 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 81 | | | | | | | | | | | | | | | | | | | |
| 82 | $1,814 | $0 | $65,953 | $1,708 | $423,501 | | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | | | | | | |
| 84 | $6,410 | $0 | $212,739 | $5,508 | $1,825,417 | | | | | | | | | | | | | | |
| 85 | | | | | | | | | | | | | | | | | | | |
| 86 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | |
| 87 | | | | | | | | | | | | | | | | | | | |
| 88 | $6,410 | $0 | $212,739 | $5,508 | $1,825,417 | | | | | | | | | | | | | | |
| 89 | | | | | | | | | | | | | | | | | | | |
| 90 | $85,333 | $0 | $0 | $0 | $299,774 | | | | | | | | | | | | | | |
| 91 | | | | | | | | | | | | | | | | | | | |
| 92 | $91,743 | $0 | $212,739 | $5,508 | $2,125,191 | | | | | | | | | | | | | | |
| 93 | | | | | | | | | | | | | | | | | | | |
| 94 | $91,743 | $0 | $212,739 | $5,508 | $2,125,191 | | | | | | | | | | | | | | |
| 95 | | | | | | | | | | | | | | | | | | | |
| 96 | | | | | | | | | | | | | | | | | | | |
| 97 | | | | | | | | | | | | | | | | | | | |
| 98 | | | | | | | | | | | | | | | | | | | |
| 99 | | | | | | | | | | | | | | | | | | | |
| 100 | | | | | | | | | | | | | | | | | | | |
| 101 | | | | | | | | | | | | | | | | | | | |
| 102 | | | | | | | | | | | | | | | | | | | |
| 103 | | | | | | | | | | | | | | | | | | | |
| 104 | | | | | | | | | | | | | | | | | | | |
| 105 | | | | | | | | | | | | | | | | | | | |
| 106 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 107 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 108 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 109 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 110 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 111 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 112 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 113 | $1,060 | $0 | $33,868 | $877 | | | | | | | | | | | | | | | |
| 114 | $100 | $0 | $3,196 | $83 | | | | | | | | | | | | | | | |
| 115 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 116 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 117 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 118 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 119 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 120 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 121 | $1,631 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 122 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 123 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 124 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 125 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |

| | AA | AC | AE | AF | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE | BF | BG | BH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 126 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 127 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 128 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 129 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 130 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 131 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 132 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 133 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 134 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 135 | $114 | $0 | $3,640 | $94 | | | | | | | | | | | | | | | |
| 136 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 137 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 138 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 139 | $26 | $0 | $935 | $24 | | | | | | | | | | | | | | | |
| 140 | $547 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 141 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 142 | $685 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 143 | $6,938 | $0 | $71 | $7 | | | | | | | | | | | | | | | |
| 144 | $33 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 145 | $0 | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 146 | ($273) | $0 | ($3) | ($0) | | | | | | | | | | | | | | | |
| 147 | ($7) | $0 | $0 | $0 | | | | | | | | | | | | | | | |
| 148 | $615 | $0 | $6 | $1 | | | | | | | | | | | | | | | |
| 149 | | | | | | | | | | | | | | | | | | | |
| 150 | $11,468 | $0 | $41,714 | $1,085 | | | | | | | | | | | | | | | |
| 151 | | | | | | | | | | | | | | | | | | | |
| 152 | | | | | | | | | | | | | | | | | | | |
| 153 | | | | | | | | | | | | | | | | | | | |
| 154 | | | | | | | | | | | | | | | | | | | |
| 155 | | | | | | | | | | | | | | | | | | | |
| 156 | | | | | | | | | | | | | | | | | | | |
| 157 | | | | | | | | | | | | | | | | | | | |
| 158 | | | | | | | | | | | | | | | | | | | |
| 159 | | | | | | | | | | | | | | | | | | | |
| 160 | | | | | | | | | | | | | | | | | | | |
| 161 | | | | | | | | | | | | | | | | | | | |
| 162 | | | | | | | | | | | | | | | | | | | |
| 163 | | | | | | | | | | | | | | | | | | | |
| 164 | | | | | | | | | | | | | | | | | | | |
| 165 | | | | | | | | | | | | | | | | | | | |
| 166 | | | | | | | | | | | | | | | | | | | |
| 167 | | | | | | | | | | | | | | | | | | | |
| 168 | | | | | | | | | | | | | | | | | | | |
| 169 | | | | | | | | | | | | | | | | | | | |
| 170 | | | | | | | | | | | | | | | | | | | |
| 171 | | | | | | | | | | | | | | | | | | | |
| 172 | | | | | | | | | | | | | | | | | | | |
| 173 | | | | | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | | | | | |
| 175 | | | | | | | | | | | | | | | | | | | |
| 176 | | | | | | | | | | | | | | | | | | | |
| 177 | | | | | | | | | | | | | | | | | | | |
| 178 | | | | | | | | | | | | | | | | | | | |
| 179 | | | | | | | | | | | | | | | | | | | |
| 180 | | | | | | | | | | | | | | | | | | | |

| | AA | AC | AE | AF | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE | BF | BG | BH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 181 | | | | | | | | | | | | | | | | | | | |
| 182 | | | | | | | | | | | | | | | | | | | |
| 183 | | | | | | | | | | | | | | | | | | | |
| 184 | | | | | | | | | | | | | | | | | | | |
| 185 | | | | | | | | | | | | | | | | | | | |
| 186 | | | | | | | | | | | | | | | | | | | |
| 187 | | | | | | | | | | | | | | | | | | | |
| 188 | | | | | | | | | | | | | | | | | | | |
| 189 | | | | | | | | | | | | | | | | | | | |
| 190 | | | | | | | | | | | | | | | | | | | |
| 191 | | | | | | | | | | | | | | | | | | | |
| 192 | | | | | | | | | | | | | | | | | | | |
| 193 | | | | | | | | | | | | | | | | | | | |
| 194 | | | | | | | | | | | | | | | | | | | |
| 195 | | | | | | | | | | | | | | | | | | | |
| 196 | | | | | | | | | | | | | | | | | | | |
| 197 | | | | | | | | | | | | | | | | | | | |
| 198 | | | | | | | | | | | | | | | | | | | |
| 199 | | | | | | | | | | | | | | | | | | | |
| 200 | | | | | | | | | | | | | | | | | | | |
| 201 | | | | | | | | | | | | | | | | | | | |
| 202 | | | | | | | | | | | | | | | | | | | |
| 203 | | | | | | | | | | | | | | | | | | | |
| 204 | | | | | | | | | | | | | | | | | | | |
| 205 | | | | | | | | | | | | | | | | | | | |
| 206 | | | | | | | | | | | | | | | | | | | |
| 207 | | | | | | | | | | | | | | | | | | | |
| 208 | | | | | | | | | | | | | | | | | | | |
| 209 | | | | | | | | | | | | | | | | | | | |
| 210 | | | | | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | | | | | |
| 212 | | | | | | | | | | | | | | | | | | | |
| 213 | | | | | | | | | | | | | | | | | | | |
| 214 | | | | | | | | | | | | | | | | | | | |
| 215 | | | | | | | | | | | | | | | | | | | |
| 216 | | | | | | | | | | | | | | | | | | | |
| 217 | | | | | | | | | | | | | | | | | | | |
| 218 | | | | | | | | | | | | | | | | | | | |
| 219 | | | | | | | | | | | | | | | | | | | |
| 220 | | | | | | | | | | | | | | | | | | | |
| 221 | | | | | | | | | | | | | | | | | | | |
| 222 | | | | | | | | | | | | | | | | | | | |
| 223 | | | | | | | | | | | | | | | | | | | |
| 224 | | | | | | | | | | | | | | | | | | | |
| 225 | | | | | | | | | | | | | | | | | | | |
| 226 | | | | | | | | | | | | | | | | | | | |
| 227 | | | | | | | | | | | | | | | | | | | |
| 228 | | | | | | | | | | | | | | | | | | | |
| 229 | | | | | | | | | | | | | | | | | | | |
| 230 | | | | | | | | | | | | | | | | | | | |
| 231 | | | | | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | | | | | |
| 233 | | | | | | | | | | | | | | | | | | | |
| 234 | | | | | | | | | | | | | | | | | | | |
| 235 | | | | | | | | | | | | | | | | | | | |
| 236 | | | | | | | | | | | | | | | | | | | |
| 237 | | | | | | | | | | | | | | | | | | | |
| 238 | | | | | | | | | | | | | | | | | | | |
| 239 | | | | | | | | | | | | | | | | | | | |
| 240 | | | | | | | | | | | | | | | | | | | |
| 241 | | | | | | | | | | | | | | | | | | | |

| | AA | AC | AE | AF | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE | BF | BG | BH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 242 | | | | | | | | | | | | | | | | | | | |
| 243 | | | | | | | | | | | | | | | | | | | |
| 244 | | | | | | | | | | | | | | | | | | | |
| 245 | | | | | | | | | | | | | | | | | | | |
| 246 | | | | | | | | | | | | | | | | | | | |
| 247 | | | | | | | | | | | | | | | | | | | |
| 248 | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Total** | | | | | | | | | | | | | | |
| 249 | | | | | | | | | | | | | | | | | | | |
| 250 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 251 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 252 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 253 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 254 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 255 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 256 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 257 | $ 26 | $ - | $ 935 | $ 24 | $ - | | | | | | | | | | | | | | |
| 258 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 259 | $ 547 | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 260 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 261 | $ 1,275 | $ - | $ 40,704 | $ 1,054 | $ - | | | | | | | | | | | | | | |
| 262 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 263 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 264 | -$ 7 | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 265 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 266 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 267 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 268 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 269 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 270 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 271 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 272 | $ 1,631 | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 273 | $ 685 | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 274 | $ 7,313 | $ - | $ 75 | $ 7 | $ - | | | | | | | | | | | | | | |
| 275 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 276 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 277 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 278 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 279 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 280 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 281 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 282 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 283 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 284 | | | | | | | | | | | | | | | | | | | |
| 285 | **$ 11,468** | **$ -** | **$ 41,714** | **$ 1,085** | **$ -** | | | | | | | | | | | | | | |
| 286 | | | | | | | | | | | | | | | | | | | |
| 287 | | | | | | | | | | | | | | | | | | | |
| 288 | | | | | | | | | | | | | | | | | | | |
| 289 | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Total** | | | | | | | | | | | | | | |
| 290 | | | | | | | | | | | | | | | | | | | |
| 291 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 292 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 293 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 294 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 295 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 296 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 297 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 298 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 299 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 300 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 301 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 302 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 303 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 304 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 305 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 306 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 307 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 308 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 309 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 310 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 311 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 312 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 313 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 314 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 315 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 316 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 317 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 318 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |

| | AA | AC | AE | AF | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE | BF | BG | BH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 319 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 320 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 321 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 322 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 323 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 324 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | | | | |
| 325 | | | | | | | | | | | | | | | | | | | |
| 326 | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | | | | | | | | | | | | | | |
| 327 | | | | | | | | | | | | | | | | | | | |
| 328 | | | | | | | | | | | | | | | | | | | |
| 329 | | | | | | | | | | | | | | | | | | | |
| 330 | | | | | | | | | | | | | | | | | | | |
| 331 | | | | | | | | | | | | | | | | | | | |
| 332 | | | | | | | | | | | | | | | | | | | |
| 333 | | | | | | | | | | | | | | | | | | | |
| 334 | | | | | | | | | | | | | | | | | | | |
| 335 | | | | | | | | | | | | | | | | | | | |
| 336 | | | | | | | | | | | | | | | | | | | |
| 337 | | | | | | | | | | | | | | | | | | | |
| 338 | | | | | | | | | | | | | | | | | | | |
| 339 | | | | | | | | | | | | | | | | | | | |
| 340 | | | | | | | | | | | | | | | | | | | |
| 341 | | | | | | | | | | | | | | | | | | | |
| 342 | | | | | | | | | | | | | | | | | | | |
| 343 | | | | | | | | | | | | | | | | | | | |
| 344 | | | | | | | | | | | | | | | | | | | |
| 345 | | | | | | | | | | | | | | | | | | | |
| 346 | | | | | | | | | | | | | | | | | | | |
| 347 | | | | | | | | | | | | | | | | | | | |
| 348 | | | | | | | | | | | | | | | | | | | |
| 349 | | | | | | | | | | | | | | | | | | | |
| 350 | | | | | | | | | | | | | | | | | | | |
| 351 | | | | | | | | | | | | | | | | | | | |
| 352 | | | | | | | | | | | | | | | | | | | |
| 353 | | | | | | | | | | | | | | | | | | | |
| 354 | | | | | | | | | | | | | | | | | | | |
| 355 | | | | | | | | | | | | | | | | | | | |
| 356 | | | | | | | | | | | | | | | | | | | |
| 357 | | | | | | | | | | | | | | | | | | | |
| 358 | | | | | | | | | | | | | | | | | | | |
| 359 | | | | | | | | | | | | | | | | | | | |
| 360 | | | | | | | | | | | | | | | | | | | |
| 361 | | | | | | | | | | | | | | | | | | | |
| 362 | | | | | | | | | | | | | | | | | | | |
| 363 | | | | | | | | | | | | | | | | | | | |
| 364 | | | | | | | | | | | | | | | | | | | |
| 365 | | | | | | | | | | | | | | | | | | | |
| 366 | | | | | | | | | | | | | | | | | | | |
| 367 | | | | | | | | | | | | | | | | | | | |
| 368 | | | | | | | | | | | | | | | | | | | |
| 369 | | | | | | | | | | | | | | | | | | | |
| 370 | | | | | | | | | | | | | | | | | | | |
| 371 | | | | | | | | | | | | | | | | | | | |
| 372 | | | | | | | | | | | | | | | | | | | |
| 373 | | | | | | | | | | | | | | | | | | | |
| 374 | | | | | | | | | | | | | | | | | | | |
| 375 | | | | | | | | | | | | | | | | | | | |
| 376 | | | | | | | | | | | | | | | | | | | |
| 377 | | | | | | | | | | | | | | | | | | | |
| 378 | | | | | | | | | | | | | | | | | | | |
| 379 | | | | | | | | | | | | | | | | | | | |
| 380 | | | | | | | | | | | | | | | | | | | |
| 381 | | | | | | | | | | | | | | | | | | | |
| 382 | | | | | | | | | | | | | | | | | | | |
| 383 | | | | | | | | | | | | | | | | | | | |
| 384 | | | | | | | | | | | | | | | | | | | |
| 385 | | | | | | | | | | | | | | | | | | | |
| 386 | | | | | | | | | | | | | | | | | | | |
| 387 | | | | | | | | | | | | | | | | | | | |
| 388 | | | | | | | | | | | | | | | | | | | |
| 389 | | | | | | | | | | | | | | | | | | | |

| | AA | AC | AE | AF | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE | BF | BG | BH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 390 | | | | | | | | | | | | | | | | | | | |
| 391 | | | | | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | | | | | |
| 393 | | | | | | | | | | | | | | | | | | | |
| 394 | | | | | | | | | | | | | | | | | | | |
| 395 | | | | | | | | | | | | | | | | | | | |
| 396 | | | | | | | | | | | | | | | | | | | |
| 397 | | | | | | | | | | | | | | | | | | | |
| 398 | | | | | | | | | | | | | | | | | | | |
| 399 | | | | | | | | | | | | | | | | | | | |
| 400 | | | | | | | | | | | | | | | | | | | |
| 401 | | | | | | | | | | | | | | | | | | | |
| 402 | | | | | | | | | | | | | | | | | | | |
| 403 | | | | | | | | | | | | | | | | | | | |
| 404 | | | | | | | | | | | | | | | | | | | |
| 405 | | | | | | | | | | | | | | | | | | | |
| 406 | | | | | | | | | | | | | | | | | | | |
| 407 | | | | | | | | | | | | | | | | | | | |
| 408 | | | | | | | | | | | | | | | | | | | |
| 409 | | | | | | | | | | | | | | | | | | | |
| 410 | | | | | | | | | | | | | | | | | | | |
| 411 | | | | | | | | | | | | | | | | | | | |
| 412 | | | | | | | | | | | | | | | | | | | |
| 413 | | | | | | | | | | | | | | | | | | | |
| 414 | | | | | | | | | | | | | | | | | | | |
| 415 | | | | | | | | | | | | | | | | | | | |
| 416 | | | | | | | | | | | | | | | | | | | |
| 417 | | | | | | | | | | | | | | | | | | | |
| 418 | | | | | | | | | | | | | | | | | | | |
| 419 | | | | | | | | | | | | | | | | | | | |
| 420 | | | | | | | | | | | | | | | | | | | |
| 421 | | | | | | | | | | | | | | | | | | | |
| 422 | | | | | | | | | | | | | | | | | | | |
| 423 | | | | | | | | | | | | | | | | | | | |
| 424 | | | | | | | | | | | | | | | | | | | |
| 425 | | | | | | | | | | | | | | | | | | | |
| 426 | | | | | | | | | | | | | | | | | | | |
| 427 | | | | | | | | | | | | | | | | | | | |
| 428 | | | | | | | | | | | | | | | | | | | |
| 429 | | | | | | | | | | | | | | | | | | | |
| 430 | | | | | | | | | | | | | | | | | | | |
| 431 | | | | | | | | | | | | | | | | | | | |
| 432 | | | | | | | | | | | | | | | | | | | |
| 433 | | | | | | | | | | | | | | | | | | | |
| 434 | | | | | | | | | | | | | | | | | | | |
| 435 | | | | | | | | | | | | | | | | | | | |
| 436 | | | | | | | | | | | | | | | | | | | |
| 437 | | | | | | | | | | | | | | | | | | | |
| 438 | | | | | | | | | | | | | | | | | | | |
| 439 | | | | | | | | | | | | | | | | | | | |
| 440 | | | | | | | | | | | | | | | | | | | |
| 441 | | | | | | | | | | | | | | | | | | | |
| 442 | | | | | | | | | | | | | | | | | | | |
| 443 | | | | | | | | | | | | | | | | | | | |
| 444 | | | | | | | | | | | | | | | | | | | |
| 445 | | | | | | | | | | | | | | | | | | | |
| 446 | | | | | | | | | | | | | | | | | | | |
| 447 | | | | | | | | | | | | | | | | | | | |
| 448 | | | | | | | | | | | | | | | | | | | |
| 449 | | | | | | | | | | | | | | | | | | | |
| 450 | | | | | | | | | | | | | | | | | | | |
| 451 | | | | | | | | | | | | | | | | | | | |
| 452 | | | | | | | | | | | | | | | | | | | |
| 453 | | | | | | | | | | | | | | | | | | | |
| 454 | | | | | | | | | | | | | | | | | | | |
| 455 | | | | | | | | | | | | | | | | | | | |
| 456 | | | | | | | | | | | | | | | | | | | |
| 457 | | | | | | | | | | | | | | | | | | | |
| 458 | | | | | | | | | | | | | | | | | | | |
| 459 | | | | | | | | | | | | | | | | | | | |
| 460 | | | | | | | | | | | | | | | | | | | |
| 461 | | | | | | | | | | | | | | | | | | | |
| 462 | | | | | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | | | | | |
| 464 | | | | | | | | | | | | | | | | | | | |

| | AA | AC | AE | AF | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE | BF | BG | BH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 465 | | | | | | | | | | | | | | | | | | | |
| 466 | | | | | | | | | | | | | | | | | | | |
| 467 | | | | | | | | | | | | | | | | | | | |
| 468 | | | | | | | | | | | | | | | | | | | |
| 469 | | | | | | | | | | | | | | | | | | | |
| 470 | | | | | | | | | | | | | | | | | | | |
| 471 | | | | | | | | | | | | | | | | | | | |
| 472 | | | | | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | | | | | |
| 474 | | | | | | | | | | | | | | | | | | | |
| 475 | | | | | | | | | | | | | | | | | | | |
| 476 | | | | | | | | | | | | | | | | | | | |
| 477 | | | | | | | | | | | | | | | | | | | |
| 478 | | | | | | | | | | | | | | | | | | | |
| 479 | | | | | | | | | | | | | | | | | | | |
| 480 | | | | | | | | | | | | | | | | | | | |
| 481 | | | | | | | | | | | | | | | | | | | |
| 482 | | | | | | | | | | | | | | | | | | | |
| 483 | | | | | | | | | | | | | | | | | | | |
| 484 | | | | | | | | | | | | | | | | | | | |
| 485 | | | | | | | | | | | | | | | | | | | |
| 486 | | | | | | | | | | | | | | | | | | | |
| 487 | | | | | | | | | | | | | | | | | | | |
| 488 | | | | | | | | | | | | | | | | | | | |
| 489 | | | | | | | | | | | | | | | | | | | |
| 490 | | | | | | | | | | | | | | | | | | | |
| 491 | | | | | | | | | | | | | | | | | | | |
| 492 | | | | | | | | | | | | | | | | | | | |
| 493 | | | | | | | | | | | | | | | | | | | |
| 494 | | | | | | | | | | | | | | | | | | | |
| 495 | | | | | | | | | | | | | | | | | | | |
| 496 | | | | | | | | | | | | | | | | | | | |
| 497 | | | | | | | | | | | | | | | | | | | |
| 498 | | | | | | | | | | | | | | | | | | | |
| 499 | | | | | | | | | | | | | | | | | | | |
| 500 | | | | | | | | | | | | | | | | | | | |
| 501 | | | | | | | | | | | | | | | | | | | |
| 502 | | | | | | | | | | | | | | | | | | | |
| 503 | | | | | | | | | | | | | | | | | | | |
| 504 | | | | | | | | | | | | | | | | | | | |
| 505 | | | | | | | | | | | | | | | | | | | |
| 506 | | | | | | | | | | | | | | | | | | | |
| 507 | | | | | | | | | | | | | | | | | | | |
| 508 | | | | | | | | | | | | | | | | | | | |
| 509 | | | | | | | | | | | | | | | | | | | |
| 510 | | | | | | | | | | | | | | | | | | | |
| 511 | | | | | | | | | | | | | | | | | | | |
| 512 | | | | | | | | | | | | | | | | | | | |
| 513 | | | | | | | | | | | | | | | | | | | |
| 514 | | | | | | | | | | | | | | | | | | | |
| 515 | | | | | | | | | | | | | | | | | | | |
| 516 | | | | | | | | | | | | | | | | | | | |
| 517 | | | | | | | | | | | | | | | | | | | |
| 518 | | | | | | | | | | | | | | | | | | | |
| 519 | | | | | | | | | | | | | | | | | | | |
| 520 | | | | | | | | | | | | | | | | | | | |
| 521 | | | | | | | | | | | | | | | | | | | |
| 522 | | | | | | | | | | | | | | | | | | | |
| 523 | | | | | | | | | | | | | | | | | | | |
| 524 | | | | | | | | | | | | | | | | | | | |
| 525 | | | | | | | | | | | | | | | | | | | |
| 526 | | | | | | | | | | | | | | | | | | | |
| 527 | | | | | | | | | | | | | | | | | | | |
| 528 | | | | | | | | | | | | | | | | | | | |
| 529 | | | | | | | | | | | | | | | | | | | |
| 530 | | | | | | | | | | | | | | | | | | | |
| 531 | | | | | | | | | | | | | | | | | | | |
| 532 | | | | | | | | | | | | | | | | | | | |
| 533 | | | | | | | | | | | | | | | | | | | |
| 534 | | | | | | | | | | | | | | | | | | | |
| 535 | | | | | | | | | | | | | | | | | | | |
| 536 | | | | | | | | | | | | | | | | | | | |
| 537 | | | | | | | | | | | | | | | | | | | |
| 538 | | | | | | | | | | | | | | | | | | | |
| 539 | | | | | | | | | | | | | | | | | | | |
| 540 | | | | | | | | | | | | | | | | | | | |
| 541 | | | | | | | | | | | | | | | | | | | |
| 542 | | | | | | | | | | | | | | | | | | | |
| 543 | | | | | | | | | | | | | | | | | | | |
| 544 | | | | | | | | | | | | | | | | | | | |
| 545 | | | | | | | | | | | | | | | | | | | |

| | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | | | | | | |
| 48 | | | | | | |
| 49 | | | | | | |
| 50 | | | | | | |
| 51 | | | | | | |
| 52 | | | | | | |
| 53 | | | | | | |
| 54 | | | | | | |
| 55 | | | | | | |
| 56 | | | | | | |
| 57 | | | | | | |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 | | | | | | |
| 61 | | | | | | |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 | | | | | | |
| 65 | | | | | | |
| 66 | | | | | | |
| 67 | | | | | | |
| 68 | | | | | | |
| 69 | | | | | | |

| | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|
| 70 | | | | | | |
| 71 | | | | | | |
| 72 | | | | | | |
| 73 | | | | | | |
| 74 | | | | | | |
| 75 | | | | | | |
| 76 | | | | | | |
| 77 | | | | | | |
| 78 | | | | | | |
| 79 | | | | | | |
| 80 | | | | | | |
| 81 | | | | | | |
| 82 | | | | | | |
| 83 | | | | | | |
| 84 | | | | | | |
| 85 | | | | | | |
| 86 | | | | | | |
| 87 | | | | | | |
| 88 | | | | | | |
| 89 | | | | | | |
| 90 | | | | | | |
| 91 | | | | | | |
| 92 | | | | | | |
| 93 | | | | | | |
| 94 | | | | | | |
| 95 | | | | | | |
| 96 | | | | | | |
| 97 | | | | | | |
| 98 | | | | | | |
| 99 | | | | | | |
| 100 | | | | | | |
| 101 | | | | | | |
| 102 | | | | | | |
| 103 | | | | | | |
| 104 | | | | | | |
| 105 | | | | | | |
| 106 | | | | | | |
| 107 | | | | | | |
| 108 | | | | | | |
| 109 | | | | | | |
| 110 | | | | | | |
| 111 | | | | | | |
| 112 | | | | | | |
| 113 | | | | | | |
| 114 | | | | | | |
| 115 | | | | | | |
| 116 | | | | | | |
| 117 | | | | | | |
| 118 | | | | | | |
| 119 | | | | | | |
| 120 | | | | | | |
| 121 | | | | | | |
| 122 | | | | | | |
| 123 | | | | | | |
| 124 | | | | | | |
| 125 | | | | | | |

| | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|
| 126 | | | | | | |
| 127 | | | | | | |
| 128 | | | | | | |
| 129 | | | | | | |
| 130 | | | | | | |
| 131 | | | | | | |
| 132 | | | | | | |
| 133 | | | | | | |
| 134 | | | | | | |
| 135 | | | | | | |
| 136 | | | | | | |
| 137 | | | | | | |
| 138 | | | | | | |
| 139 | | | | | | |
| 140 | | | | | | |
| 141 | | | | | | |
| 142 | | | | | | |
| 143 | | | | | | |
| 144 | | | | | | |
| 145 | | | | | | |
| 146 | | | | | | |
| 147 | | | | | | |
| 148 | | | | | | |
| 149 | | | | | | |
| 150 | | | | | | |
| 151 | | | | | | |
| 152 | | | | | | |
| 153 | | | | | | |
| 154 | | | | | | |
| 155 | | | | | | |
| 156 | | | | | | |
| 157 | | | | | | |
| 158 | | | | | | |
| 159 | | | | | | |
| 160 | | | | | | |
| 161 | | | | | | |
| 162 | | | | | | |
| 163 | | | | | | |
| 164 | | | | | | |
| 165 | | | | | | |
| 166 | | | | | | |
| 167 | | | | | | |
| 168 | | | | | | |
| 169 | | | | | | |
| 170 | | | | | | |
| 171 | | | | | | |
| 172 | | | | | | |
| 173 | | | | | | |
| 174 | | | | | | |
| 175 | | | | | | |
| 176 | | | | | | |
| 177 | | | | | | |
| 178 | | | | | | |
| 179 | | | | | | |
| 180 | | | | | | |

| | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|
| 181 | | | | | | |
| 182 | | | | | | |
| 183 | | | | | | |
| 184 | | | | | | |
| 185 | | | | | | |
| 186 | | | | | | |
| 187 | | | | | | |
| 188 | | | | | | |
| 189 | | | | | | |
| 190 | | | | | | |
| 191 | | | | | | |
| 192 | | | | | | |
| 193 | | | | | | |
| 194 | | | | | | |
| 195 | | | | | | |
| 196 | | | | | | |
| 197 | | | | | | |
| 198 | | | | | | |
| 199 | | | | | | |
| 200 | | | | | | |
| 201 | | | | | | |
| 202 | | | | | | |
| 203 | | | | | | |
| 204 | | | | | | |
| 205 | | | | | | |
| 206 | | | | | | |
| 207 | | | | | | |
| 208 | | | | | | |
| 209 | | | | | | |
| 210 | | | | | | |
| 211 | | | | | | |
| 212 | | | | | | |
| 213 | | | | | | |
| 214 | | | | | | |
| 215 | | | | | | |
| 216 | | | | | | |
| 217 | | | | | | |
| 218 | | | | | | |
| 219 | | | | | | |
| 220 | | | | | | |
| 221 | | | | | | |
| 222 | | | | | | |
| 223 | | | | | | |
| 224 | | | | | | |
| 225 | | | | | | |
| 226 | | | | | | |
| 227 | | | | | | |
| 228 | | | | | | |
| 229 | | | | | | |
| 230 | | | | | | |
| 231 | | | | | | |
| 232 | | | | | | |
| 233 | | | | | | |
| 234 | | | | | | |
| 235 | | | | | | |
| 236 | | | | | | |
| 237 | | | | | | |
| 238 | | | | | | |
| 239 | | | | | | |
| 240 | | | | | | |
| 241 | | | | | | |

| | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|
| 242 | | | | | | |
| 243 | | | | | | |
| 244 | | | | | | |
| 245 | | | | | | |
| 246 | | | | | | |
| 247 | | | | | | |
| 248 | | | | | | |
| 249 | | | | | | |
| 250 | | | | | | |
| 251 | | | | | | |
| 252 | | | | | | |
| 253 | | | | | | |
| 254 | | | | | | |
| 255 | | | | | | |
| 256 | | | | | | |
| 257 | | | | | | |
| 258 | | | | | | |
| 259 | | | | | | |
| 260 | | | | | | |
| 261 | | | | | | |
| 262 | | | | | | |
| 263 | | | | | | |
| 264 | | | | | | |
| 265 | | | | | | |
| 266 | | | | | | |
| 267 | | | | | | |
| 268 | | | | | | |
| 269 | | | | | | |
| 270 | | | | | | |
| 271 | | | | | | |
| 272 | | | | | | |
| 273 | | | | | | |
| 274 | | | | | | |
| 275 | | | | | | |
| 276 | | | | | | |
| 277 | | | | | | |
| 278 | | | | | | |
| 279 | | | | | | |
| 280 | | | | | | |
| 281 | | | | | | |
| 282 | | | | | | |
| 283 | | | | | | |
| 284 | | | | | | |
| 285 | | | | | | |
| 286 | | | | | | |
| 287 | | | | | | |
| 288 | | | | | | |
| 289 | | | | | | |
| 290 | | | | | | |
| 291 | | | | | | |
| 292 | | | | | | |
| 293 | | | | | | |
| 294 | | | | | | |
| 295 | | | | | | |
| 296 | | | | | | |
| 297 | | | | | | |
| 298 | | | | | | |
| 299 | | | | | | |
| 300 | | | | | | |
| 301 | | | | | | |
| 302 | | | | | | |
| 303 | | | | | | |
| 304 | | | | | | |
| 305 | | | | | | |
| 306 | | | | | | |
| 307 | | | | | | |
| 308 | | | | | | |
| 309 | | | | | | |
| 310 | | | | | | |
| 311 | | | | | | |
| 312 | | | | | | |
| 313 | | | | | | |
| 314 | | | | | | |
| 315 | | | | | | |
| 316 | | | | | | |
| 317 | | | | | | |
| 318 | | | | | | |

| | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|
| 319 | | | | | | |
| 320 | | | | | | |
| 321 | | | | | | |
| 322 | | | | | | |
| 323 | | | | | | |
| 324 | | | | | | |
| 325 | | | | | | |
| 326 | | | | | | |
| 327 | | | | | | |
| 328 | | | | | | |
| 329 | | | | | | |
| 330 | | | | | | |
| 331 | | | | | | |
| 332 | | | | | | |
| 333 | | | | | | |
| 334 | | | | | | |
| 335 | | | | | | |
| 336 | | | | | | |
| 337 | | | | | | |
| 338 | | | | | | |
| 339 | | | | | | |
| 340 | | | | | | |
| 341 | | | | | | |
| 342 | | | | | | |
| 343 | | | | | | |
| 344 | | | | | | |
| 345 | | | | | | |
| 346 | | | | | | |
| 347 | | | | | | |
| 348 | | | | | | |
| 349 | | | | | | |
| 350 | | | | | | |
| 351 | | | | | | |
| 352 | | | | | | |
| 353 | | | | | | |
| 354 | | | | | | |
| 355 | | | | | | |
| 356 | | | | | | |
| 357 | | | | | | |
| 358 | | | | | | |
| 359 | | | | | | |
| 360 | | | | | | |
| 361 | | | | | | |
| 362 | | | | | | |
| 363 | | | | | | |
| 364 | | | | | | |
| 365 | | | | | | |
| 366 | | | | | | |
| 367 | | | | | | |
| 368 | | | | | | |
| 369 | | | | | | |
| 370 | | | | | | |
| 371 | | | | | | |
| 372 | | | | | | |
| 373 | | | | | | |
| 374 | | | | | | |
| 375 | | | | | | |
| 376 | | | | | | |
| 377 | | | | | | |
| 378 | | | | | | |
| 379 | | | | | | |
| 380 | | | | | | |
| 381 | | | | | | |
| 382 | | | | | | |
| 383 | | | | | | |
| 384 | | | | | | |
| 385 | | | | | | |
| 386 | | | | | | |
| 387 | | | | | | |
| 388 | | | | | | |
| 389 | | | | | | |

# 2006 COST ALLOCATION INFORMATION FILING

## Atikokan Hydro Inc.

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet O7 Amortization Output Worksheet - First Run

**Categorization and Allocation of Contributed Capital**

**Contributed Capital - 1995**

| | | | | | | Demand Allocation | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1 | 2 | 3 | 5 |
| Account | Description | Contributed Capital | Demand | Customer | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate |
| 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-1 | Leasehold Improvements >50 kV (Wholesale) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-2 | Leasehold Improvements <50 kV (Other) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 49 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 50 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 51 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 52 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 53 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 54 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 55 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 56 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 57 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 58 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 59 | **General Plant** | | | | | | | | | |
| 60 | 1905 | Land | $0 | | | | | | | |
| 61 | 1906 | Land Rights | $0 | | | | | | | |
| 62 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 63 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 64 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 65 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 66 | 1925 | Computer Software | $0 | | | | | | | |
| 67 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 68 | 1935 | Stores Equipment | $0 | | | | | | | |
| 69 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 70 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 71 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 72 | 1955 | Communication Equipment | $0 | | | | | | | |
| 73 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 74 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 75 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 76 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 77 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 78 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 79 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 80 | | Sub - Total | $0 | | | | | | | |
| 81 | | | | | | | | | | |
| 82 | | **TOTAL - 1995** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 83 | | | | | | | | | | |
| 84 | **Accumulated Depreciation - 2105 Capital Contribution** | | | | | | | | | |
| 85 | | | | | | | **Demand Allocation** | | | |
| 86 | | | | | | | **1** | **2** | **3** | **5** |
| 87 | **Account** | **Description** | **Accumulated Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 88 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 89 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 90 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 91 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 92 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 93 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 94 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 95 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 96 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 97 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 98 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 99 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 100 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 101 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 102 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 103 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 104 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 105 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 106 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 107 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 108 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 109 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 110 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 111 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 112 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 113 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 114 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 115 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 116 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 117 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 118 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 119 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 120 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 121 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 122 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 123 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 124 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 125 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 126 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 127 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 128 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 129 | **General Plant** | | | | | | | | | |
| 130 | 1905 | Land | $0 | | | | | | | |
| 131 | 1906 | Land Rights | $0 | | | | | | | |
| 132 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 133 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 134 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 135 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 136 | 1925 | Computer Software | $0 | | | | | | | |
| 137 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 138 | 1935 | Stores Equipment | $0 | | | | | | | |
| 139 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 140 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 141 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 142 | 1955 | Communication Equipment | $0 | | | | | | | |
| 143 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 144 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 145 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 146 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 147 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 148 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 149 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 150 | | **Sub - Total** | **$0** | | | | | | | |
| 151 | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 152 | | **TOTAL - 2105 CC** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 153 | | | | | | | | | | |
| 154 | **Accumulated Depreciation - 2105 Fixed Assets Only** | | | | | | | | | |
| 155 | | | | | | | **Demand Allocation** | | | |
| 156 | | | | | | | **1** | **2** | **3** | **5** |
| 157 | **Account** | **Description** | **Accumulated Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 158 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 159 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 160 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 161 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 162 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 163 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 164 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 165 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 166 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 167 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 168 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 169 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 170 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 171 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 172 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 173 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | ($9,720) | ($9,720) | $0 | ($9,720) | ($2,802) | ($1,228) | ($1,220) | $0 |
| 174 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | ($233,286) | ($233,286) | $0 | ($233,286) | ($94,338) | ($61,545) | ($77,404) | $0 |
| 175 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 176 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 177 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 178 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 179 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 180 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 181 | 1830-4 | Poles, Towers and Fixtures - Primary | ($477,434) | ($190,973) | ($286,460) | ($477,434) | ($77,227) | ($50,382) | ($63,364) | $0 |
| 182 | 1830-5 | Poles, Towers and Fixtures - Secondary | ($334,252) | ($133,701) | ($200,551) | ($334,252) | ($57,714) | ($37,652) | ($38,334) | $0 |
| 183 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 184 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 185 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 186 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 187 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 188 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 189 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 190 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 191 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 192 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 193 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 194 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 195 | 1850 | Line Transformers | ($299,988) | ($119,995) | ($179,993) | ($299,988) | ($51,798) | ($33,792) | ($34,405) | $0 |
| 196 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 197 | 1860 | Meters | ($140,918) | $0 | ($140,918) | ($140,918) | $0 | $0 | $0 | $0 |
| 198 | | **Sub - Total** | **($1,495,598)** | **($687,675)** | **($807,922)** | **($1,495,598)** | **($283,879)** | **($184,599)** | **($214,727)** | **$0** |
| 199 | **General Plant** | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 200 | 1905 | Land | $0 | | | | | | | |
| 201 | 1906 | Land Rights | $0 | | | | | | | |
| 202 | 1908 | Buildings and Fixtures | ($121,975) | | | | | | | |
| 203 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 204 | 1915 | Office Furniture and Equipment | ($32,743) | | | | | | | |
| 205 | 1920 | Computer Equipment - Hardware | ($30,069) | | | | | | | |
| 206 | 1925 | Computer Software | ($4,221) | | | | | | | |
| 207 | 1930 | Transportation Equipment | ($386,811) | | | | | | | |
| 208 | 1935 | Stores Equipment | $0 | | | | | | | |
| 209 | 1940 | Tools, Shop and Garage Equipment | ($48,468) | | | | | | | |
| 210 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 211 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 212 | 1955 | Communication Equipment | $0 | | | | | | | |
| 213 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 214 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 215 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 216 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 217 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 218 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 219 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 220 | | **Sub - Total** | **($624,287)** | | | | | | | |
| 221 | | | | | | | | | | |
| 222 | | **TOTAL - 2105 FA** | ($2,119,884) | ($687,675) | ($807,922) | ($1,495,598) | ($283,879) | ($184,599) | ($214,727) | $0 |
| 223 | | | | | | | | | | |
| 224 | **Accumulated Depreciation - 2120** | | | | | | | | | |
| 225 | | | | | | | **Demand Allocation** | | | |
| 226 | | | | | | | **1** | **2** | **3** | **5** |
| 227 | **Account** | **Description** | **Accumulated Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 228 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 229 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 230 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 231 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 232 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 233 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 234 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 235 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 236 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 237 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 238 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 239 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 240 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 241 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 242 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 243 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 244 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 245 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 246 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 247 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 248 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 249 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 250 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 251 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 252 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 253 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 254 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 255 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 256 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 257 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 258 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 259 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 260 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 261 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 262 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 263 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 264 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 265 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 266 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 267 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 268 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 269 | **General Plant** | | | | | | | | | |
| 270 | 1905 | Land | $0 | | | | | | | |
| 271 | 1906 | Land Rights | $0 | | | | | | | |
| 272 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 273 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 274 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 275 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 276 | 1925 | Computer Software | $0 | | | | | | | |
| 277 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 278 | 1935 | Stores Equipment | $0 | | | | | | | |
| 279 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 280 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 281 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 282 | 1955 | Communication Equipment | $0 | | | | | | | |
| 283 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 284 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 285 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 286 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 287 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 288 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 289 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 290 | | **Sub - Total** | **$0** | | | | **$0** | **$0** | **$0** | **$0** |
| 291 | | | | | | | | | | |
| 292 | | **TOTAL - 2120** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 293 | | | | | | | | | | |
| 294 | | | | | | | | | | |
| 295 | **Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705** | | | | | | | | | |
| 296 | | | | | | | | | | |
| 297 | | | | | | | | | | |
| 298 | | | | | | | **Demand Allocation** | | | |
| 299 | | | | | | | **1** | **2** | **3** | **5** |
| 300 | **Account** | **Description** | **Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 301 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 302 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 303 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 304 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 305 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 306 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 307 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 308 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 309 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 310 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 311 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 312 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 313 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 314 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 315 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 316 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $6,637 | $6,637 | $0 | $6,637 | $1,913 | $838 | $833 | $0 |
| 317 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $5,413 | $5,413 | $0 | $5,413 | $2,189 | $1,428 | $1,796 | $0 |
| 318 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 319 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 320 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 321 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 322 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 323 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 324 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 325 | 1830-5 | Poles, Towers and Fixtures - Secondary | $84,501 | $33,800 | $50,701 | $84,501 | $14,591 | $9,519 | $9,691 | $0 |
| 326 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 327 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 328 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 329 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 330 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 331 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 332 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 333 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 334 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 335 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 336 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 337 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 338 | 1850 | Line Transformers | $10,877 | $4,351 | $6,526 | $10,877 | $1,878 | $1,225 | $1,247 | $0 |
| 339 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 340 | 1860 | Meters | $10,678 | $0 | $10,678 | $10,678 | $0 | $0 | $0 | $0 |
| 341 | | **Sub - Total** | **$118,106** | **$50,202** | **$67,905** | **$118,106** | **$20,571** | **$13,010** | **$13,568** | **$0** |
| 342 | | | | | | | | | | |
| 343 | **General Plant** | | | | | | | | | |
| 344 | 1905 | Land | $0 | | | | | | | |
| 345 | 1906 | Land Rights | $0 | | | | | | | |
| 346 | 1908 | Buildings and Fixtures | $10,240 | | | | | | | |
| 347 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 348 | 1915 | Office Furniture and Equipment | $2,534 | | | | | | | |
| 349 | 1920 | Computer Equipment - Hardware | $6,396 | | | | | | | |
| 350 | 1925 | Computer Software | $4,221 | | | | | | | |
| 351 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 352 | 1935 | Stores Equipment | $0 | | | | | | | |
| 353 | 1940 | Tools, Shop and Garage Equipment | $4,454 | | | | | | | |
| 354 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 355 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 356 | 1955 | Communication Equipment | $0 | | | | | | | |
| 357 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 358 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 359 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 360 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 361 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 362 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 363 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 364 | | **Sub - Total** | **$27,845** | | | | $0 | $0 | $0 | $0 |
| 365 | | | | | | | | | | |
| 366 | | **TOTAL - 5705** | $145,951 | $50,202 | $67,905 | $118,106 | $20,571 | $13,010 | $13,568 | $0 |
| 367 | | | | | | | | | | |

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

| | | | | | | | Demand Allocation 1 | 2 | 3 | 5 |
|---|---|---|---|---|---|---|---|---|---|---|
| 373 | **Account** | **Description** | **Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 374 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 375 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 376 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 377 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 378 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 379 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 380 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 381 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 382 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 383 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 384 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 385 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 386 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 387 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 388 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 389 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 390 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 391 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 392 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 393 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 394 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 395 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 396 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 397 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 398 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 399 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 400 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 401 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 402 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 403 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 404 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 405 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 406 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 407 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 408 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 409 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 410 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 411 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 412 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 413 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 414 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 415 | **General Plant** | | | | | | | | | |
| 416 | 1905 | Land | $0 | | | | | | | |
| 417 | 1906 | Land Rights | $0 | | | | | | | |
| 418 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 419 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 420 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 421 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 422 | 1925 | Computer Software | $0 | | | | | | | |
| 423 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 424 | 1935 | Stores Equipment | $0 | | | | | | | |
| 425 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 426 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 427 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 428 | 1955 | Communication Equipment | $0 | | | | | | | |
| 429 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 430 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 431 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 432 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 433 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 434 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 435 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 436 | | **Sub - Total** | **$0** | | | | $0 | $0 | $0 | $0 |
| 437 | | | | | | | | | | |
| 438 | | **TOTAL - 5710** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 439 | | | | | | | | | | |
| 440 | | | | | | | | | | |

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

| | | | | | | | Demand Allocation 1 | 2 | 3 | 5 |
|---|---|---|---|---|---|---|---|---|---|---|
| 444 | | | | | | | | | | |
| 445 | | | | | | | | | | |
| 446 | **Account** | **Description** | **Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 447 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 448 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 449 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 450 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 451 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 452 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 453 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 454 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 455 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 456 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 457 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 458 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 459 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 460 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 461 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 462 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 463 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 464 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 465 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 466 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 467 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 468 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 469 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 470 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 471 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 472 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 473 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 474 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 475 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 476 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 477 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 478 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 479 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 480 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 481 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 482 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 483 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 484 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 485 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 486 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 487 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 488 | **General Plant** | | | | | | | | | |
| 489 | 1905 | Land | $0 | | | | | | | |
| 490 | 1906 | Land Rights | $0 | | | | | | | |
| 491 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 492 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 493 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 494 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 495 | 1925 | Computer Software | $0 | | | | | | | |
| 496 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 497 | 1935 | Stores Equipment | $0 | | | | | | | |
| 498 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 499 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 500 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 501 | 1955 | Communication Equipment | $0 | | | | | | | |
| 502 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 503 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 504 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 505 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 506 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 507 | 2005 | Property Under Capital Leases | $0 | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 508 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 509 | | **Sub - Total** | **$0** | | | | $0 | $0 | $0 | $0 |
| 510 | | | | | | | | | | |
| 511 | | **TOTAL - 5715** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 512 | | | | | | | | | | |
| 513 | | | | | | | | | | |
| 514 | **Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720** | | | | | | | | | |
| 515 | | | | | | | | | | |
| 516 | | | | | | | | | | |
| 517 | | | | | | | **Demand Allocation** | | | |
| 518 | | | | | | | **1** | **2** | **3** | **5** |
| 519 | **Account** | **Description** | **Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 520 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 521 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 522 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 523 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 524 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 525 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 526 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 527 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 528 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 529 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 530 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 531 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 532 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 533 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 534 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 535 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 536 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 537 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 538 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 539 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 540 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 541 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 542 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 543 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 544 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 545 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 546 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 547 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 548 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 549 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 550 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 551 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 552 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 553 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 554 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 555 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 556 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 557 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 558 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 559 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 560 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 561 | **General Plant** | | | | | | | | | |
| 562 | 1905 | Land | $0 | | | | | | | |
| 563 | 1906 | Land Rights | $0 | | | | | | | |
| 564 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 565 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 566 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 567 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 568 | 1925 | Computer Software | $0 | | | | | | | |
| 569 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 570 | 1935 | Stores Equipment | $0 | | | | | | | |
| 571 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 572 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 573 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 574 | 1955 | Communication Equipment | $0 | | | | | | | |
| 575 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 576 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 577 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 578 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 579 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 580 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 581 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 582 | | **Sub - Total** | **$0** | | | | **$0** | **$0** | **$0** | **$0** |
| 583 | | | | | | | | | | |
| 584 | | **TOTAL - 5720** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 585 | | | | | | | | | | |
| 586 | | | | | | | **Demand Allocation** | | | |
| 587 | | | | | | | **1** | **2** | **3** | **5** |
| 588 | **Account** | **Description** | | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 589 | 1565 | Conservation and Demand Management | 100% | 0% | 100% | 100% | 0.00% | 0.00% | 0.00% | 0.00% |
| 590 | 1805 | Land | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 591 | 1805-1 | Land Station >50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 592 | 1805-2 | Land Station <50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 593 | 1806 | Land Rights | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 594 | 1806-1 | Land Rights Station >50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 595 | 1806-2 | Land Rights Station <50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 596 | 1808 | Buildings and Fixtures | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 597 | 1808-1 | Buildings and Fixtures > 50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 598 | 1808-2 | Buildings and Fixtures < 50 KV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 599 | 1810 | Leasehold Improvements | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 600 | 1810-1 | Leasehold Improvements >50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 601 | 1810-2 | Leasehold Improvements <50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 602 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 603 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | | | | | 28.82% | 12.63% | 12.55% | 0.00% |
| 604 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 605 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | 100% | 100% | 0% | 100% | 40.44% | 26.38% | 33.18% | 0.00% |
| 606 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | 100% | 0% | 100% | 100% | 0.00% | 0.00% | 0.00% | 0.00% |
| 607 | 1825 | Storage Battery Equipment | | | | | 0.00% | 0.00% | 0.00% | 0.00% |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 608 | 1825-1 | Storage Battery Equipment > 50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 609 | 1825-2 | Storage Battery Equipment <50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 610 | 1830 | Poles, Towers and Fixtures | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 611 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 612 | 1830-4 | Poles, Towers and Fixtures - Primary | 100% | 40% | 60% | 100% | 40.44% | 26.38% | 33.18% | 0.00% |
| 613 | 1830-5 | Poles, Towers and Fixtures - Secondary | 100% | 40% | 60% | 100% | 43.17% | 28.16% | 28.67% | 0.00% |
| 614 | 1835 | Overhead Conductors and Devices | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 615 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 616 | 1835-4 | Overhead Conductors and Devices - Primary | 100% | 40% | 60% | 100% | 40.44% | 26.38% | 33.18% | 0.00% |
| 617 | 1835-5 | Overhead Conductors and Devices - Secondary | 100% | 40% | 60% | 100% | 43.17% | 28.16% | 28.67% | 0.00% |
| 618 | 1840 | Underground Conduit | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 619 | 1840-3 | Underground Conduit - Bulk Delivery | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 620 | 1840-4 | Underground Conduit - Primary | 100% | 40% | 60% | 100% | 40.44% | 26.38% | 33.18% | 0.00% |
| 621 | 1840-5 | Underground Conduit - Secondary | 100% | 40% | 60% | 100% | 43.17% | 28.16% | 28.67% | 0.00% |
| 622 | 1845 | Underground Conductors and Devices | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 623 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | 100% | 100% | 0% | 100% | 28.82% | 12.63% | 12.55% | 0.00% |
| 624 | 1845-4 | Underground Conductors and Devices - Primary | 100% | 40% | 60% | 100% | 40.44% | 26.38% | 33.18% | 0.00% |
| 625 | 1845-5 | Underground Conductors and Devices - Secondary | 100% | 40% | 60% | 100% | 43.17% | 28.16% | 28.67% | 0.00% |
| 626 | 1850 | Line Transformers | 100% | 40% | 60% | 100% | 43.17% | 28.16% | 28.67% | 0.00% |
| 627 | 1855 | Services | 100% | 0% | 100% | 100% | 0.00% | 0.00% | 0.00% | 0.00% |
| 628 | 1860 | Meters | 100% | 0% | 100% | 100% | 0.00% | 0.00% | 0.00% | 0.00% |
| 629 | **General Plant** | | | | | | | | | |
| 630 | 1905 | Land | 100% | | | | | | | |
| 631 | 1906 | Land Rights | 100% | | | | | | | |
| 632 | 1908 | Buildings and Fixtures | 100% | | | | | | | |
| 633 | 1910 | Leasehold Improvements | 100% | | | | | | | |
| 634 | 1915 | Office Furniture and Equipment | 100% | | | | | | | |
| 635 | 1920 | Computer Equipment - Hardware | 100% | | | | | | | |
| 636 | 1925 | Computer Software | 100% | | | | | | | |
| 637 | 1930 | Transportation Equipment | 100% | | | | | | | |
| 638 | 1935 | Stores Equipment | 100% | | | | | | | |
| 639 | 1940 | Tools, Shop and Garage Equipment | 100% | | | | | | | |
| 640 | 1945 | Measurement and Testing Equipment | 100% | | | | | | | |
| 641 | 1950 | Power Operated Equipment | 100% | | | | | | | |
| 642 | 1955 | Communication Equipment | 100% | | | | | | | |
| 643 | 1960 | Miscellaneous Equipment | 100% | | | | | | | |
| 644 | 1970 | Load Management Controls - Customer Premises | 100% | | | | | | | |
| 645 | 1975 | Load Management Controls - Utility Premises | 100% | | | | | | | |
| 646 | 1980 | System Supervisory Equipment | 100% | | | | | | | |
| 647 | 1990 | Other Tangible Property | 100% | | | | | | | |
| 648 | 2005 | Property Under Capital Leases | 100% | | | | | | | |
| 649 | 2010 | Electric Plant Purchased or Sold | 100% | | | | | | | |
| 650 | | | | | | | | | | |
| 651 | | | | | | | | | | |
| 652 | | | | | | | | | | |
| 653 | | | | | | | | | | |
| 654 | | | | | | | | | | |
| 655 | | | | | | | | | | |
| 656 | | | | | | | | | | |
| 657 | | | | | | | | | | |
| 658 | | | | | | | | | | |
| 659 | | | | | | | | | | |
| 660 | | | | | | | | | | |
| 661 | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 662 | | | | | | | | | | |
| 663 | | | | | | | | | | |
| 664 | | | | | | | | | | |
| 665 | | | | | | | | | | |
| 666 | | | | | | | | | | |
| 667 | | | | | | | | | | |
| 668 | | | | | | | | | | |
| 669 | | | | | | | | | | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | | | | **Customer Allocation** | | | | | | | **A & G Allocation** |
| 16 | **7** | **8** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **Sub -total** | **1** |
| 17 | **Street Light** | **Sentinel** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** | **Residential** |
| 18 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 19 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 20 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 21 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 22 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 23 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 24 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 25 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 26 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 27 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 28 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 29 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 30 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 31 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 32 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 33 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 34 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 35 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 36 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 37 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 38 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 39 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 40 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 41 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 42 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 43 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 44 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 45 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 46 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 47 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 48 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 49 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 50 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 51 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 52 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 53 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 54 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 55 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 56 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 57 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 58 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | |
| 59 | | | | | | | | | | | |
| 60 | | | | | | | | | | | $0 |
| 61 | | | | | | | | | | | $0 |
| 62 | | | | | | | | | | | $0 |
| 63 | | | | | | | | | | | $0 |
| 64 | | | | | | | | | | | $0 |
| 65 | | | | | | | | | | | $0 |
| 66 | | | | | | | | | | | $0 |
| 67 | | | | | | | | | | | $0 |
| 68 | | | | | | | | | | | $0 |
| 69 | | | | | | | | | | | $0 |
| 70 | | | | | | | | | | | $0 |
| 71 | | | | | | | | | | | $0 |
| 72 | | | | | | | | | | | $0 |
| 73 | | | | | | | | | | | $0 |
| 74 | | | | | | | | | | | $0 |
| 75 | | | | | | | | | | | $0 |
| 76 | | | | | | | | | | | $0 |
| 77 | | | | | | | | | | | $0 |
| 78 | | | | | | | | | | | $0 |
| 79 | | | | | | | | | | | $0 |
| 80 | | | | | | | | | | | $0 |
| 81 | | | | | | | | | | | |
| 82 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 83 | | | | | | | | | | | |
| 84 | | | | | | | | | | | |
| 85 | | | | **Customer Allocation** | | | | | | | **A & G Allocation** |
| 86 | **7** | **8** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **Sub -total** | **1** |
| 87 | **Street Light** | **Sentinel** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** | **Residential** |
| 88 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 89 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 90 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 91 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 92 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 93 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 94 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 95 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 96 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 97 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 98 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 99 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 100 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 101 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 102 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 103 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 104 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 105 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 106 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 107 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 108 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 109 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 110 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 111 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 112 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 113 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 114 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 115 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 116 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 117 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 118 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 119 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 120 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 121 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 122 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 123 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 124 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 125 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 126 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 127 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 128 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | |
| 129 | | | | | | | | | | | |
| 130 | | | | | | | | | | | $0 |
| 131 | | | | | | | | | | | $0 |
| 132 | | | | | | | | | | | $0 |
| 133 | | | | | | | | | | | $0 |
| 134 | | | | | | | | | | | $0 |
| 135 | | | | | | | | | | | $0 |
| 136 | | | | | | | | | | | $0 |
| 137 | | | | | | | | | | | $0 |
| 138 | | | | | | | | | | | $0 |
| 139 | | | | | | | | | | | $0 |
| 140 | | | | | | | | | | | $0 |
| 141 | | | | | | | | | | | $0 |
| 142 | | | | | | | | | | | $0 |
| 143 | | | | | | | | | | | $0 |
| 144 | | | | | | | | | | | $0 |
| 145 | | | | | | | | | | | $0 |
| 146 | | | | | | | | | | | $0 |
| 147 | | | | | | | | | | | $0 |
| 148 | | | | | | | | | | | $0 |
| 149 | | | | | | | | | | | $0 |
| 150 | | | | | | | | | | | $0 |
| 151 | | | | | | | | | | | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 152 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 153 | | | | | | | | | | | |
| 154 | | | | | | | | | | | |
| 155 | | | | Customer Allocation | | | | | | | A & G Allocation |
| 156 | 7 | 8 | Sub -total | 1 | 2 | 3 | 5 | 7 | 8 | Sub -total | 1 |
| 157 | Street Light | Sentinel | Sub -total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Sub -total | Residential |
| 158 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 159 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 160 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 161 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 162 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 163 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 164 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 165 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 166 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 167 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 168 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 169 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 170 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 171 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 172 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 173 | ($66) | ($2) | ($5,317) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 174 | $0 | $0 | ($233,286) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 175 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 176 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 177 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 178 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 179 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 180 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 181 | $0 | $0 | ($190,973) | ($177,161) | ($30,628) | ($2,522) | $0 | ($74,227) | ($1,922) | ($286,460) | |
| 182 | $0 | $0 | ($133,701) | ($124,239) | ($21,479) | ($1,432) | $0 | ($52,054) | ($1,348) | ($200,551) | |
| 183 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 184 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 185 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 186 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 187 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 188 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 189 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 190 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 191 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 192 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 193 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 194 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 195 | $0 | $0 | ($119,995) | ($111,503) | ($19,277) | ($1,285) | $0 | ($46,718) | ($1,210) | ($179,993) | |
| 196 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 197 | $0 | $0 | $0 | ($72,059) | ($27,138) | ($39,474) | $0 | $0 | $0 | ($138,671) | |
| 198 | **($66)** | **($2)** | **($683,273)** | **($484,962)** | **($98,521)** | **($44,713)** | **$0** | **($172,999)** | **($4,479)** | **($805,675)** | **$0** |
| 199 | | | | | | | | | | | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 200 | | | | | | | | | | | $0 |
| 201 | | | | | | | | | | | $0 |
| 202 | | | | | | | | | | | ($59,649) |
| 203 | | | | | | | | | | | $0 |
| 204 | | | | | | | | | | | ($16,012) |
| 205 | | | | | | | | | | | ($14,704) |
| 206 | | | | | | | | | | | ($2,064) |
| 207 | | | | | | | | | | | ($189,160) |
| 208 | | | | | | | | | | | $0 |
| 209 | | | | | | | | | | | ($23,702) |
| 210 | | | | | | | | | | | $0 |
| 211 | | | | | | | | | | | $0 |
| 212 | | | | | | | | | | | $0 |
| 213 | | | | | | | | | | | $0 |
| 214 | | | | | | | | | | | $0 |
| 215 | | | | | | | | | | | $0 |
| 216 | | | | | | | | | | | $0 |
| 217 | | | | | | | | | | | $0 |
| 218 | | | | | | | | | | | $0 |
| 219 | | | | | | | | | | | $0 |
| 220 | | | | | | | | | | | ($305,292) |
| 221 | | | | | | | | | | | |
| 222 | ($66) | ($2) | ($683,273) | ($484,962) | ($98,521) | ($44,713) | $0 | ($172,999) | ($4,479) | ($805,675) | ($305,292) |
| 223 | | | | | | | | | | | |
| 224 | | | | | | | | | | | |
| 225 | | | | **Customer Allocation** | | | | | | | **A & G Allocation** |
| 226 | **7** | **8** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **Sub -total** | **1** |
| 227 | **Street Light** | **Sentinel** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** | **Residential** |
| 228 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 229 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 230 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 231 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 232 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 233 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 234 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 235 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 236 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 237 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 238 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 239 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 240 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 241 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 242 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 243 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 244 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 245 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 246 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 247 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 248 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 249 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 250 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 251 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 252 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 253 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 254 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 255 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 256 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 257 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 258 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 259 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 260 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 261 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 262 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 263 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 264 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 265 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 266 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 267 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 268 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 269 | | | | | | | | | | | |
| 270 | | | | | | | | | | | $0 |
| 271 | | | | | | | | | | | $0 |
| 272 | | | | | | | | | | | $0 |
| 273 | | | | | | | | | | | $0 |
| 274 | | | | | | | | | | | $0 |
| 275 | | | | | | | | | | | $0 |
| 276 | | | | | | | | | | | $0 |
| 277 | | | | | | | | | | | $0 |
| 278 | | | | | | | | | | | $0 |
| 279 | | | | | | | | | | | $0 |
| 280 | | | | | | | | | | | $0 |
| 281 | | | | | | | | | | | $0 |
| 282 | | | | | | | | | | | $0 |
| 283 | | | | | | | | | | | $0 |
| 284 | | | | | | | | | | | $0 |
| 285 | | | | | | | | | | | $0 |
| 286 | | | | | | | | | | | $0 |
| 287 | | | | | | | | | | | $0 |
| 288 | | | | | | | | | | | $0 |
| 289 | | | | | | | | | | | $0 |
| 290 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 291 | | | | | | | | | | | |
| 292 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 293 | | | | | | | | | | | |
| 294 | | | | | | | | | | | |
| 295 | | | | | | | | | | | |
| 296 | | | | | | | | | | | |
| 297 | | | | | | | | | | | |
| 298 | | | | **Customer Allocation** | | | | | | | **A & G Allocation** |
| 299 | **7** | **8** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **Sub -total** | **1** |
| 300 | **Street Light** | **Sentinel** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** | **Residential** |
| 301 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 302 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 303 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 304 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 305 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 306 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 307 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 308 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 309 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 310 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 311 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 312 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 313 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 314 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 315 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 316 | $45 | $1 | $3,631 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 317 | $0 | $0 | $5,413 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 318 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 319 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 320 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 321 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 322 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 323 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 324 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 325 | $0 | $0 | $33,800 | $31,408 | $5,430 | $362 | $0 | $13,160 | $341 | $50,701 | |
| 326 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 327 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 328 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 329 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 330 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 331 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 332 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 333 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 334 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 335 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 336 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 337 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 338 | $0 | $0 | $4,351 | $4,043 | $699 | $47 | $0 | $1,694 | $44 | $6,526 | |
| 339 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 340 | $0 | $0 | $0 | $5,460 | $2,056 | $2,991 | $0 | $0 | $0 | $10,508 | |
| 341 | **$45** | **$1** | **$47,195** | **$40,912** | **$8,185** | **$3,400** | **$0** | **$14,853** | **$385** | **$67,735** | **$0** |
| 342 | | | | | | | | | | | |
| 343 | | | | | | | | | | | |
| 344 | | | | | | | | | | | $0 |
| 345 | | | | | | | | | | | $0 |
| 346 | | | | | | | | | | | $5,008 |
| 347 | | | | | | | | | | | $0 |
| 348 | | | | | | | | | | | $1,239 |
| 349 | | | | | | | | | | | $3,128 |
| 350 | | | | | | | | | | | $2,064 |
| 351 | | | | | | | | | | | $0 |
| 352 | | | | | | | | | | | $0 |
| 353 | | | | | | | | | | | $2,178 |
| 354 | | | | | | | | | | | $0 |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 355 | | | | | | | | | | | $0 |
| 356 | | | | | | | | | | | $0 |
| 357 | | | | | | | | | | | $0 |
| 358 | | | | | | | | | | | $0 |
| 359 | | | | | | | | | | | $0 |
| 360 | | | | | | | | | | | $0 |
| 361 | | | | | | | | | | | $0 |
| 362 | | | | | | | | | | | $0 |
| 363 | | | | | | | | | | | $0 |
| 364 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $13,617 |
| 365 | | | | | | | | | | | |
| 366 | $45 | $1 | $47,195 | $40,912 | $8,185 | $3,400 | $0 | $14,853 | $385 | $67,735 | $13,617 |
| 367 | | | | | | | | | | | |
| 368 | | | | | | | | | | | |
| 369 | | | | | | | | | | | |
| 370 | | | | | | | | | | | |
| 371 | | | | **Customer Allocation** | | | | | | | **A & G Allocation** |
| 372 | **7** | **8** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **Sub -total** | **1** |
| 373 | **Street Light** | **Sentinel** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** | **Residential** |
| 374 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 375 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 376 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 377 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 378 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 379 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 380 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 381 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 382 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 383 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 384 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 385 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 386 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 387 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 388 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 389 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 390 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 391 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 392 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 393 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 394 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 395 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 396 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 397 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 398 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 399 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 400 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 401 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 402 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 403 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 404 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 405 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 406 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 407 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 408 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 409 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 410 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 411 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 412 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 413 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 414 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 415 | | | | | | | | | | | |
| 416 | | | | | | | | | | | $0 |
| 417 | | | | | | | | | | | $0 |
| 418 | | | | | | | | | | | $0 |
| 419 | | | | | | | | | | | $0 |
| 420 | | | | | | | | | | | $0 |
| 421 | | | | | | | | | | | $0 |
| 422 | | | | | | | | | | | $0 |
| 423 | | | | | | | | | | | $0 |
| 424 | | | | | | | | | | | $0 |
| 425 | | | | | | | | | | | $0 |
| 426 | | | | | | | | | | | $0 |
| 427 | | | | | | | | | | | $0 |
| 428 | | | | | | | | | | | $0 |
| 429 | | | | | | | | | | | $0 |
| 430 | | | | | | | | | | | $0 |
| 431 | | | | | | | | | | | $0 |
| 432 | | | | | | | | | | | $0 |
| 433 | | | | | | | | | | | $0 |
| 434 | | | | | | | | | | | $0 |
| 435 | | | | | | | | | | | $0 |
| 436 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 437 | | | | | | | | | | | |
| 438 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 439 | | | | | | | | | | | |
| 440 | | | | | | | | | | | |
| 441 | | | | | | | | | | | |
| 442 | | | | | | | | | | | |
| 443 | | | | | | | | | | | |
| 444 | | | | **Customer Allocation** | | | | | | | **A & G Allocation** |
| 445 | **7** | **8** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **Sub -total** | **1** |
| 446 | **Street Light** | **Sentinel** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** | **Residential** |
| 447 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 448 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 449 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 450 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 451 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 452 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 453 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 454 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 455 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 456 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 457 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 458 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 459 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 460 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 461 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 462 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 463 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 464 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 465 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 466 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 467 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 468 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 469 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 470 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 471 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 472 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 473 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 474 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 475 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 476 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 477 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 478 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 479 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 480 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 481 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 482 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 483 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 484 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 485 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 486 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 487 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 488 | | | | | | | | | | | |
| 489 | | | | | | | | | | | $0 |
| 490 | | | | | | | | | | | $0 |
| 491 | | | | | | | | | | | $0 |
| 492 | | | | | | | | | | | $0 |
| 493 | | | | | | | | | | | $0 |
| 494 | | | | | | | | | | | $0 |
| 495 | | | | | | | | | | | $0 |
| 496 | | | | | | | | | | | $0 |
| 497 | | | | | | | | | | | $0 |
| 498 | | | | | | | | | | | $0 |
| 499 | | | | | | | | | | | $0 |
| 500 | | | | | | | | | | | $0 |
| 501 | | | | | | | | | | | $0 |
| 502 | | | | | | | | | | | $0 |
| 503 | | | | | | | | | | | $0 |
| 504 | | | | | | | | | | | $0 |
| 505 | | | | | | | | | | | $0 |
| 506 | | | | | | | | | | | $0 |
| 507 | | | | | | | | | | | $0 |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 508 | | | | | | | | | | | $0 |
| 509 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 510 | | | | | | | | | | | |
| 511 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 512 | | | | | | | | | | | |
| 513 | | | | | | | | | | | |
| 514 | | | | | | | | | | | |
| 515 | | | | | | | | | | | |
| 516 | | | | | | | | | | | |
| 517 | | | | **Customer Allocation** | | | | | | | **A & G Allocation** |
| 518 | **7** | **8** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **Sub -total** | **1** |
| 519 | **Street Light** | **Sentinel** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** | **Residential** |
| 520 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 521 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 522 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 523 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 524 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 525 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 526 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 527 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 528 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 529 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 530 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 531 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 532 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 533 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 534 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 535 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 536 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 537 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 538 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 539 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 540 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 541 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 542 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 543 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 544 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 545 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 546 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 547 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 548 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 549 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 550 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 551 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 552 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 553 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 554 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 555 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 556 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 557 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 558 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 559 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 560 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 561 | | | | | | | | | | | |
| 562 | | | | | | | | | | | $0 |
| 563 | | | | | | | | | | | $0 |
| 564 | | | | | | | | | | | $0 |
| 565 | | | | | | | | | | | $0 |
| 566 | | | | | | | | | | | $0 |
| 567 | | | | | | | | | | | $0 |
| 568 | | | | | | | | | | | $0 |
| 569 | | | | | | | | | | | $0 |
| 570 | | | | | | | | | | | $0 |
| 571 | | | | | | | | | | | $0 |
| 572 | | | | | | | | | | | $0 |
| 573 | | | | | | | | | | | $0 |
| 574 | | | | | | | | | | | $0 |
| 575 | | | | | | | | | | | $0 |
| 576 | | | | | | | | | | | $0 |
| 577 | | | | | | | | | | | $0 |
| 578 | | | | | | | | | | | $0 |
| 579 | | | | | | | | | | | $0 |
| 580 | | | | | | | | | | | $0 |
| 581 | | | | | | | | | | | $0 |
| 582 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 583 | | | | | | | | | | | |
| 584 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 585 | | | | | | | | | | | |
| 586 | | | | **Customer Allocation** | | | | | | | **A & G Allocation** |
| 587 | **7** | **8** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **Sub -total** | **1** |
| 588 | **Street Light** | **Sentinel** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** | **Residential** |
| 589 | 0.00% | 0.00% | 0.00% | 55.20% | 22.93% | 12.09% | 0.00% | 9.53% | 0.25% | 100.00% | |
| 590 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 591 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 592 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 593 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 594 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 595 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 596 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 597 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 598 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 599 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 600 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 601 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 602 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 603 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 604 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 605 | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 606 | 0.00% | 0.00% | 0.00% | 26.48% | 15.46% | 15.93% | 0.00% | 1.06% | 0.02% | 58.95% | |
| 607 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 608 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 609 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 610 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 611 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 612 | 0.00% | 0.00% | 100.00% | 61.84% | 10.69% | 0.88% | 0.00% | 25.91% | 0.67% | 100.00% | |
| 613 | 0.00% | 0.00% | 100.00% | 61.95% | 10.71% | 0.71% | 0.00% | 25.96% | 0.67% | 100.00% | |
| 614 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 615 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 616 | 0.00% | 0.00% | 100.00% | 61.84% | 10.69% | 0.88% | 0.00% | 25.91% | 0.67% | 100.00% | |
| 617 | 0.00% | 0.00% | 100.00% | 61.95% | 10.71% | 0.71% | 0.00% | 25.96% | 0.67% | 100.00% | |
| 618 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 619 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 620 | 0.00% | 0.00% | 100.00% | 61.84% | 10.69% | 0.88% | 0.00% | 25.91% | 0.67% | 100.00% | |
| 621 | 0.00% | 0.00% | 100.00% | 61.95% | 10.71% | 0.71% | 0.00% | 25.96% | 0.67% | 100.00% | |
| 622 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 623 | 0.68% | 0.02% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 624 | 0.00% | 0.00% | 100.00% | 61.84% | 10.69% | 0.88% | 0.00% | 25.91% | 0.67% | 100.00% | |
| 625 | 0.00% | 0.00% | 100.00% | 61.95% | 10.71% | 0.71% | 0.00% | 25.96% | 0.67% | 100.00% | |
| 626 | 0.00% | 0.00% | 100.00% | 61.95% | 10.71% | 0.71% | 0.00% | 25.96% | 0.67% | 100.00% | |
| 627 | 0.00% | 0.00% | 0.00% | 52.89% | 18.29% | 6.10% | 0.00% | 22.16% | 0.57% | 100.00% | |
| 628 | 0.00% | 0.00% | 0.00% | 51.14% | 19.26% | 28.01% | 0.00% | 0.00% | 0.00% | 98.41% | |
| 629 | | | | | | | | | | | |
| 630 | | | | | | | | | | | 49% |
| 631 | | | | | | | | | | | 49% |
| 632 | | | | | | | | | | | 49% |
| 633 | | | | | | | | | | | 49% |
| 634 | | | | | | | | | | | 49% |
| 635 | | | | | | | | | | | 49% |
| 636 | | | | | | | | | | | 49% |
| 637 | | | | | | | | | | | 49% |
| 638 | | | | | | | | | | | 49% |
| 639 | | | | | | | | | | | 49% |
| 640 | | | | | | | | | | | 49% |
| 641 | | | | | | | | | | | 49% |
| 642 | | | | | | | | | | | 49% |
| 643 | | | | | | | | | | | 49% |
| 644 | | | | | | | | | | | 49% |
| 645 | | | | | | | | | | | 49% |
| 646 | | | | | | | | | | | 49% |
| 647 | | | | | | | | | | | 49% |
| 648 | | | | | | | | | | | 49% |
| 649 | | | | | | | | | | | 49% |
| 650 | | | | | | | | | | | |
| 651 | | | | | | | | | | | |
| 652 | | | | | | | | | | | |
| 653 | | | | | | | | | | | |
| 654 | | | | | | | | | | | |
| 655 | | | | | | | | | | | |
| 656 | | | | | | | | | | | |
| 657 | | | | | | | | | | | |
| 658 | | | | | | | | | | | |
| 659 | | | | | | | | | | | |
| 660 | | | | | | | | | | | |
| 661 | | | | | | | | | | | |

| | M | N | AA | AB | AC | AD | AF | AH | AI | AV | AW |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 662 | | | | | | | | | | | |
| 663 | | | | | | | | | | | |
| 664 | | | | | | | | | | | |
| 665 | | | | | | | | | | | |
| 666 | | | | | | | | | | | |
| 667 | | | | | | | | | | | |
| 668 | | | | | | | | | | | |
| 669 | | | | | | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | **2** | **3** | **5** | **7** | **8** | **Sub -total** |
| 17 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | | | | | | |
| 48 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 49 | | | | | | |
| 50 | | | | | | |
| 51 | | | | | | |
| 52 | | | | | | |
| 53 | | | | | | |
| 54 | | | | | | |
| 55 | | | | | | |
| 56 | | | | | | |
| 57 | | | | | | |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 | $0 | $0 | $0 | $0 | $0 | $0 |
| 61 | $0 | $0 | $0 | $0 | $0 | $0 |
| 62 | $0 | $0 | $0 | $0 | $0 | $0 |
| 63 | $0 | $0 | $0 | $0 | $0 | $0 |
| 64 | $0 | $0 | $0 | $0 | $0 | $0 |
| 65 | $0 | $0 | $0 | $0 | $0 | $0 |
| 66 | $0 | $0 | $0 | $0 | $0 | $0 |
| 67 | $0 | $0 | $0 | $0 | $0 | $0 |
| 68 | $0 | $0 | $0 | $0 | $0 | $0 |
| 69 | $0 | $0 | $0 | $0 | $0 | $0 |
| 70 | $0 | $0 | $0 | $0 | $0 | $0 |
| 71 | $0 | $0 | $0 | $0 | $0 | $0 |
| 72 | $0 | $0 | $0 | $0 | $0 | $0 |
| 73 | $0 | $0 | $0 | $0 | $0 | $0 |
| 74 | $0 | $0 | $0 | $0 | $0 | $0 |
| 75 | $0 | $0 | $0 | $0 | $0 | $0 |
| 76 | $0 | $0 | $0 | $0 | $0 | $0 |
| 77 | $0 | $0 | $0 | $0 | $0 | $0 |
| 78 | $0 | $0 | $0 | $0 | $0 | $0 |
| 79 | $0 | $0 | $0 | $0 | $0 | $0 |
| 80 | $0 | $0 | $0 | $0 | $0 | $0 |
| 81 | | | | | | |
| 82 | $0 | $0 | $0 | $0 | $0 | $0 |
| 83 | | | | | | |
| 84 | | | | | | |
| 85 | | | | | | |
| 86 | **2** | **3** | **5** | **7** | **8** | **Sub -total** |
| 87 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** |
| 88 | | | | | | |
| 89 | | | | | | |
| 90 | | | | | | |
| 91 | | | | | | |
| 92 | | | | | | |
| 93 | | | | | | |
| 94 | | | | | | |
| 95 | | | | | | |
| 96 | | | | | | |
| 97 | | | | | | |
| 98 | | | | | | |
| 99 | | | | | | |
| 100 | | | | | | |
| 101 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 102 | | | | | | |
| 103 | | | | | | |
| 104 | | | | | | |
| 105 | | | | | | |
| 106 | | | | | | |
| 107 | | | | | | |
| 108 | | | | | | |
| 109 | | | | | | |
| 110 | | | | | | |
| 111 | | | | | | |
| 112 | | | | | | |
| 113 | | | | | | |
| 114 | | | | | | |
| 115 | | | | | | |
| 116 | | | | | | |
| 117 | | | | | | |
| 118 | | | | | | |
| 119 | | | | | | |
| 120 | | | | | | |
| 121 | | | | | | |
| 122 | | | | | | |
| 123 | | | | | | |
| 124 | | | | | | |
| 125 | | | | | | |
| 126 | | | | | | |
| 127 | | | | | | |
| 128 | | | | | | |
| 129 | | | | | | |
| 130 | $0 | $0 | $0 | $0 | $0 | $0 |
| 131 | $0 | $0 | $0 | $0 | $0 | $0 |
| 132 | $0 | $0 | $0 | $0 | $0 | $0 |
| 133 | $0 | $0 | $0 | $0 | $0 | $0 |
| 134 | $0 | $0 | $0 | $0 | $0 | $0 |
| 135 | $0 | $0 | $0 | $0 | $0 | $0 |
| 136 | $0 | $0 | $0 | $0 | $0 | $0 |
| 137 | $0 | $0 | $0 | $0 | $0 | $0 |
| 138 | $0 | $0 | $0 | $0 | $0 | $0 |
| 139 | $0 | $0 | $0 | $0 | $0 | $0 |
| 140 | $0 | $0 | $0 | $0 | $0 | $0 |
| 141 | $0 | $0 | $0 | $0 | $0 | $0 |
| 142 | $0 | $0 | $0 | $0 | $0 | $0 |
| 143 | $0 | $0 | $0 | $0 | $0 | $0 |
| 144 | $0 | $0 | $0 | $0 | $0 | $0 |
| 145 | $0 | $0 | $0 | $0 | $0 | $0 |
| 146 | $0 | $0 | $0 | $0 | $0 | $0 |
| 147 | $0 | $0 | $0 | $0 | $0 | $0 |
| 148 | $0 | $0 | $0 | $0 | $0 | $0 |
| 149 | $0 | $0 | $0 | $0 | $0 | $0 |
| 150 | $0 | $0 | $0 | $0 | $0 | $0 |
| 151 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 152 | $0 | $0 | $0 | $0 | $0 | $0 |
| 153 | | | | | | |
| 154 | | | | | | |
| 155 | | | | | | |
| 156 | **2** | **3** | **5** | **7** | **8** | **Sub -total** |
| 157 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** |
| 158 | | | | | | |
| 159 | | | | | | |
| 160 | | | | | | |
| 161 | | | | | | |
| 162 | | | | | | |
| 163 | | | | | | |
| 164 | | | | | | |
| 165 | | | | | | |
| 166 | | | | | | |
| 167 | | | | | | |
| 168 | | | | | | |
| 169 | | | | | | |
| 170 | | | | | | |
| 171 | | | | | | |
| 172 | | | | | | |
| 173 | | | | | | |
| 174 | | | | | | |
| 175 | | | | | | |
| 176 | | | | | | |
| 177 | | | | | | |
| 178 | | | | | | |
| 179 | | | | | | |
| 180 | | | | | | |
| 181 | | | | | | |
| 182 | | | | | | |
| 183 | | | | | | |
| 184 | | | | | | |
| 185 | | | | | | |
| 186 | | | | | | |
| 187 | | | | | | |
| 188 | | | | | | |
| 189 | | | | | | |
| 190 | | | | | | |
| 191 | | | | | | |
| 192 | | | | | | |
| 193 | | | | | | |
| 194 | | | | | | |
| 195 | | | | | | |
| 196 | | | | | | |
| 197 | | | | | | |
| 198 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 199 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 200 | $0 | $0 | $0 | $0 | $0 | $0 |
| 201 | $0 | $0 | $0 | $0 | $0 | $0 |
| 202 | ($25,691) | ($28,811) | $0 | ($7,627) | ($197) | ($121,975) |
| 203 | $0 | $0 | $0 | $0 | $0 | $0 |
| 204 | ($6,896) | ($7,734) | $0 | ($2,047) | ($53) | ($32,743) |
| 205 | ($6,333) | ($7,102) | $0 | ($1,880) | ($49) | ($30,069) |
| 206 | ($889) | ($997) | $0 | ($264) | ($7) | ($4,221) |
| 207 | ($81,473) | ($91,364) | $0 | ($24,187) | ($626) | ($386,811) |
| 208 | $0 | $0 | $0 | $0 | $0 | $0 |
| 209 | ($10,209) | ($11,448) | $0 | ($3,031) | ($78) | ($48,468) |
| 210 | $0 | $0 | $0 | $0 | $0 | $0 |
| 211 | $0 | $0 | $0 | $0 | $0 | $0 |
| 212 | $0 | $0 | $0 | $0 | $0 | $0 |
| 213 | $0 | $0 | $0 | $0 | $0 | $0 |
| 214 | $0 | $0 | $0 | $0 | $0 | $0 |
| 215 | $0 | $0 | $0 | $0 | $0 | $0 |
| 216 | $0 | $0 | $0 | $0 | $0 | $0 |
| 217 | $0 | $0 | $0 | $0 | $0 | $0 |
| 218 | $0 | $0 | $0 | $0 | $0 | $0 |
| 219 | $0 | $0 | $0 | $0 | $0 | $0 |
| 220 | ($131,492) | ($147,456) | $0 | ($39,036) | ($1,011) | ($624,287) |
| 221 | | | | | | |
| 222 | ($131,492) | ($147,456) | $0 | ($39,036) | ($1,011) | ($624,287) |
| 223 | | | | | | |
| 224 | | | | | | |
| 225 | | | | | | |
| 226 | **2** | **3** | **5** | **7** | **8** | **Sub -total** |
| 227 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** |
| 228 | | | | | | |
| 229 | | | | | | |
| 230 | | | | | | |
| 231 | | | | | | |
| 232 | | | | | | |
| 233 | | | | | | |
| 234 | | | | | | |
| 235 | | | | | | |
| 236 | | | | | | |
| 237 | | | | | | |
| 238 | | | | | | |
| 239 | | | | | | |
| 240 | | | | | | |
| 241 | | | | | | |
| 242 | | | | | | |
| 243 | | | | | | |
| 244 | | | | | | |
| 245 | | | | | | |
| 246 | | | | | | |
| 247 | | | | | | |
| 248 | | | | | | |
| 249 | | | | | | |
| 250 | | | | | | |
| 251 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 252 | | | | | | |
| 253 | | | | | | |
| 254 | | | | | | |
| 255 | | | | | | |
| 256 | | | | | | |
| 257 | | | | | | |
| 258 | | | | | | |
| 259 | | | | | | |
| 260 | | | | | | |
| 261 | | | | | | |
| 262 | | | | | | |
| 263 | | | | | | |
| 264 | | | | | | |
| 265 | | | | | | |
| 266 | | | | | | |
| 267 | | | | | | |
| 268 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 269 | | | | | | |
| 270 | $0 | $0 | $0 | $0 | $0 | $0 |
| 271 | $0 | $0 | $0 | $0 | $0 | $0 |
| 272 | $0 | $0 | $0 | $0 | $0 | $0 |
| 273 | $0 | $0 | $0 | $0 | $0 | $0 |
| 274 | $0 | $0 | $0 | $0 | $0 | $0 |
| 275 | $0 | $0 | $0 | $0 | $0 | $0 |
| 276 | $0 | $0 | $0 | $0 | $0 | $0 |
| 277 | $0 | $0 | $0 | $0 | $0 | $0 |
| 278 | $0 | $0 | $0 | $0 | $0 | $0 |
| 279 | $0 | $0 | $0 | $0 | $0 | $0 |
| 280 | $0 | $0 | $0 | $0 | $0 | $0 |
| 281 | $0 | $0 | $0 | $0 | $0 | $0 |
| 282 | $0 | $0 | $0 | $0 | $0 | $0 |
| 283 | $0 | $0 | $0 | $0 | $0 | $0 |
| 284 | $0 | $0 | $0 | $0 | $0 | $0 |
| 285 | $0 | $0 | $0 | $0 | $0 | $0 |
| 286 | $0 | $0 | $0 | $0 | $0 | $0 |
| 287 | $0 | $0 | $0 | $0 | $0 | $0 |
| 288 | $0 | $0 | $0 | $0 | $0 | $0 |
| 289 | $0 | $0 | $0 | $0 | $0 | $0 |
| 290 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 291 | | | | | | |
| 292 | $0 | $0 | $0 | $0 | $0 | $0 |
| 293 | | | | | | |
| 294 | | | | | | |
| 295 | | | | | | |
| 296 | | | | | | |
| 297 | | | | | | |
| 298 | | | | | | |
| 299 | **2** | **3** | **5** | **7** | **8** | **Sub -total** |
| 300 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** |
| 301 | | | | | | |
| 302 | | | | | | |
| 303 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 304 | | | | | | |
| 305 | | | | | | |
| 306 | | | | | | |
| 307 | | | | | | |
| 308 | | | | | | |
| 309 | | | | | | |
| 310 | | | | | | |
| 311 | | | | | | |
| 312 | | | | | | |
| 313 | | | | | | |
| 314 | | | | | | |
| 315 | | | | | | |
| 316 | | | | | | |
| 317 | | | | | | |
| 318 | | | | | | |
| 319 | | | | | | |
| 320 | | | | | | |
| 321 | | | | | | |
| 322 | | | | | | |
| 323 | | | | | | |
| 324 | | | | | | |
| 325 | | | | | | |
| 326 | | | | | | |
| 327 | | | | | | |
| 328 | | | | | | |
| 329 | | | | | | |
| 330 | | | | | | |
| 331 | | | | | | |
| 332 | | | | | | |
| 333 | | | | | | |
| 334 | | | | | | |
| 335 | | | | | | |
| 336 | | | | | | |
| 337 | | | | | | |
| 338 | | | | | | |
| 339 | | | | | | |
| 340 | | | | | | |
| 341 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 342 | | | | | | |
| 343 | | | | | | |
| 344 | $0 | $0 | $0 | $0 | $0 | $0 |
| 345 | $0 | $0 | $0 | $0 | $0 | $0 |
| 346 | $2,157 | $2,419 | $0 | $640 | $17 | $10,240 |
| 347 | $0 | $0 | $0 | $0 | $0 | $0 |
| 348 | $534 | $598 | $0 | $158 | $4 | $2,534 |
| 349 | $1,347 | $1,511 | $0 | $400 | $10 | $6,396 |
| 350 | $889 | $997 | $0 | $264 | $7 | $4,221 |
| 351 | $0 | $0 | $0 | $0 | $0 | $0 |
| 352 | $0 | $0 | $0 | $0 | $0 | $0 |
| 353 | $938 | $1,052 | $0 | $279 | $7 | $4,454 |
| 354 | $0 | $0 | $0 | $0 | $0 | $0 |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 355 | $0 | $0 | $0 | $0 | $0 | $0 |
| 356 | $0 | $0 | $0 | $0 | $0 | $0 |
| 357 | $0 | $0 | $0 | $0 | $0 | $0 |
| 358 | $0 | $0 | $0 | $0 | $0 | $0 |
| 359 | $0 | $0 | $0 | $0 | $0 | $0 |
| 360 | $0 | $0 | $0 | $0 | $0 | $0 |
| 361 | $0 | $0 | $0 | $0 | $0 | $0 |
| 362 | $0 | $0 | $0 | $0 | $0 | $0 |
| 363 | $0 | $0 | $0 | $0 | $0 | $0 |
| 364 | $5,865 | $6,577 | $0 | $1,741 | $45 | $27,845 |
| 365 | | | | | | |
| 366 | $5,865 | $6,577 | $0 | $1,741 | $45 | $27,845 |
| 367 | | | | | | |
| 368 | | | | | | |
| 369 | | | | | | |
| 370 | | | | | | |
| 371 | | | | | | |
| 372 | **2** | **3** | **5** | **7** | **8** | **Sub -total** |
| 373 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** |
| 374 | | | | | | |
| 375 | | | | | | |
| 376 | | | | | | |
| 377 | | | | | | |
| 378 | | | | | | |
| 379 | | | | | | |
| 380 | | | | | | |
| 381 | | | | | | |
| 382 | | | | | | |
| 383 | | | | | | |
| 384 | | | | | | |
| 385 | | | | | | |
| 386 | | | | | | |
| 387 | | | | | | |
| 388 | | | | | | |
| 389 | | | | | | |
| 390 | | | | | | |
| 391 | | | | | | |
| 392 | | | | | | |
| 393 | | | | | | |
| 394 | | | | | | |
| 395 | | | | | | |
| 396 | | | | | | |
| 397 | | | | | | |
| 398 | | | | | | |
| 399 | | | | | | |
| 400 | | | | | | |
| 401 | | | | | | |
| 402 | | | | | | |
| 403 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 414 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 416 | $0 | $0 | $0 | $0 | $0 | $0 |
| 417 | $0 | $0 | $0 | $0 | $0 | $0 |
| 418 | $0 | $0 | $0 | $0 | $0 | $0 |
| 419 | $0 | $0 | $0 | $0 | $0 | $0 |
| 420 | $0 | $0 | $0 | $0 | $0 | $0 |
| 421 | $0 | $0 | $0 | $0 | $0 | $0 |
| 422 | $0 | $0 | $0 | $0 | $0 | $0 |
| 423 | $0 | $0 | $0 | $0 | $0 | $0 |
| 424 | $0 | $0 | $0 | $0 | $0 | $0 |
| 425 | $0 | $0 | $0 | $0 | $0 | $0 |
| 426 | $0 | $0 | $0 | $0 | $0 | $0 |
| 427 | $0 | $0 | $0 | $0 | $0 | $0 |
| 428 | $0 | $0 | $0 | $0 | $0 | $0 |
| 429 | $0 | $0 | $0 | $0 | $0 | $0 |
| 430 | $0 | $0 | $0 | $0 | $0 | $0 |
| 431 | $0 | $0 | $0 | $0 | $0 | $0 |
| 432 | $0 | $0 | $0 | $0 | $0 | $0 |
| 433 | $0 | $0 | $0 | $0 | $0 | $0 |
| 434 | $0 | $0 | $0 | $0 | $0 | $0 |
| 435 | $0 | $0 | $0 | $0 | $0 | $0 |
| 436 | $0 | $0 | $0 | $0 | $0 | $0 |
| 438 | $0 | $0 | $0 | $0 | $0 | $0 |
| 445 | **2** | **3** | **5** | **7** | **8** | **Sub -total** |
| 446 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 459 | | | | | | |
| 460 | | | | | | |
| 461 | | | | | | |
| 462 | | | | | | |
| 463 | | | | | | |
| 464 | | | | | | |
| 465 | | | | | | |
| 466 | | | | | | |
| 467 | | | | | | |
| 468 | | | | | | |
| 469 | | | | | | |
| 470 | | | | | | |
| 471 | | | | | | |
| 472 | | | | | | |
| 473 | | | | | | |
| 474 | | | | | | |
| 475 | | | | | | |
| 476 | | | | | | |
| 477 | | | | | | |
| 478 | | | | | | |
| 479 | | | | | | |
| 480 | | | | | | |
| 481 | | | | | | |
| 482 | | | | | | |
| 483 | | | | | | |
| 484 | | | | | | |
| 485 | | | | | | |
| 486 | | | | | | |
| 487 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 488 | | | | | | |
| 489 | $0 | $0 | $0 | $0 | $0 | $0 |
| 490 | $0 | $0 | $0 | $0 | $0 | $0 |
| 491 | $0 | $0 | $0 | $0 | $0 | $0 |
| 492 | $0 | $0 | $0 | $0 | $0 | $0 |
| 493 | $0 | $0 | $0 | $0 | $0 | $0 |
| 494 | $0 | $0 | $0 | $0 | $0 | $0 |
| 495 | $0 | $0 | $0 | $0 | $0 | $0 |
| 496 | $0 | $0 | $0 | $0 | $0 | $0 |
| 497 | $0 | $0 | $0 | $0 | $0 | $0 |
| 498 | $0 | $0 | $0 | $0 | $0 | $0 |
| 499 | $0 | $0 | $0 | $0 | $0 | $0 |
| 500 | $0 | $0 | $0 | $0 | $0 | $0 |
| 501 | $0 | $0 | $0 | $0 | $0 | $0 |
| 502 | $0 | $0 | $0 | $0 | $0 | $0 |
| 503 | $0 | $0 | $0 | $0 | $0 | $0 |
| 504 | $0 | $0 | $0 | $0 | $0 | $0 |
| 505 | $0 | $0 | $0 | $0 | $0 | $0 |
| 506 | $0 | $0 | $0 | $0 | $0 | $0 |
| 507 | $0 | $0 | $0 | $0 | $0 | $0 |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 508 | $0 | $0 | $0 | $0 | $0 | $0 |
| 509 | $0 | $0 | $0 | $0 | $0 | $0 |
| 510 | | | | | | |
| 511 | $0 | $0 | $0 | $0 | $0 | $0 |
| 512 | | | | | | |
| 513 | | | | | | |
| 514 | | | | | | |
| 515 | | | | | | |
| 516 | | | | | | |
| 517 | | | | | | |
| 518 | **2** | **3** | **5** | **7** | **8** | **Sub -total** |
| 519 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** |
| 520 | | | | | | |
| 521 | | | | | | |
| 522 | | | | | | |
| 523 | | | | | | |
| 524 | | | | | | |
| 525 | | | | | | |
| 526 | | | | | | |
| 527 | | | | | | |
| 528 | | | | | | |
| 529 | | | | | | |
| 530 | | | | | | |
| 531 | | | | | | |
| 532 | | | | | | |
| 533 | | | | | | |
| 534 | | | | | | |
| 535 | | | | | | |
| 536 | | | | | | |
| 537 | | | | | | |
| 538 | | | | | | |
| 539 | | | | | | |
| 540 | | | | | | |
| 541 | | | | | | |
| 542 | | | | | | |
| 543 | | | | | | |
| 544 | | | | | | |
| 545 | | | | | | |
| 546 | | | | | | |
| 547 | | | | | | |
| 548 | | | | | | |
| 549 | | | | | | |
| 550 | | | | | | |
| 551 | | | | | | |
| 552 | | | | | | |
| 553 | | | | | | |
| 554 | | | | | | |
| 555 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 556 | | | | | | |
| 557 | | | | | | |
| 558 | | | | | | |
| 559 | | | | | | |
| 560 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 561 | | | | | | |
| 562 | $0 | $0 | $0 | $0 | $0 | $0 |
| 563 | $0 | $0 | $0 | $0 | $0 | $0 |
| 564 | $0 | $0 | $0 | $0 | $0 | $0 |
| 565 | $0 | $0 | $0 | $0 | $0 | $0 |
| 566 | $0 | $0 | $0 | $0 | $0 | $0 |
| 567 | $0 | $0 | $0 | $0 | $0 | $0 |
| 568 | $0 | $0 | $0 | $0 | $0 | $0 |
| 569 | $0 | $0 | $0 | $0 | $0 | $0 |
| 570 | $0 | $0 | $0 | $0 | $0 | $0 |
| 571 | $0 | $0 | $0 | $0 | $0 | $0 |
| 572 | $0 | $0 | $0 | $0 | $0 | $0 |
| 573 | $0 | $0 | $0 | $0 | $0 | $0 |
| 574 | $0 | $0 | $0 | $0 | $0 | $0 |
| 575 | $0 | $0 | $0 | $0 | $0 | $0 |
| 576 | $0 | $0 | $0 | $0 | $0 | $0 |
| 577 | $0 | $0 | $0 | $0 | $0 | $0 |
| 578 | $0 | $0 | $0 | $0 | $0 | $0 |
| 579 | $0 | $0 | $0 | $0 | $0 | $0 |
| 580 | $0 | $0 | $0 | $0 | $0 | $0 |
| 581 | $0 | $0 | $0 | $0 | $0 | $0 |
| 582 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 583 | | | | | | |
| 584 | $0 | $0 | $0 | $0 | $0 | $0 |
| 585 | | | | | | |
| 586 | | | | | | |
| 587 | **2** | **3** | **5** | **7** | **8** | **Sub -total** |
| 588 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Sub -total** |
| 589 | | | | | | |
| 590 | | | | | | |
| 591 | | | | | | |
| 592 | | | | | | |
| 593 | | | | | | |
| 594 | | | | | | |
| 595 | | | | | | |
| 596 | | | | | | |
| 597 | | | | | | |
| 598 | | | | | | |
| 599 | | | | | | |
| 600 | | | | | | |
| 601 | | | | | | |
| 602 | | | | | | |
| 603 | | | | | | |
| 604 | | | | | | |
| 605 | | | | | | |
| 606 | | | | | | |
| 607 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 608 | | | | | | |
| 609 | | | | | | |
| 610 | | | | | | |
| 611 | | | | | | |
| 612 | | | | | | |
| 613 | | | | | | |
| 614 | | | | | | |
| 615 | | | | | | |
| 616 | | | | | | |
| 617 | | | | | | |
| 618 | | | | | | |
| 619 | | | | | | |
| 620 | | | | | | |
| 621 | | | | | | |
| 622 | | | | | | |
| 623 | | | | | | |
| 624 | | | | | | |
| 625 | | | | | | |
| 626 | | | | | | |
| 627 | | | | | | |
| 628 | | | | | | |
| 629 | | | | | | |
| 630 | 21% | 24% | 0% | 6% | 0% | 100% |
| 631 | 21% | 24% | 0% | 6% | 0% | 100% |
| 632 | 21% | 24% | 0% | 6% | 0% | 100% |
| 633 | 21% | 24% | 0% | 6% | 0% | 100% |
| 634 | 21% | 24% | 0% | 6% | 0% | 100% |
| 635 | 21% | 24% | 0% | 6% | 0% | 100% |
| 636 | 21% | 24% | 0% | 6% | 0% | 100% |
| 637 | 21% | 24% | 0% | 6% | 0% | 100% |
| 638 | 21% | 24% | 0% | 6% | 0% | 100% |
| 639 | 21% | 24% | 0% | 6% | 0% | 100% |
| 640 | 21% | 24% | 0% | 6% | 0% | 100% |
| 641 | 21% | 24% | 0% | 6% | 0% | 100% |
| 642 | 21% | 24% | 0% | 6% | 0% | 100% |
| 643 | 21% | 24% | 0% | 6% | 0% | 100% |
| 644 | 21% | 24% | 0% | 6% | 0% | 100% |
| 645 | 21% | 24% | 0% | 6% | 0% | 100% |
| 646 | 21% | 24% | 0% | 6% | 0% | 100% |
| 647 | 21% | 24% | 0% | 6% | 0% | 100% |
| 648 | 21% | 24% | 0% | 6% | 0% | 100% |
| 649 | 21% | 24% | 0% | 6% | 0% | 100% |
| 650 | | | | | | |
| 651 | | | | | | |
| 652 | | | | | | |
| 653 | | | | | | |
| 654 | | | | | | |
| 655 | | | | | | |
| 656 | | | | | | |
| 657 | | | | | | |
| 658 | | | | | | |
| 659 | | | | | | |
| 660 | | | | | | |
| 661 | | | | | | |

| | AX | AY | BA | BC | BD | BQ |
|---|---|---|---|---|---|---|
| 662 | | | | | | |
| 663 | | | | | | |
| 664 | | | | | | |
| 665 | | | | | | |
| 666 | | | | | | |
| 667 | | | | | | |
| 668 | | | | | | |
| 669 | | | | | | |

| USoA A/C # | Accounts | Categorization | | |
|---|---|---|---|---|
| | | Demand | Customer | Customer Component |
| | **Distribution Plant** | | | |
| 1805 | Land | DCP | | 0% |
| 1805-1 | Land Station >50 kV | TCP | | 0% |
| 1805-2 | Land Station <50 kV | DCP | | 0% |
| 1806 | Land Rights | DCP | | 0% |
| 1806-1 | Land Rights Station >50 kV | TCP | | 0% |
| 1806-2 | Land Rights Station <50 kV | DCP | | 0% |
| 1808 | Buildings and Fixtures | DCP | | 0% |
| 1808-1 | Buildings and Fixtures > 50 kV | TCP | | 0% |
| 1808-2 | Buildings and Fixtures < 50 KV | DCP | | 0% |
| 1810 | Leasehold Improvements | DCP | | 0% |
| 1810-1 | Leasehold Improvements >50 kV | TCP | | 0% |
| 1810-2 | Leasehold Improvements <50 kV | DCP | | 0% |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | TCP | | 0% |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | DCP | | 0% |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | DCP | | 0% |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | PNCP | | 0% |
| 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 | 60% |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | BCP | | 0% |
| 1830-4 | Poles, Towers and Fixtures - Primary | PNCP | CCP | 60% |
| 1830-5 | Poles, Towers and Fixtures - Secondary | SNCP | CCS | 60% |
| 1835 | Overhead Conductors and Devices | DNCP | CCA | 60% |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | BCP | | 0% |
| 1835-4 | Overhead Conductors and Devices - Primary | PNCP | CCP | 60% |
| 1835-5 | Overhead Conductors and Devices - Secondary | SNCP | CCS | 60% |
| 1840 | Underground Conduit | DNCP | CCA | 60% |
| 1840-3 | Underground Conduit - Bulk Delivery | BCP | | 0% |
| 1840-4 | Underground Conduit - Primary | PNCP | CCP | 60% |
| 1840-5 | Underground Conduit - Secondary | SNCP | CCS | 60% |
| 1845 | Underground Conductors and Devices | DNCP | CCA | 60% |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | BCP | | 0% |
| 1845-4 | Underground Conductors and Devices - Primary | PNCP | CCP | 60% |
| 1845-5 | Underground Conductors and Devices - Secondary | SNCP | CCS | 60% |
| 1850 | Line Transformers | LTNCP | CCLT | 60% |
| 1855 | Services | | CWCS | 100% |
| 1860 | Meters | | CWMC | 100% |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | | CDMPP | 100% |
| | **Accumulated Amortization** | | | |

| | | | | |
|---|---|---|---|---|
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | See I4 BO Assets | | |
| | | | | |
| | **Operation** | | | |
| 5005 | Operation Supervision and Engineering | 1815-1855 D | 1815-1855 C | 60% |
| 5010 | Load Dispatching | 1815-1855 D | 1815-1855 C | 60% |
| 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 | 60% |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | 1830 & 1835 D | 1830 & 1835 C | 60% |
| 5030 | Overhead Subtransmission Feeders - Operation | 1830 & 1835 D | | 0% |
| 5035 | Overhead Distribution Transformers- Operation | 1850 D | 1850 C | 60% |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | 1840 & 1845 D | 1840 & 1845 C | 60% |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | 1840 & 1845 D | 1840 & 1845 C | 60% |
| 5050 | Underground Subtransmission Feeders - Operation | 1840 & 1845 D | | 0% |
| 5055 | Underground Distribution Transformers - Operation | 1850 D | 1850 C | 60% |
| 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 | 60% |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | 1840 & 1845 D | 1840 & 1845 C | 60% |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | 1830 & 1835 D | 1830 & 1835 C | 60% |
| | | | | |
| | **Maintenance** | | | |
| 5105 | Maintenance Supervision and Engineering | 1815-1855 D | 1815-1855 C | 60% |
| 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 | 60% |
| 5125 | Maintenance of Overhead Conductors and Devices | 1835 D | 1835 C | 60% |
| 5130 | Maintenance of Overhead Services | | 1855 C | 100% |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | 1830 & 1835 D | 1830 & 1835 C | 60% |
| 5145 | Maintenance of Underground Conduit | 1840 D | 1840 C | 60% |
| 5150 | Maintenance of Underground Conductors and Devices | 1845 D | 1845 C | 60% |

| | | | | |
|---|---|---|---|---|
| 5155 | Maintenance of Underground Services | | 1855 C | 100% |
| 5160 | Maintenance of Line Transformers | 1850 D | 1850 C | 60% |
| 5175 | Maintenance of Meters | | 1860 C | 100% |

# 2006 COST ALLOCATION INFORMATION FILING

## Atikokan Hydro Inc.

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet E2 Allocator Worksheet - First Run

**Details:**
**The worksheet below details how allocators are derived.**

| | Explanation | ID and Factors | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel |
|---|---|---|---|---|---|---|---|---|---|
| 17 | Demand Allocators | | | | | | | | |
| 19 | 1 cp | | | | | | | | |
| 20 | Transformation CP | TCP1 | 58.96% | 33.45% | 12.35% | 11.40% | 0.00% | 1.72% | 0.04% |
| 21 | Bulk Delivery (SubTransmission) CP | BCP1 | 58.96% | 33.45% | 12.35% | 11.40% | 0.00% | 1.72% | 0.04% |
| 22 | Distribution CP (Total System) | DCP1 | 58.96% | 33.45% | 12.35% | 11.40% | 0.00% | 1.72% | 0.04% |
| 24 | 4 cp | | | | | | | | |
| 25 | Transformation CP | TCP4 | 54.71% | 28.82% | 12.63% | 12.55% | 0.00% | 0.68% | 0.02% |
| 26 | Bulk Delivery (SubTransmission) CP | BCP4 | 54.71% | 28.82% | 12.63% | 12.55% | 0.00% | 0.68% | 0.02% |
| 27 | Distribution CP (Total System) | DCP4 | 54.71% | 28.82% | 12.63% | 12.55% | 0.00% | 0.68% | 0.02% |
| 29 | 12 cp | | | | | | | | |
| 30 | Transformation CP | TCP12 | 65.21% | 31.44% | 15.37% | 17.55% | 0.00% | 0.84% | 0.02% |
| 31 | Bulk Delivery (SubTransmission) CP | BCP12 | 65.21% | 31.44% | 15.37% | 17.55% | 0.00% | 0.84% | 0.02% |
| 32 | Distribution CP (Total System) | DCP12 | 65.21% | 31.44% | 15.37% | 17.55% | 0.00% | 0.84% | 0.02% |
| 34 | NON CO_INCIDENT PEAK | | | | | | | | |
| 35 | 1 NCP | | | | | | | | |
| 36 | Distribution NCP ( Total System) | DNCP1 | 100.00% | 41.04% | 25.74% | 33.22% | 0.00% | 0.00% | 0.00% |
| 37 | Primary NCP | PNCP1 | 100.00% | 41.04% | 25.74% | 33.22% | 0.00% | 0.00% | 0.00% |
| 38 | Line Transformer NCP | LTNCP1 | 100.00% | 43.81% | 27.48% | 28.70% | 0.00% | 0.00% | 0.00% |
| 39 | Secondary NCP | SNCP1 | 100.00% | 43.81% | 27.48% | 28.70% | 0.00% | 0.00% | 0.00% |
| 41 | 4 NCP | | | | | | | | |
| 42 | Distribution NCP ( Total System) | DNCP4 | 100.00% | 40.44% | 26.38% | 33.18% | 0.00% | 0.00% | 0.00% |
| 43 | Primary NCP | PNCP4 | 100.00% | 40.44% | 26.38% | 33.18% | 0.00% | 0.00% | 0.00% |
| 44 | Line Transformer NCP | LTNCP4 | 100.00% | 43.17% | 28.16% | 28.67% | 0.00% | 0.00% | 0.00% |
| 45 | Secondary NCP | SNCP4 | 100.00% | 43.17% | 28.16% | 28.67% | 0.00% | 0.00% | 0.00% |
| 47 | 12 NCP | | | | | | | | |
| 48 | Distribution NCP ( Total System) | DNCP12 | 100.00% | 39.23% | 27.74% | 33.03% | 0.00% | 0.00% | 0.00% |
| 49 | Primary NCP | PNCP12 | 100.00% | 39.23% | 27.74% | 33.03% | 0.00% | 0.00% | 0.00% |
| 50 | Line Transformer NCP | LTNCP12 | 100.00% | 41.87% | 29.60% | 28.53% | 0.00% | 0.00% | 0.00% |
| 51 | Secondary NCP | SNCP12 | 100.00% | 41.87% | 29.60% | 28.53% | 0.00% | 0.00% | 0.00% |
| 53 | Demand Allocators - Composite | | | | | | | | |
| 55 | DEMAND 1815-1855 | 1815-1855 D | 100.00% | 41.43% | 26.93% | 31.63% | 0.00% | 0.01% | 0.00% |
| 56 | DEMAND 1808 | 1808 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 57 | DEMAND 1815 | 1815 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 58 | DEMAND 1820 | 1820 D | 100.00% | 40.68% | 26.32% | 32.98% | 0.00% | 0.02% | 0.00% |
| 59 | DEMAND 1815 & 1820 | 1815 & 1820 D | 100.00% | 40.68% | 26.32% | 32.98% | 0.00% | 0.02% | 0.00% |
| 60 | DEMAND 1830 | 1830 D | 100.00% | 41.56% | 27.11% | 31.32% | 0.00% | 0.00% | 0.00% |
| 61 | DEMAND 1835 | 1835 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 62 | DEMAND 1830 & 1835 | 1830 & 1835 D | 100.00% | 41.56% | 27.11% | 31.32% | 0.00% | 0.00% | 0.00% |
| 63 | DEMAND 1840 | 1840 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 64 | DEMAND 1845 | 1845 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 65 | DEMAND 1840 & 1845 | 1840 & 1845 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 66 | DEMAND 1850 | 1850 D | 100.00% | 43.17% | 28.16% | 28.67% | 0.00% | 0.00% | 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% |

| | A | B | C | D | E | F | H | J | K | X |
|---|---|---|---|---|---|---|---|---|---|---|
| 70 | CUSTOMER ALLOCATORS | | | | | | | | | |
| 71 | | | | | | | | | | |
| 72 | Billing Data | | | | | | | | | |
| 73 | kWh | **CEN** | **58.95%** | **26.48%** | **15.46%** | **15.93%** | **0.00%** | **1.06%** | **0.02%** | |
| 74 | kW | **CDEM** | **35.44%** | **0.00%** | **0.00%** | **32.62%** | **0.00%** | **2.81%** | **0.00%** | |
| 75 | kWh - Excl WMP | **CEN EWMP** | **58.94%** | **26.48%** | **15.46%** | **15.92%** | **0.00%** | **1.06%** | **0.02%** | |
| 76 | | | | | | | | | | |
| 77 | Dollar Billed (per 2006 EDR) | **CREV** | **95.98%** | **67.88%** | **23.40%** | **2.62%** | **0.00%** | **2.06%** | **0.03%** | |
| 78 | Bad Debt 3 Year Historical Average | **BDHA** | **17.87%** | **8.19%** | **8.17%** | **1.50%** | **0.00%** | **0.00%** | **0.00%** | |
| 79 | Late Payment 3 Year Historical Average | **LPHA** | **82.48%** | **53.49%** | **20.95%** | **8.01%** | **0.00%** | **0.04%** | **0.00%** | |
| 80 | | | | | | | | | | |
| 81 | Number of Bills | **CNB** | **99.85%** | **74.04%** | **24.28%** | **1.33%** | **0.00%** | **0.10%** | **0.10%** | |
| 82 | Number of Connections (Unmetered) | **CCON** | **100.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **97.48%** | **2.52%** | |
| 83 | | | | | | | | | | |
| 85 | | | | | | | | | | |
| 86 | Total Number of Customer | **CCA** | **100.00%** | **61.84%** | **10.69%** | **0.88%** | **0.00%** | **25.91%** | **0.67%** | |
| 87 | Subtransmission Customer Base | **CCB** | **100.00%** | **61.84%** | **10.69%** | **0.88%** | **0.00%** | **25.91%** | **0.67%** | |
| 88 | Primary Feeder Customer Base | **CCP** | **100.00%** | **61.84%** | **10.69%** | **0.88%** | **0.00%** | **25.91%** | **0.67%** | |
| 89 | Line Transformer Customer Base | **CCLT** | **100.00%** | **61.95%** | **10.71%** | **0.71%** | **0.00%** | **25.96%** | **0.67%** | |
| 90 | Secondary Feeder Customer Base | **CCS** | **100.00%** | **61.95%** | **10.71%** | **0.71%** | **0.00%** | **25.96%** | **0.67%** | |
| 91 | | | | | | | | | | |
| 92 | Weighted - Services | **CWCS** | **100.00%** | **52.89%** | **18.29%** | **6.10%** | **0.00%** | **22.16%** | **0.57%** | |
| 93 | Weighted Meter -Capital | **CWMC** | **98.41%** | **51.14%** | **19.26%** | **28.01%** | **0.00%** | **0.00%** | **0.00%** | |
| 94 | Weighted Meter Reading | **CWMR** | **97.74%** | **72.87%** | **22.92%** | **1.94%** | **0.00%** | **0.00%** | **0.00%** | |
| 95 | Weighted Bills | **CWNB** | **99.21%** | **55.63%** | **36.49%** | **7.01%** | **0.00%** | **0.07%** | **0.01%** | |
| 96 | | | | | | | | | | |
| 97 | CUSTOMER ALLOCATORS - Composite | | | | | | | | | |
| 98 | | | | | | | | | | |
| 99 | CUSTOMER 1815-1855 | **1815-1855 C** | **100.00%** | **61.91%** | **10.70%** | **0.78%** | **0.00%** | **25.94%** | **0.67%** | |
| 100 | CUSTOMER 1808 | **1808 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | |
| 101 | CUSTOMER 1815 | **1815 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | |
| 102 | CUSTOMER 1820 | **1820 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | |
| 103 | CUSTOMER 1815 & 1820 | **1815 & 1820 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | |
| 104 | CUSTOMER 1830 | **1830 C** | **100.00%** | **61.89%** | **10.70%** | **0.81%** | **0.00%** | **25.93%** | **0.67%** | |
| 105 | CUSTOMER 1835 | **1835 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | |
| 106 | CUSTOMER 1830 & 1835 | **1830 & 1835 C** | **100.00%** | **61.89%** | **10.70%** | **0.81%** | **0.00%** | **25.93%** | **0.67%** | |
| 107 | CUSTOMER 1840 | **1840 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | |
| 108 | CUSTOMER 1845 | **1845 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | |
| 109 | CUSTOMER 1840 & 1845 | **1840 & 1845 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | |
| 110 | CUSTOMER 1850 | **1850 C** | **100.00%** | **61.95%** | **10.71%** | **0.71%** | **0.00%** | **25.96%** | **0.67%** | |
| 111 | CUSTOMER 1855 | **1855 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | |
| 112 | CUSTOMER 1860 | **1860 C** | **100.00%** | **51.96%** | **19.57%** | **28.47%** | **0.00%** | **0.00%** | **0.00%** | |
| 113 | | | | | | | | | | |
| 114 | **Composite Allocators** | | | | | | | | | |
| 115 | Net Fixed Assets | **NFA** | **100.00%** | **48.90%** | **21.06%** | **23.62%** | **0.00%** | **6.25%** | **0.16%** | |
| 116 | Net Fixed Assets Excluding Capital Contribution | **NFA ECC** | **100.00%** | **48.90%** | **21.06%** | **23.62%** | **0.00%** | **6.25%** | **0.16%** | |
| 117 | 5005-5340 | **O&M** | **100.00%** | **55.20%** | **22.93%** | **12.09%** | **0.00%** | **9.53%** | **0.25%** | |
| 118 | | | | | | | | | | |
| 119 | | | | | | | | | | |
| 120 | | | | | | | | | | |
| 121 | | | | | | | | | | |
| 122 | | | | | | | | | | |
| 123 | | | | | | | | | | |
| 124 | | | | | | | | | | |
| 125 | | | | | | | | | | |
| 126 | | | | | | | | | | |
| 127 | | | | | | | | | | |
| 128 | | | | | | | | | | |
| 129 | | | | | | | | | | |
| 130 | | | | | | | | | | |
| 131 | | | | | | | | | | |
| 132 | | | | | | | | | | |
| 133 | | | | | | | | | | |
| 134 | | | | | | | | | | |
| 135 | | | | | | | | | | |
| 136 | | | | | | | | | | |
| 137 | | | | | | | | | | |
| 138 | | | | | | | | | | |

| | A | B | C | D | E | F | H | J | K | X |
|---|---|---|---|---|---|---|---|---|---|---|
| 139 | | | | | | | | | | |
| 140 | | | | | | | | | | |
| 141 | | | | | | | | | | |
| 142 | | | | | | | | | | |
| 143 | | | | | | | | | | |
| 144 | | | | | | | | | | |
| 145 | | | | | | | | | | |
| 146 | | | | | | | | | | |
| 147 | | | | | | | | | | |
| 148 | | | | | | | | | | |
| 149 | | | | | | | | | | |
| 150 | | | | | | | | | | |
| 151 | | | | | | | | | | |
| 152 | | | | | | | | | | |
| 153 | | | | | | | | | | |
| 154 | | | | | | | | | | |
| 155 | | | | | | | | | | |
| 156 | | | | | | | | | | |
| 157 | | | | | | | | | | |
| 158 | | | | | | | | | | |
| 159 | | | | | | | | | | |
| 160 | | | | | | | | | | |
| 161 | | | | | | | | | | |
| 162 | | | | | | | | | | |
| 163 | | | | | | | | | | |
| 164 | | | | | | | | | | |
| 165 | | | | | | | | | | |
| 166 | | | | | | | | | | |
| 167 | | | | | | | | | | |
| 168 | | | | | | | | | | |
| 169 | | | | | | | | | | |
| 170 | | | | | | | | | | |
| 171 | | | | | | | | | | |
| 172 | | | | | | | | | | |
| 173 | | | | | | | | | | |
| 174 | | | | | | | | | | |
| 175 | | | | | | | | | | |
| 176 | | | | | | | | | | |
| 177 | | | | | | | | | | |
| 178 | | | | | | | | | | |
| 179 | | | | | | | | | | |
| 180 | | | | | | | | | | |
| 181 | | | | | | | | | | |
| 182 | | | | | | | | | | |
| 183 | | | | | | | | | | |
| 184 | | | | | | | | | | |
| 185 | | | | | | | | | | |
| 186 | | | | | | | | | | |

| | Y | Z |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | | |
| 47 | | |
| 48 | | |
| 49 | | |
| 50 | | |
| 51 | | |
| 52 | | |
| 53 | | |
| 54 | | |
| 55 | | |
| 56 | | |
| 57 | | |
| 58 | | |
| 59 | | |
| 60 | | |
| 61 | | |
| 62 | | |
| 63 | | |
| 64 | | |
| 65 | | |
| 66 | | |
| 67 | | |
| 68 | | |
| 69 | | |

| | Y | Z |
|---|---|---|
| 70 | | |
| 71 | | |
| 72 | | |
| 73 | | |
| 74 | | |
| 75 | | |
| 76 | | |
| 77 | | |
| 78 | | |
| 79 | | |
| 80 | | |
| 81 | | |
| 82 | | |
| 83 | | |
| 85 | | |
| 86 | | |
| 87 | | |
| 88 | | |
| 89 | | |
| 90 | | |
| 91 | | |
| 92 | | |
| 93 | | |
| 94 | | |
| 95 | | |
| 96 | | |
| 97 | | |
| 98 | | |
| 99 | | |
| 100 | | |
| 101 | | |
| 102 | | |
| 103 | | |
| 104 | | |
| 105 | | |
| 106 | | |
| 107 | | |
| 108 | | |
| 109 | | |
| 110 | | |
| 111 | | |
| 112 | | |
| 113 | | |
| 114 | | |
| 115 | | |
| 116 | | |
| 117 | | |
| 118 | | |
| 119 | | |
| 120 | | |
| 121 | | |
| 122 | | |
| 123 | | |
| 124 | | |
| 125 | | |
| 126 | | |
| 127 | | |
| 128 | | |
| 129 | | |
| 130 | | |
| 131 | | |
| 132 | | |
| 133 | | |
| 134 | | |
| 135 | | |
| 136 | | |
| 137 | | |
| 138 | | |

# 2006 COST ALLOCATION INFORMATION

## Atikokan Hydro Inc.

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet E3 Demand Allocator Worksheet - First Run

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

| PLCC WATTS |
|---|
| 400 |

| | | 1 | 2 | 3 | 5 | 7 | 8 |
|---|---|---|---|---|---|---|---|
| Customer Classes | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel |
| CCA | 2,385 | 1,475 | 255 | 21 | 0 | 618 | 16 |
| CCB | 2,385 | 1,475 | 255 | 21 | 0 | 618 | 16 |
| CCP | 2,385 | 1,475 | 255 | 21 | 0 | 618 | 16 |
| CCLT | 2,381 | 1,475 | 255 | 17 | 0 | 618 | 16 |
| CCS | 2,381 | 1,475 | 255 | 17 | 0 | 618 | 16 |
| | | | | | | | |
| PLCC-CCA | 954 | 590 | 102 | 8 | 0 | 247 | 6 |
| PLCC-CCB | 954 | 590 | 102 | 8 | 0 | 247 | 6 |
| PLCC-CCP | 954 | 590 | 102 | 8 | 0 | 247 | 6 |
| PLCC-CCLT | 952 | 590 | 102 | 7 | 0 | 247 | 6 |
| PLCC-CCS | 952 | 590 | 102 | 7 | 0 | 247 | 6 |
| | | | | | | | |
| | | | | | | | |
| 1NCP | | | | | | | |
| DNCP1 | 6,242 | 2,809 | 1,494 | 1,804 | 0 | 132 | 3 |
| PNCP1 | 6,242 | 2,809 | 1,494 | 1,804 | 0 | 132 | 3 |
| LTNCP1 | 5,898 | 2,809 | 1,494 | 1,460 | 0 | 132 | 3 |
| SNCP1 | 5,898 | 2,809 | 1,494 | 1,460 | 0 | 132 | 3 |
| | | | | | | | |
| PLCC - 1NCP | | | | | | | |

| | A | B | C | D | E | G | I | J | W | X |
|---|---|---|---|---|---|---|---|---|---|---|
| 39 | **DNCP1A** | **5,406** | 2,219 | 1,392 | 1,796 | 0 | 0 | 0 | | |
| 40 | **PNCP1A** | **5,406** | 2,219 | 1,392 | 1,796 | 0 | 0 | 0 | | |
| 41 | **LTNCP1A** | **5,064** | 2,219 | 1,392 | 1,454 | 0 | 0 | 0 | | |
| 42 | **SNCP1A** | **5,064** | 2,219 | 1,392 | 1,454 | 0 | 0 | 0 | | |
| 43 | | | | | | | | | | |
| 44 | **4 NCP** | | | | | | | | | |
| 45 | | | | | | | | | | |
| 46 | **DNCP4** | **22,974** | 10,299 | 5,587 | 6,547 | 0 | 528 | 13 | | |
| 47 | **PNCP4** | **22,974** | 10,299 | 5,587 | 6,547 | 0 | 528 | 13 | | |
| 48 | **LTNCP4** | **21,727** | 10,299 | 5,587 | 5,300 | 0 | 528 | 13 | | |
| 49 | **SNCP4** | **21,727** | 10,299 | 5,587 | 5,300 | 0 | 528 | 13 | | |
| 50 | | | | | | | | | | |
| 51 | **PLCC - 4NCP** | | | | | | | | | |
| 52 | **DNCP4A** | **19,631** | 7,939 | 5,179 | 6,514 | 0 | 0 | 0 | | |
| 53 | **PNCP4A** | **19,631** | 7,939 | 5,179 | 6,514 | 0 | 0 | 0 | | |
| 54 | **LTNCP4A** | **18,390** | 7,939 | 5,179 | 5,273 | 0 | 0 | 0 | | |
| 55 | **SNCP4A** | **18,390** | 7,939 | 5,179 | 5,273 | 0 | 0 | 0 | | |
| 56 | | | | | | | | | | |
| 57 | **12NCP** | | | | | | | | | |
| 58 | | | | | | | | | | |
| 59 | **DNCP12** | **57,443** | 25,682 | 14,374 | 15,762 | 0 | 1,585 | 40 | | |
| 60 | **PNCP12** | **57,443** | 25,682 | 14,374 | 15,762 | 0 | 1,585 | 40 | | |
| 61 | **LTNCP12** | **54,441** | 25,682 | 14,374 | 12,759 | 0 | 1,585 | 40 | | |
| 62 | **SNCP12** | **54,441** | 25,682 | 14,374 | 12,759 | 0 | 1,585 | 40 | | |
| 63 | | | | | | | | | | |
| 64 | **PLCC - 12NCP** | | | | | | | | | |
| 65 | **DNCP12A** | **47,413** | 18,602 | 13,150 | 15,661 | 0 | 0 | 0 | | |
| 66 | **PNCP12A** | **47,413** | 18,602 | 13,150 | 15,661 | 0 | 0 | 0 | | |
| 67 | **LTNCP12A** | **44,430** | 18,602 | 13,150 | 12,678 | 0 | 0 | 0 | | |
| 68 | **SNCP12A** | **44,430** | 18,602 | 13,150 | 12,678 | 0 | 0 | 0 | | |
| 69 | | | | | | | | | | |
| 70 | | | | | | | | | | |
| 71 | | | | | | | | | | |
| 72 | | | | | | | | | | |
| 73 | | | | | | | | | | |
| 74 | | | | | | | | | | |
| 75 | | | | | | | | | | |
| 76 | | | | | | | | | | |
| 77 | | | | | | | | | | |
| 78 | | | | | | | | | | |
| 79 | | | | | | | | | | |
| 80 | | | | | | | | | | |
| 81 | | | | | | | | | | |

| | A | B | C | D | E | G | I | J | W | X |
|---|---|---|---|---|---|---|---|---|---|---|
| 82 | | | | | | | | | | |
| 83 | | | | | | | | | | |
| 84 | | | | | | | | | | |
| 85 | | | | | | | | | | |
| 86 | | | | | | | | | | |
| 87 | | | | | | | | | | |
| 88 | | | | | | | | | | |
| 89 | | | | | | | | | | |
| 90 | | | | | | | | | | |
| 91 | | | | | | | | | | |
| 92 | | | | | | | | | | |
| 93 | | | | | | | | | | |
| 94 | | | | | | | | | | |
| 95 | | | | | | | | | | |
| 96 | | | | | | | | | | |
| 97 | | | | | | | | | | |
| 98 | | | | | | | | | | |
| 99 | | | | | | | | | | |
| 100 | | | | | | | | | | |
| 101 | | | | | | | | | | |
| 102 | | | | | | | | | | |
| 103 | | | | | | | | | | |
| 104 | | | | | | | | | | |
| 105 | | | | | | | | | | |
| 106 | | | | | | | | | | |
| 107 | | | | | | | | | | |
| 108 | | | | | | | | | | |
| 109 | | | | | | | | | | |
| 110 | | | | | | | | | | |
| 111 | | | | | | | | | | |
| 112 | | | | | | | | | | |
| 113 | | | | | | | | | | |
| 114 | | | | | | | | | | |
| 115 | | | | | | | | | | |
| 116 | | | | | | | | | | |
| 117 | | | | | | | | | | |
| 118 | | | | | | | | | | |
| 119 | | | | | | | | | | |
| 120 | | | | | | | | | | |
| 121 | | | | | | | | | | |
| 122 | | | | | | | | | | |
| 123 | | | | | | | | | | |
| 124 | | | | | | | | | | |

| | A | B | C | D | E | G | I | J | W | X |
|---|---|---|---|---|---|---|---|---|---|---|
| 125 | | | | | | | | | | |
| 126 | | | | | | | | | | |
| 127 | | | | | | | | | | |
| 128 | | | | | | | | | | |
| 129 | | | | | | | | | | |
| 130 | | | | | | | | | | |
| 131 | | | | | | | | | | |
| 132 | | | | | | | | | | |
| 133 | | | | | | | | | | |
| 134 | | | | | | | | | | |
| 135 | | | | | | | | | | |
| 136 | | | | | | | | | | |
| 137 | | | | | | | | | | |
| 138 | | | | | | | | | | |
| 139 | | | | | | | | | | |
| 140 | | | | | | | | | | |
| 141 | | | | | | | | | | |
| 142 | | | | | | | | | | |
| 143 | | | | | | | | | | |
| 144 | | | | | | | | | | |
| 145 | | | | | | | | | | |
| 146 | | | | | | | | | | |
| 147 | | | | | | | | | | |
| 148 | | | | | | | | | | |
| 149 | | | | | | | | | | |
| 150 | | | | | | | | | | |
| 151 | | | | | | | | | | |
| 152 | | | | | | | | | | |
| 153 | | | | | | | | | | |
| 154 | | | | | | | | | | |
| 155 | | | | | | | | | | |
| 156 | | | | | | | | | | |
| 157 | | | | | | | | | | |
| 158 | | | | | | | | | | |
| 159 | | | | | | | | | | |
| 160 | | | | | | | | | | |
| 161 | | | | | | | | | | |
| 162 | | | | | | | | | | |
| 163 | | | | | | | | | | |
| 164 | | | | | | | | | | |
| 165 | | | | | | | | | | |
| 166 | | | | | | | | | | |
| 167 | | | | | | | | | | |

| | A | B | C | D | E | G | I | J | W | X |
|---|---|---|---|---|---|---|---|---|---|---|
| 168 | | | | | | | | | | |
| 169 | | | | | | | | | | |
| 170 | | | | | | | | | | |
| 171 | | | | | | | | | | |
| 172 | | | | | | | | | | |
| 173 | | | | | | | | | | |
| 174 | | | | | | | | | | |
| 175 | | | | | | | | | | |
| 176 | | | | | | | | | | |
| 177 | | | | | | | | | | |
| 178 | | | | | | | | | | |
| 179 | | | | | | | | | | |
| 180 | | | | | | | | | | |
| 181 | | | | | | | | | | |
| 182 | | | | | | | | | | |
| 183 | | | | | | | | | | |
| 184 | | | | | | | | | | |
| 185 | | | | | | | | | | |
| 186 | | | | | | | | | | |
| 187 | | | | | | | | | | |
| 188 | | | | | | | | | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | CDM Expenditures and Recoveries | dp | | | O&M | |
| 1608 | Franchises and Consents | Other Distribution Assets | gp | | | | |
| 1805 | Land | | dp | DDCP | | | |
| 1805-1 | Land Station >50 kV | | dp | TCP | TCP4 | | |
| 1805-2 | Land Station <50 kV | | dp | DCP | DCP4 | | |
| 1806 | Land Rights | | dp | DDCP | | | |
| 1806-1 | Land Rights Station >50 kV | | dp | TCP | TCP4 | | |
| 1806-2 | Land Rights Station <50 kV | | dp | DCP | DCP4 | | |
| 1808 | Buildings and Fixtures | | dp | DDCP | | | |
| 1808-1 | Buildings and Fixtures > 50 kV | | dp | TCP | TCP4 | | |
| 1808-2 | Buildings and Fixtures < 50 KV | | dp | DCP | DCP4 | | |
| 1810 | Leasehold Improvements | | dp | DDCP | | | |
| 1810-1 | Leasehold Improvements >50 kV | | dp | TCP | TCP4 | | |
| 1810-2 | Leasehold Improvements <50 kV | | dp | DCP | DCP4 | | |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | | dp | TCP | TCP4 | | |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | | dp | DCP | DCP4 | | |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | | dp | DCP | DCP4 | | |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | | dp | PNCP | PNCP4 | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | | dp | | | CEN | |
| 1825 | Storage Battery Equipment | | dp | DDCP | | | |
| 1825-1 | Storage Battery Equipment > 50 kV | | dp | TCP | TCP4 | | |
| 1825-2 | Storage Battery Equipment <50 kV | | dp | DCP | DCP4 | | |
| 1830 | Poles, Towers and Fixtures | | dp | DDNCP | | | |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | | dp | BCP | BCP4 | | |
| 1830-4 | Poles, Towers and Fixtures - Primary | | dp | PNCP | PNCP4 | CCP | x |
| 1830-5 | Poles, Towers and Fixtures - Secondary | | dp | SNCP | SNCP4 | CCS | x |
| 1835 | Overhead Conductors and Devices | | dp | DDNCP | | | |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | | dp | BCP | BCP4 | | |
| 1835-4 | Overhead Conductors and Devices - Primary | | dp | PNCP | PNCP4 | CCP | x |
| 1835-5 | Overhead Conductors and Devices - Secondary | | dp | SNCP | SNCP4 | CCS | x |
| 1840 | Underground Conduit | | dp | DDNCP | | | |
| 1840-3 | Underground Conduit - Bulk Delivery | Land and Buildings | dp | BCP | BCP4 | | |
| 1840-4 | Underground Conduit - Primary | Land and Buildings | dp | PNCP | PNCP4 | CCP | x |
| 1840-5 | Underground Conduit - Secondary | Land and Buildings | dp | SNCP | SNCP4 | CCS | x |
| 1845 | Underground Conductors and Devices | Land and Buildings | dp | DDNCP | | | |

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

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 1975 | Load Management Controls - Utility Premises | Other Distribution Assets | gp | | | | |
| 1980 | System Supervisory Equipment | Other Distribution Assets | gp | | | | |
| 1990 | Other Tangible Property | Other Distribution Assets | gp | | | | |
| 1995 | Contributions and Grants - Credit | Contributions and Grants | co | | Break out | Breakout | |
| 2005 | Property Under Capital Leases | Other Distribution Assets | gp | | | | |
| 2010 | Electric Plant Purchased or Sold | Other Distribution Assets | gp | | | | |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | Accumulated Amortization | accum dep | | Break out | Breakout | |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | Accumulated Amortization | accum dep | | Break out | Breakout | |
| 3046 | Balance Transferred From Income | Equity | NI | | | | |
| 4080 | Distribution Services Revenue | Distribution Services Revenue | CREV | | | | |
| 4082 | Retail Services Revenues | Other Distribution Revenue | mi | | | | |
| 4084 | Service Transaction Requests (STR) Revenues | Other Distribution Revenue | mi | | | | |
| 4090 | Electric Services Incidental to Energy Sales | Other Distribution Revenue | mi | | | | |
| 4205 | Interdepartmental Rents | Other Distribution Revenue | mi | | | | |
| 4210 | Rent from Electric Property | Other Distribution Revenue | mi | | | | |
| 4215 | Other Utility Operating Income | Other Distribution Revenue | mi | | | | |
| 4220 | Other Electric Revenues | Other Distribution Revenue | mi | | | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 4225 | Late Payment Charges | Late Payment Charges | mi | | | | |
| 4235 | Miscellaneous Service Revenues | Specific Service Charges | mi | | | | |
| 4240 | Provision for Rate Refunds | Other Distribution Revenue | mi | | | | |
| 4245 | Government Assistance Directly Credited to Income | Other Distribution Revenue | mi | | | | |
| 4305 | Regulatory Debits | Other Income & Deductions | mi | | | | |
| 4310 | Regulatory Credits | Other Income & Deductions | mi | | | | |
| 4315 | Revenues from Electric Plant Leased to Others | Other Income & Deductions | mi | | | | |
| 4320 | Expenses of Electric Plant Leased to Others | Other Income & Deductions | mi | | | | |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | Other Income & Deductions | mi | | | | |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | Other Income & Deductions | mi | | | | |
| 4335 | Profits and Losses from Financial Instrument Hedges | Other Income & Deductions | mi | | | | |
| 4340 | Profits and Losses from Financial Instrument Investments | Other Income & Deductions | mi | | | | |
| 4345 | Gains from Disposition of Future Use Utility Plant | Other Income & Deductions | mi | | | | |
| 4350 | Losses from Disposition of Future Use Utility Plant | Other Income & Deductions | mi | | | | |
| 4355 | Gain on Disposition of Utility and Other Property | Other Income & Deductions | mi | | | | |
| 4360 | Loss on Disposition of Utility and Other Property | Other Income & Deductions | mi | | | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 4365 | Gains from Disposition of Allowances for Emission | Other Income & Deductions | mi | | | | |
| 4370 | Losses from Disposition of Allowances for Emission | Other Income & Deductions | mi | | | | |
| 4390 | Miscellaneous Non-Operating Income | Other Income & Deductions | mi | | | | |
| 4395 | Rate-Payer Benefit Including Interest | Other Income & Deductions | mi | | | | |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | Other Income & Deductions | mi | | | | |
| 4405 | Interest and Dividend Income | Other Income & Deductions | mi | | | | |
| 4415 | Equity in Earnings of Subsidiary Companies | Other Income & Deductions | mi | | | | |
| 4705 | Power Purchased | Power Supply Expenses (Working Capital) | cop | | | | |
| 4708 | Charges-WMS | Power Supply Expenses (Working Capital) | cop | | | | |
| 4710 | Cost of Power Adjustments | Power Supply Expenses (Working Capital) | cop | | | | |
| 4712 | Charges-One-Time | Power Supply Expenses (Working Capital) | cop | | | | |
| 4714 | Charges-NW | Power Supply Expenses (Working Capital) | cop | | | | |
| 4715 | System Control and Load Dispatching | Other Power Supply Expenses | cop | | | | |
| 4716 | Charges-CN | Power Supply Expenses (Working Capital) | cop | | | | |

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

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | Operation (Working Capital) | di | 1840 & 1845 D | 1840 & 1845 | 1840 & 1845 C | x |
| 5050 | Underground Subtransmission Feeders - Operation | Operation (Working Capital) | di | 1840 & 1845 D | 1840 & 1845 | 1840 & 1845 C | |
| 5055 | Underground Distribution Transformers - Operation | Operation (Working Capital) | di | 1850 D | 1850 D | 1850 C | x |
| 5065 | Meter Expense | Operation (Working Capital) | cu | | | CWMC | |
| 5070 | Customer Premises - Operation Labour | Operation (Working Capital) | cu | | | CCA | |
| 5075 | Customer Premises - Materials and Expenses | Operation (Working Capital) | cu | | | CCA | |
| 5085 | Miscellaneous Distribution Expense | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | x |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 1840 & 1845 D | 1840 & 1845 | 1840 & 1845 C | x |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 1830 & 1835 D | 1830 & 1835 | 1830 & 1835 C | x |
| 5096 | Other Rent | Operation (Working Capital) | di | | | | |
| 5105 | Maintenance Supervision and Engineering | Maintenance (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | x |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | Maintenance (Working Capital) | di | 1808 D | 1808 D | 1808 C | |
| 5112 | Maintenance of Transformer Station Equipment | Maintenance (Working Capital) | di | 1815 D | 1815 D | 1815 C | |
| 5114 | Maintenance of Distribution Station Equipment | Maintenance (Working Capital) | di | 1820 D | 1820 D | 1820 C | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5120 | Maintenance of Poles, Towers and Fixtures | Maintenance (Working Capital) | di | 1830 D | 1830 D | 1830 C | x |
| 5125 | Maintenance of Overhead Conductors and Devices | Maintenance (Working Capital) | di | 1835 D | 1835 D | 1835 C | x |
| 5130 | Maintenance of Overhead Services | Maintenance (Working Capital) | di | 1855 D | 1855 D | 1855 C | |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | Maintenance (Working Capital) | di | 1830 & 1835 D | 1830 & 1835 | 1830 & 1835 C | x |
| 5145 | Maintenance of Underground Conduit | Maintenance (Working Capital) | di | 1840 D | 1840 D | 1840 C | x |
| 5150 | Maintenance of Underground Conductors and Devices | Maintenance (Working Capital) | di | 1845 D | 1845 D | 1845 C | x |
| 5155 | Maintenance of Underground Services | Maintenance (Working Capital) | di | 1855 D | 1855 D | 1855 C | |
| 5160 | Maintenance of Line Transformers | Maintenance (Working Capital) | di | 1850 D | 1850 D | 1850 C | x |
| 5175 | Maintenance of Meters | Maintenance (Working Capital) | cu | 1860 D | 1860 D | 1860 C | |
| 5305 | Supervision | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5310 | Meter Reading Expense | Billing and Collection (Working Capital) | cu | | | CWMR | |
| 5315 | Customer Billing | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5320 | Collecting | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5325 | Collecting- Cash Over and Short | Billing and Collection (Working Capital) | cu | | | CWNB | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5330 | Collection Charges | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5335 | Bad Debt Expense | Bad Debt Expense (Working Capital) | cu | | | BDHA | |
| 5340 | Miscellaneous Customer Accounts Expenses | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5405 | Supervision | Community Relations (Working Capital) | ad | | | | |
| 5410 | Community Relations - Sundry | Community Relations (Working Capital) | ad | | | | |
| 5415 | Energy Conservation | Community Relations - CDM (Working Capital) | ad | | | | |
| 5420 | Community Safety Program | Community Relations (Working Capital) | ad | | | | |
| 5425 | Miscellaneous Customer Service and Informational Expenses | Community Relations (Working Capital) | ad | | | | |
| 5505 | Supervision | Other Distribution Expenses | ad | | | | |
| 5510 | Demonstrating and Selling Expense | Other Distribution Expenses | ad | | | | |
| 5515 | Advertising Expense | Advertising Expenses | ad | | | | |
| 5520 | Miscellaneous Sales Expense | Other Distribution Expenses | ad | | | | |
| 5605 | Executive Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5610 | Management Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5615 | General Administrative Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5620 | Office Supplies and Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5625 | Administrative Expense Transferred Credit | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5630 | Outside Services Employed | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5635 | Property Insurance | Insurance Expense (Working Capital) | ad | | | | |
| 5640 | Injuries and Damages | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5645 | Employee Pensions and Benefits | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5650 | Franchise Requirements | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5655 | Regulatory Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5660 | General Advertising Expenses | Advertising Expenses | ad | | | | |
| 5665 | Miscellaneous General Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5670 | Rent | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5675 | Maintenance of General Plant | Administrative and General Expenses (Working Capital) | ad | | | | |

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

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 6225 | Other Deductions | Other Distribution Expenses | ad | | | | |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet E5 Reconciliation Worksheet - First Run

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

| USoA Account # | Accounts | Financial Statement | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB | Excluded from COSS | Excluded | Included | Balance in O5 | Difference | Balance in O4 Summary | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1565 | Conservation and Demand Management Expenditures and Recoveries | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1608 | Franchises and Consents | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805 | Land | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-1 | Land Station >50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-2 | Land Station <50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806 | Land Rights | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-1 | Land Rights Station >50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-2 | Land Rights Station <50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808 | Buildings and Fixtures | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-1 | Buildings and Fixtures > 50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-2 | Buildings and Fixtures < 50 KV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810 | Leasehold Improvements | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-1 | Leasehold Improvements >50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-2 | Leasehold Improvements <50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | | $16,304 | $16,304 | | $0 | $16,304 | $16,304 | $0 | $8,919 | $7,385 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | | $449,519 | $449,519 | | $0 | $449,519 | $449,519 | $0 | $449,519 | $0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825 | Storage Battery Equipment | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-1 | Storage Battery Equipment > 50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-2 | Storage Battery Equipment <50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | | $554,954 | $554,954 | | $0 | $554,954 | $554,954 | $0 | $554,954 | $0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | | $388,524 | $388,524 | | $0 | $388,524 | $388,524 | $0 | $388,524 | $0 |
| 1835 | Overhead Conductors and Devices | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-4 | Overhead Conductors and Devices - Primary | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840 | Underground Conduit | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-3 | Underground Conduit - Bulk Delivery | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-4 | Underground Conduit - Primary | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-5 | Underground Conduit - Secondary | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845 | Underground Conductors and Devices | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1845-4 | Underground Conductors and Devices - Primary | | $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 |
| 1850 | Line Transformers | | $423,501 | $423,501 | $0 | $423,501 | $423,501 | $0 | $423,501 | $0 | |
| 1855 | Services | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1860 | Meters | | $304,632 | $304,632 | $0 | $304,632 | $304,632 | $0 | $299,774 | $4,858 | |
| 1905 | Land | $0 | $15,588 | $15,588 | $0 | $15,588 | $15,588 | $0 | $15,588 | $0 | |
| 1906 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1908 | Buildings and Fixtures | $0 | $295,619 | $295,619 | $0 | $295,619 | $295,619 | $0 | $295,619 | $0 | |
| 1910 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1915 | Office Furniture and Equipment | $0 | $47,019 | $47,019 | $0 | $47,019 | $47,019 | $0 | $47,019 | $0 | |
| 1920 | Computer Equipment - Hardware | $0 | $47,450 | $47,450 | $0 | $47,450 | $47,450 | $0 | $47,450 | $0 | |
| 1925 | Computer Software | $0 | $161,700 | $161,700 | $0 | $161,700 | $161,700 | $0 | $161,700 | $0 | |
| 1930 | Transportation Equipment | $0 | $415,859 | $415,859 | $0 | $415,859 | $415,859 | $0 | $415,859 | $0 | |
| 1935 | Stores Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1940 | Tools, Shop and Garage Equipment | $0 | $74,317 | $74,317 | $0 | $74,317 | $74,317 | $0 | $74,317 | $0 | |
| 1945 | Measurement and Testing Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1950 | Power Operated Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1955 | Communication Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1960 | Miscellaneous Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1970 | Load Management Controls - Customer Premises | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1975 | Load Management Controls - Utility Premises | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1980 | System Supervisory Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1990 | Other Tangible Property | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1995 | Contributions and Grants - Credit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 2005 | Property Under Capital Leases | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 2010 | Electric Plant Purchased or Sold | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | ($2,119,884) | | ($2,119,884) | $0 | ($2,119,884) | ($2,119,884) | $0 | ($2,113,234) | ($6,649) | |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 3046 | Balance Transferred From Income | ($71,485) | | ($71,485) | $0 | ($71,485) | ($71,485) | $0 | ($71,485) | $0 | |
| 4080 | Distribution Services Revenue | ($872,022) | | ($872,022) | $0 | ($872,022) | ($872,022) | $0 | ($837,006) | ($35,016) | |
| 4082 | Retail Services Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4084 | Service Transaction Requests (STR) Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4090 | Electric Services Incidental to Energy Sales | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4205 | Interdepartmental Rents | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4210 | Rent from Electric Property | ($17,713) | | ($17,713) | $0 | ($17,713) | ($17,713) | $0 | ($17,713) | $0 | |
| 4215 | Other Utility Operating Income | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4220 | Other Electric Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4225 | Late Payment Charges | ($5,632) | | ($5,632) | $0 | ($5,632) | ($5,632) | $0 | ($4,645) | ($986) | |
| 4235 | Miscellaneous Service Revenues | ($6,145) | | ($6,145) | $0 | ($6,145) | ($6,145) | $0 | ($6,096) | ($49) | |
| 4240 | Provision for Rate Refunds | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4245 | Government Assistance Directly Credited to Income | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4305 | Regulatory Debits | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4310 | Regulatory Credits | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4315 | Revenues from Electric Plant Leased to Others | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4320 | Expenses of Electric Plant Leased to Others | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4335 | Profits and Losses from Financial Instrument Hedges | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4340 | Profits and Losses from Financial Instrument Investments | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4345 | Gains from Disposition of Future Use Utility Plant | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 4350 | Losses from Disposition of Future Use Utility Plant | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4355 | Gain on Disposition of Utility and Other Property | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4360 | Loss on Disposition of Utility and Other Property | $683 | $683 | $0 | $683 | $683 | $0 | $683 | $0 |
| 4365 | Gains from Disposition of Allowances for Emission | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4370 | Losses from Disposition of Allowances for Emission | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4390 | Miscellaneous Non-Operating Income | ($3,547) | ($3,547) | $0 | ($3,547) | ($3,547) | $0 | ($3,547) | $0 |
| 4395 | Rate-Payer Benefit Including Interest | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4405 | Interest and Dividend Income | ($3,220) | ($3,220) | $0 | ($3,220) | ($3,220) | $0 | ($3,220) | $0 |
| 4415 | Equity in Earnings of Subsidiary Companies | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4705 | Power Purchased | $1,836,713 | $1,836,713 | $0 | $1,836,713 | $1,836,713 | $0 | $1,082,632 | $754,081 |
| 4708 | Charges-WMS | $211,091 | $211,091 | $0 | $211,091 | $211,091 | $0 | $124,426 | $86,666 |
| 4710 | Cost of Power Adjustments | $321,081 | $321,081 | $0 | $321,081 | $321,081 | $0 | $189,258 | $131,823 |
| 4712 | Charges-One-Time | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4714 | Charges-NW | $180,178 | $180,178 | $0 | $180,178 | $180,178 | $0 | $106,215 | $73,963 |
| 4715 | System Control and Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4716 | Charges-CN | $107,334 | $107,334 | $0 | $107,334 | $107,334 | $0 | $63,274 | $44,060 |
| 4730 | Rural Rate Assistance Expense | $40,302 | $40,302 | $0 | $40,302 | $40,302 | $0 | $23,756 | $16,547 |
| 5005 | Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5010 | Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5012 | Station Buildings and Fixtures Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5014 | Transformer Station Equipment - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5016 | Distribution Station Equipment - Operation Labour | $4,450 | $4,450 | $0 | $4,450 | $4,450 | $0 | $4,450 | $0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | $958 | $958 | $0 | $958 | $958 | $0 | $958 | $0 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | $217,691 | $217,691 | $0 | $217,691 | $217,691 | $0 | $217,691 | $0 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | $20,545 | $20,545 | $0 | $20,545 | $20,545 | $0 | $20,545 | $0 |
| 5030 | Overhead Subtransmission Feeders - Operation | $8,585 | $8,585 | $0 | $8,585 | $8,585 | $0 | $8,585 | $0 |
| 5035 | Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5050 | Underground Subtransmission Feeders - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5055 | Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5065 | Meter Expense | $5,822 | $5,822 | $0 | $5,822 | $5,822 | $0 | $5,729 | $93 |
| 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5085 | Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5096 | Other Rent | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5105 | Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5112 | Maintenance of Transformer Station Equipment | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5114 | Maintenance of Distribution Station Equipment | $10,722 | $10,722 | | $0 | $10,722 | $10,722 | $0 | $10,722 | $0 | |
| 5120 | Maintenance of Poles, Towers and Fixtures | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5125 | Maintenance of Overhead Conductors and Devices | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5130 | Maintenance of Overhead Services | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | $23,396 | $23,396 | | $0 | $23,396 | $23,396 | $0 | $23,396 | $0 | |
| 5145 | Maintenance of Underground Conduit | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5150 | Maintenance of Underground Conductors and Devices | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5155 | Maintenance of Underground Services | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5160 | Maintenance of Line Transformers | $6,002 | $6,002 | | $0 | $6,002 | $6,002 | $0 | $6,002 | $0 | |
| 5175 | Maintenance of Meters | $1,920 | $1,920 | | $0 | $1,920 | $1,920 | $0 | $1,920 | $0 | |
| 5305 | Supervision | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5310 | Meter Reading Expense | $35,271 | $35,271 | | $0 | $35,271 | $35,271 | $0 | $34,472 | $799 | |
| 5315 | Customer Billing | $98,953 | $98,953 | | $0 | $98,953 | $98,953 | $0 | $98,168 | $785 | |
| 5320 | Collecting | $470 | $470 | | $0 | $470 | $470 | $0 | $466 | $4 | |
| 5325 | Collecting- Cash Over and Short | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5330 | Collection Charges | ($3,900) | ($3,900) | | $0 | ($3,900) | ($3,900) | $0 | ($3,869) | ($31) | |
| 5335 | Bad Debt Expense | ($466) | ($466) | | $0 | ($466) | ($466) | $0 | ($83) | ($383) | |
| 5340 | Miscellaneous Customer Accounts Expenses | $8,778 | $8,778 | | $0 | $8,778 | $8,778 | $0 | $8,708 | $70 | |
| 5405 | Supervision | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5410 | Community Relations - Sundry | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5415 | Energy Conservation | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5420 | Community Safety Program | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5425 | Miscellaneous Customer Service and Informational Expenses | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5505 | Supervision | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5510 | Demonstrating and Selling Expense | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5515 | Advertising Expense | ($1,489) | ($1,489) | | $0 | ($1,489) | ($1,489) | $0 | ($1,489) | $0 | |
| 5520 | Miscellaneous Sales Expense | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5605 | Executive Salaries and Expenses | $6,125 | $6,125 | | $0 | $6,125 | $6,125 | $0 | $6,125 | $0 | |
| 5610 | Management Salaries and Expenses | $16,718 | $16,718 | | $0 | $16,718 | $16,718 | $0 | $16,718 | $0 | |
| 5615 | General Administrative Salaries and Expenses | $60,667 | $60,667 | | $0 | $60,667 | $60,667 | $0 | $60,667 | $0 | |
| 5620 | Office Supplies and Expenses | $6,449 | $6,449 | | $0 | $6,449 | $6,449 | $0 | $6,449 | $0 | |
| 5625 | Administrative Expense Transferred Credit | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5630 | Outside Services Employed | $22,684 | $22,684 | | $0 | $22,684 | $22,684 | $0 | $22,684 | $0 | |
| 5635 | Property Insurance | $6,345 | $6,345 | | $0 | $6,345 | $6,345 | $0 | $6,345 | $0 | |
| 5640 | Injuries and Damages | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5645 | Employee Pensions and Benefits | ($8,978) | ($8,978) | | $0 | ($8,978) | ($8,978) | $0 | ($8,978) | $0 | |
| 5650 | Franchise Requirements | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5655 | Regulatory Expenses | $4,000 | $4,000 | | $0 | $4,000 | $4,000 | $0 | $4,000 | $0 | |
| 5660 | General Advertising Expenses | $1,714 | $1,714 | | $0 | $1,714 | $1,714 | $0 | $1,714 | $0 | |
| 5665 | Miscellaneous General Expenses | $61,697 | $61,697 | | $0 | $61,697 | $61,697 | $0 | $61,697 | $0 | |
| 5670 | Rent | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5675 | Maintenance of General Plant | $35,317 | $35,317 | | $0 | $35,317 | $35,317 | $0 | $35,317 | $0 | |
| 5680 | Electrical Safety Authority Fees | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5685 | Independent Market Operator Fees and Penalties | $79,615 | $79,615 | | $0 | $79,615 | $79,615 | $0 | $79,615 | $0 | |
| 5705 | Amortization Expense - Property, Plant, and Equipment | $145,951 | $145,951 | | $0 | $145,951 | $145,951 | $0 | $142,775 | $3,177 | |
| 5710 | Amortization of Limited Term Electric Plant | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5715 | Amortization of Intangibles and Other Electric Plant | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5735 | | | | | | | | | | | |
| | Amortization of Deferred Development Costs | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 5740 | Amortization of Deferred Charges | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6005 | Interest on Long Term Debt | $39,714 | | $39,714 | | $0 | $39,714 | $39,714 | $0 | $39,714 | $0 |
| 6105 | Taxes Other Than Income Taxes | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6110 | Income Taxes | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6205 | Donations | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6210 | Life Insurance | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6215 | Penalties | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6225 | Other Deductions | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Total** | **$513,461** | **$3,194,987** | **$3,708,448** | | **$0** | **$3,708,448** | **$3,708,448** | **$0** | **$2,627,254** | **$1,081,194** |
| | | | | | **Control** | **$3,708,448** | | | | | |

| **Grouping by Allocator** | **Adjusted TB** | **Excluded from COSS** | **Excluded** | **Included** | **Balance in O5** | **Difference** | **Balance in O4 Summary** | **Difference** |
|---|---|---|---|---|---|---|---|---|
| **1808** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1815** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1820** | $ 16,131 | $ - | $ - | $ 16,131 | $ 16,131 | $ - | $ 16,131 | $ - |
| **1830** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1835** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1840** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1850** | $ 6,002 | $ - | $ - | $ 6,002 | $ 6,002 | $ - | $ 6,002 | $ - |
| **1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1860** | $ 1,920 | $ - | $ - | $ 1,920 | $ 1,920 | $ - | $ 1,920 | $ - |
| **1815-1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1830 & 1835** | $ 270,216 | $ - | $ - | $ 270,216 | $ 270,216 | $ - | $ 270,216 | $ - |
| **1840 & 1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **BCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **BDHA** | $ (466) | $ - | $ - | $ (466) | $ (466) | $ - | $ (83) | $ (383) |
| **Break Out** | $ (1,973,933) | $ - | $ - | $ (1,973,933) | $ (1,973,933) | $ - | $ (1,970,460) | $ (3,473) |
| **CCA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **CDMPP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **CEN** | $ 287,512 | $ - | $ - | $ 287,512 | $ 287,512 | $ - | $ 169,488 | $ 118,023 |
| **CEN EWMP** | $ 2,409,187 | $ - | $ - | $ 2,409,187 | $ 2,409,187 | $ - | $ 1,420,071 | $ 989,116 |
| **CREV** | $ (872,022) | $ - | $ - | $ (872,022) | $ (872,022) | $ - | $ (837,006) | $ (35,016) |
| **CWCS** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **CWMC** | $ 310,454 | $ - | $ - | $ 310,454 | $ 310,454 | $ - | $ 305,503 | $ 4,951 |
| **CWMR** | $ 35,271 | $ - | $ - | $ 35,271 | $ 35,271 | $ - | $ 34,472 | $ 799 |
| **CWNB** | $ 98,156 | $ - | $ - | $ 98,156 | $ 98,156 | $ - | $ 97,377 | $ 778 |
| **DCP** | $ 16,304 | $ - | $ - | $ 16,304 | $ 16,304 | $ - | $ 8,919 | $ 7,385 |
| **LPHA** | $ (5,632) | $ - | $ - | $ (5,632) | $ (5,632) | $ - | $ (4,645) | $ (986) |
| **LTNCP** | $ 423,501 | $ - | $ - | $ 423,501 | $ 423,501 | $ - | $ 423,501 | $ - |
| **NFA** | $ 24,048 | $ - | $ - | $ 24,048 | $ 24,048 | $ - | $ 24,048 | $ - |
| **NFA ECC** | $ 1,063,898 | $ - | $ - | $ 1,063,898 | $ 1,063,898 | $ - | $ 1,063,898 | $ - |
| **O&M** | $ 204,905 | $ - | $ - | $ 204,905 | $ 204,905 | $ - | $ 204,905 | $ - |
| **PNCP** | $ 1,004,472 | $ - | $ - | $ 1,004,472 | $ 1,004,472 | $ - | $ 1,004,472 | $ - |
| **SNCP** | $ 388,524 | $ - | $ - | $ 388,524 | $ 388,524 | $ - | $ 388,524 | $ - |
| **TCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total** | **$ 3,708,448** | **$ -** | **$ -** | **$ 3,708,448** | **$ 3,708,448** | **$ -** | **$ 2,627,254** | **$ 1,081,194** |

# REVISED 2006 COST ALLOCATION INFORMATONAL FILING RUN #2

# Ontario Energy Board

## 2006 COST ALLOCATION INFORMATION FILING

## Sheet I1 Utility Information Sheet

| | |
|---|---|
| **Name of LDC:** | Atikokan Hydro Inc. |
| **License Number:** | ED-2003-0001 |
| **EDR 2006 EB Number:** | EB-2005-0335 |
| **Cost Allocation EB Number:** | EB-2006-0247 ← drop-down menu |
| **Date of Submission:** | June 22 2007 |
| **Version:** | 1.2 |

**Contact Information**

| | |
|---|---|
| **Name:** | Wilf Thorburn |
| **Title:** | CEO/Secretary/Treasurer |
| **Phone Number:** | 807-597-6600 |
| **E-Mail Address:** | wilf.thorburn@athydro.com |

**Copyright**

*This cost allocation model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an cost allocation filing. You may use and copy this cost allocation model for that purpose, and provide a copy of this cost allocation model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this cost allocation model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this cost allocation model to a person that is advising or assisting you in preparing or reviewing a cost allocation filing, you must ensure that the person understands and agrees to the restrictions noted above.*

Ontario

# 2006 COST ALLOCATION INFORMATION FILING

## Atikokan Hydro Inc.

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I2 Class Selection - Second Run

**Instructions:**

**Step 1:** Pleae input your existing classes
**Step 2:** If this is your first run, select "First Run" in the drop-down menu 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 | | YES |
| 6 | Large Use >5MW | | NO |
| 7 | Street Light | | YES |
| 8 | Sentinel | | YES |
| 9 | Unmetered Scattered Load | | YES |
| 10 | Embedded Distributor | | NO |
| 11 | Back-up/Standby Power | | NO |
| 12 | Rate Class 1 | | NO |
| 13 | Rate class 2 | | NO |
| 14 | Rate class 3 | | NO |
| 15 | Rate class 4 | | NO |
| 16 | Rate class 5 | | NO |
| 17 | Rate class 6 | | NO |
| 18 | Rate class 7 | | NO |
| 19 | Rate class 8 | | NO |
| 20 | Rate class 9 | | NO |

Update

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

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I3 Trial Balance Data - Second Run

**Instructions:**

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

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

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

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

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

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

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

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

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

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

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

| | | | | |
|---|---|---|---|---|
| **Approved Target Net Income ($)** | $71,485 | | | |
| **Approved PILs ($)** | $0 | | | |
| **Approved Interest ($)** | $39,714 | | | |
| **Approved Specific Service Charges ($)** | $6,145 | | | |
| **Approved Transformer Ownership Allowance ($)** | $3,816 | | | |
| **Approved Low Voltage Wheeling Adjustment ($)** | | | | |
| **Approved Revenue Requirement ($)** | $903,779 | **From this Sheet** | **Differences?** | |
| **Revenue Requirement to be Used in this model ($)** | $907,595 | **$907,595** | **Rev Req Matches** | |
| **Approved Rate Base ($)** | $1,588,545 | | | |
| **Rate Base to be Used in this model ($)** | $1,589,117 | **$1,589,117** | **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 |
| 1010 | Cash Advances and Working Funds | | | | | $0 |
| 1020 | Interest Special Deposits | | | | | $0 |
| 1030 | Dividend Special Deposits | | | | | $0 |
| 1040 | Other Special Deposits | | | | | $0 |
| 1060 | Term Deposits | | | | | $0 |
| 1070 | Current Investments | | | | | $0 |
| 1100 | Customer Accounts Receivable | | | | | $0 |
| 1102 | Accounts Receivable - Services | | | | | $0 |
| 1104 | Accounts Receivable - Recoverable Work | | | | | $0 |
| 1105 | Accounts Receivable - Merchandise, Jobbing, etc. | | | | | $0 |
| 1110 | Other Accounts Receivable | | | | | $0 |
| 1120 | Accrued Utility Revenues | | | | | $0 |
| 1130 | Accumulated Provision for Uncollectible Accounts--Credit | | | | | $0 |
| 1140 | Interest and Dividends Receivable | | | | | $0 |
| 1150 | Rents Receivable | | | | | $0 |
| 1170 | Notes Receivable | | | | | $0 |
| 1180 | Prepayments | | | | | $0 |
| 1190 | Miscellaneous Current and Accrued Assets | | | | | $0 |
| 1200 | Accounts Receivable from Associated Companies | | | | | $0 |
| 1210 | Notes Receivable from Associated Companies | | | | | $0 |
| 1305 | Fuel Stock | | | | | $0 |
| 1330 | Plant Materials and Operating Supplies | | | | | $0 |
| 1340 | Merchandise | | | | | $0 |
| 1350 | Other Materials and Supplies | | | | | $0 |
| 1405 | Long Term Investments in Non-Associated Companies | | | | | $0 |

| | | | | | |
|---|---|---|---|---|---|
| 1408 | Long Term Receivable - Street Lighting Transfer | | | | $0 |
| 1410 | Other Special or Collateral Funds | | | | $0 |
| 1415 | Sinking Funds | | | | $0 |
| 1425 | Unamortized Debt Expense | | | | $0 |
| 1445 | Unamortized Discount on Long-Term Debt--Debit | | | | $0 |
| 1455 | Unamortized Deferred Foreign Currency Translation Gains and Losses | | | | $0 |
| 1460 | Other Non-Current Assets | | | | $0 |
| 1465 | O.M.E.R.S. Past Service Costs | | | | $0 |
| 1470 | Past Service Costs - Employee Future Benefits | | | | $0 |
| 1475 | Past Service Costs - Other Pension Plans | | | | $0 |
| 1480 | Portfolio Investments - Associated Companies | | | | $0 |
| 1485 | Investment in Associated Companies - Significant Influence | | | | $0 |
| 1490 | Investment in Subsidiary Companies | | | | $0 |
| 1505 | Unrecovered Plant and Regulatory Study Costs | | | | $0 |
| 1508 | Other Regulatory Assets | | | | $0 |
| 1510 | Preliminary Survey and Investigation Charges | | | | $0 |
| 1515 | Emission Allowance Inventory | | | | $0 |
| 1516 | Emission Allowances Withheld | | | | $0 |
| 1518 | RCVARetail | | | | $0 |
| 1520 | Power Purchase Variance Account | | | | $0 |
| 1525 | Miscellaneous Deferred Debits | | | | $0 |
| 1530 | Deferred Losses from Disposition of Utility Plant | | | | $0 |
| 1540 | Unamortized Loss on Reacquired Debt | | | | $0 |
| 1545 | Development Charge Deposits/ Receivables | | | | $0 |
| 1548 | RCVASTR | | | | $0 |
| 1560 | Deferred Development Costs | | | | $0 |
| 1562 | Deferred Payments in Lieu of Taxes | | | | $0 |
| 1563 | Account 1563 - Deferred PILs Contra Account | | | | $0 |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | | | | $0 |
| 1570 | Qualifying Transition Costs | | | | $0 |
| 1571 | Pre-market Opening Energy Variance | | | | $0 |
| 1572 | Extraordinary Event Costs | | | | $0 |
| 1574 | Deferred Rate Impact Amounts | | | | $0 |
| 1580 | RSVAWMS | | | | $0 |
| 1582 | RSVAONE-TIME | | | | $0 |
| 1584 | RSVANW | | | | $0 |
| 1586 | RSVACN | | | | $0 |
| 1588 | RSVAPOWER | | | | $0 |
| 1590 | Recovery of Regulatory Asset Balances | | | | $0 |
| 1605 | Electric Plant in Service - Control Account | | | | $0 |
| 1606 | Organization | | | | $0 |
| 1608 | Franchises and Consents | | | | $0 |
| 1610 | Miscellaneous Intangible Plant | | | | $0 |
| 1615 | Land | | | | $0 |
| 1616 | Land Rights | | | | $0 |
| 1620 | Buildings and Fixtures | | | | $0 |
| 1630 | Leasehold Improvements | | | | $0 |
| 1635 | Boiler Plant Equipment | | | | $0 |
| 1640 | Engines and Engine-Driven Generators | | | | $0 |
| 1645 | Turbogenerator Units | | | | $0 |
| 1650 | Reservoirs, Dams and Waterways | | | | $0 |
| 1655 | Water Wheels, Turbines and Generators | | | | $0 |
| 1660 | Roads, Railroads and Bridges | | | | $0 |
| 1665 | Fuel Holders, Producers and Accessories | | | | $0 |
| 1670 | Prime Movers | | | | $0 |
| 1675 | Generators | | | | $0 |
| 1680 | Accessory Electric Equipment | | | | $0 |
| 1685 | Miscellaneous Power Plant Equipment | | | | $0 |
| 1705 | Land | | | | $0 |
| 1706 | Land Rights | | | | $0 |
| 1708 | Buildings and Fixtures | | | | $0 |
| 1710 | Leasehold Improvements | | | | $0 |
| 1715 | Station Equipment | | | | $0 |
| 1720 | Towers and Fixtures | | | | $0 |
| 1725 | Poles and Fixtures | | | | $0 |
| 1730 | Overhead Conductors and Devices | | | | $0 |
| 1735 | Underground Conduit | | | | $0 |
| 1740 | Underground Conductors and Devices | | | | $0 |
| 1745 | Roads and Trails | | | | $0 |
| 1805 | Land | | | | $0 |
| 1806 | Land Rights | | | | $0 |
| 1808 | Buildings and Fixtures | | | | $0 |
| 1810 | Leasehold Improvements | | | | $0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | | | | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | | | | $465,822 |
| 1825 | Storage Battery Equipment | | | | $0 |
| 1830 | Poles, Towers and Fixtures | | | | $943,478 |
| 1835 | Overhead Conductors and Devices | | | | $0 |
| 1840 | Underground Conduit | | | | $0 |
| 1845 | Underground Conductors and Devices | | | | $0 |
| 1850 | Line Transformers | | | | $423,501 |
| 1855 | Services | | | | $0 |
| 1860 | Meters | | | | $304,632 |
| 1865 | Other Installations on Customer's Premises | | | | $0 |
| 1870 | Leased Property on Customer Premises | | | | $0 |
| 1875 | Street Lighting and Signal Systems | | | | $0 |

| | | | | | |
|---|---|---|---|---|---|
| 1905 | Land | | | | $15,588 |
| 1906 | Land Rights | | | | $0 |
| 1908 | Buildings and Fixtures | | | | $295,619 |
| 1910 | Leasehold Improvements | | | | $0 |
| 1915 | Office Furniture and Equipment | | | | $47,019 |
| 1920 | Computer Equipment - Hardware | | | | $47,450 |
| 1925 | Computer Software | | | | $161,700 |
| 1930 | Transportation Equipment | | | | $415,859 |
| 1935 | Stores Equipment | | | | $0 |
| 1940 | Tools, Shop and Garage Equipment | | | | $74,317 |
| 1945 | Measurement and Testing Equipment | | | | $0 |
| 1950 | Power Operated Equipment | | | | $0 |
| 1955 | Communication Equipment | | | | $0 |
| 1960 | Miscellaneous Equipment | | | | $0 |
| 1965 | Water Heater Rental Units | | | | $0 |
| 1970 | Load Management Controls - Customer Premises | | | | $0 |
| 1975 | Load Management Controls - Utility Premises | | | | $0 |
| 1980 | System Supervisory Equipment | | | | $0 |
| 1985 | Sentinel Lighting Rental Units | | | | $0 |
| 1990 | Other Tangible Property | | | | $0 |
| 1995 | Contributions and Grants - Credit | | | | $0 |
| 2005 | Property Under Capital Leases | | | | $0 |
| 2010 | Electric Plant Purchased or Sold | | | | $0 |
| 2020 | Experimental Electric Plant Unclassified | | | | $0 |
| 2030 | Electric Plant and Equipment Leased to Others | | | | $0 |
| 2040 | Electric Plant Held for Future Use | | | | $0 |
| 2050 | Completed Construction Not Classified--Electric | | | | $0 |
| 2055 | Construction Work in Progress--Electric | | | | $0 |
| 2060 | Electric Plant Acquisition Adjustment | | | | $0 |
| 2065 | Other Electric Plant Adjustment | | | | $0 |
| 2070 | Other Utility Plant | | | | $0 |
| 2075 | Non-Utility Property Owned or Under Capital Leases | | | | $0 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | | | | ($2,119,884) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | | | | $0 |
| 2140 | Accumulated Amortization of Electric Plant Acquisition Adjustment | | | | $0 |
| 2160 | Accumulated Amortization of Other Utility Plant | | | | $0 |
| 2180 | Accumulated Amortization of Non-Utility Property | | | | $0 |
| 2205 | Accounts Payable | | | | $0 |
| 2208 | Customer Credit Balances | | | | $0 |
| 2210 | Current Portion of Customer Deposits | | | | $0 |
| 2215 | Dividends Declared | | | | $0 |
| 2220 | Miscellaneous Current and Accrued Liabilities | | | | $0 |
| 2225 | Notes and Loans Payable | | | | $0 |
| 2240 | Accounts Payable to Associated Companies | | | | $0 |
| 2242 | Notes Payable to Associated Companies | | | | $0 |
| 2250 | Debt Retirement Charges( DRC) Payable | | | | $0 |
| 2252 | Transmission Charges Payable | | | | $0 |
| 2254 | Electrical Safety Authority Fees Payable | | | | $0 |
| 2256 | Independent Market Operator Fees and Penalties Payable | | | | $0 |
| 2260 | Current Portion of Long Term Debt | | | | $0 |
| 2262 | Ontario Hydro Debt - Current Portion | | | | $0 |
| 2264 | Pensions and Employee Benefits - Current Portion | | | | $0 |
| 2268 | Accrued Interest on Long Term Debt | | | | $0 |
| 2270 | Matured Long Term Debt | | | | $0 |
| 2272 | Matured Interest on Long Term Debt | | | | $0 |
| 2285 | Obligations Under Capital Leases--Current | | | | $0 |
| 2290 | Commodity Taxes | | | | $0 |
| 2292 | Payroll Deductions / Expenses Payable | | | | $0 |
| 2294 | Accrual for Taxes, Payments in Lieu of Taxes, Etc. | | | | $0 |
| 2296 | Future Income Taxes - Current | | | | $0 |
| 2305 | Accumulated Provision for Injuries and Damages | | | | $0 |
| 2306 | Employee Future Benefits | | | | $0 |
| 2308 | Other Pensions - Past Service Liability | | | | $0 |
| 2310 | Vested Sick Leave Liability | | | | $0 |
| 2315 | Accumulated Provision for Rate Refunds | | | | $0 |
| 2320 | Other Miscellaneous Non-Current Liabilities | | | | $0 |
| 2325 | Obligations Under Capital Lease--Non-Current | | | | $0 |
| 2330 | Development Charge Fund | | | | $0 |
| 2335 | Long Term Customer Deposits | | | | $0 |
| 2340 | Collateral Funds Liability | | | | $0 |
| 2345 | Unamortized Premium on Long Term Debt | | | | $0 |
| 2348 | O.M.E.R.S. - Past Service Liability - Long Term Portion | | | | $0 |
| 2350 | Future Income Tax - Non-Current | | | | $0 |
| 2405 | Other Regulatory Liabilities | | | | $0 |
| 2410 | Deferred Gains from Disposition of Utility Plant | | | | $0 |
| 2415 | Unamortized Gain on Reacquired Debt | | | | $0 |
| 2425 | Other Deferred Credits | | | | $0 |
| 2435 | Accrued Rate-Payer Benefit | | | | $0 |
| 2505 | Debentures Outstanding - Long Term Portion | | | | $0 |
| 2510 | Debenture Advances | | | | $0 |
| 2515 | Reacquired Bonds | | | | $0 |
| 2520 | Other Long Term Debt | | | | $0 |
| 2525 | Term Bank Loans - Long Term Portion | | | | $0 |
| 2530 | Ontario Hydro Debt Outstanding - Long Term Portion | | | | $0 |
| 2550 | Advances from Associated Companies | | | | $0 |
| 3005 | Common Shares Issued | | | | $0 |

| | | | | | |
|---|---|---|---|---|---|
| 3008 | Preference Shares Issued | | | | $0 |
| 3010 | Contributed Surplus | | | | $0 |
| 3020 | Donations Received | | | | $0 |
| 3022 | Development Charges Transferred to Equity | | | | $0 |
| 3026 | Capital Stock Held in Treasury | | | | $0 |
| 3030 | Miscellaneous Paid-In Capital | | | | $0 |
| 3035 | Installments Received on Capital Stock | | | | $0 |
| 3040 | Appropriated Retained Earnings | | | | $0 |
| 3045 | Unappropriated Retained Earnings | | | | $0 |
| 3046 | Balance Transferred From Income | | $0 | $0 | ($71,485) |
| 3047 | Appropriations of Retained Earnings - Current Period | | | | $0 |
| 3048 | Dividends Payable-Preference Shares | | | | $0 |
| 3049 | Dividends Payable-Common Shares | | | | $0 |
| 3055 | Adjustment to Retained Earnings | | | | $0 |
| 3065 | Unappropriated Undistributed Subsidiary Earnings | | | | $0 |
| 4006 | Residential Energy Sales | | | | ($514,638) |
| 4010 | Commercial Energy Sales | | | | $0 |
| 4015 | Industrial Energy Sales | | | | $0 |
| 4020 | Energy Sales to Large Users | | | | ($602,242) |
| 4025 | Street Lighting Energy Sales | | | | ($22,952) |
| 4030 | Sentinel Lighting Energy Sales | | | | ($106) |
| 4035 | General Energy Sales | | | | ($659,352) |
| 4040 | Other Energy Sales to Public Authorities | | | | $0 |
| 4045 | Energy Sales to Railroads and Railways | | | | $0 |
| 4050 | Revenue Adjustment | | | | ($26,176) |
| 4055 | Energy Sales for Resale | | | | $0 |
| 4060 | Interdepartmental Energy Sales | | | | $0 |
| 4062 | Billed WMS | | | | ($202,167) |
| 4064 | Billed-One-Time | | | | $0 |
| 4066 | Billed NW | | | | ($174,383) |
| 4068 | Billed CN | | | | ($103,405) |
| 4080 | Distribution Services Revenue | | ($16,418) | | ($872,022) |
| 4082 | Retail Services Revenues | | | | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | | | | $0 |
| 4090 | Electric Services Incidental to Energy Sales | | | | $0 |
| 4105 | Transmission Charges Revenue | | | | $0 |
| 4110 | Transmission Services Revenue | | | | $0 |
| 4205 | Interdepartmental Rents | | | | $0 |
| 4210 | Rent from Electric Property | | | | ($17,713) |
| 4215 | Other Utility Operating Income | | | | $0 |
| 4220 | Other Electric Revenues | | | | $0 |
| 4225 | Late Payment Charges | | | | ($5,632) |
| 4230 | Sales of Water and Water Power | | | | $0 |
| 4235 | Miscellaneous Service Revenues | | $6,899 | | ($6,145) |
| 4240 | Provision for Rate Refunds | | | | $0 |
| 4245 | Government Assistance Directly Credited to Income | | | | $0 |
| 4305 | Regulatory Debits | | | | $0 |
| 4310 | Regulatory Credits | | | | $0 |
| 4315 | Revenues from Electric Plant Leased to Others | | | | $0 |
| 4320 | Expenses of Electric Plant Leased to Others | | | | $0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | | | | $0 |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | | | | $0 |
| 4335 | Profits and Losses from Financial Instrument Hedges | | | | $0 |
| 4340 | Profits and Losses from Financial Instrument Investments | | | | $0 |
| 4345 | Gains from Disposition of Future Use Utility Plant | | | | $0 |
| 4350 | Losses from Disposition of Future Use Utility Plant | | | | $0 |
| 4355 | Gain on Disposition of Utility and Other Property | | | | $0 |
| 4360 | Loss on Disposition of Utility and Other Property | | | | $683 |
| 4365 | Gains from Disposition of Allowances for Emission | | | | $0 |
| 4370 | Losses from Disposition of Allowances for Emission | | | | $0 |
| 4375 | Revenues from Non-Utility Operations | | | | $0 |
| 4380 | Expenses of Non-Utility Operations | | | | $0 |
| 4385 | Non-Utility Rental Income | | | | $0 |
| 4390 | Miscellaneous Non-Operating Income | | | | ($3,547) |
| 4395 | Rate-Payer Benefit Including Interest | | | | $0 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | | | | $0 |
| 4405 | Interest and Dividend Income | | | | ($3,220) |
| 4415 | Equity in Earnings of Subsidiary Companies | | | | $0 |
| 4505 | Operation Supervision and Engineering | | | | $0 |
| 4510 | Fuel | | | | $0 |
| 4515 | Steam Expense | | | | $0 |
| 4520 | Steam From Other Sources | | | | $0 |
| 4525 | Steam Transferred--Credit | | | | $0 |
| 4530 | Electric Expense | | | | $0 |
| 4535 | Water For Power | | | | $0 |
| 4540 | Water Power Taxes | | | | $0 |
| 4545 | Hydraulic Expenses | | | | $0 |
| 4550 | Generation Expense | | | | $0 |
| 4555 | Miscellaneous Power Generation Expenses | | | | $0 |
| 4560 | Rents | | | | $0 |
| 4565 | Allowances for Emissions | | | | $0 |
| 4605 | Maintenance Supervision and Engineering | | | | $0 |
| 4610 | Maintenance of Structures | | | | $0 |
| 4615 | Maintenance of Boiler Plant | | | | $0 |
| 4620 | Maintenance of Electric Plant | | | | $0 |
| 4625 | Maintenance of Reservoirs, Dams and Waterways | | | | $0 |
| 4630 | Maintenance of Water Wheels, Turbines and Generators | | | | $0 |
| 4635 | Maintenance of Generating and Electric Plant | | | | $0 |

| | | | | |
|---|---|---|---|---|
| 4640 | Maintenance of Miscellaneous Power Generation Plant | | | $0 |
| 4705 | Power Purchased | | | $1,836,713 |
| 4708 | Charges-WMS | | | $211,091 |
| 4710 | Cost of Power Adjustments | | | $321,081 |
| 4712 | Charges-One-Time | | | $0 |
| 4714 | Charges-NW | | | $180,178 |
| 4715 | System Control and Load Dispatching | | | $0 |
| 4716 | Charges-CN | | | $107,334 |
| 4720 | Other Expenses | | | $0 |
| 4725 | Competition Transition Expense | | | $0 |
| 4730 | Rural Rate Assistance Expense | | | $40,302 |
| 4805 | Operation Supervision and Engineering | | | $0 |
| 4810 | Load Dispatching | | | $0 |
| 4815 | Station Buildings and Fixtures Expenses | | | $0 |
| 4820 | Transformer Station Equipment - Operating Labour | | | $0 |
| 4825 | Transformer Station Equipment - Operating Supplies and Expense | | | $0 |
| 4830 | Overhead Line Expenses | | | $0 |
| 4835 | Underground Line Expenses | | | $0 |
| 4840 | Transmission of Electricity by Others | | | $0 |
| 4845 | Miscellaneous Transmission Expense | | | $0 |
| 4850 | Rents | | | $0 |
| 4905 | Maintenance Supervision and Engineering | | | $0 |
| 4910 | Maintenance of Transformer Station Buildings and Fixtures | | | $0 |
| 4916 | Maintenance of Transformer Station Equipment | | | $0 |
| 4930 | Maintenance of Towers, Poles and Fixtures | | | $0 |
| 4935 | Maintenance of Overhead Conductors and Devices | | | $0 |
| 4940 | Maintenance of Overhead Lines - Right of Way | | | $0 |
| 4945 | Maintenance of Overhead Lines - Roads and Trails Repairs | | | $0 |
| 4950 | Maintenance of Overhead Lines - Snow Removal from Roads and Trails | | | $0 |
| 4960 | Maintenance of Underground Lines | | | $0 |
| 4965 | Maintenance of Miscellaneous Transmission Plant | | | $0 |
| 5005 | Operation Supervision and Engineering | | | $0 |
| 5010 | Load Dispatching | | | $0 |
| 5012 | Station Buildings and Fixtures Expense | | | $0 |
| 5014 | Transformer Station Equipment - Operation Labour | | | $0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | | | $0 |
| 5016 | Distribution Station Equipment - Operation Labour | | | $4,450 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | | | $958 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | | | $217,691 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | | | $20,545 |
| 5030 | Overhead Subtransmission Feeders - Operation | | | $8,585 |
| 5035 | Overhead Distribution Transformers- Operation | | $0 | $0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | | | $0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | | | $0 |
| 5050 | Underground Subtransmission Feeders - Operation | | | $0 |
| 5055 | Underground Distribution Transformers - Operation | | $0 | $0 |
| 5060 | Street Lighting and Signal System Expense | | | $0 |
| 5065 | Meter Expense | | | $5,822 |
| 5070 | Customer Premises - Operation Labour | | | $0 |
| 5075 | Customer Premises - Materials and Expenses | | | $0 |
| 5085 | Miscellaneous Distribution Expense | | | $0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | | | $0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | | | $0 |
| 5096 | Other Rent | | | $0 |
| 5105 | Maintenance Supervision and Engineering | | | $0 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | | | $0 |
| 5112 | Maintenance of Transformer Station Equipment | | | $0 |
| 5114 | Maintenance of Distribution Station Equipment | | | $10,722 |
| 5120 | Maintenance of Poles, Towers and Fixtures | | | $0 |
| 5125 | Maintenance of Overhead Conductors and Devices | | | $0 |
| 5130 | Maintenance of Overhead Services | | | $0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | | | $23,396 |
| 5145 | Maintenance of Underground Conduit | | | $0 |
| 5150 | Maintenance of Underground Conductors and Devices | | | $0 |
| 5155 | Maintenance of Underground Services | | | $0 |
| 5160 | Maintenance of Line Transformers | | $3,816 | $6,002 |
| 5165 | Maintenance of Street Lighting and Signal Systems | | | $0 |
| 5170 | Sentinel Lights - Labour | | | $0 |
| 5172 | Sentinel Lights - Materials and Expenses | | | $0 |
| 5175 | Maintenance of Meters | | | $1,920 |
| 5178 | Customer Installations Expenses- Leased Property | | | $0 |
| 5185 | Water Heater Rentals - Labour | | | $0 |
| 5186 | Water Heater Rentals - Materials and Expenses | | | $0 |
| 5190 | Water Heater Controls - Labour | | | $0 |
| 5192 | Water Heater Controls - Materials and Expenses | | | $0 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 5195 | Maintenance of Other Installations on Customer Premises | | | | | $0 |
| 5205 | Purchase of Transmission and System Services | | | | | $0 |
| 5210 | Transmission Charges | | | | | $0 |
| 5215 | Transmission Charges Recovered | | | | | $0 |
| 5305 | Supervision | | | | | $0 |
| 5310 | Meter Reading Expense | | | | | $35,271 |
| 5315 | Customer Billing | | | | | $98,953 |
| 5320 | Collecting | | | | | $470 |
| 5325 | Collecting- Cash Over and Short | | | | | $0 |
| 5330 | Collection Charges | | | | | ($3,900) |
| 5335 | Bad Debt Expense | | | | | ($466) |
| 5340 | Miscellaneous Customer Accounts Expenses | | | | | $8,778 |
| 5405 | Supervision | | | | | $0 |
| 5410 | Community Relations - Sundry | | | | | $0 |
| 5415 | Energy Conservation | | | | | $0 |
| 5420 | Community Safety Program | | | | | $0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | | | | | $0 |
| 5505 | Supervision | | | | | $0 |
| 5510 | Demonstrating and Selling Expense | | | | | $0 |
| 5515 | Advertising Expense | | | | | ($1,489) |
| 5520 | Miscellaneous Sales Expense | | | | | $0 |
| 5605 | Executive Salaries and Expenses | | | | | $6,125 |
| 5610 | Management Salaries and Expenses | | | | | $16,718 |
| 5615 | General Administrative Salaries and Expenses | | | | | $60,667 |
| 5620 | Office Supplies and Expenses | | | | | $6,449 |
| 5625 | Administrative Expense Transferred Credit | | | | | $0 |
| 5630 | Outside Services Employed | | | | | $22,684 |
| 5635 | Property Insurance | | | | | $6,345 |
| 5640 | Injuries and Damages | | | | | $0 |
| 5645 | Employee Pensions and Benefits | | | | | ($8,978) |
| 5650 | Franchise Requirements | | | | | $0 |
| 5655 | Regulatory Expenses | | | | | $4,000 |
| 5660 | General Advertising Expenses | | | | | $1,714 |
| 5665 | Miscellaneous General Expenses | | $0 | | | $61,697 |
| 5670 | Rent | | | | | $0 |
| 5675 | Maintenance of General Plant | | | | | $35,317 |
| 5680 | Electrical Safety Authority Fees | | | | | $0 |
| 5685 | Independent Market Operator Fees and Penalties | | | | | $79,615 |
| 5705 | Amortization Expense - Property, Plant, and Equipment | | | | | $145,951 |
| 5710 | Amortization of Limited Term Electric Plant | | | | | $0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | | | | | $0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | | | | | $0 |
| 5725 | Miscellaneous Amortization | | | | | $0 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | | | | | $0 |
| 5735 | Amortization of Deferred Development Costs | | | | | $0 |
| 5740 | Amortization of Deferred Charges | | | | | $0 |
| 6005 | Interest on Long Term Debt | | $0 | | $0 | $39,714 |
| 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 | | | | | $0 |
| 6110 | Income Taxes | | $0 | | $0 | $0 |
| 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 |

$0

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

| **Asset Accounts Directly Allocated** | $0 |
|---|---|

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**
**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet I4 Break Out Worksheet - Second Run**

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

| Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12 | $1,075,103 |
|---|---|

| 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 | $0 | | - | - | | | | | - | | | | |
| 1805 | Land | $0 | | $0 | - | | | | | | | | | |
| 1805-1 | Land Station >50 kV | | | $0 | - | | | | | - | | | | |
| 1805-2 | Land Station <50 kV | | 100.00% | $0 | - | | | | | - | | | | |
| 1806 | Land Rights | $0 | | $0 | - | | | | | | | | | |
| 1806-1 | Land Rights Station >50 kV | | | $0 | - | | | | | - | | | | |
| 1806-2 | Land Rights Station <50 kV | | 100.00% | $0 | - | | | | | - | | | | |
| 1808 | Buildings and Fixtures | $0 | | $0 | - | | | | | | | | | |
| 1808-1 | Buildings and Fixtures > 50 kV | | | $0 | - | | | | | - | | | | |
| 1808-2 | Buildings and Fixtures < 50 KV | | 100.00% | $0 | - | | | | | - | | | | |
| 1810 | Leasehold Improvements | $0 | | $0 | - | | | | | | | | | |
| 1810-1 | Leasehold Improvements >50 kV | | | $0 | - | | | | | - | | | | |
| 1810-2 | Leasehold Improvements <50 kV | | 100.00% | $0 | - | | | | | - | | | | |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | | $0 | - | | | | | - | | | | |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $465,822 | | ($465,822) | - | | | | | - | | | | |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | | 3.50% | $16,304 | 16,304 | | | $ (9,720) | | 6,584 | $6,637 | | | |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV Primary) | | 96.50% | $449,519 | 449,519 | | | $ (233,286) | | 216,233 | $5,413 | | | |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | | 0.00% | $0 | - | | | | | - | | | | |
| 1825 | Storage Battery Equipment | $0 | | $0 | - | | | | | | | | | |
| 1825-1 | Storage Battery Equipment > 50 kV | | | $0 | - | | | | | - | | | | |
| 1825-2 | Storage Battery Equipment <50 kV | | 100.00% | $0 | - | | | | | - | | | | |
| 1830 | Poles, Towers and Fixtures | $943,478 | | ($943,478) | - | | | | | | | | | |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | | | $0 | - | | | | | - | | | | |
| 1830-4 | Poles, Towers and Fixtures - Primary | | 58.82% | $554,954 | 554,954 | | | $ (477,434) | | 77,520 | | | | |
| 1830-5 | Poles, Towers and Fixtures - Secondary | | 41.18% | $388,524 | 388,524 | | | $ (334,252) | | 54,272 | $84,501 | | | |
| 1835 | Overhead Conductors and Devices | $0 | | $0 | - | | | | | | | | | |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | | | $0 | - | | | | | - | | | | |
| 1835-4 | Overhead Conductors and Devices - Primary | | | $0 | - | | | | | - | | | | |
| 1835-5 | Overhead Conductors and Devices - Secondary | | 100.00% | $0 | - | | | | | - | | | | |
| 1840 | Underground Conduit | $0 | | $0 | - | | | | | | | | | |
| 1840-3 | Underground Conduit - Bulk Delivery | | | $0 | - | | | | | - | | | | |
| 1840-4 | Underground Conduit - Primary | | | $0 | - | | | | | - | | | | |
| 1840-5 | Underground Conduit - Secondary | | 100.00% | $0 | - | | | | | - | | | | |
| 1845 | Underground Conductors and Devices | $0 | | $0 | - | | | | | | | | | |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | | | $0 | - | | | | | - | | | | |
| 1845-4 | Underground Conductors and Devices - Primary | | | $0 | - | | | | | - | | | | |
| 1845-5 | Underground Conductors and Devices - Secondary | | 100.00% | $0 | - | | | | | - | | | | |
| 1850 | Line Transformers | $423,501 | | $0 | 423,501 | | | $ (299,988) | | 123,513 | $10,877 | | | |
| 1855 | Services | $0 | | $0 | - | | | | | - | | | | |
| 1860 | Meters | $304,632 | | $0 | 304,632 | | | $ (140,918) | | 163,714 | $10,678 | | | |
| | **Total** | **$2,137,434** | | **$0** | **$2,137,434** | **$0** | **$0** | **($1,495,598)** | **$0** | **641,836** | **$118,106** | **$0** | **$0** | **$0** |
| | **SUB TOTAL from I3** | **$2,137,434** | | | | | | | | | | | | |

| 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 | $15,588 | | | 15,588 | | | | | $ 15,588 | | | | |
| 1906 | Land Rights | $0 | | | - | | | | | $ - | | | | |
| 1908 | Buildings and Fixtures | $295,619 | | | 295,619 | | | $ (121,975) | | $ 173,644 | $10,240 | | | |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**
**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet I4 Break Out Worksheet - Second Run**

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

| Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12 | $1,075,103 |
|---|---|

| 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 |
| 1910 | Leasehold Improvements | $0 | | | - | | | | | $ - | | | | |
| 1915 | Office Furniture and Equipment | $47,019 | | | 47,019 | | | $ (32,743) | | $ 14,277 | 2,534 | | | |
| 1920 | Computer Equipment - Hardware | $47,450 | | | 47,450 | | | $ (30,069) | | $ 17,382 | 6,396 | | | |
| 1925 | Computer Software | $161,700 | | | 161,700 | | | $ (4,221) | | $ 157,479 | 4,221 | | | |
| 1930 | Transportation Equipment | $415,859 | | | 415,859 | | | $ (386,811) | | $ 29,048 | | | | |
| 1935 | Stores Equipment | $0 | | | - | | | | | $ - | | | | |
| 1940 | Tools and Equipment | $74,317 | | | 74,317 | | | $ (48,468) | | $ 25,849 | 4,454 | | | |
| 1945 | Measurement and Testing Equipment | $0 | | | - | | | | | $ - | | | | |
| 1950 | Power Operated Equipment | $0 | | | - | | | | | $ - | | | | |
| 1955 | Communication Equipment | $0 | | | - | | | | | $ - | | | | |
| 1960 | Miscellaneous Equipment | $0 | | | - | | | | | $ - | | | | |
| 1970 | Load Management Controls - Customer Premises | $0 | | | - | | | | | $ - | | | | |
| 1975 | Load Management Controls - Utility Premises | $0 | | | - | | | | | $ - | | | | |
| 1980 | System Supervisory Equipment | $0 | | | - | | | | | $ - | | | | |
| 1990 | Other Tangible Property | $0 | | | - | | | | | $ - | | | | |
| 2005 | Property Under Capital Leases | $0 | | | - | | | | | $ - | | | | |
| 2010 | Electric Plant Purchased or Sold | $0 | | | - | | | | | $ - | | | | |
| | Total | $1,057,553 | | $0 | $1,057,553 | $0 | $0 | ($624,287) | $0 | $433,267 | $27,845 | $0 | $0 | $0 |
| | SUB TOTAL from I3 | $1,057,553 | | | | | | | | | | | | |
| | I3 Directly Allocated | $0 | | | | | | | | | | | | |
| | Grand Total | $3,194,987 | | $0 | $3,194,987 | $0 | $0 | ($2,119,884) | $0 | $1,075,103 | $145,951 | $0 | $0 | $0 |

## To be Prorated

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1995 | Contributed Capital - 1995 | $0 | $0 | Balanced | | | |
| 2105 | Accumulated Depreciation - 2105 | ($2,119,884) | | | $2,119,884 | Balanced | |
| 2120 | Accumulated Depreciation - 2120 | $0 | | | | $0 | Balanced |
| | **Total** | **($2,119,884)** | | | | | |
| | **Net Assets** | **$1,075,103** | **Net Fixed Assets Match EDR** | | | | |

**Amortization Expenses**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 5705 | Amortization Expense - Property, Plant, and Equipment | $145,951 | ($145,951) | Balanced | | | | |
| 5710 | Amortization of Limited Term Electric Plant | $0 | | $0 | Balanced | | | |
| 5715 | Amortization of Intangibles and Other Electric Plant | $0 | | | $0 | Balanced | | |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | $0 | | | | $0 | Balanced | |
| | **Total Amortization Expense** | **$145,951** | | | | | | |

# Sheet I5 Miscellaneous Data Worksheet - Second Run

| | |
|---|---|
| kMs of Roads in Service Area Where Distribution Lines Exist | 69 |
| Deemed Equity Component of Rate Base (%) | 50% |

| | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|
| | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Unmetered Scattered Load |
| Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column W) | 26.94 | 53.71 | 71.66 | 0.00 | 1.95 | 1.08 | 26.85 |
| Step 4: Insert Smart Meter Adder Included in Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column T) | 0.25 | 0.25 | 0.25 | 0 | | | |

**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

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

| | |
|---|---|
| **Total kWhs** | 25,121,950 |

| | |
|---|---|
| **Total kWs** | 19,400 |

| | |
|---|---|
| **Total Approved Distribution Revenue ($)** | $837,006 |

| | | | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|---|
| | **ID** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
| **Billing Data** | | | | | | | | | |
| kWh from approved EDR model, Sheet 7-1, Col M | **CEN** | 42,615,598 | 11,282,500 | 6,582,236 | 6,790,182 | - | 452,421 | 8,669 | 5,942 |
| kW from approved EDR model, Sheet 7-1, Col S | **CDEM** | 54,743 | | | 17,858 | - | 1,540 | 2 | |
| kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P | | 6,982 | | | 3,730 | - | | | |
| 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** | 42,621,540 | 11,282,500 | 6,594,546 | 6,783,814 | - | 452,421 | 8,669 | 5,942 |
| kWh - 30 year weather normalized amount | | 37,730,200 | 11,325,096 | 5,738,515 | 7,151,626 | - | 496,177 | 12,560 | 5,942 |
| Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H | **CREV** | $872,022 | $591,895 | $203,857 | $22,869 | $0 | $17,947 | $226 | $211 |
| Bad Debt 3 Year Historical Average from Approved EDR Model | **BDHA** | $26,073 | $2,137 | $2,131 | $391 | $0 | $0 | $0 | $0 |
| Late Payment 3 Year Historical Average | **LPHA** | $8,373 | $4,479 | $1,743 | $670 | $0 | $3 | $0 | $11 |
| Weighting Factor - Services | | | 1.0 | 2.0 | 10.0 | 0.0 | 1.0 | 1.0 | 1.0 |
| Weighting Factor - Billings | | | 1.0 | 2.0 | 7.0 | 0.0 | 1.0 | 0.1 | 1.0 |
| Number of Bills | **CNB** | 12,601 | 9,330 | 2,976 | 168 | - | 12 | 12 | 84 |
| Number of Connections (Unmetered) | **CCON** | 641 | | | | | 618 | 16 | 7 |
| Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections | **CCA** | 1,745 | 1,475 | 248 | 21 | - | | | |
| Bulk Customer Base | **CCB** | 1,745 | 1,475 | 248 | 21 | - | | | |
| Primary Customer Base | **CCP** | 1,745 | 1,475 | 248 | 21 | - | | | |
| Line Transformer Customer Base | **CCLT** | 1,740 | 1,475 | 248 | 17 | | | | |
| Secondary Customer Base | **CCS** | 1,740 | 1,475 | 248 | 17 | | | | |
| Weighted - Services | **CWCS** | 2,782 | 1,475 | 496 | 170 | - | 618 | 16 | 7 |
| Weighted Meter -Capital | **CWMC** | 144,225 | 73,750 | 27,775 | 40,400 | - | - | - | - |
| Weighted Meter Reading | **CWMR** | 2,164 | 1,577 | 496 | 42 | - | - | - | - |
| Weighted Bills | **CWNB** | 16,688 | 9,330 | 5,952 | 1,176 | - | 12 | 1 | 84 |
| **Data Mismatch Analysis** | | | | | | | | | |
| **Revenue with 30 year weather normalized kWh** | | 842,186 | 594,130 | 177,726 | 24,087 | - | 19,683 | 327 | 211 |

## Weather Normalized Data from Hydro

| | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
|---|---|---|---|---|---|---|---|---|
| **kWh - 30 year weather normalized amount** | 40,431,257 | **12,135,846** | 6,149,328 | 7,663,602 | - | 531,698 | 13,459 | 6,368 |
| **Adjustment Factor** | | **1.0716** | 1.0716 | 1.0716 | - | 1.0716 | 1.0716 | 1.0716 |

## Bad Debt Data from EDR 2006

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Sheet ADJ5 rows 26 - 32, column E** | 69,256 | 2,033 | 1,807 | 1,174 | - | | | |
| **Sheet ADJ5 rows 26 - 32, column F** | 4,164 | 4,304 - | 140 | | | | | |
| **Sheet ADJ5 rows 26 - 32, column G** | 4,799 | 73 | 4,726 | | | | | |
| **Three-year average** | **26,073** | **2,137** | **2,131** | **391** | **-** | **-** | **-** | **-** |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

**Sheet F7.1 Meter Capital Worksheet - Second Run**

| | | Residential | | | GS <50 | | | GS>50-Regular | | | GS >50-Intermediate | | | Street Light | | | Sentinel | | | Unmetered Scattered Load | | | TOTAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| | | Number of Meters | Weighted Metering Costs | Weighted Average Costs | Number of Meters | Weighted Metering Costs | Weighted Average Costs | Number of Meters | Weighted Metering Costs | Weighted Average Costs | Number of Meters | Weighted Metering Costs | Weighted Average Costs | Number of Meters | Weighted Metering Costs | Weighted Average Costs | Number of Meters | Weighted Metering Costs | Weighted Average Costs | Number of Meters | Weighted Metering Costs | Weighted Average Costs | Number of Meters | Weighted Metering Costs | Weighted Average Costs |
| | **Allocation Percentage Weighted Factor** | | | 51.14% | | | 19% | | | 28% | | | 2% | | | 0% | | | 0% | | | 0% | | | 100% |
| | **Cost Relative to Residential Average Cost** | | | 1.00 | | | 2.24 | | | 38.48 | | | 0.00 | | | - | | | - | | | - | | | 1.65 |
| | **Total** | 1475 | 73750 | 50 | 248 | 27775 | 111.9959677 | 21 | 40400 | 1923.809524 | 1 | 0 | 0 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | - | 1745 | 144225 | 82.6504298 |
| **Meter Types** | **Cost per Meter (Installed)** | | | | | | | | | | | | | | | | | | | | | | | | |
| Single Phase 200 Amp - Urban | 50 | 1,475 | 73750 | | 160 | 8000 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 1,635 | 81750 | |
| Single Phase 200 Amp - Rural | 150 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| Central Meter | 250 | 0 | 0 | | 23 | 5750 | | 2 | 500 | | | 0 | | | 0 | | | 0 | | | 0 | | 25 | 6250 | |
| Network Meter (Costs to be updated) | 225 | 0 | 0 | | 25 | 5625 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 25 | 5625 | |
| Three-phase - No demand | 210 | 0 | 0 | | 40 | 8400 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 40 | 8400 | |
| Smart Meters | 300 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| Demand without IT (usually three-phase) | 500 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| Demand with IT | 2,100 | 0 | 0 | | | 0 | | 19 | 39900 | | | 0 | | | 0 | | | 0 | | | 0 | | 19 | 39900 | |
| Demand with IT and Interval Capability - Secondary | 2,300 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 1 | 2300 | |
| Demand with IT and Interval Capability - Primary | 10,000 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| Demand with IT and Interval Capability -Special (WMP) | 40,000 | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| LDC Specific 1 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| LDC Specific 2 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| LDC Specific 3 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |

2006 COST ALLOCATION INFORMATION FILING
**Atikokan Hydro Inc.**
**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet I7.2 Meter Reading Worksheet - Second Run**

**Weighting Factors based on Contractor Pricing**

| Description | | | 1 Residential | | | 2 GS <50 | | | 3 GS>50-Regular | | | 5 GS >50-Intermediate | | | 7 Street Light | | | 8 Sentinel | | | 9 Unmetered Scattered Load | | | TOTAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Units | Weighted Factor | Weighted Average Costs | Units | Weighted Factor | Weighted Average Costs | Units | Weighted Factor | Weighted Average Costs | Units | Weighted Factor | Weighted Average Costs | Units | Weighted Factor | Weighted Average Costs | Units | Weighted Factor | Weighted Average Costs | Units | Weighted Factor | Weighted Average Costs | Units | Weighted Factor | Weighted Average Costs |
| | Allocation Percentage Weighted Factor | | | | 72.87% | | | 22.92% | | | 1.94% | | | 2.26% | | | 0.00% | | | 0.00% | | | 0.00% | | | 100.00% |
| | Cost Relative to Residential Average Cost | | | | 1.00 | | | 1.87 | | | 1.87 | | | 45.83 | | | 0.00 | | | 0.00 | | | 0.00 | | | 50.57 |
| | Total | | 1,475 | 1,577 | 1.07 | 248 | 496 | 2.00 | 21 | 42 | 2.00 | 1 | 49 | 49.00 | - | - | 0 | - | - | 0 | - | - | 0 | 1,745 | 2,164 | 54 |
| | Factor | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential - Urban - Outside | | 1.00 | 1,373 | 1,373 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 1,373 | 1,373 | |
| Residential - Urban - Outside with other services | | 1.00 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| Residential - Urban - Inside | | 2.00 | 102 | 204 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | 102 | 204 | |
| Residential - Urban - Inside - with other services | | 1.00 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| Residential - Rural - Outside | | 3.00 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| Residential - Rural - Outside with other services | | 2.00 | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 1 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 2 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| GS - Walking | | 2.00 | | 0 | | 248 | 496 | | 21 | 42 | | | 0 | | | 0 | | | 0 | | | 0 | | 269 | 538 | |
| GS - Walking - with other services | | 3.00 | | 0 | | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| GS - Vehicle with other services -- TOU Read | | 3.00 | | 0 | | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| GS - Vehicle with other services | | 3.00 | | 0 | | 0 | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 3 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 4 | | 0.00 | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| Interval | | 49.00 | | 0 | | | 0 | | | 0 | | 0 | 0 | | | 0 | | | 0 | | | 0 | | 1 | 49 | |
| LDC Specific 5 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 6 | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I8 Demand Data Worksheet - Second Run

This is an input sheet for demand allocators.

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

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

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

| | | | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|---|
| Customer Classes | | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Unmetered Scattered Load |
| **CO-INCIDENT PEAK** | | | | | | | | | |
| **1 CP** | | | | | | | | | |
| Transformation CP | TCP1 | 7,684 | 2,570 | 948 | 876 | | 132 | 3 | 1 |
| Bulk Delivery CP | BCP1 | 7,684 | 2,570 | 948 | 876 | | 132 | 3 | 1 |
| Total Sytem CP | DCP1 | 7,684 | 2,570 | 948 | 876 | | 132 | 3 | 1 |
| **4 CP** | | | | | | | | | |
| Transformation CP | TCP4 | 29,294 | 8,443 | 3,697 | 3,677 | | 200 | 5 | 3 |
| Bulk Delivery CP | BCP4 | 29,294 | 8,443 | 3,697 | 3,677 | | 200 | 5 | 3 |
| Total Sytem CP | DCP4 | 29,294 | 8,443 | 3,697 | 3,677 | | 200 | 5 | 3 |
| **12 CP** | | | | | | | | | |
| Transformation CP | TCP12 | 70,782 | 22,250 | 10,867 | 12,421 | | 596 | 15 | 9 |
| Bulk Delivery CP | BCP12 | 70,782 | 22,250 | 10,867 | 12,421 | | 596 | 15 | 9 |
| Total Sytem CP | DCP12 | 70,782 | 22,250 | 10,867 | 12,421 | | 596 | 15 | 9 |
| **NON CO_INCIDENT PEAK** | | | | | | | | | |
| **1 NCP** | | | | | | | | | |
| Classification NCP from Load Data Provider | DNCP1 | 9,859 | 2,809 | 1,494 | 1,804 | | 132 | 3 | 1 |
| Primary NCP | PNCP1 | 9,859 | 2,809 | 1,494 | 1,804 | | 132 | 3 | 1 |
| Line Transformer NCP | LTNCP1 | 5,899 | 2,809 | 1,494 | 1,460 | | 132 | 3 | 1 |
| Secondary NCP | SNCP1 | 5,899 | 2,809 | 1,494 | 1,460 | | 132 | 3 | 1 |
| **4 NCP** | | | | | | | | | |
| Classification NCP from Load Data Provider | DNCP4 | 37,322 | 10,299 | 5,585 | 6,547 | | 528 | 13 | 3 |
| Primary NCP | PNCP4 | 37,322 | 10,299 | 5,585 | 6,547 | | 528 | 13 | 3 |
| Line Transformer NCP | LTNCP4 | 21,728 | 10,299 | 5,585 | 5,300 | | 528 | 13 | 3 |
| Secondary NCP | SNCP4 | 21,728 | 10,299 | 5,585 | 5,300 | | 528 | 13 | 3 |
| **12 NCP** | | | | | | | | | |
| Classification NCP from Load Data Provider | DNCP12 | 83,974 | 25,682 | 14,366 | 15,762 | | 1,585 | 40 | 9 |
| Primary NCP | PNCP12 | 83,974 | 25,682 | 14,366 | 15,762 | | 1,585 | 40 | 9 |
| Line Transformer NCP | LTNCP12 | 54,441 | 25,682 | 14,366 | 12,759 | | 1,585 | 40 | 9 |
| Secondary NCP | SNCP12 | 54,441 | 25,682 | 14,366 | 12,759 | | 1,585 | 40 | 9 |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet I9 Direct Allocation Worksheet - Second Run

| USoA Account # | Accounts | Direct Allocation | Total Allocated to Rate Classifications? | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediat | 7 Street Light | 8 Sentinel | 9 etered Scattered Load |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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** | | | | | | | |
| | **Directly Allocated Net Fixed Assets** | | | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 5005 | Operation Supervision and Engineering | $0 | **Yes** | | | | | | | |
| 5010 | Load Dispatching | $0 | **Yes** | | | | | | | |
| 5012 | Station Buildings and Fixtures Expense | $0 | **Yes** | | | | | | | |
| 5014 | Transformer Station Equipment - Operation Labour | $0 | **Yes** | | | | | | | |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | $0 | **Yes** | | | | | | | |
| 5016 | Distribution Station Equipment - Operation Labour | $0 | **Yes** | | | | | | | |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | $0 | **Yes** | | | | | | | |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | $0 | **Yes** | | | | | | | |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | $0 | **Yes** | | | | | | | |
| 5030 | Overhead Subtransmission Feeders - Operation | $0 | **Yes** | | | | | | | |
| 5035 | Overhead Distribution Transformers- Operation | $0 | **Yes** | | | | | | | |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | $0 | **Yes** | | | | | | | |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | $0 | **Yes** | | | | | | | |
| 5050 | Underground Subtransmission Feeders - Operation | $0 | **Yes** | | | | | | | |
| 5055 | Underground Distribution Transformers - Operation | $0 | **Yes** | | | | | | | |
| 5065 | Meter Expense | $0 | **Yes** | | | | | | | |
| 5070 | Customer Premises - Operation Labour | $0 | **Yes** | | | | | | | |
| 5075 | Customer Premises - Materials and Expenses | $0 | **Yes** | | | | | | | |
| 5085 | Miscellaneous Distribution Expense | $0 | **Yes** | | | | | | | |
| 5090 | Underground Distribution Lines and | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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** | | | | | | | |
| | | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | $0 |
| | Depreciation Expense | | | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| **Total Net Fixed Assets Excluding Gen Plant** | **$2,137,434** | **Allocated** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediat** | **Street Light** | **Sentinel** | **etered Scattered Load** |
|---|---|---|---|---|---|---|---|---|---|
| **Approved Total PILs** | **$0** | **$0** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Approved Total Return on Debt** | **$39,714** | **$0** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Approved Total Return on Equity** | **$71,485** | **$0** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | | | | | | |
| | | **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

Ontario

## Sheet O1 Revenue to Cost Summary Worksheet - Second Run

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

| Rate Base Assets | | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load |
|---|---|---|---|---|---|---|---|---|---|
| crev | Distribution Revenue (sale) | $837,006 | $591,895 | $203,857 | $22,869 | $0 | $17,947 | $226 | $211 |
| mi | Miscellaneous Revenue (mi) | $34,537 | $18,083 | $8,363 | $6,503 | $0 | $1,494 | $39 | $55 |
| | **Total Revenue** | $871,543 | $609,978 | $212,220 | $29,372 | $0 | $19,442 | $265 | $266 |
| | **Expenses** | | | | | | | | |
| di | Distribution Costs (di) | $292,349 | $154,018 | $52,379 | $42,759 | $0 | $41,643 | $1,078 | $472 |
| cu | Customer Related Costs (cu) | $145,507 | $87,952 | $46,743 | $10,205 | $0 | $75 | $7 | $525 |
| ad | General and Administration (ad) | $211,250 | $116,337 | $47,719 | $26,284 | $0 | $19,920 | $518 | $471 |
| dep | Depreciation and Amortization (dep) | $142,775 | $75,087 | $26,892 | $23,536 | $0 | $16,640 | $431 | $189 |
| INPUT | PILs (INPUT) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| INT | Interest | $39,714 | $19,417 | $8,343 | $9,377 | $0 | $2,483 | $64 | $28 |
| | **Total Expenses** | $831,594 | $452,812 | $182,076 | $112,162 | $0 | $80,761 | $2,099 | $1,684 |
| | **Direct Allocation** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| NI | Allocated Net Income (NI) | $71,485 | $34,951 | $15,018 | $16,879 | $0 | $4,470 | $116 | $51 |
| | **Revenue Requirement (includes NI)** | $903,078 | $487,763 | $197,094 | $129,041 | $0 | $85,231 | $2,215 | $1,735 |
| | | Revenue Requirement Input Does Not Equal Output | | | | | | | |
| | **Rate Base Calculation** | | | | | | | | |
| | **Net Assets** | | | | | | | | |
| dp | Distribution Plant - Gross | $2,125,191 | $1,079,790 | $415,054 | $409,575 | $0 | $212,850 | $5,511 | $2,411 |
| gp | General Plant - Gross | $1,057,553 | $517,070 | $222,177 | $249,716 | $0 | $66,129 | $1,712 | $749 |
| accum dep | Accumulated Depreciation | ($2,113,234) | ($1,073,944) | ($412,542) | ($406,752) | $0 | ($212,102) | ($5,491) | ($2,403) |
| co | Capital Contribution | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Total Net Plant** | $1,069,510 | $522,916 | $224,689 | $252,539 | $0 | $66,876 | $1,731 | $758 |
| | **Directly Allocated Net Fixed Assets** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| COP | Cost of Power (COP) | $1,669,460 | $752,790 | $433,891 | $448,066 | $0 | $33,604 | $677 | $432 |
| | OM&A Expenses | $649,105 | $358,307 | $146,841 | $79,248 | $0 | $61,638 | $1,604 | $1,468 |
| | Directly Allocated Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | ***Subtotal*** | *$2,318,565* | *$1,111,097* | *$580,732* | *$527,314* | *$0* | *$95,241* | *$2,281* | *$1,900* |
| | **Working Capital** | $347,785 | $166,665 | $87,110 | $79,097 | $0 | $14,286 | $342 | $285 |
| | **Total Rate Base** | $1,417,295 | $689,581 | $311,799 | $331,636 | $0 | $81,162 | $2,074 | $1,043 |
| | | Rate Base Input Does Not Equal Output | | | | | | | |
| | **Equity Component of Rate Base** | $708,647 | $344,790 | $155,899 | $165,818 | $0 | $40,581 | $1,037 | $521 |
| | **Net Income on Allocated Assets** | $39,950 | $157,166 | $30,145 | ($82,790) | $0 | ($61,319) | ($1,834) | ($1,418) |
| | **Net Income on Direct Allocation Assets** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Net Income** | $39,950 | $157,166 | $30,145 | ($82,790) | $0 | ($61,319) | ($1,834) | ($1,418) |
| | **RATIOS ANALYSIS** | | | | | | | | |
| | REVENUE TO EXPENSES % | 96.51% | 125.06% | 107.67% | 22.76% | 0.00% | 22.81% | 11.96% | 15.33% |
| | EXISTING REVENUE MINUS ALLOCATED COSTS | ($31,535) | $122,215 | $15,127 | ($99,669) | $0 | ($65,789) | ($1,950) | ($1,469) |
| | RETURN ON EQUITY COMPONENT OF RATE BASE | 5.64% | 45.58% | 19.34% | -49.93% | 0.00% | -151.10% | -176.90% | -272.04% |

## Summary

| | 1 | 2 | 3 | 5 | 7 |
|---|---|---|---|---|---|
| | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light |
| Customer Unit Cost per month - Avoided Cost | $5.57 | $16.32 | $67.32 | $0.00 | $0.01 |
| Customer Unit Cost per month - Directly Related | $9.13 | $27.07 | $120.57 | $0.00 | $0.01 |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment | $20.11 | $38.81 | $133.74 | $0.00 | $12.15 |
| Fixed Charge per approved 2006 EDR | $26.94 | $53.71 | $71.66 | $0.00 | $1.95 |

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

| | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light |
|---|---|---|---|---|---|---|
| **General Plant - Gross Assets** | $1,057,553 | $517,070 | $222,177 | $249,716 | $0 | $66,129 |
| **General Plant - Accumulated Depreciation** | ($624,287) | ($305,233) | ($131,154) | ($147,410) | $0 | ($39,036) |
| **General Plant - Net Fixed Assets** | $433,267 | $211,837 | $91,023 | $102,306 | $0 | $27,092 |
| **General Plant - Depreciation** | $27,845 | $13,614 | $5,850 | $6,575 | $0 | $1,741 |
| **Total Net Fixed Assets Excluding General Plant** | $636,243 | $311,079 | $133,666 | $150,234 | $0 | $39,784 |
| **Total Administration and General Expense** | $290,864 | $155,264 | $64,445 | $45,083 | $0 | $24,898 |
| **Total O&M** | $437,856 | $241,970 | $99,122 | $52,964 | $0 | $41,718 |

# Scenario 1

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

| USoA Account # | Accounts | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light |
|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | |
| 1860 | Meters | $299,774 | $155,775 | $58,666 | $85,333 | $0 | $0 |
| | **Accumulated Amortization** | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Accum. Amortization of Electric Utility Plant - Meters only | ($138,671) | ($72,059) | ($27,138) | ($39,474) | $0 | $0 |
| | **Meter Net Fixed Assets** | **$161,104** | **$83,716** | **$31,528** | **$45,859** | **$0** | **$0** |
| | **Misc Revenue** | | | | | | |
| 4082 | Retail Services Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4090 | Electric Services Incidental to Energy Sales | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Electric Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4225 | Late Payment Charges | ($4,645) | ($3,012) | ($1,172) | ($451) | $0 | ($2) |
| | *Sub-total* | *($4,645)* | *($3,012)* | *($1,172)* | *($451)* | *$0* | *($2)* |
| | **Operation** | | | | | | |
| 5065 | Meter Expense | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 |
| 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-total* | *$5,729* | *$2,977* | *$1,121* | *$1,631* | *$0* | *$0* |
| | **Maintenance** | | | | | | |
| 5175 | Maintenance of Meters | $1,920 | $998 | $376 | $547 | $0 | $0 |
| | **Billing and Collection** | | | | | | |
| 5310 | Meter Reading Expense | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 |
| 5315 | Customer Billing | $98,164 | $55,322 | $35,292 | $6,973 | $0 | $71 |
| 5320 | Collecting | $466 | $263 | $168 | $33 | $0 | $0 |
| 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 |
| 5330 | Collection Charges | ($3,869) | ($2,180) | ($1,391) | ($275) | $0 | ($3) |
| | Sub-total | $129,233 | $79,108 | $42,153 | $7,416 | $0 | $69 |
| | Total Operation, Maintenance and Billing | $136,882 | $83,082 | $43,650 | $9,593 | $0 | $69 |
| | **Amortization Expense - Meters** | $10,508 | $5,460 | $2,056 | $2,991 | $0 | $0 |
| | **Allocated PILs** | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Allocated Debt Return** | $5,982 | $3,109 | $1,171 | $1,703 | $0 | $0 |
| | **Allocated Equity Return** | $10,768 | $5,595 | $2,107 | $3,065 | $0 | $0 |
| | **Total** | **$159,495** | **$94,234** | **$47,812** | **$16,901** | **$0** | **$67** |

# Scenario 2

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

| 1 | 2 | 3 | 5 | 7 |
|---|---|---|---|---|

| USoA Account # | Accounts | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light |
|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | |
| 1860 | Meters | $299,774 | $155,775 | $58,666 | $85,333 | $0 | $0 |
| | **Accumulated Amortization** | | | | | | |
| | Accum. Amortization of Electric Utility Plant - Meters only | ($138,671) | ($72,059) | ($27,138) | ($39,474) | $0 | $0 |
| | **Meter Net Fixed Assets** | $161,104 | $83,716 | $31,528 | $45,859 | $0 | $0 |
| | **Allocated General Plant Net Fixed Assets** | $109,708 | $57,009 | $21,470 | $31,229 | $0 | $0 |
| | **Meter Net Fixed Assets Including General Plant** | $270,811 | $140,725 | $52,998 | $77,088 | $0 | $0 |
| | **Misc Revenue** | | | | | | |
| 4082 | Retail Services Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4090 | Electric Services Incidental to Energy Sales | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Electric Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4225 | Late Payment Charges | ($4,645) | ($3,012) | ($1,172) | ($451) | $0 | ($2) |
| | *Sub-total* | *($4,645)* | *($3,012)* | *($1,172)* | *($451)* | *$0* | *($2)* |
| | **Operation** | | | | | | |
| 5065 | Meter Expense | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 |
| 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-total* | *$5,729* | *$2,977* | *$1,121* | *$1,631* | *$0* | *$0* |
| | **Maintenance** | | | | | | |
| 5175 | Maintenance of Meters | $1,920 | $998 | $376 | $547 | $0 | $0 |
| | **Billing and Collection** | | | | | | |
| 5310 | Meter Reading Expense | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 |
| 5315 | Customer Billing | $98,164 | $55,322 | $35,292 | $6,973 | $0 | $71 |
| 5320 | Collecting | $466 | $263 | $168 | $33 | $0 | $0 |
| 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 |
| 5330 | Collection Charges | ($3,869) | ($2,180) | ($1,391) | ($275) | $0 | ($3) |
| | *Sub-total* | *$129,233* | *$79,108* | *$42,153* | *$7,416* | *$0* | *$69* |
| | Total Operation, Maintenance and Billing | $136,882 | $83,082 | $43,650 | $9,593 | $0 | $69 |
| | **Amortization Expense - Meters** | $10,508 | $5,460 | $2,056 | $2,991 | $0 | $0 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | ***Amortization Expense - General Plant assigned to Meters*** | *$7,051* | *$3,664* | *$1,380* | *$2,007* | *$0* | *$0* |
| | **Admin and General** | $90,156 | $53,311 | $28,380 | $8,166 | $0 | $41 |
| | **Allocated PILs** | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Allocated Debt Return** | $10,056 | $5,225 | $1,968 | $2,862 | $0 | $0 |
| | **Allocated Equity Return** | $18,101 | $9,406 | $3,542 | $5,152 | $0 | $0 |
| | **Total** | **$268,108** | **$157,136** | **$79,804** | **$30,321** | **$0** | **$108** |

# Scenario 3

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

| | | | 1 | 2 | 3 | 5 | 7 |
|---|---|---|---|---|---|---|---|
| **USoA Account #** | **Accounts** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** |
| | **Distribution Plant** | | | | | | |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | $332,972 | $205,926 | $34,624 | $2,932 | $0 | $86,280 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | $233,114 | $144,412 | $24,281 | $1,664 | $0 | $60,506 |
| 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 |
| 1850 | Line Transformers | $254,101 | $157,412 | $26,467 | $1,814 | $0 | $65,953 |
| 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 |
| 1860 | Meters | $299,774 | $155,775 | $58,666 | $85,333 | $0 | $0 |
| | *Sub-total* | *$1,119,962* | *$663,525* | *$144,037* | *$91,743* | *$0* | *$212,739* |
| | **Accumulated Amortization** | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters | ($805,675) | ($484,962) | ($96,562) | ($44,713) | $0 | ($172,999) |
| | **Customer Related Net Fixed Assets** | $314,287 | $178,563 | $47,475 | $47,030 | $0 | $39,739 |
| | **Allocated General Plant Net Fixed Assets** | $214,022 | $121,597 | $32,330 | $32,027 | $0 | $27,061 |
| | **Customer Related NFA Including General Plant** | $528,308 | $300,160 | $79,805 | $79,057 | $0 | $66,801 |
| | **Misc Revenue** | | | | | | |
| 4082 | Retail Services Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4090 | Electric Services Incidental to Energy Sales | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Electric Revenues | $0 | $0 | $0 | $0 | $0 | $0 |
| 4225 | Late Payment Charges | ($4,645) | ($3,012) | ($1,172) | ($451) | $0 | ($2) |
| 4235 | Miscellaneous Service Revenues | ($6,096) | ($3,435) | ($2,192) | ($433) | $0 | ($4) |
| | *Sub-total* | *($10,741)* | *($6,448)* | *($3,364)* | *($884)* | *$0* | *($6)* |
| | **Operating and Maintenance** | | | | | | |
| 5005 | Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 |
| 5010 | Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | $130,614 | $80,834 | $13,591 | $1,060 | $0 | $33,868 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | $12,327 | $7,629 | $1,283 | $100 | $0 | $3,196 |
| 5035 | Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | $0 | $0 | $0 | $0 | $0 | $0 |
| 5055 | Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 |
| 5065 | Meter Expense | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 |
| 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 |
| 5085 | Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 |
| 5096 | Other Rent | $0 | $0 | $0 | $0 | $0 | $0 |
| 5105 | Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 |
| 5120 | Maintenance of Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 |
| 5125 | Maintenance of Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 |
| 5130 | Maintenance of Overhead Services | $0 | $0 | $0 | $0 | $0 | $0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | $14,037 | $8,687 | $1,461 | $114 | $0 | $3,640 |
| 5145 | Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5150 | Maintenance of Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 |
| 5155 | Maintenance of Underground Services | $0 | $0 | $0 | $0 | $0 | $0 |
| 5160 | Maintenance of Line Transformers | $3,601 | $2,231 | $375 | $26 | $0 | $935 |
| 5175 | Maintenance of Meters | $1,920 | $998 | $376 | $547 | $0 | $0 |
| | *Sub-total* | *$168,229* | *$103,356* | *$18,206* | *$3,478* | *$0* | *$41,639* |
| | **Billing and Collection** | | | | | | |
| 5305 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 |
| 5310 | Meter Reading Expense | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 |
| 5315 | Customer Billing | $98,164 | $55,322 | $35,292 | $6,973 | $0 | $71 |
| 5320 | Collecting | $466 | $263 | $168 | $33 | $0 | $0 |
| 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 |
| 5330 | Collection Charges | ($3,869) | ($2,180) | ($1,391) | ($275) | $0 | ($3) |
| 5335 | Bad Debt Expense | ($83) | ($38) | ($38) | ($7) | $0 | $0 |
| 5340 | Miscellaneous Customer Accounts Expenses | $8,708 | $4,908 | $3,131 | $619 | $0 | $6 |
| | *Sub-total* | *$137,858* | *$83,977* | *$45,246* | *$8,028* | *$0* | *$75* |
| | *Sub Total Operating, Maintenance and Biling* | *$306,087* | *$187,333* | *$63,452* | *$11,505* | *$0* | *$41,714* |
| | **Amortization Expense - Customer Related** | $67,735 | $40,912 | $8,017 | $3,400 | $0 | $14,853 |
| | **Amortization Expense - General Plant assigned to Meters** | $13,755 | $7,815 | $2,078 | $2,058 | $0 | $1,739 |
| | **Admin and General** | $197,323 | $120,205 | $41,254 | $9,793 | $0 | $24,896 |
| | **Allocated PILs** | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Allocated Debt Return** | $19,617 | $11,146 | $2,963 | $2,936 | $0 | $2,480 |
| | **Allocated Equity Return** | $35,311 | $20,062 | $5,334 | $5,284 | $0 | $4,465 |
| | **PLCC Adjustment for Line Transformer** | $2,890 | $2,448 | $412 | $29 | $0 | $0 |
| | **PLCC Adjustment for Primary Costs** | $15,353 | $12,957 | $2,189 | $207 | $0 | $0 |
| | **PLCC Adjustment for Secondary Costs** | $16,600 | $14,019 | $2,365 | $216 | $0 | $0 |
| | **Total** | $594,244 | **$351,600** | **$114,769** | **$33,640** | **$0** | **$90,141** |

**Below: Grouping to avoid disclosure**

# Scenario 1

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

| Accounts | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light |
|---|---|---|---|---|---|---|
| **Distribution Plant** | | | | | | |
| CWMC | $ 299,774 | $ 155,775 | $ 58,666 | $ 85,333 | $ - | $ - |
| **Accumulated Amortization** | | | | | | |
| Accum. Amortization of Electric Utility Plant - Meters only | $ (138,671) | $ (72,059) | $ (27,138) | $ (39,474) | $ - | $ - |
| **Meter Net Fixed Assets** | $ 161,104 | $ 83,716 | $ 31,528 | $ 45,859 | $ - | $ - |
| **Misc Revenue** | | | | | | |
| CWNB | $ 0 | $ 0 | $ 0 | $ 0 | $ - | $ 0 |
| NFA | $ - | $ - | $ - | $ - | $ - | $ - |
| LPHA | $ (4,645) | $ (3,012) | $ (1,172) | $ (451) | $ - | $ (2) |
| *Sub-total* | $ (4,645) | $ (3,012) | $ (1,172) | $ (451) | $ - | $ (2) |
| **Operation** | | | | | | |
| CWMC | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - |
| CCA | $ - | $ - | $ - | $ - | $ - | $ - |
| *Sub-total* | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - |
| **Maintenance** | | | | | | |
| 1860 | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - |
| **Billing and Collection** | | | | | | |
| CWMR | $ 34,472 | $ 25,703 | $ 8,084 | $ 685 | $ - | $ - |
| CWNB | $ 94,761 | $ 53,405 | $ 34,069 | $ 6,731 | $ - | $ 69 |
| Sub-total | $ 129,233 | $ 79,108 | $ 42,153 | $ 7,416 | $ - | $ 69 |
| Total Operation, Maintenance and Billing | $ 136,882 | $ 83,082 | $ 43,650 | $ 9,593 | $ - | $ 69 |
| **Amortization Expense - Meters** | $ 10,508 | $ 5,460 | $ 2,056 | $ 2,991 | $ - | $ - |
| **Allocated PILs** | $ - | $ - | $ - | $ - | $ - | $ - |
| **Allocated Debt Return** | $ 5,982 | $ 3,109 | $ 1,171 | $ 1,703 | $ - | $ - |
| **Allocated Equity Return** | $ 10,768 | $ 5,595 | $ 2,107 | $ 3,065 | $ - | $ - |
| **Total** | **$ 159,495** | **$ 94,234** | **$ 47,812** | **$ 16,901** | **$ -** | **$ 67** |

# Scenario 2

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

| Accounts | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light |
|---|---|---|---|---|---|---|
| **Distribution Plant** | | | | | | |
| CWMC | $ 299,774 | $ 155,775 | $ 58,666 | $ 85,333 | $ - | $ - |
| **Accumulated Amortization** | | | | | | |
| Accum. Amortization of Electric Utility Plant - Meters only | $ (138,671) | $ (72,059) | $ (27,138) | $ (39,474) | $ - | $ - |
| **Meter Net Fixed Assets** | $ 161,104 | $ 83,716 | $ 31,528 | $ 45,859 | $ - | $ - |
| **Allocated General Plant Net Fixed Assets** | $ 109,708 | $ 57,009 | $ 21,470 | $ 31,229 | $ - | $ - |
| **Meter Net Fixed Assets Including General Plant** | $ 270,811 | $ 140,725 | $ 52,998 | $ 77,088 | $ - | $ - |
| **Misc Revenue** | | | | | | |
| CWNB | $ 0 | $ 0 | $ 0 | $ 0 | $ - | $ 0 |
| NFA | $ - | $ - | $ - | $ - | $ - | $ - |
| LPHA | $ (4,645) | $ (3,012) | $ (1,172) | $ (451) | $ - | $ (2) |
| *Sub-total* | *$ (4,645)* | *$ (3,012)* | *$ (1,172)* | *$ (451)* | *$ -* | *$ (2)* |
| **Operation** | | | | | | |
| CWMC | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - |
| CCA | $ - | $ - | $ - | $ - | $ - | $ - |
| *Sub-total* | *$ 5,729* | *$ 2,977* | *$ 1,121* | *$ 1,631* | *$ -* | *$ -* |
| **Maintenance** | | | | | | |
| 1860 | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - |
| **Billing and Collection** | | | | | | |
| CWMR | $ 34,472 | $ 25,703 | $ 8,084 | $ 685 | $ - | $ - |
| CWNB | $ 94,761 | $ 53,405 | $ 34,069 | $ 6,731 | $ - | $ 69 |
| *Sub-total* | *$ 129,233* | *$ 79,108* | *$ 42,153* | *$ 7,416* | *$ -* | *$ 69* |
| Total Operation, Maintenance and Billing | $ 136,882 | $ 83,082 | $ 43,650 | $ 9,593 | $ - | $ 69 |
| **Amortization Expense - Meters** | $ 10,508 | $ 5,460 | $ 2,056 | $ 2,991 | $ - | $ - |
| ***Amortization Expense - General Plant assigned to Meters*** | $ 7,051 | $ 3,664 | $ 1,380 | $ 2,007 | $ - | $ - |
| **Admin and General** | $ 90,156 | $ 53,311 | $ 28,380 | $ 8,166 | $ - | $ 41 |
| **Allocated PILs** | $ - | $ - | $ - | $ - | $ - | $ - |
| **Allocated Debt Return** | $ 10,056 | $ 5,225 | $ 1,968 | $ 2,862 | $ - | $ - |
| **Allocated Equity Return** | $ 18,101 | $ 9,406 | $ 3,542 | $ 5,152 | $ - | $ - |
| **Total** | **$ 268,108** | **$ 157,136** | **$ 79,804** | **$ 30,321** | **$ -** | **$ 108** |

## Scenario 3

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

| USoA Account # | Accounts | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light |
|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | |
| | CDMPP | $ - | $ - | $ - | $ - | $ - | $ - |
| | Poles, Towers and Fixtures | $ - | $ - | $ - | $ - | $ - | $ - |
| | BCP | $ - | $ - | $ - | $ - | $ - | $ - |
| | PNCP | $ 332,972 | $ 205,926 | $ 34,624 | $ 2,932 | $ - | $ 86,280 |
| | SNCP | $ 233,114 | $ 144,412 | $ 24,281 | $ 1,664 | $ - | $ 60,506 |
| | Overhead Conductors and Devices | $ - | $ - | $ - | $ - | $ - | $ - |
| | LTNCP | $ 254,101 | $ 157,412 | $ 26,467 | $ 1,814 | $ - | $ 65,953 |
| | CWCS | $ - | $ - | $ - | $ - | $ - | $ - |
| | CWMC | $ 299,774 | $ 155,775 | $ 58,666 | $ 85,333 | $ - | $ - |
| | *Sub-total* | *$ 1,119,962* | *$ 663,525* | *$ 144,037* | *$ 91,743* | *$ -* | *$ 212,739* |
| | **Accumulated Amortization** | | | | | | |
| | Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters | $ (805,675) | $ (484,962) | $ (96,562) | $ (44,713) | $ - | $ (172,999) |
| | **Customer Related Net Fixed Assets** | $ 314,287 | $ 178,563 | $ 47,475 | $ 47,030 | $ - | $ 39,739 |
| | **Allocated General Plant Net Fixed Assets** | $ 214,022 | $ 121,597 | $ 32,330 | $ 32,027 | $ - | $ 27,061 |
| | **Customer Related NFA Including General Plant** | $ 528,308 | $ 300,160 | $ 79,805 | $ 79,057 | $ - | $ 66,801 |
| | **Misc Revenue** | | | | | | |
| | CWNB | $ (6,096) | $ (3,435) | $ (2,192) | $ (433) | $ - | $ (4) |
| | NFA | $ - | $ - | $ - | $ - | $ - | $ - |
| | LPHA | $ (4,645) | $ (3,012) | $ (1,172) | $ (451) | $ - | $ (2) |
| | *Sub-total* | *$ (10,741)* | *$ (6,448)* | *$ (3,364)* | *$ (884)* | *$ -* | *$ (6)* |
| | **Operating and Maintenance** | | | | | | |
| | 1815-1855 | $ - | $ - | $ - | $ - | $ - | $ - |
| | 1830 & 1835 | $ 156,979 | $ 97,150 | $ 16,334 | $ 1,275 | $ - | $ 40,704 |
| | 1850 | $ 3,601 | $ 2,231 | $ 375 | $ 26 | $ - | $ 935 |
| | 1840 & 1845 | $ - | $ - | $ - | $ - | $ - | $ - |
| | CWMC | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - |
| | CCA | $ - | $ - | $ - | $ - | $ - | $ - |
| | O&M | $ - | $ - | $ - | $ - | $ - | $ - |
| | 1830 | $ - | $ - | $ - | $ - | $ - | $ - |
| | 1835 | $ - | $ - | $ - | $ - | $ - | $ - |
| | 1855 | $ - | $ - | $ - | $ - | $ - | $ - |
| | 1840 | $ - | $ - | $ - | $ - | $ - | $ - |
| | 1845 | $ - | $ - | $ - | $ - | $ - | $ - |
| | 1860 | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| *Sub-total* | *$* | *168,229* | *$* | *103,356* | *$* | *18,206* | *$* | *3,478* | *$* | *41,639* |
| | | | | | | | | | | |
| **Billing and Collection** | | | | | | | | | | |
| CWNB | $ | 103,469 | $ | 58,312 | $ | 37,200 | $ | 7,350 | $ | 75 |
| CWMR | $ | 34,472 | $ | 25,703 | $ | 8,084 | $ | 685 | $ | - |
| BDHA | $ | (83) | $ | (38) | $ | (38) | $ | (7) | $ | - |
| *Sub-total* | *$* | *137,858* | *$* | *83,977* | *$* | *45,246* | *$* | *8,028* | *$* | *75* |
| | | | | | | | | | | |
| *Sub Total Operating, Maintenance and Biling* | *$* | *306,087* | *$* | *187,333* | *$* | *63,452* | *$* | *11,505* | *$* | *41,714* |
| | | | | | | | | | | |
| **Amortization Expense - Customer Related** | $ | 67,735 | $ | 40,912 | $ | 8,017 | $ | 3,400 | $ | 14,853 |
| **Amortization Expense - General Plant assigned to Meters** | $ | 13,755 | $ | 7,815 | $ | 2,078 | $ | 2,058 | $ | 1,739 |
| **Admin and General** | $ | 197,323 | $ | 120,205 | $ | 41,254 | $ | 9,793 | $ | 24,896 |
| **Allocated PILs** | $ | - | $ | - | $ | - | $ | - | $ | - |
| **Allocated Debt Return** | $ | 19,617 | $ | 11,146 | $ | 2,963 | $ | 2,936 | $ | 2,480 |
| **Allocated Equity Return** | $ | 35,311 | $ | 20,062 | $ | 5,334 | $ | 5,284 | $ | 4,465 |
| | | | | | | | | | | |
| **PLCC Adjustment for Line Transformer** | $ | 2,890 | $ | 2,448 | $ | 412 | $ | 29 | $ | - |
| **PLCC Adjustment for Primary Costs** | $ | 15,353 | $ | 12,957 | $ | 2,189 | $ | 207 | $ | - |
| **PLCC Adjustment for Secondary Costs** | $ | 16,600 | $ | 14,019 | $ | 2,365 | $ | 216 | $ | - |
| | | | | | | | | | | |
| **Total** | **$** | **594,244** | **$** | **351,600** | **$** | **114,769** | **$** | **33,640** | **$** | **90,141** |

| 8 | 9 |
|---|---|
| Sentinel | Unmetered Scattered Load |
| $0.03 | $5.64 |
| $0.06 | $8.67 |
| $12.19 | $20.86 |
| $1.08 | $26.85 |

| 8 | 9 |
|---|---|
| Sentinel | Unmetered Scattered Load |
| $1,712 | $749 |
| ($1,011) | ($442) |
| $701 | $307 |
| $45 | $20 |
| $1,030 | $451 |
| $647 | $527 |
| $1,086 | $997 |

| 8 | 9 |
|---|---|
| Sentinel | Unmetered Scattered Load |
| $0 | $0 |

| | |
|---|---|
| $0 | $0 |
| **$0** | **$0** |
| | |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| ($0) | ($7) |
| *($0)* | *($7)* |
| | |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| *$0* | *$0* |
| | |
| $0 | $0 |
| | |
| $0 | $0 |
| $7 | $498 |
| $0 | $2 |
| $0 | $0 |
| ($0) | ($20) |
| $7 | $481 |
| $7 | $481 |
| | |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| **$7** | **$474** |

| Sentinel | Unmetered Scattered Load |
|---|---|
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| ($0) | ($7) |
| *($0)* | *($7)* |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| *$0* | *$0* |
| $0 | $0 |
| $0 | $0 |
| $7 | $498 |
| $0 | $2 |
| $0 | $0 |
| ($0) | ($20) |
| *$7* | *$481* |
| $7 | $481 |
| $0 | $0 |

| | |
|---|---|
| *$0* | *$0* |
| $4 | $254 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| **$11** | **$728** |

| 8 | 9 |
|---|---|
| **Sentinel** | **Unmetered Scattered Load** |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $2,234 | $977 |
| $1,566 | $685 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $1,708 | $747 |
| $0 | $0 |
| $0 | $0 |
| *$5,508* | *$2,410* |

| | |
|---|---|
| ($4,479) | ($1,960) |
| $1,029 | $450 |
| $701 | $307 |
| | |
| $1,729 | $757 |
| | |
| | |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| ($0) | ($7) |
| ($0) | ($31) |
| | |
| *($1)* | *($38)* |
| | |
| | |
| $0 | $0 |
| $0 | $0 |
| | |
| $877 | $384 |
| | |
| $83 | $36 |
| $0 | $0 |
| | |
| $0 | $0 |
| | |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| | |
| $0 | $0 |
| | |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| | |
| $94 | $41 |
| $0 | $0 |

| | |
|---|---|
| $0 | $0 |
| $0 | $0 |
| $24 | $11 |
| $0 | $0 |
| *$1,078* | *$472* |
| $0 | $0 |
| $0 | $0 |
| $7 | $498 |
| $0 | $2 |
| $0 | $0 |
| ($0) | ($20) |
| $0 | $0 |
| $1 | $44 |
| *$7* | *$525* |
| *$1,086* | *$997* |
| $385 | $168 |
| $45 | $20 |
| $647 | $527 |
| $0 | $0 |
| $64 | $28 |
| $116 | $51 |
| $0 | $0 |
| $0 | $0 |
| $0 | $0 |
| **$2,341** | **$1,752** |

[redacted]

[redacted]

| Sentinel | Unmetered Scattered Load |
|---|---|
| $ - | $ - |
| | |
| | |
| $ - | $ - |
| $ - | $ - |
| | |
| $ 0 | $ 0 |
| $ - | $ - |
| $ (0) | $ (7) |
| $ (0) | $ (7) |
| | |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| | |
| $ - | $ - |
| | |
| | |
| $ - | $ - |
| $ 7 | $ 481 |
| | |
| $ 7 | $ 481 |
| $ 7 | $ 481 |
| | |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| | |
| **$ 7** | **$ 474** |

| Sentinel | Unmetered Scattered Load |
|---|---|
| $ - | $ - |
| | |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| | |
| $ 0 | $ 0 |
| $ - | $ - |
| $ (0) | $ (7) |
| *$ (0)* | *$ (7)* |
| | |
| $ - | $ - |
| $ - | $ - |
| *$ -* | *$ -* |
| | |
| $ - | $ - |
| | |
| $ - | $ - |
| $ 7 | $ 481 |
| *$ 7* | *$ 481* |
| $ 7 | $ 481 |
| | |
| $ - | $ - |
| | |
| $ - | $ - |
| $ 4 | $ 254 |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| | |
| **$ 11** | **$ 728** |

| Sentinel | Unmetered Scattered Load |
|---|---|
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ 2,234 | $ 977 |
| $ 1,566 | $ 685 |
| $ - | $ - |
| $ 1,708 | $ 747 |
| $ - | $ - |
| $ - | $ - |
| *$ 5,508* | *$ 2,410* |
| | |
| $ (4,479) | $ (1,960) |
| $ 1,029 | $ 450 |
| $ 701 | $ 307 |
| $ 1,729 | $ 757 |
| | |
| $ (0) | $ (31) |
| $ - | $ - |
| $ (0) | $ (7) |
| *$ (1)* | *$ (38)* |
| | |
| $ - | $ - |
| $ 1,054 | $ 461 |
| $ 24 | $ 11 |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |
| $ - | $ - |

| | | | |
|---|---|---|---|
| *$* | *1,078* | *$* | *472* |
| | | | |
| $ | 7 | $ | 525 |
| $ | - | $ | - |
| $ | - | $ | - |
| *$* | *7* | *$* | *525* |
| | | | |
| *$* | *1,086* | *$* | *997* |
| | | | |
| $ | 385 | $ | 168 |
| $ | 45 | $ | 20 |
| $ | 647 | $ | 527 |
| $ | - | $ | - |
| $ | 64 | $ | 28 |
| $ | 116 | $ | 51 |
| | | | |
| $ | - | $ | - |
| $ | - | $ | - |
| $ | - | $ | - |
| | | | |
| **$** | **2,341** | **$** | **1,752** |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

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

| | | 1 | 2 | 3 | 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 | $4,351 | $1,877 | $1,227 | $1,247 | $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 | $2,162 | $933 | $610 | $620 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5035 - Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5055 - Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5160 - Maintenance of Line Transformers | $2,401 | $1,036 | $677 | $688 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to Line Transformers | $1,690 | $665 | $440 | $586 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PILs on Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Line Transformers | $3,084 | $1,331 | $870 | $884 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Equity Return on Line Transformers | $5,551 | $2,395 | $1,565 | $1,591 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$19,239** | **$8,236** | **$5,388** | **$5,615** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Line Tranformer NCP | 18,399 | 7,939 | 5,188 | 5,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLCC Amount | 3,329 | 2,360 | 397 | 27 | 0 | 0 | 0 | 528 | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjustment to Customer Related Cost for PLCC | **$2,890** | **$2,448** | **$412** | **$29** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| General Plant - Gross Assets | $1,057,553 | $517,070 | $222,177 | $249,716 | $0 | $0 | $0 | $66,129 | $1,712 | $749 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,233) | ($131,154) | ($147,410) | $0 | $0 | $0 | ($39,036) | ($1,011) | ($442) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Net Fixed Assets | $433,267 | $211,837 | $91,023 | $102,306 | $0 | $0 | $0 | $27,092 | $701 | $307 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Depreciation | $27,845 | $13,614 | $5,850 | $6,575 | $0 | $0 | $0 | $1,741 | $45 | $20 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Net Fixed Assets Excluding General Plant** | **$636,243** | **$311,079** | **$133,666** | **$150,234** | **$0** | **$0** | **$0** | **$39,784** | **$1,030** | **$451** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Administration and General Expense** | $290,864 | $155,264 | $64,445 | $45,083 | $0 | $0 | $0 | $24,898 | $647 | $527 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total O&M** | **$437,856** | **$241,970** | **$99,122** | **$52,964** | **$0** | **$0** | **$0** | **$41,718** | **$1,086** | **$997** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Line Transformer Rate Base | | | | | | | | | | | | | | | | | | | | | |
| Acct 1850 - Line Transformers - Gross Assets | $169,401 | $73,090 | $47,764 | $48,547 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Line Transformers - Accumulated Depreciation | ($119,995) | ($51,773) | ($33,834) | ($34,388) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Line Transformers - Net Fixed Assets | $49,405 | $21,316 | $13,930 | $14,159 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant Assigned to Line Transformers - NFA | $33,644 | $14,516 | $9,486 | $9,642 | $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 | $83,049 | $35,832 | $23,417 | $23,800 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Expenses | | | | | | | | | | | | | | | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5010 - Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5085 - Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5105 - Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1850 - Line Transformers - Gross Assets | $169,401 | $73,090 | $47,764 | $48,547 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1815 - 1855 | $1,005,229 | $416,265 | $271,016 | $317,832 | $0 | $0 | $0 | $111 | $3 | $2 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

2006 COST ALLOCATION INFORMATION FILING
**Atikokan Hydro Inc.**
**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run**

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

**Allocation by Rate Classification**

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 4 GS> 50-TOU | 5 GS >50-Intermediate | 6 Large Use >5MW | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | 10 Embedded Distributor | 11 Back-up/Standby Power | 12 Rate Class 1 | 13 Rate class 2 | 14 Rate class 3 | 15 Rate class 4 | 16 Rate class 5 | 17 Rate class 6 | 18 Rate class 7 | 19 Rate class 8 | 20 Rate class 9 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1840-4 Primary 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 1845-4 Primary 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 Primary C&P | $1,357 | $549 | $358 | $450 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Primary C&P Operations and Maintenance | $61,557 | $24,881 | $16,260 | $20,415 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Allocation of General Expenses | $0 | $0 | $0 | $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 | $43,915 | $15,966 | $10,572 | $17,377 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PILs on Primary C&P | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Primary C&P | $1,935 | $782 | $511 | $642 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Equity Return on Primary C&P | $3,484 | $1,408 | $920 | $1,155 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$112,248** | **$43,586** | **$28,622** | **$40,040** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | | | | | | | | | | | | | | |
| Primary NCP | 19,640 | 7,939 | 5,188 | 6,514 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLCC Amount | 3,335 | 2,360 | 397 | 34 | 0 | 0 | 0 | 528 | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjustment to Customer Related Cost for PLCC | **$15,353** | **$12,957** | **$2,189** | **$207** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | | | | | | | | | | | | | | |
| General Plant - Gross Assets | $1,057,553 | $517,070 | $222,177 | $249,716 | $0 | $0 | $0 | $66,129 | $1,712 | $749 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,233) | ($131,154) | ($147,410) | $0 | $0 | $0 | ($39,036) | ($1,011) | ($442) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Net Fixed Assets | $433,267 | $211,837 | $91,023 | $102,306 | $0 | $0 | $0 | $27,092 | $701 | $307 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Depreciation | $27,845 | $13,614 | $5,850 | $6,575 | $0 | $0 | $0 | $1,741 | $45 | $20 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Net Fixed Assets Excluding General Plant** | **$636,243** | **$311,079** | **$133,666** | **$150,234** | **$0** | **$0** | **$0** | **$39,784** | **$1,030** | **$451** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Administration and General Expense** | **$290,864** | **$155,264** | **$64,445** | **$45,083** | **$0** | **$0** | **$0** | **$24,898** | **$647** | **$527** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total O&M** | **$437,856** | **$241,970** | **$99,122** | **$52,964** | **$0** | **$0** | **$0** | **$41,718** | **$1,086** | **$997** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Primary Conductors and Poles Gross Assets** | | | | | | | | | | | | | | | | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | $221,981 | $89,726 | $58,636 | $73,620 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | *$221,981* | *$89,726* | *$58,636* | *$73,620* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| **Primary Conductors and Poles Accumulated Depreciation** | | | | | | | | | | | | | | | | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | ($190,973) | ($77,192) | ($50,445) | ($63,336) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | *($190,973)* | *($77,192)* | *($50,445)* | *($63,336)* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| Primary Conductor & Pools - Net Fixed Assets | $31,008 | $12,534 | $8,191 | $10,284 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant Assigned to Primary C&P - NFA | $21,116 | $8,535 | $5,578 | $7,003 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Primary C&P Net Fixed Assets Including General Plant | $52,124 | $21,069 | $13,768 | $17,287 | $0 | $0 | $0 | $0 | $0 | $0 | $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 1830-5 Secondary Poles, Towers & Fixtures | $155,410 | $67,053 | $43,819 | $44,537 | $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 |
| ***Subtotal*** | *$155,410* | *$67,053* | *$43,819* | *$44,537* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| **Operations and Maintenance** | | | | | | | | | | | | | | | | | | | | | |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour | $87,076 | $36,174 | $23,640 | $27,263 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5025 Overhead Distribution Lines & Feeders - Other | $8,218 | $3,414 | $2,231 | $2,573 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5040 Underground Distribution Lines & Feeders - Labour | $0 | $0 | $0 | $0 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5120 Maintenance of 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 5125 Maintenance of Overhead Conductors & Devices | $0 | $0 | $0 | $0 | $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 | $9,358 | $3,888 | $2,541 | $2,930 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5145 Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5150 Maintenance of Underground Conductors & Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$104,653** | **$43,476** | **$28,411** | **$32,766** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **General Expenses** | | | | | | | | | | | | | | | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5010 - Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5085 - Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5105 - Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | | | | | | | | | | | | | | |
| Primary Conductors and Poles Gross Assets | $221,981 | $89,726 | $58,636 | $73,620 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1815 - 1855 | $1,005,229 | $416,265 | $271,016 | $317,832 | $0 | $0 | $0 | $111 | $3 | $2 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

2006 COST ALLOCATION INFORMATION FILING
**Atikokan Hydro Inc.**
**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - Second Run**

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

**Allocation by Rate Classification**

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 4 GS> 50-TOU | 5 GS >50-Intermediate | 6 Large Use >5MW | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | 10 Embedded Distributor | 11 Back-up/Standby Power | 12 Rate Class 1 | 13 Rate class 2 | 14 Rate class 3 | 15 Rate class 4 | 16 Rate class 5 | 17 Rate class 6 | 18 Rate class 7 | 19 Rate class 8 | 20 Rate class 9 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | $33,800 | $14,584 | $9,530 | $9,687 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $950 | $410 | $268 | $272 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Secondary C&P Operations and Maintenance | $43,096 | $18,594 | $12,151 | $12,350 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Allocation of General Expenses | $0 | $0 | $0 | $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 | $30,344 | $11,931 | $7,900 | $10,513 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PILs on Secondary C&P | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Secondary C&P | $1,355 | $585 | $382 | $388 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Equity Return on Secondary C&P | $2,439 | $1,052 | $688 | $699 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$111,985** | **$47,156** | **$30,920** | **$33,909** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Secondary NCP | 18,399 | 7,939 | 5,188 | 5,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLCC Amount | 3,335 | 2,360 | 397 | 34 | 0 | 0 | 0 | 528 | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Adjustment to Customer Related Cost for PLCC** | **$16,600** | **$14,019** | **$2,365** | **$216** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| General Plant - Gross Assets | $1,057,553 | $517,070 | $222,177 | $249,716 | $0 | $0 | $0 | $66,129 | $1,712 | $749 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Accumulated Depreciation | ($424,267) | ($305,233) | ($131,154) | ($147,410) | $0 | $0 | $0 | ($39,036) | ($1,011) | ($442) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Net Fixed Assets | $433,267 | $211,837 | $91,023 | $102,306 | $0 | $0 | $0 | $27,092 | $701 | $307 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| General Plant - Depreciation | $27,845 | $13,614 | $5,850 | $6,575 | $0 | $0 | $0 | $1,741 | $45 | $20 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Net Fixed Assets Excluding General Plant** | $636,243 | $311,079 | $133,666 | $150,234 | $0 | $0 | $0 | $39,784 | $1,030 | $451 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Administration and General Expense** | $290,864 | $155,264 | $64,445 | $45,083 | $0 | $0 | $0 | $24,898 | $647 | $527 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total O&M** | $437,856 | $241,970 | $99,122 | $52,964 | $0 | $0 | $0 | $41,718 | $1,086 | $997 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Secondary Conductors and Poles Gross Plant | | | | | | | | | | | | | | | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | $155,410 | $67,053 | $43,819 | $44,537 | $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 |
| ***Subtotal*** | ***$155,410*** | ***$67,053*** | ***$43,819*** | ***$44,537*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** |
| Secondary Conductors and Poles Accumulated Depreciation | | | | | | | | | | | | | | | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | ($133,701) | ($57,687) | ($37,698) | ($38,316) | $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 |
| ***Subtotal*** | ***($133,701)*** | ***($57,687)*** | ***($37,698)*** | ***($38,316)*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** |
| Secondary Conductor & Pools - Net Fixed Assets | $21,709 | $9,366 | $6,121 | $6,221 | $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 | $14,783 | $6,378 | $4,168 | $4,237 | $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 | $36,492 | $15,745 | $10,289 | $10,458 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $221,981 | $89,726 | $58,636 | $73,620 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***$221,981*** | ***$89,726*** | ***$58,636*** | ***$73,620*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** |
| Operations and Maintenance | | | | | | | | | | | | | | | | | | | | | |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour | $87,076 | $36,174 | $23,640 | $27,263 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5025 Overhead Distribution Lines & Feeders - Other | $8,218 | $3,414 | $2,231 | $2,573 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5040 Underground Distribution Lines & Feeders - Labour | $0 | $0 | $0 | $0 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5120 Maintenance of 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 5125 Maintenance of Overhead Conductors & Devices | $0 | $0 | $0 | $0 | $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 | $9,358 | $3,888 | $2,541 | $2,930 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5145 Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5150 Maintenance of Underground Conductors & Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$104,653** | **$43,476** | **$28,411** | **$32,766** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| General Expenses | | | | | | | | | | | | | | | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5010 - Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5085 - Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5105 - Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Secondary Conductors and Poles Gross Assets | $155,410 | $67,053 | $43,819 | $44,537 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1815 - 1855 | $1,005,229 | $416,265 | $271,016 | $317,832 | $0 | $0 | $0 | $111 | $3 | $2 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 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 | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load |
|---|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1850 Line Transformers | $10,877 | $5,920 | $1,907 | $1,293 | $0 | $1,694 | $44 | $19 |
| Depreciation on General Plant Assigned to Line Transformers | $5,405 | $2,942 | $947 | $643 | $0 | $842 | $22 | $10 |
| Acct 5035 - Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5055 - Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5160 - Maintenance of Line Transformers | $6,002 | $3,267 | $1,052 | $714 | $0 | $935 | $24 | $11 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to Line Transformers | $3,966 | $2,096 | $684 | $608 | $0 | $558 | $14 | $6 |
| PILs on Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Line Transformers | $7,710 | $4,196 | $1,351 | $917 | $0 | $1,201 | $31 | $14 |
| Equity Return on Line Transformers | $13,877 | $7,553 | $2,432 | $1,650 | $0 | $2,161 | $56 | $24 |
| Less: Transformer Ownership Allowance Credit | ($3,816) | ($1,898) | ($838) | ($720) | $0 | ($347) | ($9) | ($4) |
| **Total** | **$44,021** | **$24,077** | **$7,535** | **$5,104** | **$0** | **$7,043** | **$182** | **$79** |
| | | | | | | | | |
| Billed kW without Line Transformer Allowance | | 0 | 0 | 14,128 | 0 | 1,540 | 2 | 0 |
| Billed kWh without Line Transformer Allowance | | 11,282,500 | 6,582,236 | 6,790,182 | 0 | 452,421 | 8,669 | 5,942 |
| | | | | | | | | |
| Line Transformation Unit Cost ($/kW) | | **$0.0000** | **$0.0000** | **$0.3613** | **$0.0000** | **$4.5736** | **$91.1684** | **$0.0000** |
| Line Transformation Unit Cost ($/kWh) | | **$0.0021** | **$0.0011** | **$0.0008** | **$0.0000** | **$0.0156** | **$0.0210** | **$0.0133** |
| | | | | | | | | |
| General Plant - Gross Assets | $1,057,553 | $517,070 | $222,177 | $249,716 | $0 | $66,129 | $1,712 | $749 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,233) | ($131,154) | ($147,410) | $0 | ($39,036) | ($1,011) | ($442) |
| General Plant - Net Fixed Assets | $433,267 | $211,837 | $91,023 | $102,306 | $0 | $27,092 | $701 | $307 |
| | | | | | | | | |
| General Plant - Depreciation | $27,845 | $13,614 | $5,850 | $6,575 | $0 | $1,741 | $45 | $20 |
| | | | | | | | | |
| Total Net Fixed Assets Excluding General Plant | $636,243 | $311,079 | $133,666 | $150,234 | $0 | $39,784 | $1,030 | $451 |
| | | | | | | | | |
| Total Administration and General Expense | $290,864 | $155,264 | $64,445 | $45,083 | $0 | $24,898 | $647 | $527 |
| | | | | | | | | |
| Total O&M | $437,856 | $241,970 | $99,122 | $52,964 | $0 | $41,718 | $1,086 | $997 |
| | | | | | | | | |
| Line Transformer Rate Base | | | | | | | | |
| Acct 1850 - Line Transformers - Gross Assets | $423,501 | $230,502 | $74,231 | $50,361 | $0 | $65,953 | $1,708 | $747 |
| Line Transformers - Accumulated Depreciation | ($299,988) | ($163,276) | ($52,581) | ($35,673) | $0 | ($46,718) | ($1,210) | ($529) |
| Line Transformers - Net Fixed Assets | $123,513 | $67,225 | $21,649 | $14,688 | $0 | $19,235 | $498 | $218 |
| General Plant Assigned to Line Transformers - NFA | $84,110 | $45,779 | $14,743 | $10,002 | $0 | $13,099 | $339 | $148 |
| Line Transformer Net Fixed Assets Including General Plant | $207,623 | $113,004 | $36,392 | $24,690 | $0 | $32,334 | $837 | $366 |
| | | | | | | | | |
| General Expenses | | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5010 - Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5085 - Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5105 - Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Acct 1850 - Line Transformers - Gross Assets** | $423,501 | $230,502 | $74,231 | $50,361 | $0 | $65,953 | $1,708 | $747 |
| **Acct 1815 - 1855** | $1,825,417 | $924,015 | $356,387 | $324,242 | $0 | $212,850 | $5,511 | $2,411 |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

### ALLOCATION BY RATE CLASSIFICATION

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load |
|---|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1820-2 Distribution Station Equipment | $5,413 | $2,188 | $1,430 | $1,795 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1825-2 Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1805-2 Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1806-2 Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1810-2 Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on General Plant Assigned to Substation Transformers | ($9,819) | ($3,921) | ($2,607) | ($3,296) | $0 | $5 | $0 | $0 |
| Acct 5012 - Station Buildings and Fixtures Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 5016 - Distributon Station Equipment - Labour | $4,450 | $1,809 | $1,173 | $1,467 | $0 | $1 | $0 | $0 |
| Acct 5017 - Distributon Station Equipment - Other | $958 | $390 | $253 | $316 | $0 | $0 | $0 | $0 |
| Acct 5114 - Maintenance of Distribution Station Equipment | $10,722 | $4,360 | $2,825 | $3,535 | $0 | $3 | $0 | $0 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to SubstationTransformers | $11,501 | $4,208 | $2,763 | $4,526 | $0 | $2 | $0 | $0 |
| PILs on SubstationTransformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Substation Transformers | ($14,005) | ($5,592) | ($3,718) | ($4,702) | $0 | $7 | $0 | $0 |
| Equity Return on Substation Transformers | ($25,208) | ($10,066) | ($6,692) | ($8,463) | $0 | $13 | $0 | $0 |
| **Total** | **($15,988)** | **($6,625)** | **($4,573)** | **($4,822)** | **$0** | **$31** | **$1** | **$0** |
| Billed kW without Substation Transformer Allowance | | 0 | 0 | 17,858 | 0 | 1,540 | 2 | 0 |
| Billed kWh without Substation Transformer Allowance | | 11,282,500 | 6,582,236 | 6,790,182 | 0 | 452,421 | 8,669 | 5,942 |
| Substation Transformation Unit Cost ($/kW) | | **$0.0000** | **$0.0000** | **-$0.2700** | **$0.0000** | **$0.0199** | **$0.3870** | **$0.0000** |
| Substation Transformation Unit Cost ($/kWh) | | **-$0.0006** | **-$0.0007** | **-$0.0007** | **$0.0000** | **$0.0001** | **$0.0001** | **$0.0001** |
| General Plant - Gross Assets | $1,057,553 | $517,070 | $222,177 | $249,716 | $0 | $66,129 | $1,712 | $749 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,233) | ($131,154) | ($147,410) | $0 | ($39,036) | ($1,011) | ($442) |
| General Plant - Net Fixed Assets | $433,267 | $211,837 | $91,023 | $102,306 | $0 | $27,092 | $701 | $307 |
| General Plant - Depreciation | $27,845 | $13,614 | $5,850 | $6,575 | $0 | $1,741 | $45 | $20 |
| **Total Net Fixed Assets Excluding General Plant** | $636,243 | $311,079 | $133,666 | $150,234 | $0 | $39,784 | $1,030 | $451 |
| **Total Administration and General Expense** | $290,864 | $155,264 | $64,445 | $45,083 | $0 | $24,898 | $647 | $527 |
| **Total O&M** | $437,856 | $241,970 | $99,122 | $52,964 | $0 | $41,718 | $1,086 | $997 |
| **Substation Transformer Rate Base Gross Plant** | | | | | | | | |
| Acct 1820-2 Distribution Station Equipment | $8,919 | $4,699 | $2,058 | $2,046 | $0 | $111 | $3 | $2 |
| Acct 1825-2 Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1805-2 Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1806-2 Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1810-2 Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***$8,919*** | ***$4,699*** | ***$2,058*** | ***$2,046*** | ***$0*** | ***$111*** | ***$3*** | ***$2*** |
| **Substation Transformers - Accumulated Depreciation** | | | | | | | | |
| Acct 1820-2 Distribution Station Equipment | ($233,286) | ($94,295) | ($61,622) | ($77,369) | $0 | $0 | $0 | $0 |
| Acct 1825-2 Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1805-2 Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Acct 1806-2 Land Rights Station <50 kV** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1808-2 Buildings and Fixtures < 50 KV** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1810-2 Leasehold Improvements <50 kV** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***($233,286)*** | ***($94,295)*** | ***($61,622)*** | ***($77,369)*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** |
| **Substation Transformers - Net Fixed Assets** | ($224,367) | ($89,596) | ($59,564) | ($75,322) | $0 | $111 | $3 | $2 |
| **General Plant Assigned to SubstationTransformers - NFA** | ($152,788) | ($61,013) | ($40,562) | ($51,293) | $0 | $76 | $2 | $1 |
| **Substation Transformer NFA Including General Plant** | ($377,155) | ($150,609) | ($100,126) | ($126,615) | $0 | $187 | $5 | $3 |
| | | | | | | | | |
| **General Expenses** | | | | | | | | |
| **Acct 5005 - Operation Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5010 - Load Dispatching** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5085 - Miscellaneous Distribution Expense** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5105 - Maintenance Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | | | | | |
| **Acct 1820-2 Distribution Station Equipment** | $8,919 | $4,699 | $2,058 | $2,046 | $0 | $111 | $3 | $2 |
| **Acct 1825-2 Storage Battery Equipment** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | $8,919 | $4,699 | $2,058 | $2,046 | $0 | $111 | $3 | $2 |
| | | | | | | | | |
| **Acct 1815 - 1855** | $1,825,417 | $924,015 | $356,387 | $324,242 | $0 | $212,850 | $5,511 | $2,411 |

2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

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

## ALLOCATION BY RATE CLASSIFICATION

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load |
|---|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on General Plant Assigned to Primary C&P | $3,393 | $1,807 | $570 | $468 | $0 | $527 | $14 | $6 |
| Primary C&P Operations and Maintenance | $153,892 | $81,986 | $25,861 | $21,228 | $0 | $23,926 | $619 | $271 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to Primary C&P | $102,283 | $52,608 | $16,814 | $18,069 | $0 | $14,279 | $369 | $143 |
| PILs on Primary C&P | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Primary C&P | $4,839 | $2,578 | $813 | $667 | $0 | $752 | $19 | $9 |
| Equity Return on Primary C&P | $8,710 | $4,640 | $1,464 | $1,201 | $0 | $1,354 | $35 | $15 |
| **Total** | **$273,115** | **$143,619** | **$45,522** | **$41,634** | **$0** | **$40,839** | **$1,057** | **$444** |
| General Plant - Gross Assets | $1,057,553 | $517,070 | $222,177 | $249,716 | $0 | $66,129 | $1,712 | $749 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,233) | ($131,154) | ($147,410) | $0 | ($39,036) | ($1,011) | ($442) |
| General Plant - Net Fixed Assets | $433,267 | $211,837 | $91,023 | $102,306 | $0 | $27,092 | $701 | $307 |
| General Plant - Depreciation | $27,845 | $13,614 | $5,850 | $6,575 | $0 | $1,741 | $45 | $20 |
| **Total Net Fixed Assets Excluding General Plant** | $636,243 | $311,079 | $133,666 | $150,234 | $0 | $39,784 | $1,030 | $451 |
| **Total Administration and General Expense** | $290,864 | $155,264 | $64,445 | $45,083 | $0 | $24,898 | $647 | $527 |
| **Total O&M** | $437,856 | $241,970 | $99,122 | $52,964 | $0 | $41,718 | $1,086 | $997 |
| Primary Conductors and Poles Gross Assets | | | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | $554,954 | $295,652 | $93,259 | $76,551 | $0 | $86,280 | $2,234 | $977 |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Subtotal** | **$554,954** | **$295,652** | **$93,259** | **$76,551** | **$0** | **$86,280** | **$2,234** | **$977** |
| Primary Conductors and Poles Accumulated Depreciation | | | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | ($477,434) | ($254,353) | ($80,232) | ($65,858) | $0 | ($74,227) | ($1,922) | ($841) |
| Acct 1835-4 Primary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-4 Primary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-4 Primary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Subtotal** | **($477,434)** | **($254,353)** | **($80,232)** | **($65,858)** | **$0** | **($74,227)** | **($1,922)** | **($841)** |
| Primary Conductor & Pools - Net Fixed Assets | $77,520 | $41,299 | $13,027 | $10,693 | $0 | $12,052 | $312 | $137 |
| General Plant Assigned to Primary C&P - NFA | $52,789 | $28,123 | $8,871 | $7,282 | $0 | $8,207 | $212 | $93 |
| Primary C&P Net Fixed Assets Including General Plant | $130,309 | $69,422 | $21,898 | $17,975 | $0 | $20,259 | $525 | $229 |
| Acct 1830-3 Bulk Poles, Towers & Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1835-3 Bulk Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Acct 1840-3 Bulk Underground Conduit** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1845-3 Bulk Underground Conductors** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Subtotal** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | |
| **Acct 1830-5 Secondary Poles, Towers & Fixtures** | $388,524 | $211,465 | $68,100 | $46,202 | $0 | $60,506 | $1,566 | $685 |
| **Acct 1835-5 Secondary Overhead Conductors** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1840-5 Secondary Underground Conduit** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1845-5 Secondary Underground Conductors** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Subtotal** | **$388,524** | **$211,465** | **$68,100** | **$46,202** | **$0** | **$60,506** | **$1,566** | **$685** |
| | | | | | | | | |
| **Operations and Maintenance** | | | | | | | | |
| **Acct 5020 Overhead Distribution Lines & Feeders - Labour** | $217,691 | $117,008 | $37,231 | $28,323 | $0 | $33,868 | $877 | $384 |
| **Acct 5025 Overhead Distribution Lines & Feeders - Other** | $20,545 | $11,043 | $3,514 | $2,673 | $0 | $3,196 | $83 | $36 |
| **Acct 5040 Underground Distribution Lines & Feeders - Labour** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5045 Underground Distribution Lines & Feeders - Other** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5090 Underground Distribution Lines & Feeders - Rental Paid** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5120 Maintenance of Poles, Towers & Fixtures** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5125 Maintenance of Overhead Conductors & Devices** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5135 Overhead Distribution Lines & Feeders - Right of Way** | $23,396 | $12,575 | $4,001 | $3,044 | $0 | $3,640 | $94 | $41 |
| **Acct 5145 Maintenance of Underground Conduit** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5150 Maintenance of Underground Conductors & Devices** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$261,631** | **$140,626** | **$44,746** | **$34,040** | **$0** | **$40,704** | **$1,054** | **$461** |
| | | | | | | | | |
| **General Expenses** | | | | | | | | |
| **Acct 5005 - Operation Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5010 - Load Dispatching** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5085 - Miscellaneous Distribution Expense** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5105 - Maintenance Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | |
| **Primary Conductors and Poles Gross Assets** | $554,954 | $295,652 | $93,259 | $76,551 | $0 | $86,280 | $2,234 | $977 |
| | | | | | | | | |
| **Acct 1815 - 1855** | $1,825,417 | $924,015 | $356,387 | $324,242 | $0 | $212,850 | $5,511 | $2,411 |

| **Grouping of Operation and Maintenance** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
|---|---|---|---|---|---|---|---|---|
| 1830 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1835 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1840 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1830 & 1835 | $ 261,631 | $ 140,626 | $ 44,746 | $ 34,040 | $ - | $ 40,704 | $ 1,054 | $ 461 |
| 1840 & 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total** | **$ 261,631** | **$ 140,626** | **$ 44,746** | **$ 34,040** | **$ -** | **$ 40,704** | **$ 1,054** | **$ 461** |

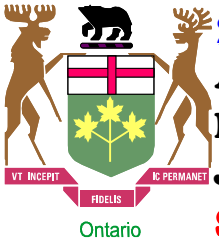
# Sheet O3.4 Secondary Cost Pool Worksheet - Second Run

## ALLOCATION BY RATE CLASSIFICATION

| Description | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load |
|---|---|---|---|---|---|---|---|---|
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | $84,501 | $45,992 | $14,811 | $10,049 | $0 | $13,160 | $341 | $149 |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1840-5 Secondary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on Acct 1845-5 Secondary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Depreciation on General Plant Assigned to Secondary C&P | $2,375 | $1,293 | $416 | $282 | $0 | $370 | $10 | $4 |
| Secondary C&P Operations and Maintenance | $107,740 | $58,640 | $18,884 | $12,812 | $0 | $16,779 | $434 | $190 |
| Allocation of General Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Admin and General Assigned to Primary C&P | $71,184 | $37,627 | $12,278 | $10,906 | $0 | $10,014 | $259 | $101 |
| PILs on Secondary C&P | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Debt Return on Secondary C&P | $3,388 | $1,844 | $594 | $403 | $0 | $528 | $14 | $6 |
| Equity Return on Secondary C&P | $6,098 | $3,319 | $1,069 | $725 | $0 | $950 | $25 | $11 |
| **Total** | **$275,285** | **$148,715** | **$48,053** | **$35,176** | **$0** | **$41,799** | **$1,082** | **$461** |
| General Plant - Gross Assets | $1,057,553 | $517,070 | $222,177 | $249,716 | $0 | $66,129 | $1,712 | $749 |
| General Plant - Accumulated Depreciation | ($624,287) | ($305,233) | ($131,154) | ($147,410) | $0 | ($39,036) | ($1,011) | ($442) |
| General Plant - Net Fixed Assets | $433,267 | $211,837 | $91,023 | $102,306 | $0 | $27,092 | $701 | $307 |
| General Plant - Depreciation | $27,845 | $13,614 | $5,850 | $6,575 | $0 | $1,741 | $45 | $20 |
| **Total Net Fixed Assets Excluding General Plant** | **$636,243** | **$311,079** | **$133,666** | **$150,234** | **$0** | **$39,784** | **$1,030** | **$451** |
| **Total Administration and General Expense** | **$290,864** | **$155,264** | **$64,445** | **$45,083** | **$0** | **$24,898** | **$647** | **$527** |
| **Total O&M** | **$437,856** | **$241,970** | **$99,122** | **$52,964** | **$0** | **$41,718** | **$1,086** | **$997** |
| Secondary Conductors and Poles Gross Plant | | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | $388,524 | $211,465 | $68,100 | $46,202 | $0 | $60,506 | $1,566 | $685 |
| Acct 1835-5 Secondary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-5 Secondary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-5 Secondary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***$388,524*** | ***$211,465*** | ***$68,100*** | ***$46,202*** | ***$0*** | ***$60,506*** | ***$1,566*** | ***$685*** |
| Secondary Conductors and Poles Accumulated Depreciation | | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | ($334,252) | ($181,926) | ($58,587) | ($39,748) | $0 | ($52,054) | ($1,348) | ($590) |
| Acct 1835-5 Secondary Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-5 Secondary Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1845-5 Secondary Underground Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***($334,252)*** | ***($181,926)*** | ***($58,587)*** | ***($39,748)*** | ***$0*** | ***($52,054)*** | ***($1,348)*** | ***($590)*** |
| Secondary Conductor & Pools - Net Fixed Assets | $54,272 | $29,539 | $9,513 | $6,454 | $0 | $8,452 | $219 | $96 |
| General Plant Assigned to Secondary C&P - NFA | $36,958 | $20,115 | $6,478 | $4,395 | $0 | $5,756 | $149 | $65 |
| Secondary C&P Net Fixed Assets Including General Plant | $91,230 | $49,654 | $15,991 | $10,849 | $0 | $14,207 | $368 | $161 |
| Acct 1830-3 Bulk Poles, Towers & Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1835-3 Bulk Overhead Conductors | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Acct 1840-3 Bulk Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Acct 1845-3 Bulk Underground Conductors** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** | ***$0*** |
| **Acct 1830-4 Primary Poles, Towers & Fixtures** | $554,954 | $295,652 | $93,259 | $76,551 | $0 | $86,280 | $2,234 | $977 |
| **Acct 1835-4 Primary Overhead Conductors** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1840-4 Primary Underground Conduit** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 1845-4 Primary Underground Conductors** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| ***Subtotal*** | ***$554,954*** | ***$295,652*** | ***$93,259*** | ***$76,551*** | ***$0*** | ***$86,280*** | ***$2,234*** | ***$977*** |
| **Operations and Maintenance** | | | | | | | | |
| **Acct 5020 Overhead Distribution Lines & Feeders - Labour** | $217,691 | $117,008 | $37,231 | $28,323 | $0 | $33,868 | $877 | $384 |
| **Acct 5025 Overhead Distribution Lines & Feeders - Other** | $20,545 | $11,043 | $3,514 | $2,673 | $0 | $3,196 | $83 | $36 |
| **Acct 5040 Underground Distribution Lines & Feeders - Labour** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5045 Underground Distribution Lines & Feeders - Other** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5090 Underground Distribution Lines & Feeders - Rental Paid** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5120 Maintenance of Poles, Towers & Fixtures** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5125 Maintenance of Overhead Conductors & Devices** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5135 Overhead Distribution Lines & Feeders - Right of Way** | $23,396 | $12,575 | $4,001 | $3,044 | $0 | $3,640 | $94 | $41 |
| **Acct 5145 Maintenance of Underground Conduit** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5150 Maintenance of Underground Conductors & Devices** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$261,631** | **$140,626** | **$44,746** | **$34,040** | **$0** | **$40,704** | **$1,054** | **$461** |
| **General Expenses** | | | | | | | | |
| **Acct 5005 - Operation Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5010 - Load Dispatching** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5085 - Miscellaneous Distribution Expense** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Acct 5105 - Maintenance Supervision and Engineering** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Secondary Conductors and Poles Gross Assets** | $388,524 | $211,465 | $68,100 | $46,202 | $0 | $60,506 | $1,566 | $685 |
| **Acct 1815 - 1855** | $1,825,417 | $924,015 | $356,387 | $324,242 | $0 | $212,850 | $5,511 | $2,411 |

| **Grouping of Operation and Maintenance** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
|---|---|---|---|---|---|---|---|---|
| 1830 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1835 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1840 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1830 & 1835 | $ 261,631 | $ 140,626 | $ 44,746 | $ 34,040 | $ - | $ 40,704 | $ 1,054 | $ 461 |
| 1840 & 1845 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total** | **$ 261,631** | **$ 140,626** | **$ 44,746** | **$ 34,040** | **$ -** | **$ 40,704** | **$ 1,054** | **$ 461** |




# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet O3.5 USL Metering Credit Worksheet - Se

## ALLOCATION BY RATE CLASSIFICATION

| Description | GS <50 |
|---|---|
| Depreciation on Acct 1860 Metering | $2,056 |
| Depreciation on General Plant Assigned to Metering | $1,380 |
| Acct 5065 - Meter expense | $1,121 |
| Acct 5070 & 5075 - Customer Premises | $0 |
| Acct 5175 - Meter Maintenance | $376 |
| Acct 5310 - Meter Reading | $8,084 |
| Admin and General Assigned to Metering | $6,229 |
| PILs on Metering | $0 |
| Debt Return on Metering | $1,968 |
| Equity Return on Metering | $3,542 |
| Total | $24,757 |
| Number of Customers | 248 |
| Metering Unit Cost ($/Customer/Month) | **$8.32** |
| General Plant - Gross Assets | $222,177 |
| General Plant - Accumulated Depreciation | ($131,154) |
| General Plant - Net Fixed Assets | $91,023 |
| General Plant - Depreciation | $5,850 |
| Total Net Fixed Assets Excluding General Plant | $133,666 |
| Total Administration and General Expense | $64,445 |
| Total O&M | $99,122 |
| Metering Rate Base | |
| Acct 1860 - Metering - Gross Assets | $58,666 |
| Metering - Accumulated Depreciation | ($27,138) |
| Metering - Net Fixed Assets | $31,528 |
| General Plant Assigned to Metering - NFA | $21,470 |
| Metering Net Fixed Assets Including General Plant | $52,998 |

## cond Run

## ALLOCATION BY RATE CLASSIFICATION

| | | | | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | O1 Grouping | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Unmetered Scattered Load |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1608 | Franchises and Consents | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805 | Land | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-1 | Land Station >50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-2 | Land Station <50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806 | Land Rights | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-1 | Land Rights Station >50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-2 | Land Rights Station <50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808 | Buildings and Fixtures | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-1 | Buildings and Fixtures > 50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-2 | Buildings and Fixtures < 50 KV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810 | Leasehold Improvements | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-1 | Leasehold Improvements >50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-2 | Leasehold Improvements <50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | dp | $8,919 | $4,699 | $2,058 | $2,046 | $0 | $111 | $3 | $2 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | dp | $449,519 | $181,697 | $118,739 | $149,082 | $0 | $0 | $0 | $0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825 | Storage Battery Equipment | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-1 | Storage Battery Equipment > 50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-2 | Storage Battery Equipment <50 kV | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | dp | $554,954 | $295,652 | $93,259 | $76,551 | $0 | $86,280 | $2,234 | $977 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | dp | $388,524 | $211,465 | $68,100 | $46,202 | $0 | $60,506 | $1,566 | $685 |
| 1835 | Overhead Conductors and Devices | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-4 | Overhead Conductors and Devices - Primary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840 | Underground Conduit | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-3 | Underground Conduit - Bulk Delivery | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-4 | Underground Conduit - Primary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-5 | Underground Conduit - Secondary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845 | Underground Conductors and Devices | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-4 | Underground Conductors and Devices - Primary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-5 | Underground Conductors and Devices - Secondary | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1850 | Line Transformers | dp | $423,501 | $230,502 | $74,231 | $50,361 | $0 | $65,953 | $1,708 | $747 |
| 1855 | Services | dp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1860 | Meters | dp | $299,774 | $155,775 | $58,666 | $85,333 | $0 | $0 | $0 | $0 |
| 1905 | Land | gp | $15,588 | $7,622 | $3,275 | $3,681 | $0 | $975 | $25 | $11 |
| 1906 | Land Rights | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1908 | Buildings and Fixtures | gp | $295,619 | $144,537 | $62,105 | $69,803 | $0 | $18,485 | $479 | $209 |
| 1910 | Leasehold Improvements | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1915 | Office Furniture and Equipment | gp | $47,019 | $22,989 | $9,878 | $11,103 | $0 | $2,940 | $76 | $33 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1920 | Computer Equipment - Hardware | gp | $47,450 | $23,200 | $9,969 | $11,204 | $0 | $2,967 | $77 | $34 |
| 1925 | Computer Software | gp | $161,700 | $79,060 | $33,971 | $38,182 | $0 | $10,111 | $262 | $115 |
| 1930 | Transportation Equipment | gp | $415,859 | $203,326 | $87,366 | $98,195 | $0 | $26,004 | $673 | $295 |
| 1935 | Stores Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1940 | Tools, Shop and Garage Equipment | gp | $74,317 | $36,336 | $15,613 | $17,548 | $0 | $4,647 | $120 | $53 |
| 1945 | Measurement and Testing Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1950 | Power Operated Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1955 | Communication Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1960 | Miscellaneous Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1970 | Load Management Controls - Customer Premises | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1975 | Load Management Controls - Utility Premises | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1980 | System Supervisory Equipment | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1990 | Other Tangible Property | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1995 | Contributions and Grants - Credit | co | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2005 | Property Under Capital Leases | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2010 | Electric Plant Purchased or Sold | gp | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | accum dep | ($2,113,234) | ($1,073,944) | ($412,542) | ($406,752) | $0 | ($212,102) | ($5,491) | ($2,403) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | accum dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 3046 | Balance Transferred From Income | NI | ($71,485) | ($34,951) | ($15,018) | ($16,879) | $0 | ($4,470) | ($116) | ($51) |
| 4080 | Distribution Services Revenue | CREV | ($837,006) | ($591,895) | ($203,857) | ($22,869) | $0 | ($17,947) | ($226) | ($211) |
| 4082 | Retail Services Revenues | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) Revenues | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4090 | Electric Services Incidental to Energy Sales | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4205 | Interdepartmental Rents | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4210 | Rent from Electric Property | mi | ($17,713) | ($8,660) | ($3,721) | ($4,183) | $0 | ($1,108) | ($29) | ($13) |
| 4215 | Other Utility Operating Income | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Electric Revenues | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4225 | Late Payment Charges | mi | ($4,645) | ($3,012) | ($1,172) | ($451) | $0 | ($2) | ($0) | ($7) |
| 4235 | Miscellaneous Service Revenues | mi | ($6,096) | ($3,435) | ($2,192) | ($433) | $0 | ($4) | ($0) | ($31) |
| 4240 | Provision for Rate Refunds | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4245 | Government Assistance Directly Credited to Income | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4305 | Regulatory Debits | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4310 | Regulatory Credits | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4315 | Revenues from Electric Plant Leased to Others | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4320 | Expenses of Electric Plant Leased to Others | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4335 | Profits and Losses from Financial Instrument Hedges | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4340 | Profits and Losses from Financial Instrument Investments | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4345 | Gains from Disposition of Future Use Utility Plant | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4350 | Losses from Disposition of Future Use Utility Plant | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4355 | Gain on Disposition of Utility and Other Property | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4360 | Loss on Disposition of Utility and Other Property | mi | $683 | $334 | $144 | $161 | $0 | $43 | $1 | $0 |
| 4365 | Gains from Disposition of Allowances for Emission | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4370 | Losses from Disposition of Allowances for Emission | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4390 | Miscellaneous Non-Operating Income | mi | ($3,547) | ($1,734) | ($745) | ($838) | $0 | ($222) | ($6) | ($3) |
| 4395 | Rate-Payer Benefit Including Interest | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4405 | Interest and Dividend Income | mi | ($3,220) | ($1,574) | ($676) | ($760) | $0 | ($201) | ($5) | ($2) |
| 4415 | Equity in Earnings of Subsidiary Companies | mi | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4705 | Power Purchased | cop | $1,082,850 | $486,203 | $284,182 | $292,339 | $0 | $19,496 | $374 | $256 |
| 4708 | Charges-WMS | cop | $124,451 | $55,879 | $32,661 | $33,598 | $0 | $2,241 | $43 | $29 |
| 4710 | Cost of Power Adjustments | cop | $189,296 | $84,994 | $49,679 | $51,104 | $0 | $3,408 | $65 | $45 |
| 4712 | Charges-One-Time | cop | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4714 | Charges-NW | cop | $106,215 | $47,702 | $27,830 | $28,709 | $0 | $1,913 | $37 | $25 |
| 4715 | System Control and Load Dispatching | cop | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4716 | Charges-CN | cop | $63,274 | $28,417 | $16,578 | $17,102 | $0 | $1,139 | $22 | $15 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 4730 | Rural Rate Assistance Expense | cop | $23,761 | $10,669 | $6,236 | $6,415 | $0 | $428 | $8 | $6 |
| 5005 | Operation Supervision and Engineering | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5010 | Load Dispatching | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5012 | Station Buildings and Fixtures Expense | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5014 | Transformer Station Equipment - Operation Labour | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5016 | Distribution Station Equipment - Operation Labour | di | $4,450 | $1,809 | $1,173 | $1,467 | $0 | $1 | $0 | $0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | di | $958 | $390 | $253 | $316 | $0 | $0 | $0 | $0 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | di | $217,691 | $117,008 | $37,231 | $28,323 | $0 | $33,868 | $877 | $384 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | di | $20,545 | $11,043 | $3,514 | $2,673 | $0 | $3,196 | $83 | $36 |
| 5030 | Overhead Subtransmission Feeders - Operation | di | $8,585 | $3,566 | $2,331 | $2,688 | $0 | $0 | $0 | $0 |
| 5035 | Overhead Distribution Transformers- Operation | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5050 | Underground Subtransmission Feeders - Operation | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5055 | Underground Distribution Transformers - Operation | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5065 | Meter Expense | cu | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 | $0 | $0 |
| 5070 | Customer Premises - Operation Labour | cu | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | cu | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5085 | Miscellaneous Distribution Expense | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5096 | Other Rent | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5105 | Maintenance Supervision and Engineering | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5112 | Maintenance of Transformer Station Equipment | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5114 | Maintenance of Distribution Station Equipment | di | $10,722 | $4,360 | $2,825 | $3,535 | $0 | $3 | $0 | $0 |
| 5120 | Maintenance of Poles, Towers and Fixtures | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5125 | Maintenance of Overhead Conductors and Devices | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5130 | Maintenance of Overhead Services | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | di | $23,396 | $12,575 | $4,001 | $3,044 | $0 | $3,640 | $94 | $41 |
| 5145 | Maintenance of Underground Conduit | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5150 | Maintenance of Underground Conductors and Devices | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5155 | Maintenance of Underground Services | di | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5160 | Maintenance of Line Transformers | di | $6,002 | $3,267 | $1,052 | $714 | $0 | $935 | $24 | $11 |
| 5175 | Maintenance of Meters | cu | $1,920 | $998 | $376 | $547 | $0 | $0 | $0 | $0 |
| 5305 | Supervision | cu | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5310 | Meter Reading Expense | cu | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 | $0 | $0 |
| 5315 | Customer Billing | cu | $98,164 | $55,322 | $35,292 | $6,973 | $0 | $71 | $7 | $498 |
| 5320 | Collecting | cu | $466 | $263 | $168 | $33 | $0 | $0 | $0 | $2 |
| 5325 | Collecting- Cash Over and Short | cu | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5330 | Collection Charges | cu | ($3,869) | ($2,180) | ($1,391) | ($275) | $0 | ($3) | ($0) | ($20) |
| 5335 | Bad Debt Expense | cu | ($83) | ($38) | ($38) | ($7) | $0 | $0 | $0 | $0 |
| 5340 | Miscellaneous Customer Accounts Expenses | cu | $8,708 | $4,908 | $3,131 | $619 | $0 | $6 | $1 | $44 |
| 5405 | Supervision | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5410 | Community Relations - Sundry | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5415 | Energy Conservation | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5420 | Community Safety Program | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5505 | Supervision | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5510 | Demonstrating and Selling Expense | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5515 | Advertising Expense | ad | ($1,489) | ($823) | ($337) | ($180) | $0 | ($142) | ($4) | ($3) |
| 5520 | Miscellaneous Sales Expense | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5605 | Executive Salaries and Expenses | ad | $6,125 | $3,385 | $1,387 | $741 | $0 | $584 | $15 | $14 |
| 5610 | Management Salaries and Expenses | ad | $16,718 | $9,239 | $3,785 | $2,022 | $0 | $1,593 | $41 | $38 |
| 5615 | General Administrative Salaries and Expenses | ad | $60,667 | $33,526 | $13,734 | $7,338 | $0 | $5,780 | $150 | $138 |
| 5620 | Office Supplies and Expenses | ad | $6,449 | $3,564 | $1,460 | $780 | $0 | $614 | $16 | $15 |
| 5625 | Administrative Expense Transferred Credit | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5630 | Outside Services Employed | ad | $22,684 | $12,536 | $5,135 | $2,744 | $0 | $2,161 | $56 | $52 |
| 5635 | Property Insurance | ad | $6,345 | $3,102 | $1,333 | $1,498 | $0 | $397 | $10 | $4 |
| 5640 | Injuries and Damages | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5645 | Employee Pensions and Benefits | ad | ($8,978) | ($4,961) | ($2,032) | ($1,086) | $0 | ($855) | ($22) | ($20) |
| 5650 | Franchise Requirements | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5655 | Regulatory Expenses | ad | $4,000 | $2,210 | $906 | $484 | $0 | $381 | $10 | $9 |
| 5660 | General Advertising Expenses | ad | $1,714 | $947 | $388 | $207 | $0 | $163 | $4 | $4 |
| 5665 | Miscellaneous General Expenses | ad | $61,697 | $34,095 | $13,967 | $7,463 | $0 | $5,878 | $153 | $140 |
| 5670 | Rent | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5675 | Maintenance of General Plant | ad | $35,317 | $19,517 | $7,995 | $4,272 | $0 | $3,365 | $88 | $80 |
| 5680 | Electrical Safety Authority Fees | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5685 | Independent Market Operator Fees and Penalties | cop | $79,615 | $38,926 | $16,726 | $18,799 | $0 | $4,978 | $129 | $56 |
| 5705 | Amortization Expense - Property, Plant, and Equipment | dep | $142,775 | $75,087 | $26,892 | $23,536 | $0 | $16,640 | $431 | $189 |
| 5710 | Amortization of Limited Term Electric Plant | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5735 | Amortization of Deferred Development Costs | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5740 | Amortization of Deferred Charges | dep | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6005 | Interest on Long Term Debt | INT | $39,714 | $19,417 | $8,343 | $9,377 | $0 | $2,483 | $64 | $28 |
| 6105 | Taxes Other Than Income Taxes | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6110 | Income Taxes | Input | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6205 | Donations | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6210 | Life Insurance | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6215 | Penalties | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 6225 | Other Deductions | ad | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | **$2,627,536** | **$1,083,589** | **$613,418** | **$766,515** | **$0** | **$157,329** | **$4,127** | **$2,558** |
| | | | | **$2,627,536** | | | | | | |

| Grouping by Allocator | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Unmetered Scattered Load |
|---|---|---|---|---|---|---|---|---|
| **1808** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1815** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1820** | $ 16,131 | $ 6,559 | $ 4,250 | $ 5,318 | $ - | $ 4 | $ 0 | $ 0 |
| **1830** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1835** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1840** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1850** | $ 6,002 | $ 3,267 | $ 1,052 | $ 714 | $ - | $ 935 | $ 24 | $ 11 |
| **1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1860** | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - | $ - | $ - |
| **1815-1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1830 & 1835** | $ 270,216 | $ 144,193 | $ 47,077 | $ 36,728 | $ - | $ 40,704 | $ 1,054 | $ 461 |
| **1840 & 1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **BCP** | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - |
| **BDHA** | -$ | 83 | -$ | 38 | -$ | 38 | -$ | 7 | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - |
| **Break Out** | -$ | 1,970,460 | -$ | 998,857 | -$ | 385,650 | -$ | 383,216 | $ | - | -$ | 195,462 | -$ | 5,060 | -$ | 2,214 | $ | - | $ | - | $ | - | $ | - | $ | - |
| **CCA** | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - |
| **CDMPP** | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - |
| **CEN** | $ | 169,488 | $ | 76,119 | $ | 44,408 | $ | 45,811 | $ | - | $ | 3,052 | $ | 58 | $ | 40 | $ | 1,420,357 | $ | 637,745 | $ | 372,757 | $ | 383,456 | $ | - |
| **CEN EWMP** | $ | 1,420,357 | $ | 637,745 | $ | 372,757 | $ | 383,456 | $ | - | $ | 25,573 | $ | 490 | $ | 336 | $ | 837,006 | $ | 591,895 | $ | 203,857 | $ | 22,869 | $ | - |
| **CREV** | -$ | 837,006 | -$ | 591,895 | -$ | 203,857 | -$ | 22,869 | $ | - | -$ | 17,947 | -$ | 226 | -$ | 211 | $ | - | $ | - | $ | - | $ | - | $ | - |
| **CWCS** | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | 305,503 | $ | 158,752 | $ | 59,788 | $ | 86,964 | $ | - |
| **CWMC** | $ | 305,503 | $ | 158,752 | $ | 59,788 | $ | 86,964 | $ | - | $ | - | $ | - | $ | - | $ | 34,472 | $ | 25,703 | $ | 8,084 | $ | 685 | $ | - |
| **CWMR** | $ | 34,472 | $ | 25,703 | $ | 8,084 | $ | 685 | $ | - | $ | - | $ | - | $ | - | $ | 97,374 | $ | 54,877 | $ | 35,008 | $ | 6,917 | $ | - |
| **CWNB** | $ | 97,374 | $ | 54,877 | $ | 35,008 | $ | 6,917 | $ | - | $ | 71 | $ | 7 | $ | 494 | $ | 8,919 | $ | 4,699 | $ | 2,058 | $ | 2,046 | $ | - |
| **DCP** | $ | 8,919 | $ | 4,699 | $ | 2,058 | $ | 2,046 | $ | - | $ | 111 | $ | 3 | $ | 2 | -$ | 4,645 | -$ | 3,012 | -$ | 1,172 | -$ | 451 | $ | - |
| **LPHA** | -$ | 4,645 | -$ | 3,012 | -$ | 1,172 | -$ | 451 | $ | - | -$ | 2 | -$ | 0 | -$ | 7 | $ | 423,501 | $ | 230,502 | $ | 74,231 | $ | 50,361 | $ | - |
| **LTNCP** | $ | 423,501 | $ | 230,502 | $ | 74,231 | $ | 50,361 | $ | - | $ | 65,953 | $ | 1,708 | $ | 747 | $ | 24,048 | $ | 11,758 | $ | 5,052 | $ | 5,678 | $ | - |
| **NFA** | $ | 24,048 | $ | 11,758 | $ | 5,052 | $ | 5,678 | $ | - | $ | 1,504 | $ | 39 | $ | 17 | $ | 1,063,898 | $ | 520,173 | $ | 223,510 | $ | 251,214 | $ | - |
| **NFA ECC** | $ | 1,063,898 | $ | 520,173 | $ | 223,510 | $ | 251,214 | $ | - | $ | 66,525 | $ | 1,722 | $ | 754 | $ | 204,905 | $ | 113,235 | $ | 46,386 | $ | 24,786 | $ | - |
| **O&M** | $ | 204,905 | $ | 113,235 | $ | 46,386 | $ | 24,786 | $ | - | $ | 19,523 | $ | 508 | $ | 466 | $ | 1,004,472 | $ | 477,349 | $ | 211,999 | $ | 225,633 | $ | - |
| **PNCP** | $ | 1,004,472 | $ | 477,349 | $ | 211,999 | $ | 225,633 | $ | - | $ | 86,280 | $ | 2,234 | $ | 977 | $ | 388,524 | $ | 211,465 | $ | 68,100 | $ | 46,202 | $ | - |
| **SNCP** | $ | 388,524 | $ | 211,465 | $ | 68,100 | $ | 46,202 | $ | - | $ | 60,506 | $ | 1,566 | $ | 685 | $ | - | $ | - | $ | - | $ | - | $ | - |
| **TCP** | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | $ | - | | | | | | | | | | |
| **Total** | **$** | **2,627,536** | **$** | **1,083,589** | **$** | **613,418** | **$** | **766,515** | **$** | **-** | **$** | **157,329** | **$** | **4,127** | **$** | **2,558** | | | | | | | | | | |

**EB-2005-0335 EB-2006-0247**
**June 22 2007**
**Sheet 06 Details of Allocators by Class and Account Worksheet - Second Run**

Uniform System of Accounts - Detail Accounts

| USoA Account # | Accounts | Reclassified Balance | Financial Statement Asset Break-Out Includes Acc Dep and Contributed Capital | Adjusted TB | Demand | Customer | Total | Allocation - Demand Related 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | Total - Demand | Allocation - Customer Related 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | Total - Customer | Allocation of Miscellaneous Revenue 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | Total - Mis | Allocation of Demand Plant and Administration 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | Total - A&G |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1565 | Conservation and Demand Management Expenditures and Recoveries | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | Franchises and Consents | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | 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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-2 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-1 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-1 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1815 | Distribution 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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $465,602 | ($465,602) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 (Wholesale Meters) | $0 | $16,304 | $16,304 | $16,304 | $0 | $16,304 | $4,699 | $2,058 | $2,046 | $0 | $111 | $3 | $2 | $8,919 | $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 | $449,519 | $449,519 | $449,519 | $0 | $449,519 | $181,697 | $116,739 | $149,082 | $0 | $0 | $0 | $0 | $449,519 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-2 | Storage Battery Equipment >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | $943,678 | ($943,678) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $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 | $554,954 | $554,954 | $201,981 | $334,973 | $554,954 | $99,739 | $39,436 | $73,430 | $0 | $0 | $0 | $0 | $221,981 | $305,969 | $34,924 | $2,902 | $0 | $86,260 | $2,234 | $477 | $332,973 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $388,524 | $388,524 | $195,410 | $220,114 | $388,524 | $67,053 | $43,819 | $49,537 | $0 | $0 | $0 | $0 | $160,410 | $144,412 | $24,281 | $1,664 | $0 | $60,556 | $1,566 | $695 | $233,114 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1850 | Line Transformers | $423,501 | $0 | $423,501 | $168,491 | $254,131 | $423,501 | $73,060 | $47,744 | $46,547 | $0 | $0 | $0 | $0 | $169,491 | $157,412 | $26,467 | $1,914 | $0 | $60,463 | $1,758 | $747 | $249,151 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1860 | Meters | $304,632 | $0 | $304,632 | $0 | $304,632 | $304,632 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $99,774 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $99,774 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1905 | Land | $15,586 | $0 | $15,586 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $7,932 | $3,270 | $3,681 | $0 | $670 | $33 | $1 | $15,586 |
| 1906 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1908 | Buildings and Fixtures | $266,419 | $0 | $266,419 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $146,527 | $42,105 | $46,933 | $0 | $16,495 | $679 | $209 | $266,419 |
| 1910 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1915 | Office Furniture and Equipment | $47,319 | $0 | $47,319 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $22,988 | $6,678 | $11,103 | $0 | $2,940 | $76 | $33 | $47,319 |
| 1920 | Computer Equipment - Hardware | $47,450 | $0 | $47,450 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $23,030 | $9,949 | $11,204 | $0 | $2,947 | $77 | $34 | $47,450 |
| 1925 | Tools, Shop and Garage Equipment | $74,317 | $0 | $74,317 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $36,036 | $10,453 | $17,446 | $0 | $4,617 | $120 | $53 | $74,317 |
| 1930 | Transportation Equipment | $415,658 | $0 | $415,658 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $201,556 | $58,506 | $97,648 | $0 | $25,824 | $673 | $295 | $415,658 |
| 1935 | Stores Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1940 | Tools, Shop and Garage Equipment | $74,317 | $0 | $74,317 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $36,036 | $10,453 | $17,446 | $0 | $4,617 | $120 | $53 | $74,317 |
| 1945 | Measurement and Testing Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1950 | Power Operated Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1955 | Communication Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1960 | Miscellaneous Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1970 | Load Management Controls - Customer Premises | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1975 | Load Management Controls - Utility Premises | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1980 | System Supervisory Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1990 | Other Tangible Property | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1995 | Contributions and Grants - Credit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2005 | Property Under Capital Leases | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2010 | Electric Plant Purchased or Sold | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2105 | Accumulated Amortization of Electric Utility Plant - Property, Plant, & Equipment | ($2,119,842) | | ($2,119,842) | $0 | $0 | $0 | ($282,749) | ($184,826) | ($214,429) | $0 | ($49) | ($3) | ($1) | ($683,273) | ($484,843) | ($84,392) | ($44,713) | $0 | ($572,699) | ($4,479) | ($1,966) | ($905,673) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($305,203) | ($191,154) | ($147,454) | $0 | ($39,036) | ($1,011) | ($445) | ($684,307) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2040 | Balance Transferred From Income | ($71,485) | | ($71,485) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($24,951) | ($13,018) | ($16,679) | $0 | ($4,478) | ($116) | ($51) | ($71,485) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4080 | Distribution Services Revenue | ($872,000) | | ($872,000) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($298,000) | ($155,000) | ($199,000) | $0 | ($53,000) | $0 | $0 | ($872,000) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4082 | Retail Services Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4084 | Service Transaction Requests (STR) | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4086 | Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4090 | Electric Services Incidental to Energy Sales | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4205 | Interdepartmental Rents | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4210 | Rent from Electric Property | ($17,710) | | ($17,710) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($6,666) | ($3,725) | ($4,193) | $0 | ($1,108) | ($29) | ($13) | ($17,710) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4220 | Other Utility Operating Income | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4235 | Other Electric Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4405 | Late Payment Charges | ($5,430) | | ($5,430) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($3,612) | ($1,172) | ($451) | $0 | ($81) | ($5) | ($7) | ($4,445) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4530 | Miscellaneous Service Revenues | ($5,145) | | ($5,145) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($3,435) | ($1,192) | ($432) | $0 | ($84) | ($5) | ($7) | ($4,096) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4240 | Provision for Rate Refunds | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4245 | Government Assistance Directly Credited to Income | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4305 | Regulatory Debits | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4310 | Regulatory Credits | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4315 | Revenues from Electric Plant Leased to Others | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4320 | Expenses of Electric Plant Leased to Others | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4335 | Profits and Losses from Financial Instrument Hedges | $0 | | $0 | $0 | $0 | $0 | $0

| | | |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet O6 Composite Allocator Detail Worksheet - Second Run

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

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

| | | | Demand Allocators | | | | | | | | Customer Allocators | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 | 5 | 7 | 8 | 9 | | 1 |
| | | | Demand Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Unmetered Scattered Load | Customer Total | Residential |
| | **Composite allocators** | | | | | | | | | | | |
| | **Rate Base** | | | | | | | | | | | |
| | 1565 | Conservation and Demand Management | $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 |
| | 1805-2 | Land Station <50 kV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | 1805 | Total | $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 |
| | 1806-2 | Land Rights Station <50 kV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | 1806 | Total | $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 |
| | 1808-2 | Buildings and Fixtures < 50 KV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | 1808 | Total | $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 |
| | 1810-2 | Leasehold Improvements <50 kV | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | 1810 | Total | $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 |
| | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $8,919 | $4,699 | $2,058 | $2,046 | $0 | $111 | $3 | $2 | $0 | $0 |
| | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $449,519 | $181,697 | $118,739 | $149,082 | $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 |
| | 1820 | Total | $458,438 | $186,397 | $120,797 | $151,128 | $0 | $111 | $3 | $2 | $0 | $0 |
| | 1815 & 1820 | Total | $458,438 | $186,397 | $120,797 | $151,128 | $0 | $111 | $3 | $2 | $0 | $0 |
| | 1825-1 | Storage Battery Equipment > 50 kV | | $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 |
| | 1825 | Total | $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 |
| | 1830-4 | Poles, Towers and Fixtures - Primary | | $89,726 | $58,636 | $73,620 | $0 | $0 | $0 | $0 | $332,972 | $205,926 |
| | 1830-5 | Poles, Towers and Fixtures - Secondary | | $67,053 | $43,819 | $44,537 | $0 | $0 | $0 | $0 | $233,114 | $144,412 |
| | 1830 | Total | $377,391 | $156,779 | $102,455 | $118,157 | $0 | $0 | $0 | $0 | $566,087 | $350,338 |
| | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | 1835-4 | Overhead Conductors and Devices - Primary | | $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 |
| | 1835 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | 1830 & 1835 | Total | $377,391 | $156,779 | $102,455 | $118,157 | $0 | $0 | $0 | $0 | $566,087 | $350,338 |

| | A | B | C | D | E | F | H | J | K | L | X | Y |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 70 | 1840-3 | Underground Conduit - Bulk Delivery | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 71 | 1840-4 | Underground Conduit - Primary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 72 | 1840-5 | Underground Conduit - Secondary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 73 | 1840 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 74 | | | | | | | | | | | | |
| 75 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 76 | 1845-4 | Underground Conductors and Devices - Primary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 77 | 1845-5 | Underground Conductors and Devices - Secondary | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 78 | 1845 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 79 | | | | | | | | | | | | |
| 80 | 1840 & 1845 | Total | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 81 | | | | | | | | | | | | |
| 82 | 1850 | Line Transformers | $169,401 | $73,090 | $47,764 | $48,547 | $0 | $0 | $0 | $0 | $254,101 | $157,412 |
| 83 | | | | | | | | | | | | |
| 84 | 1815- 1850 | Total | $1,005,229 | $416,265 | $271,016 | $317,832 | $0 | $111 | $3 | $2 | $820,187 | $507,750 |
| 85 | | | | | | | | | | | | |
| 86 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 87 | | | | | | | | | | | | |
| 88 | 1815- 1855 | Total | $1,005,229 | $416,265 | $271,016 | $317,832 | $0 | $111 | $3 | $2 | $820,187 | $507,750 |
| 89 | | | | | | | | | | | | |
| 90 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $299,774 | $155,775 |
| 91 | | | | | | | | | | | | |
| 92 | 1815-1860 | Total | $1,005,229 | $416,265 | $271,016 | $317,832 | $0 | $111 | $3 | $2 | $1,119,962 | $663,525 |
| 93 | | | | | | | | | | | | |
| 94 | 1565-1860 | Total | $1,005,229 | $416,265 | $271,016 | $317,832 | $0 | $111 | $3 | $2 | $1,119,962 | $663,525 |
| 95 | | | | | | | | | | | | |
| 96 | | Total Demand And Customer | $2,125,191 | $1,079,790 | $415,054 | $409,575 | $0 | $212,850 | $5,511 | $2,411 | | |
| 97 | | Accum Depreciation - NFA | ($1,488,948) | ($768,711) | ($281,388) | ($259,342) | $0 | ($173,066) | ($4,481) | ($1,961) | | |
| 98 | | Accum Depreciation - NFA ECC | ($1,488,948) | ($768,711) | ($281,388) | ($259,342) | $0 | ($173,066) | ($4,481) | ($1,961) | | |
| 99 | NFA | Net Fixed Assets | $636,243 | $311,079 | $133,666 | $150,234 | $0 | $39,784 | $1,030 | $451 | | |
| 100 | NFA ECC | Net Fixed Assets Excluding Capital Contribution | $636,243 | $311,079 | $133,666 | $150,234 | $0 | $39,784 | $1,030 | $451 | | |
| 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 | **Acccounts** | | | | | | | | | | | |
| 106 | 5005 | Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 107 | 5010 | Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 108 | 5012 | Station Buildings and Fixtures Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 109 | 5014 | Transformer Station Equipment - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 110 | 5015 | Transformer Station Equipment - Operation Supplies and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 111 | 5016 | Distribution Station Equipment - Operation Labour | $4,450 | $1,809 | $1,173 | $1,467 | $0 | $1 | $0 | $0 | $0 | $0 |
| 112 | 5017 | Distribution Station Equipment - Operation Supplies and Expenses | $958 | $390 | $253 | $316 | $0 | $0 | $0 | $0 | $0 | $0 |
| 113 | 5020 | Overhead Distribution Lines and Feeders - Operation Labour | $87,076 | $36,174 | $23,640 | $27,263 | $0 | $0 | $0 | $0 | $95,486 | $80,834 |
| 114 | 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | $8,218 | $3,414 | $2,231 | $2,573 | $0 | $0 | $0 | $0 | $9,012 | $7,629 |
| 115 | 5030 | Overhead Subtransmission Feeders - Operation | $8,585 | $3,566 | $2,331 | $2,688 | $0 | $0 | $0 | $0 | $0 | $0 |
| 116 | 5035 | Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 117 | 5040 | Underground Distribution Lines and Feeders - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 118 | 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 119 | 5050 | Underground Subtransmission Feeders - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 120 | 5055 | Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 121 | 5065 | Meter Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $5,729 | $2,977 |
| 122 | 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 123 | 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 124 | 5085 | Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 125 | 5090 | Underground Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | H | J | K | L | X | Y |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 126 | 5095 | Overhead Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 127 | 5096 | Other Rent | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 128 | 5105 | Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 129 | 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 130 | 5112 | Maintenance of Transformer Station Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 131 | 5114 | Maintenance of Distribution Station Equipment | $10,722 | $4,360 | $2,825 | $3,535 | $0 | $3 | $0 | $0 | $0 | $0 |
| 132 | 5120 | Maintenance of Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 133 | 5125 | Maintenance of Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 134 | 5130 | Maintenance of Overhead Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 135 | 5135 | Overhead Distribution Lines and Feeders - Right of Way | $9,358 | $3,888 | $2,541 | $2,930 | $0 | $0 | $0 | $0 | $10,262 | $8,687 |
| 136 | 5145 | Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 137 | 5150 | Maintenance of Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 138 | 5155 | Maintenance of Underground Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 139 | 5160 | Maintenance of Line Transformers | $2,401 | $1,036 | $677 | $688 | $0 | $0 | $0 | $0 | $2,632 | $2,231 |
| 140 | 5175 | Maintenance of Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $1,920 | $998 |
| 141 | 5305 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 142 | 5310 | Meter Reading Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $34,472 | $25,703 |
| 143 | 5315 | Customer Billing | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $97,588 | $55,322 |
| 144 | 5320 | Collecting | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $463 | $263 |
| 145 | 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 146 | 5330 | Collection Charges | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($3,846) | ($2,180) |
| 147 | 5335 | Bad Debt Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($83) | ($38) |
| 148 | 5340 | Miscellaneous Customer Accounts Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $8,657 | $4,908 |
| 149 | | | | | | | | | | | | |
| 150 | O&M DC | Total | $131,769 | $54,636 | $35,669 | $41,459 | $0 | $4 | $0 | $0 | $262,291 | $187,333 |
| 151 | | | | | | | | | | | | |
| 152 | O&M | Total Demand and Customer | $437,856 | $241,970 | $99,122 | $52,964 | $0 | $41,718 | $1,086 | $997 | | |
| 153 | | | | | | | | | | | | |
| 154 | | | | | | | | | | | | |
| 155 | **Accounts** | | | | | | | | | | | |
| 156 | 4705 | Power Purchased | $1,836,713 | $486,203 | $284,182 | $292,339 | $0 | $19,496 | $374 | $256 | $1,082,850 | |
| 157 | 4708 | Charges-WMS | $211,091 | $55,879 | $32,661 | $33,598 | $0 | $2,241 | $43 | $29 | $124,451 | |
| 158 | 4710 | Cost of Power Adjustments | $321,081 | $84,994 | $49,679 | $51,104 | $0 | $3,408 | $65 | $45 | $189,296 | |
| 159 | 4712 | Charges-One-Time | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 160 | 4714 | Charges-NW | $180,178 | $47,702 | $27,830 | $28,709 | $0 | $1,913 | $37 | $25 | $106,215 | |
| 161 | 4716 | Charges-CN | $107,334 | $28,417 | $16,578 | $17,102 | $0 | $1,139 | $22 | $15 | $63,274 | |
| 162 | 4730 | Rural Rate Assistance Expense | $40,302 | $10,669 | $6,236 | $6,415 | $0 | $428 | $8 | $6 | $23,761 | |
| 163 | 5685 | Independent Market Operator Fees and Penalties | $79,615 | $38,926 | $16,726 | $18,799 | $0 | $4,978 | $129 | $56 | $79,615 | |
| 164 | | | | | | | | | | | | |
| 165 | COP | Cost of Power | $2,776,314 | $752,790 | $433,891 | $448,066 | $0 | $33,604 | $677 | $432 | $1,669,460 | |
| 166 | | | | | | | | | | | | |
| 167 | **Acccounts** | | | | | | | | | | | |
| 168 | 5005 | Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 169 | 5010 | Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 170 | 5012 | Station Buildings and Fixtures Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 171 | 5014 | Transformer Station Equipment - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 172 | 5015 | Transformer Station Equipment - Operation Supplies and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 173 | 5016 | Distribution Station Equipment - Operation Labour | $4,450 | $1,809 | $1,173 | $1,467 | $0 | $1 | $0 | $0 | $4,450 | |
| 174 | 5017 | Distribution Station Equipment - Operation Supplies and Expenses | $958 | $390 | $253 | $316 | $0 | $0 | $0 | $0 | $958 | |
| 175 | 5020 | Overhead Distribution Lines and Feeders - Operation Labour | $217,691 | $117,008 | $37,231 | $28,323 | $0 | $33,868 | $877 | $384 | $217,691 | |
| 176 | 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | $20,545 | $11,043 | $3,514 | $2,673 | $0 | $3,196 | $83 | $36 | $20,545 | |
| 177 | 5030 | Overhead Subtransmission Feeders - Operation | $8,585 | $3,566 | $2,331 | $2,688 | $0 | $0 | $0 | $0 | $8,585 | |
| 178 | 5035 | Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 179 | 5040 | Underground Distribution Lines and Feeders - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 180 | 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | A | B | C | D | E | F | H | J | K | L | X | Y |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 181 | 5050 | Underground Subtransmission Feeders - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 182 | 5055 | Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 183 | 5065 | Meter Expense | $5,729 | $2,977 | $1,121 | $1,631 | $0 | $0 | $0 | $0 | $5,729 | |
| 184 | 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 185 | 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 186 | 5085 | Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 187 | 5090 | Underground Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 188 | 5095 | Overhead Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 189 | 5096 | Other Rent | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 190 | 5105 | Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 191 | 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 192 | 5112 | Maintenance of Transformer Station Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 193 | 5114 | Maintenance of Distribution Station Equipment | $10,722 | $4,360 | $2,825 | $3,535 | $0 | $3 | $0 | $0 | $10,722 | |
| 194 | 5120 | Maintenance of Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 195 | 5125 | Maintenance of Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 196 | 5130 | Maintenance of Overhead Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 197 | 5135 | Overhead Distribution Lines and Feeders - Right of Way | $23,396 | $12,575 | $4,001 | $3,044 | $0 | $3,640 | $94 | $41 | $23,396 | |
| 198 | 5145 | Maintenance of Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 199 | 5150 | Maintenance of Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 200 | 5155 | Maintenance of Underground Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 201 | 5160 | Maintenance of Line Transformers | $6,002 | $3,267 | $1,052 | $714 | $0 | $935 | $24 | $11 | $6,002 | |
| 202 | 5175 | Maintenance of Meters | $1,920 | $998 | $376 | $547 | $0 | $0 | $0 | $0 | $1,920 | |
| 203 | 5305 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 204 | 5310 | Meter Reading Expense | $34,472 | $25,703 | $8,084 | $685 | $0 | $0 | $0 | $0 | $34,472 | |
| 205 | 5315 | Customer Billing | $98,164 | $55,322 | $35,292 | $6,973 | $0 | $71 | $7 | $498 | $98,164 | |
| 206 | 5320 | Collecting | $466 | $263 | $168 | $33 | $0 | $0 | $0 | $2 | $466 | |
| 207 | 5325 | Collecting- Cash Over and Short | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 208 | 5330 | Collection Charges | ($3,869) | ($2,180) | ($1,391) | ($275) | $0 | ($3) | ($0) | ($20) | ($3,869) | |
| 209 | 5335 | Bad Debt Expense | ($83) | ($38) | ($38) | ($7) | $0 | $0 | $0 | $0 | ($83) | |
| 210 | 5340 | Miscellaneous Customer Accounts Expenses | $8,708 | $4,908 | $3,131 | $619 | $0 | $6 | $1 | $44 | $8,708 | |
| 211 | 5405 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 212 | 5410 | Community Relations - Sundry | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 213 | 5415 | Energy Conservation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 214 | 5420 | Community Safety Program | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 215 | 5425 | Miscellaneous Customer Service and Informational Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 216 | 5505 | Supervision | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 217 | 5510 | Demonstrating and Selling Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 218 | 5515 | Advertising Expense | ($1,489) | ($823) | ($337) | ($180) | $0 | ($142) | ($4) | ($3) | ($1,489) | |
| 219 | 5520 | Miscellaneous Sales Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 220 | 5605 | Executive Salaries and Expenses | $6,125 | $3,385 | $1,387 | $741 | $0 | $584 | $15 | $14 | $6,125 | |
| 221 | 5610 | Management Salaries and Expenses | $16,718 | $9,239 | $3,785 | $2,022 | $0 | $1,593 | $41 | $38 | $16,718 | |
| 222 | 5615 | General Administrative Salaries and Expenses | $60,667 | $33,526 | $13,734 | $7,338 | $0 | $5,780 | $150 | $138 | $60,667 | |
| 223 | 5620 | Office Supplies and Expenses | $6,449 | $3,564 | $1,460 | $780 | $0 | $614 | $16 | $15 | $6,449 | |
| 224 | 5625 | Administrative Expense Transferred Credit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 225 | 5630 | Outside Services Employed | $22,684 | $12,536 | $5,135 | $2,744 | $0 | $2,161 | $56 | $52 | $22,684 | |
| 226 | 5635 | Property Insurance | $6,345 | $3,102 | $1,333 | $1,498 | $0 | $397 | $10 | $4 | $6,345 | |
| 227 | 5640 | Injuries and Damages | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 228 | 5645 | Employee Pensions and Benefits | ($8,978) | ($4,961) | ($2,032) | ($1,086) | $0 | ($855) | ($22) | ($20) | ($8,978) | |
| 229 | 5650 | Franchise Requirements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 230 | 5655 | Regulatory Expenses | $4,000 | $2,210 | $906 | $484 | $0 | $381 | $10 | $9 | $4,000 | |
| 231 | 5660 | General Advertising Expenses | $1,714 | $947 | $388 | $207 | $0 | $163 | $4 | $4 | $1,714 | |
| 232 | 5665 | Miscellaneous General Expenses | $61,697 | $34,095 | $13,967 | $7,463 | $0 | $5,878 | $153 | $140 | $61,697 | |
| 233 | 5670 | Rent | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 234 | 5675 | Maintenance of General Plant | $35,317 | $19,517 | $7,995 | $4,272 | $0 | $3,365 | $88 | $80 | $35,317 | |
| 235 | 5680 | Electrical Safety Authority Fees | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 236 | 6105 | Taxes Other Than Income Taxes | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 237 | 6205 | Donations | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 238 | 6210 | Life Insurance | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 239 | 6215 | Penalties | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 240 | 6225 | Other Deductions | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 241 | | | | | | | | | | | | |

| | A | B | C | D | E | F | H | J | K | L | X | Y |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 242 | | **OM&A Expenses** | **$649,105** | **$358,307** | **$146,841** | **$79,248** | **$0** | **$61,638** | **$1,604** | **$1,468** | **$649,105** | |
| 243 | | | | | | | | | | | | |
| 244 | | | | | | | | | | | | |
| 245 | | | | | | | | | | | | |
| 246 | | | | | | | | | | | | |
| 247 | | | **Demand Allocators** | | | | | | | | | **Customer All** |
| 248 | **Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)** | | **Demand Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Customer Total** | **Residential** |
| 249 | | | | | | | | | | | | |
| 250 | | **1808** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 251 | | **1815** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 252 | | **1820** | $ 16,131 | $ 6,559 | $ 4,250 | $ 5,318 | $ - | $ 4 | $ 0 | $ 0 | $ - | $ - |
| 253 | | **1830** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 254 | | **1835** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 255 | | **1840** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 256 | | **1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 257 | | **1850** | $ 2,401 | $ 1,036 | $ 677 | $ 688 | $ - | $ - | $ - | $ - | $ 2,632 | $ 2,231 |
| 258 | | **1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 259 | | **1860** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,920 | $ 998 |
| 260 | | **1815-1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 261 | | **1830 & 1835** | $ 113,238 | $ 47,042 | $ 30,742 | $ 35,453 | $ - | $ - | $ - | $ - | $ 114,760 | $ 97,150 |
| 262 | | **1840 & 1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 263 | | **BCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 264 | | **BDHA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | -$ 83 | -$ 38 |
| 265 | | **Break Out** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 266 | | **CCA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 267 | | **CDMPP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 268 | | **CEN** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 269 | | **CEN EWMP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 270 | | **CREV** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 271 | | **CWCS** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 272 | | **CWMC** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,729 | $ 2,977 |
| 273 | | **CWMR** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 34,472 | $ 25,703 |
| 274 | | **CWNB** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 102,862 | $ 58,312 |
| 275 | | **DCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 276 | | **LPHA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 277 | | **LTNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 278 | | **NFA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 279 | | **NFA ECC** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 280 | | **O&M** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 281 | | **PNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 282 | | **SNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 283 | | **TCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 284 | | | | | | | | | | | | |
| 285 | | **Total** | **$ 131,769** | **$ 54,636** | **$ 35,669** | **$ 41,459** | **$ -** | **$ 4** | **$ 0** | **$ 0** | **$ 262,291** | **$ 187,333** |
| 286 | | | | | | | | | | | | |
| 287 | | | | | | | | | | | | |
| 288 | | | **Demand Allocators** | | | | | | | | | **Customer All** |
| 289 | **Grouping of OM&A (lines 168 - 240)** | | **Demand Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Customer Total** | **Residential** |
| 290 | | | | | | | | | | | | |
| 291 | | **1808** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 292 | | **1815** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 293 | | **1820** | $ 16,131 | $ 6,559 | $ 4,250 | $ 5,318 | $ - | $ 4 | $ 0 | $ 0 | $ 16,131 | $ - |
| 294 | | **1830** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 295 | | **1835** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 296 | | **1840** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 297 | | **1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 298 | | **1850** | $ 6,002 | $ 3,267 | $ 1,052 | $ 714 | $ - | $ 935 | $ 24 | $ 11 | $ 6,002 | $ - |
| 299 | | **1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 300 | | **1860** | $ 1,920 | $ 998 | $ 376 | $ 547 | $ - | $ - | $ - | $ - | $ 1,920 | $ - |
| 301 | | **1815-1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 302 | | **1830 & 1835** | $ 270,216 | $ 144,193 | $ 47,077 | $ 36,728 | $ - | $ 40,704 | $ 1,054 | $ 461 | $ 270,216 | $ - |
| 303 | | **1840 & 1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 304 | | **BCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 305 | | **BDHA** | -$ 83 | -$ 38 | -$ 38 | -$ 7 | $ - | $ - | $ - | $ - | -$ 83 | $ - |
| 306 | | **Break Out** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 307 | | **CCA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 308 | | **CDMPP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 309 | | **CEN** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 310 | | **CEN EWMP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 311 | | **CREV** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 312 | | **CWCS** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 313 | | **CWMC** | $ 5,729 | $ 2,977 | $ 1,121 | $ 1,631 | $ - | $ - | $ - | $ - | $ 5,729 | $ - |
| 314 | | **CWMR** | $ 34,472 | $ 25,703 | $ 8,084 | $ 685 | $ - | $ - | $ - | $ - | $ 34,472 | $ - |
| 315 | | **CWNB** | $ 103,469 | $ 58,312 | $ 37,200 | $ 7,350 | $ - | $ 75 | $ 7 | $ 525 | $ 103,469 | $ - |
| 316 | | **DCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 317 | | **LPHA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 318 | | **LTNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| | A | B | C | D | E | F | H | J | K | L | X | Y |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 319 | | **NFA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 320 | | **NFA ECC** | $ 6,345 | $ 3,102 | $ 1,333 | $ 1,498 | $ - | $ 397 | $ 10 | $ 4 | $ 6,345 | $ - |
| 321 | | **O&M** | $ 204,905 | $ 113,235 | $ 46,386 | $ 24,786 | $ - | $ 19,523 | $ 508 | $ 466 | $ 204,905 | $ - |
| 322 | | **PNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 323 | | **SNCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 324 | | **TCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 325 | | | | | | | | | | | | |
| 326 | | **Total** | **$ 649,105** | **$ 358,307** | **$ 146,841** | **$ 79,248** | **$ -** | **$ 61,638** | **$ 1,604** | **$ 1,468** | **$ 649,105** | **$ -** |
| 327 | | | | | | | | | | | | |
| 328 | | | | | | | | | | | | |
| 329 | | | | | | | | | | | | |
| 330 | | | | | | | | | | | | |
| 331 | | | | | | | | | | | | |
| 332 | | | | | | | | | | | | |
| 333 | | | | | | | | | | | | |
| 334 | | | | | | | | | | | | |
| 335 | | | | | | | | | | | | |
| 336 | | | | | | | | | | | | |
| 337 | | | | | | | | | | | | |
| 338 | | | | | | | | | | | | |
| 339 | | | | | | | | | | | | |
| 340 | | | | | | | | | | | | |
| 341 | | | | | | | | | | | | |
| 342 | | | | | | | | | | | | |
| 343 | | | | | | | | | | | | |
| 344 | | | | | | | | | | | | |
| 345 | | | | | | | | | | | | |
| 346 | | | | | | | | | | | | |
| 347 | | | | | | | | | | | | |
| 348 | | | | | | | | | | | | |
| 349 | | | | | | | | | | | | |
| 350 | | | | | | | | | | | | |
| 351 | | | | | | | | | | | | |
| 352 | | | | | | | | | | | | |
| 353 | | | | | | | | | | | | |
| 354 | | | | | | | | | | | | |
| 355 | | | | | | | | | | | | |
| 356 | | | | | | | | | | | | |
| 357 | | | | | | | | | | | | |
| 358 | | | | | | | | | | | | |
| 359 | | | | | | | | | | | | |
| 360 | | | | | | | | | | | | |
| 361 | | | | | | | | | | | | |
| 362 | | | | | | | | | | | | |
| 363 | | | | | | | | | | | | |
| 364 | | | | | | | | | | | | |
| 365 | | | | | | | | | | | | |
| 366 | | | | | | | | | | | | |
| 367 | | | | | | | | | | | | |
| 368 | | | | | | | | | | | | |
| 369 | | | | | | | | | | | | |
| 370 | | | | | | | | | | | | |
| 371 | | | | | | | | | | | | |
| 372 | | | | | | | | | | | | |
| 373 | | | | | | | | | | | | |
| 374 | | | | | | | | | | | | |
| 375 | | | | | | | | | | | | |
| 376 | | | | | | | | | | | | |
| 377 | | | | | | | | | | | | |
| 378 | | | | | | | | | | | | |
| 379 | | | | | | | | | | | | |
| 380 | | | | | | | | | | | | |
| 381 | | | | | | | | | | | | |
| 382 | | | | | | | | | | | | |
| 383 | | | | | | | | | | | | |
| 384 | | | | | | | | | | | | |
| 385 | | | | | | | | | | | | |
| 386 | | | | | | | | | | | | |
| 387 | | | | | | | | | | | | |
| 388 | | | | | | | | | | | | |
| 389 | | | | | | | | | | | | |

| | A | B | C | D | E | F | H | J | K | L | X | Y |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 390 | | | | | | | | | | | | |
| 391 | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | |
| 393 | | | | | | | | | | | | |
| 394 | | | | | | | | | | | | |
| 395 | | | | | | | | | | | | |
| 396 | | | | | | | | | | | | |
| 397 | | | | | | | | | | | | |
| 398 | | | | | | | | | | | | |
| 399 | | | | | | | | | | | | |
| 400 | | | | | | | | | | | | |
| 401 | | | | | | | | | | | | |
| 402 | | | | | | | | | | | | |
| 403 | | | | | | | | | | | | |
| 404 | | | | | | | | | | | | |
| 405 | | | | | | | | | | | | |
| 406 | | | | | | | | | | | | |
| 407 | | | | | | | | | | | | |
| 408 | | | | | | | | | | | | |
| 409 | | | | | | | | | | | | |
| 410 | | | | | | | | | | | | |
| 411 | | | | | | | | | | | | |
| 412 | | | | | | | | | | | | |
| 413 | | | | | | | | | | | | |
| 414 | | | | | | | | | | | | |
| 415 | | | | | | | | | | | | |
| 416 | | | | | | | | | | | | |
| 417 | | | | | | | | | | | | |
| 418 | | | | | | | | | | | | |
| 419 | | | | | | | | | | | | |
| 420 | | | | | | | | | | | | |
| 421 | | | | | | | | | | | | |
| 422 | | | | | | | | | | | | |
| 423 | | | | | | | | | | | | |
| 424 | | | | | | | | | | | | |
| 425 | | | | | | | | | | | | |
| 426 | | | | | | | | | | | | |
| 427 | | | | | | | | | | | | |
| 428 | | | | | | | | | | | | |
| 429 | | | | | | | | | | | | |
| 430 | | | | | | | | | | | | |
| 431 | | | | | | | | | | | | |
| 432 | | | | | | | | | | | | |
| 433 | | | | | | | | | | | | |
| 434 | | | | | | | | | | | | |
| 435 | | | | | | | | | | | | |
| 436 | | | | | | | | | | | | |
| 437 | | | | | | | | | | | | |
| 438 | | | | | | | | | | | | |
| 439 | | | | | | | | | | | | |
| 440 | | | | | | | | | | | | |
| 441 | | | | | | | | | | | | |
| 442 | | | | | | | | | | | | |
| 443 | | | | | | | | | | | | |
| 444 | | | | | | | | | | | | |
| 445 | | | | | | | | | | | | |
| 446 | | | | | | | | | | | | |
| 447 | | | | | | | | | | | | |
| 448 | | | | | | | | | | | | |
| 449 | | | | | | | | | | | | |
| 450 | | | | | | | | | | | | |
| 451 | | | | | | | | | | | | |
| 452 | | | | | | | | | | | | |
| 453 | | | | | | | | | | | | |
| 454 | | | | | | | | | | | | |
| 455 | | | | | | | | | | | | |
| 456 | | | | | | | | | | | | |
| 457 | | | | | | | | | | | | |
| 458 | | | | | | | | | | | | |
| 459 | | | | | | | | | | | | |
| 460 | | | | | | | | | | | | |
| 461 | | | | | | | | | | | | |
| 462 | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | |
| 464 | | | | | | | | | | | | |

| | A | B | C | D | E | F | H | J | K | L | X | Y |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 465 | | | | | | | | | | | | |
| 466 | | | | | | | | | | | | |
| 467 | | | | | | | | | | | | |
| 468 | | | | | | | | | | | | |
| 469 | | | | | | | | | | | | |
| 470 | | | | | | | | | | | | |
| 471 | | | | | | | | | | | | |
| 472 | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | |
| 474 | | | | | | | | | | | | |
| 475 | | | | | | | | | | | | |
| 476 | | | | | | | | | | | | |
| 477 | | | | | | | | | | | | |
| 478 | | | | | | | | | | | | |
| 479 | | | | | | | | | | | | |
| 480 | | | | | | | | | | | | |
| 481 | | | | | | | | | | | | |
| 482 | | | | | | | | | | | | |
| 483 | | | | | | | | | | | | |
| 484 | | | | | | | | | | | | |
| 485 | | | | | | | | | | | | |
| 486 | | | | | | | | | | | | |
| 487 | | | | | | | | | | | | |
| 488 | | | | | | | | | | | | |
| 489 | | | | | | | | | | | | |
| 490 | | | | | | | | | | | | |
| 491 | | | | | | | | | | | | |
| 492 | | | | | | | | | | | | |
| 493 | | | | | | | | | | | | |
| 494 | | | | | | | | | | | | |
| 495 | | | | | | | | | | | | |
| 496 | | | | | | | | | | | | |
| 497 | | | | | | | | | | | | |
| 498 | | | | | | | | | | | | |
| 499 | | | | | | | | | | | | |
| 500 | | | | | | | | | | | | |
| 501 | | | | | | | | | | | | |
| 502 | | | | | | | | | | | | |
| 503 | | | | | | | | | | | | |
| 504 | | | | | | | | | | | | |
| 505 | | | | | | | | | | | | |
| 506 | | | | | | | | | | | | |
| 507 | | | | | | | | | | | | |
| 508 | | | | | | | | | | | | |
| 509 | | | | | | | | | | | | |
| 510 | | | | | | | | | | | | |
| 511 | | | | | | | | | | | | |
| 512 | | | | | | | | | | | | |
| 513 | | | | | | | | | | | | |
| 514 | | | | | | | | | | | | |
| 515 | | | | | | | | | | | | |
| 516 | | | | | | | | | | | | |
| 517 | | | | | | | | | | | | |
| 518 | | | | | | | | | | | | |
| 519 | | | | | | | | | | | | |
| 520 | | | | | | | | | | | | |
| 521 | | | | | | | | | | | | |
| 522 | | | | | | | | | | | | |
| 523 | | | | | | | | | | | | |
| 524 | | | | | | | | | | | | |
| 525 | | | | | | | | | | | | |
| 526 | | | | | | | | | | | | |
| 527 | | | | | | | | | | | | |
| 528 | | | | | | | | | | | | |
| 529 | | | | | | | | | | | | |
| 530 | | | | | | | | | | | | |
| 531 | | | | | | | | | | | | |
| 532 | | | | | | | | | | | | |
| 533 | | | | | | | | | | | | |
| 534 | | | | | | | | | | | | |
| 535 | | | | | | | | | | | | |
| 536 | | | | | | | | | | | | |
| 537 | | | | | | | | | | | | |
| 538 | | | | | | | | | | | | |
| 539 | | | | | | | | | | | | |
| 540 | | | | | | | | | | | | |
| 541 | | | | | | | | | | | | |
| 542 | | | | | | | | | | | | |
| 543 | | | | | | | | | | | | |
| 544 | | | | | | | | | | | | |
| 545 | | | | | | | | | | | | |

| | Z | AA | AC | AE | AF | AG | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | **2** | **3** | **5** | **7** | **8** | **9** | | | | | | | | | | | | |
| 23 | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Total** | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | | | | | |
| 27 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | | | | | |
| 29 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 30 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 31 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | | |
| 33 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 34 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 35 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 38 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 39 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 42 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 43 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | | | | |
| 45 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | | | | | | |
| 47 | $0 | $0 | $0 | $0 | $0 | $0 | $8,919 | | | | | | | | | | | |
| 48 | $0 | $0 | $0 | $0 | $0 | $0 | $449,519 | | | | | | | | | | | |
| 49 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 50 | $0 | $0 | $0 | $0 | $0 | $0 | $458,438 | | | | | | | | | | | |
| 51 | | | | | | | | | | | | | | | | | | |
| 52 | $0 | $0 | $0 | $0 | $0 | $0 | $458,438 | | | | | | | | | | | |
| 53 | | | | | | | | | | | | | | | | | | |
| 54 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 55 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 56 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | | | | | |
| 58 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 59 | $34,624 | $2,932 | $0 | $86,280 | $2,234 | $977 | $332,972 | | | | | | | | | | | |
| 60 | $24,281 | $1,664 | $0 | $60,506 | $1,566 | $685 | $233,114 | | | | | | | | | | | |
| 61 | $58,904 | $4,596 | $0 | $146,786 | $3,800 | $1,663 | $943,478 | | | | | | | | | | | |
| 62 | | | | | | | | | | | | | | | | | | |
| 63 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 64 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 65 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 66 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 67 | | | | | | | | | | | | | | | | | | |
| 68 | $58,904 | $4,596 | $0 | $146,786 | $3,800 | $1,663 | $943,478 | | | | | | | | | | | |
| 69 | | | | | | | | | | | | | | | | | | |

| | Z | AA | AC | AE | AF | AG | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 70 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 71 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 72 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 73 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 74 | | | | | | | | | | | | | | | | | | |
| 75 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 76 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 77 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 78 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 79 | | | | | | | | | | | | | | | | | | |
| 80 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 81 | | | | | | | | | | | | | | | | | | |
| 82 | $26,467 | $1,814 | $0 | $65,953 | $1,708 | $747 | $423,501 | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | | | | | |
| 84 | $85,371 | $6,410 | $0 | $212,739 | $5,508 | $2,410 | $1,825,417 | | | | | | | | | | | |
| 85 | | | | | | | | | | | | | | | | | | |
| 86 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | |
| 87 | | | | | | | | | | | | | | | | | | |
| 88 | $85,371 | $6,410 | $0 | $212,739 | $5,508 | $2,410 | $1,825,417 | | | | | | | | | | | |
| 89 | | | | | | | | | | | | | | | | | | |
| 90 | $58,666 | $85,333 | $0 | $0 | $0 | $0 | $299,774 | | | | | | | | | | | |
| 91 | | | | | | | | | | | | | | | | | | |
| 92 | $144,037 | $91,743 | $0 | $212,739 | $5,508 | $2,410 | $2,125,191 | | | | | | | | | | | |
| 93 | | | | | | | | | | | | | | | | | | |
| 94 | $144,037 | $91,743 | $0 | $212,739 | $5,508 | $2,410 | $2,125,191 | | | | | | | | | | | |
| 95 | | | | | | | | | | | | | | | | | | |
| 96 | | | | | | | | | | | | | | | | | | |
| 97 | | | | | | | | | | | | | | | | | | |
| 98 | | | | | | | | | | | | | | | | | | |
| 99 | | | | | | | | | | | | | | | | | | |
| 100 | | | | | | | | | | | | | | | | | | |
| 101 | | | | | | | | | | | | | | | | | | |
| 102 | | | | | | | | | | | | | | | | | | |
| 103 | | | | | | | | | | | | | | | | | | |
| 104 | | | | | | | | | | | | | | | | | | |
| 105 | | | | | | | | | | | | | | | | | | |
| 106 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 107 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 108 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 109 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 110 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 111 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 112 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 113 | $13,591 | $1,060 | $0 | $33,868 | $877 | $384 | | | | | | | | | | | | |
| 114 | $1,283 | $100 | $0 | $3,196 | $83 | $36 | | | | | | | | | | | | |
| 115 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 116 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 117 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 118 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 119 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 120 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 121 | $1,121 | $1,631 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 122 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 123 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 124 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 125 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |

| | Z | AA | AC | AE | AF | AG | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 126 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 127 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 128 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 129 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 130 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 131 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 132 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 133 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 134 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 135 | $1,461 | $114 | $0 | $3,640 | $94 | $41 | | | | | | | | | | | | |
| 136 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 137 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 138 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 139 | $375 | $26 | $0 | $935 | $24 | $11 | | | | | | | | | | | | |
| 140 | $376 | $547 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 141 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 142 | $8,084 | $685 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 143 | $35,292 | $6,973 | $0 | $71 | $7 | $498 | | | | | | | | | | | | |
| 144 | $168 | $33 | $0 | $0 | $0 | $2 | | | | | | | | | | | | |
| 145 | $0 | $0 | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 146 | ($1,391) | ($275) | $0 | ($3) | ($0) | ($20) | | | | | | | | | | | | |
| 147 | ($38) | ($7) | $0 | $0 | $0 | $0 | | | | | | | | | | | | |
| 148 | $3,131 | $619 | $0 | $6 | $1 | $44 | | | | | | | | | | | | |
| 149 | | | | | | | | | | | | | | | | | | |
| 150 | $63,452 | $11,505 | $0 | $41,714 | $1,086 | $997 | | | | | | | | | | | | |
| 151 | | | | | | | | | | | | | | | | | | |
| 152 | | | | | | | | | | | | | | | | | | |
| 153 | | | | | | | | | | | | | | | | | | |
| 154 | | | | | | | | | | | | | | | | | | |
| 155 | | | | | | | | | | | | | | | | | | |
| 156 | | | | | | | | | | | | | | | | | | |
| 157 | | | | | | | | | | | | | | | | | | |
| 158 | | | | | | | | | | | | | | | | | | |
| 159 | | | | | | | | | | | | | | | | | | |
| 160 | | | | | | | | | | | | | | | | | | |
| 161 | | | | | | | | | | | | | | | | | | |
| 162 | | | | | | | | | | | | | | | | | | |
| 163 | | | | | | | | | | | | | | | | | | |
| 164 | | | | | | | | | | | | | | | | | | |
| 165 | | | | | | | | | | | | | | | | | | |
| 166 | | | | | | | | | | | | | | | | | | |
| 167 | | | | | | | | | | | | | | | | | | |
| 168 | | | | | | | | | | | | | | | | | | |
| 169 | | | | | | | | | | | | | | | | | | |
| 170 | | | | | | | | | | | | | | | | | | |
| 171 | | | | | | | | | | | | | | | | | | |
| 172 | | | | | | | | | | | | | | | | | | |
| 173 | | | | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | | | | |
| 175 | | | | | | | | | | | | | | | | | | |
| 176 | | | | | | | | | | | | | | | | | | |
| 177 | | | | | | | | | | | | | | | | | | |
| 178 | | | | | | | | | | | | | | | | | | |
| 179 | | | | | | | | | | | | | | | | | | |
| 180 | | | | | | | | | | | | | | | | | | |

| | Z | AA | AC | AE | AF | AG | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 181 | | | | | | | | | | | | | | | | | | |
| 182 | | | | | | | | | | | | | | | | | | |
| 183 | | | | | | | | | | | | | | | | | | |
| 184 | | | | | | | | | | | | | | | | | | |
| 185 | | | | | | | | | | | | | | | | | | |
| 186 | | | | | | | | | | | | | | | | | | |
| 187 | | | | | | | | | | | | | | | | | | |
| 188 | | | | | | | | | | | | | | | | | | |
| 189 | | | | | | | | | | | | | | | | | | |
| 190 | | | | | | | | | | | | | | | | | | |
| 191 | | | | | | | | | | | | | | | | | | |
| 192 | | | | | | | | | | | | | | | | | | |
| 193 | | | | | | | | | | | | | | | | | | |
| 194 | | | | | | | | | | | | | | | | | | |
| 195 | | | | | | | | | | | | | | | | | | |
| 196 | | | | | | | | | | | | | | | | | | |
| 197 | | | | | | | | | | | | | | | | | | |
| 198 | | | | | | | | | | | | | | | | | | |
| 199 | | | | | | | | | | | | | | | | | | |
| 200 | | | | | | | | | | | | | | | | | | |
| 201 | | | | | | | | | | | | | | | | | | |
| 202 | | | | | | | | | | | | | | | | | | |
| 203 | | | | | | | | | | | | | | | | | | |
| 204 | | | | | | | | | | | | | | | | | | |
| 205 | | | | | | | | | | | | | | | | | | |
| 206 | | | | | | | | | | | | | | | | | | |
| 207 | | | | | | | | | | | | | | | | | | |
| 208 | | | | | | | | | | | | | | | | | | |
| 209 | | | | | | | | | | | | | | | | | | |
| 210 | | | | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | | | | |
| 212 | | | | | | | | | | | | | | | | | | |
| 213 | | | | | | | | | | | | | | | | | | |
| 214 | | | | | | | | | | | | | | | | | | |
| 215 | | | | | | | | | | | | | | | | | | |
| 216 | | | | | | | | | | | | | | | | | | |
| 217 | | | | | | | | | | | | | | | | | | |
| 218 | | | | | | | | | | | | | | | | | | |
| 219 | | | | | | | | | | | | | | | | | | |
| 220 | | | | | | | | | | | | | | | | | | |
| 221 | | | | | | | | | | | | | | | | | | |
| 222 | | | | | | | | | | | | | | | | | | |
| 223 | | | | | | | | | | | | | | | | | | |
| 224 | | | | | | | | | | | | | | | | | | |
| 225 | | | | | | | | | | | | | | | | | | |
| 226 | | | | | | | | | | | | | | | | | | |
| 227 | | | | | | | | | | | | | | | | | | |
| 228 | | | | | | | | | | | | | | | | | | |
| 229 | | | | | | | | | | | | | | | | | | |
| 230 | | | | | | | | | | | | | | | | | | |
| 231 | | | | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | | | | |
| 233 | | | | | | | | | | | | | | | | | | |
| 234 | | | | | | | | | | | | | | | | | | |
| 235 | | | | | | | | | | | | | | | | | | |
| 236 | | | | | | | | | | | | | | | | | | |
| 237 | | | | | | | | | | | | | | | | | | |
| 238 | | | | | | | | | | | | | | | | | | |
| 239 | | | | | | | | | | | | | | | | | | |
| 240 | | | | | | | | | | | | | | | | | | |
| 241 | | | | | | | | | | | | | | | | | | |

| | Z | AA | AC | AE | AF | AG | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 242 | | | | | | | | | | | | | | | | | | |
| 243 | | | | | | | | | | | | | | | | | | |
| 244 | | | | | | | | | | | | | | | | | | |
| 245 | | | | | | | | | | | | | | | | | | |
| 246 | | | | | | | | | | | | | | | | | | |
| 247 | **ocators** | | | | | | | | | | | | | | | | | |
| 248 | | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Total** | | | | | | | | | | |
| 249 | | | | | | | | | | | | | | | | | | |
| 250 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 251 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 252 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 253 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 254 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 255 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 256 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 257 | | $ 375 | $ 26 | $ - | $ 935 | $ 24 | $ 11 | $ - | | | | | | | | | | |
| 258 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 259 | | $ 376 | $ 547 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 260 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 261 | | $ 16,334 | $ 1,275 | $ - | $ 40,704 | $ 1,054 | $ 461 | $ - | | | | | | | | | | |
| 262 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 263 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 264 | | -$ 38 | -$ 7 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 265 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 266 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 267 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 268 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 269 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 270 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 271 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 272 | | $ 1,121 | $ 1,631 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 273 | | $ 8,084 | $ 685 | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 274 | | $ 37,200 | $ 7,350 | $ - | $ 75 | $ 7 | $ 525 | $ - | | | | | | | | | | |
| 275 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 276 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 277 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 278 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 279 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 280 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 281 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 282 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 283 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 284 | | | | | | | | | | | | | | | | | | |
| 285 | | **$ 63,452** | **$ 11,505** | **$ -** | **$ 41,714** | **$ 1,086** | **$ 997** | **$ -** | | | | | | | | | | |
| 286 | | | | | | | | | | | | | | | | | | |
| 287 | | | | | | | | | | | | | | | | | | |
| 288 | **ocators** | | | | | | | | | | | | | | | | | |
| 289 | | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Total** | | | | | | | | | | |
| 290 | | | | | | | | | | | | | | | | | | |
| 291 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 292 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 293 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 294 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 295 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 296 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 297 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 298 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 299 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 300 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 301 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 302 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 303 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 304 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 305 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 306 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 307 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 308 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 309 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 310 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 311 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 312 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 313 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 314 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 315 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 316 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 317 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |
| 318 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | |

| | Z | AA | AC | AE | AF | AG | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 319 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | |
| 320 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | |
| 321 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | |
| 322 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | |
| 323 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | |
| 324 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | | | | | |
| 325 | | | | | | | | | | | | | | | | | | |
| 326 | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | | | | | | | | | | | |
| 327 | | | | | | | | | | | | | | | | | | |
| 328 | | | | | | | | | | | | | | | | | | |
| 329 | | | | | | | | | | | | | | | | | | |
| 330 | | | | | | | | | | | | | | | | | | |
| 331 | | | | | | | | | | | | | | | | | | |
| 332 | | | | | | | | | | | | | | | | | | |
| 333 | | | | | | | | | | | | | | | | | | |
| 334 | | | | | | | | | | | | | | | | | | |
| 335 | | | | | | | | | | | | | | | | | | |
| 336 | | | | | | | | | | | | | | | | | | |
| 337 | | | | | | | | | | | | | | | | | | |
| 338 | | | | | | | | | | | | | | | | | | |
| 339 | | | | | | | | | | | | | | | | | | |
| 340 | | | | | | | | | | | | | | | | | | |
| 341 | | | | | | | | | | | | | | | | | | |
| 342 | | | | | | | | | | | | | | | | | | |
| 343 | | | | | | | | | | | | | | | | | | |
| 344 | | | | | | | | | | | | | | | | | | |
| 345 | | | | | | | | | | | | | | | | | | |
| 346 | | | | | | | | | | | | | | | | | | |
| 347 | | | | | | | | | | | | | | | | | | |
| 348 | | | | | | | | | | | | | | | | | | |
| 349 | | | | | | | | | | | | | | | | | | |
| 350 | | | | | | | | | | | | | | | | | | |
| 351 | | | | | | | | | | | | | | | | | | |
| 352 | | | | | | | | | | | | | | | | | | |
| 353 | | | | | | | | | | | | | | | | | | |
| 354 | | | | | | | | | | | | | | | | | | |
| 355 | | | | | | | | | | | | | | | | | | |
| 356 | | | | | | | | | | | | | | | | | | |
| 357 | | | | | | | | | | | | | | | | | | |
| 358 | | | | | | | | | | | | | | | | | | |
| 359 | | | | | | | | | | | | | | | | | | |
| 360 | | | | | | | | | | | | | | | | | | |
| 361 | | | | | | | | | | | | | | | | | | |
| 362 | | | | | | | | | | | | | | | | | | |
| 363 | | | | | | | | | | | | | | | | | | |
| 364 | | | | | | | | | | | | | | | | | | |
| 365 | | | | | | | | | | | | | | | | | | |
| 366 | | | | | | | | | | | | | | | | | | |
| 367 | | | | | | | | | | | | | | | | | | |
| 368 | | | | | | | | | | | | | | | | | | |
| 369 | | | | | | | | | | | | | | | | | | |
| 370 | | | | | | | | | | | | | | | | | | |
| 371 | | | | | | | | | | | | | | | | | | |
| 372 | | | | | | | | | | | | | | | | | | |
| 373 | | | | | | | | | | | | | | | | | | |
| 374 | | | | | | | | | | | | | | | | | | |
| 375 | | | | | | | | | | | | | | | | | | |
| 376 | | | | | | | | | | | | | | | | | | |
| 377 | | | | | | | | | | | | | | | | | | |
| 378 | | | | | | | | | | | | | | | | | | |
| 379 | | | | | | | | | | | | | | | | | | |
| 380 | | | | | | | | | | | | | | | | | | |
| 381 | | | | | | | | | | | | | | | | | | |
| 382 | | | | | | | | | | | | | | | | | | |
| 383 | | | | | | | | | | | | | | | | | | |
| 384 | | | | | | | | | | | | | | | | | | |
| 385 | | | | | | | | | | | | | | | | | | |
| 386 | | | | | | | | | | | | | | | | | | |
| 387 | | | | | | | | | | | | | | | | | | |
| 388 | | | | | | | | | | | | | | | | | | |
| 389 | | | | | | | | | | | | | | | | | | |

| | Z | AA | AC | AE | AF | AG | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 390 | | | | | | | | | | | | | | | | | | |
| 391 | | | | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | | | | |
| 393 | | | | | | | | | | | | | | | | | | |
| 394 | | | | | | | | | | | | | | | | | | |
| 395 | | | | | | | | | | | | | | | | | | |
| 396 | | | | | | | | | | | | | | | | | | |
| 397 | | | | | | | | | | | | | | | | | | |
| 398 | | | | | | | | | | | | | | | | | | |
| 399 | | | | | | | | | | | | | | | | | | |
| 400 | | | | | | | | | | | | | | | | | | |
| 401 | | | | | | | | | | | | | | | | | | |
| 402 | | | | | | | | | | | | | | | | | | |
| 403 | | | | | | | | | | | | | | | | | | |
| 404 | | | | | | | | | | | | | | | | | | |
| 405 | | | | | | | | | | | | | | | | | | |
| 406 | | | | | | | | | | | | | | | | | | |
| 407 | | | | | | | | | | | | | | | | | | |
| 408 | | | | | | | | | | | | | | | | | | |
| 409 | | | | | | | | | | | | | | | | | | |
| 410 | | | | | | | | | | | | | | | | | | |
| 411 | | | | | | | | | | | | | | | | | | |
| 412 | | | | | | | | | | | | | | | | | | |
| 413 | | | | | | | | | | | | | | | | | | |
| 414 | | | | | | | | | | | | | | | | | | |
| 415 | | | | | | | | | | | | | | | | | | |
| 416 | | | | | | | | | | | | | | | | | | |
| 417 | | | | | | | | | | | | | | | | | | |
| 418 | | | | | | | | | | | | | | | | | | |
| 419 | | | | | | | | | | | | | | | | | | |
| 420 | | | | | | | | | | | | | | | | | | |
| 421 | | | | | | | | | | | | | | | | | | |
| 422 | | | | | | | | | | | | | | | | | | |
| 423 | | | | | | | | | | | | | | | | | | |
| 424 | | | | | | | | | | | | | | | | | | |
| 425 | | | | | | | | | | | | | | | | | | |
| 426 | | | | | | | | | | | | | | | | | | |
| 427 | | | | | | | | | | | | | | | | | | |
| 428 | | | | | | | | | | | | | | | | | | |
| 429 | | | | | | | | | | | | | | | | | | |
| 430 | | | | | | | | | | | | | | | | | | |
| 431 | | | | | | | | | | | | | | | | | | |
| 432 | | | | | | | | | | | | | | | | | | |
| 433 | | | | | | | | | | | | | | | | | | |
| 434 | | | | | | | | | | | | | | | | | | |
| 435 | | | | | | | | | | | | | | | | | | |
| 436 | | | | | | | | | | | | | | | | | | |
| 437 | | | | | | | | | | | | | | | | | | |
| 438 | | | | | | | | | | | | | | | | | | |
| 439 | | | | | | | | | | | | | | | | | | |
| 440 | | | | | | | | | | | | | | | | | | |
| 441 | | | | | | | | | | | | | | | | | | |
| 442 | | | | | | | | | | | | | | | | | | |
| 443 | | | | | | | | | | | | | | | | | | |
| 444 | | | | | | | | | | | | | | | | | | |
| 445 | | | | | | | | | | | | | | | | | | |
| 446 | | | | | | | | | | | | | | | | | | |
| 447 | | | | | | | | | | | | | | | | | | |
| 448 | | | | | | | | | | | | | | | | | | |
| 449 | | | | | | | | | | | | | | | | | | |
| 450 | | | | | | | | | | | | | | | | | | |
| 451 | | | | | | | | | | | | | | | | | | |
| 452 | | | | | | | | | | | | | | | | | | |
| 453 | | | | | | | | | | | | | | | | | | |
| 454 | | | | | | | | | | | | | | | | | | |
| 455 | | | | | | | | | | | | | | | | | | |
| 456 | | | | | | | | | | | | | | | | | | |
| 457 | | | | | | | | | | | | | | | | | | |
| 458 | | | | | | | | | | | | | | | | | | |
| 459 | | | | | | | | | | | | | | | | | | |
| 460 | | | | | | | | | | | | | | | | | | |
| 461 | | | | | | | | | | | | | | | | | | |
| 462 | | | | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | | | | |
| 464 | | | | | | | | | | | | | | | | | | |

| | Z | AA | AC | AE | AF | AG | AS | AT | AU | AW | AX | AY | AZ | BA | BB | BC | BD | BE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 465 | | | | | | | | | | | | | | | | | | |
| 466 | | | | | | | | | | | | | | | | | | |
| 467 | | | | | | | | | | | | | | | | | | |
| 468 | | | | | | | | | | | | | | | | | | |
| 469 | | | | | | | | | | | | | | | | | | |
| 470 | | | | | | | | | | | | | | | | | | |
| 471 | | | | | | | | | | | | | | | | | | |
| 472 | | | | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | | | | |
| 474 | | | | | | | | | | | | | | | | | | |
| 475 | | | | | | | | | | | | | | | | | | |
| 476 | | | | | | | | | | | | | | | | | | |
| 477 | | | | | | | | | | | | | | | | | | |
| 478 | | | | | | | | | | | | | | | | | | |
| 479 | | | | | | | | | | | | | | | | | | |
| 480 | | | | | | | | | | | | | | | | | | |
| 481 | | | | | | | | | | | | | | | | | | |
| 482 | | | | | | | | | | | | | | | | | | |
| 483 | | | | | | | | | | | | | | | | | | |
| 484 | | | | | | | | | | | | | | | | | | |
| 485 | | | | | | | | | | | | | | | | | | |
| 486 | | | | | | | | | | | | | | | | | | |
| 487 | | | | | | | | | | | | | | | | | | |
| 488 | | | | | | | | | | | | | | | | | | |
| 489 | | | | | | | | | | | | | | | | | | |
| 490 | | | | | | | | | | | | | | | | | | |
| 491 | | | | | | | | | | | | | | | | | | |
| 492 | | | | | | | | | | | | | | | | | | |
| 493 | | | | | | | | | | | | | | | | | | |
| 494 | | | | | | | | | | | | | | | | | | |
| 495 | | | | | | | | | | | | | | | | | | |
| 496 | | | | | | | | | | | | | | | | | | |
| 497 | | | | | | | | | | | | | | | | | | |
| 498 | | | | | | | | | | | | | | | | | | |
| 499 | | | | | | | | | | | | | | | | | | |
| 500 | | | | | | | | | | | | | | | | | | |
| 501 | | | | | | | | | | | | | | | | | | |
| 502 | | | | | | | | | | | | | | | | | | |
| 503 | | | | | | | | | | | | | | | | | | |
| 504 | | | | | | | | | | | | | | | | | | |
| 505 | | | | | | | | | | | | | | | | | | |
| 506 | | | | | | | | | | | | | | | | | | |
| 507 | | | | | | | | | | | | | | | | | | |
| 508 | | | | | | | | | | | | | | | | | | |
| 509 | | | | | | | | | | | | | | | | | | |
| 510 | | | | | | | | | | | | | | | | | | |
| 511 | | | | | | | | | | | | | | | | | | |
| 512 | | | | | | | | | | | | | | | | | | |
| 513 | | | | | | | | | | | | | | | | | | |
| 514 | | | | | | | | | | | | | | | | | | |
| 515 | | | | | | | | | | | | | | | | | | |
| 516 | | | | | | | | | | | | | | | | | | |
| 517 | | | | | | | | | | | | | | | | | | |
| 518 | | | | | | | | | | | | | | | | | | |
| 519 | | | | | | | | | | | | | | | | | | |
| 520 | | | | | | | | | | | | | | | | | | |
| 521 | | | | | | | | | | | | | | | | | | |
| 522 | | | | | | | | | | | | | | | | | | |
| 523 | | | | | | | | | | | | | | | | | | |
| 524 | | | | | | | | | | | | | | | | | | |
| 525 | | | | | | | | | | | | | | | | | | |
| 526 | | | | | | | | | | | | | | | | | | |
| 527 | | | | | | | | | | | | | | | | | | |
| 528 | | | | | | | | | | | | | | | | | | |
| 529 | | | | | | | | | | | | | | | | | | |
| 530 | | | | | | | | | | | | | | | | | | |
| 531 | | | | | | | | | | | | | | | | | | |
| 532 | | | | | | | | | | | | | | | | | | |
| 533 | | | | | | | | | | | | | | | | | | |
| 534 | | | | | | | | | | | | | | | | | | |
| 535 | | | | | | | | | | | | | | | | | | |
| 536 | | | | | | | | | | | | | | | | | | |
| 537 | | | | | | | | | | | | | | | | | | |
| 538 | | | | | | | | | | | | | | | | | | |
| 539 | | | | | | | | | | | | | | | | | | |
| 540 | | | | | | | | | | | | | | | | | | |
| 541 | | | | | | | | | | | | | | | | | | |
| 542 | | | | | | | | | | | | | | | | | | |
| 543 | | | | | | | | | | | | | | | | | | |
| 544 | | | | | | | | | | | | | | | | | | |
| 545 | | | | | | | | | | | | | | | | | | |

| | BF | BG | BH | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | | | | | | | | | |
| 22 | | | | | | | | | |
| 23 | | | | | | | | | |
| 24 | | | | | | | | | |
| 25 | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 | | | | | | | | | |
| 28 | | | | | | | | | |
| 29 | | | | | | | | | |
| 30 | | | | | | | | | |
| 31 | | | | | | | | | |
| 32 | | | | | | | | | |
| 33 | | | | | | | | | |
| 34 | | | | | | | | | |
| 35 | | | | | | | | | |
| 36 | | | | | | | | | |
| 37 | | | | | | | | | |
| 38 | | | | | | | | | |
| 39 | | | | | | | | | |
| 40 | | | | | | | | | |
| 41 | | | | | | | | | |
| 42 | | | | | | | | | |
| 43 | | | | | | | | | |
| 44 | | | | | | | | | |
| 45 | | | | | | | | | |
| 46 | | | | | | | | | |
| 47 | | | | | | | | | |
| 48 | | | | | | | | | |
| 49 | | | | | | | | | |
| 50 | | | | | | | | | |
| 51 | | | | | | | | | |
| 52 | | | | | | | | | |
| 53 | | | | | | | | | |
| 54 | | | | | | | | | |
| 55 | | | | | | | | | |
| 56 | | | | | | | | | |
| 57 | | | | | | | | | |
| 58 | | | | | | | | | |
| 59 | | | | | | | | | |
| 60 | | | | | | | | | |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 | | | | | | | | | |
| 67 | | | | | | | | | |
| 68 | | | | | | | | | |
| 69 | | | | | | | | | |

| | BF | BG | BH | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|---|---|---|
| 70 | | | | | | | | | |
| 71 | | | | | | | | | |
| 72 | | | | | | | | | |
| 73 | | | | | | | | | |
| 74 | | | | | | | | | |
| 75 | | | | | | | | | |
| 76 | | | | | | | | | |
| 77 | | | | | | | | | |
| 78 | | | | | | | | | |
| 79 | | | | | | | | | |
| 80 | | | | | | | | | |
| 81 | | | | | | | | | |
| 82 | | | | | | | | | |
| 83 | | | | | | | | | |
| 84 | | | | | | | | | |
| 85 | | | | | | | | | |
| 86 | | | | | | | | | |
| 87 | | | | | | | | | |
| 88 | | | | | | | | | |
| 89 | | | | | | | | | |
| 90 | | | | | | | | | |
| 91 | | | | | | | | | |
| 92 | | | | | | | | | |
| 93 | | | | | | | | | |
| 94 | | | | | | | | | |
| 95 | | | | | | | | | |
| 96 | | | | | | | | | |
| 97 | | | | | | | | | |
| 98 | | | | | | | | | |
| 99 | | | | | | | | | |
| 100 | | | | | | | | | |
| 101 | | | | | | | | | |
| 102 | | | | | | | | | |
| 103 | | | | | | | | | |
| 104 | | | | | | | | | |
| 105 | | | | | | | | | |
| 106 | | | | | | | | | |
| 107 | | | | | | | | | |
| 108 | | | | | | | | | |
| 109 | | | | | | | | | |
| 110 | | | | | | | | | |
| 111 | | | | | | | | | |
| 112 | | | | | | | | | |
| 113 | | | | | | | | | |
| 114 | | | | | | | | | |
| 115 | | | | | | | | | |
| 116 | | | | | | | | | |
| 117 | | | | | | | | | |
| 118 | | | | | | | | | |
| 119 | | | | | | | | | |
| 120 | | | | | | | | | |
| 121 | | | | | | | | | |
| 122 | | | | | | | | | |
| 123 | | | | | | | | | |
| 124 | | | | | | | | | |
| 125 | | | | | | | | | |

| | BF | BG | BH | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|---|---|---|
| 126 | | | | | | | | | |
| 127 | | | | | | | | | |
| 128 | | | | | | | | | |
| 129 | | | | | | | | | |
| 130 | | | | | | | | | |
| 131 | | | | | | | | | |
| 132 | | | | | | | | | |
| 133 | | | | | | | | | |
| 134 | | | | | | | | | |
| 135 | | | | | | | | | |
| 136 | | | | | | | | | |
| 137 | | | | | | | | | |
| 138 | | | | | | | | | |
| 139 | | | | | | | | | |
| 140 | | | | | | | | | |
| 141 | | | | | | | | | |
| 142 | | | | | | | | | |
| 143 | | | | | | | | | |
| 144 | | | | | | | | | |
| 145 | | | | | | | | | |
| 146 | | | | | | | | | |
| 147 | | | | | | | | | |
| 148 | | | | | | | | | |
| 149 | | | | | | | | | |
| 150 | | | | | | | | | |
| 151 | | | | | | | | | |
| 152 | | | | | | | | | |
| 153 | | | | | | | | | |
| 154 | | | | | | | | | |
| 155 | | | | | | | | | |
| 156 | | | | | | | | | |
| 157 | | | | | | | | | |
| 158 | | | | | | | | | |
| 159 | | | | | | | | | |
| 160 | | | | | | | | | |
| 161 | | | | | | | | | |
| 162 | | | | | | | | | |
| 163 | | | | | | | | | |
| 164 | | | | | | | | | |
| 165 | | | | | | | | | |
| 166 | | | | | | | | | |
| 167 | | | | | | | | | |
| 168 | | | | | | | | | |
| 169 | | | | | | | | | |
| 170 | | | | | | | | | |
| 171 | | | | | | | | | |
| 172 | | | | | | | | | |
| 173 | | | | | | | | | |
| 174 | | | | | | | | | |
| 175 | | | | | | | | | |
| 176 | | | | | | | | | |
| 177 | | | | | | | | | |
| 178 | | | | | | | | | |
| 179 | | | | | | | | | |
| 180 | | | | | | | | | |

| | BF | BG | BH | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|---|---|---|
| 181 | | | | | | | | | |
| 182 | | | | | | | | | |
| 183 | | | | | | | | | |
| 184 | | | | | | | | | |
| 185 | | | | | | | | | |
| 186 | | | | | | | | | |
| 187 | | | | | | | | | |
| 188 | | | | | | | | | |
| 189 | | | | | | | | | |
| 190 | | | | | | | | | |
| 191 | | | | | | | | | |
| 192 | | | | | | | | | |
| 193 | | | | | | | | | |
| 194 | | | | | | | | | |
| 195 | | | | | | | | | |
| 196 | | | | | | | | | |
| 197 | | | | | | | | | |
| 198 | | | | | | | | | |
| 199 | | | | | | | | | |
| 200 | | | | | | | | | |
| 201 | | | | | | | | | |
| 202 | | | | | | | | | |
| 203 | | | | | | | | | |
| 204 | | | | | | | | | |
| 205 | | | | | | | | | |
| 206 | | | | | | | | | |
| 207 | | | | | | | | | |
| 208 | | | | | | | | | |
| 209 | | | | | | | | | |
| 210 | | | | | | | | | |
| 211 | | | | | | | | | |
| 212 | | | | | | | | | |
| 213 | | | | | | | | | |
| 214 | | | | | | | | | |
| 215 | | | | | | | | | |
| 216 | | | | | | | | | |
| 217 | | | | | | | | | |
| 218 | | | | | | | | | |
| 219 | | | | | | | | | |
| 220 | | | | | | | | | |
| 221 | | | | | | | | | |
| 222 | | | | | | | | | |
| 223 | | | | | | | | | |
| 224 | | | | | | | | | |
| 225 | | | | | | | | | |
| 226 | | | | | | | | | |
| 227 | | | | | | | | | |
| 228 | | | | | | | | | |
| 229 | | | | | | | | | |
| 230 | | | | | | | | | |
| 231 | | | | | | | | | |
| 232 | | | | | | | | | |
| 233 | | | | | | | | | |
| 234 | | | | | | | | | |
| 235 | | | | | | | | | |
| 236 | | | | | | | | | |
| 237 | | | | | | | | | |
| 238 | | | | | | | | | |
| 239 | | | | | | | | | |
| 240 | | | | | | | | | |
| 241 | | | | | | | | | |

| | BF | BG | BH | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|---|---|---|
| 242 | | | | | | | | | |
| 243 | | | | | | | | | |
| 244 | | | | | | | | | |
| 245 | | | | | | | | | |
| 246 | | | | | | | | | |
| 247 | | | | | | | | | |
| 248 | | | | | | | | | |
| 249 | | | | | | | | | |
| 250 | | | | | | | | | |
| 251 | | | | | | | | | |
| 252 | | | | | | | | | |
| 253 | | | | | | | | | |
| 254 | | | | | | | | | |
| 255 | | | | | | | | | |
| 256 | | | | | | | | | |
| 257 | | | | | | | | | |
| 258 | | | | | | | | | |
| 259 | | | | | | | | | |
| 260 | | | | | | | | | |
| 261 | | | | | | | | | |
| 262 | | | | | | | | | |
| 263 | | | | | | | | | |
| 264 | | | | | | | | | |
| 265 | | | | | | | | | |
| 266 | | | | | | | | | |
| 267 | | | | | | | | | |
| 268 | | | | | | | | | |
| 269 | | | | | | | | | |
| 270 | | | | | | | | | |
| 271 | | | | | | | | | |
| 272 | | | | | | | | | |
| 273 | | | | | | | | | |
| 274 | | | | | | | | | |
| 275 | | | | | | | | | |
| 276 | | | | | | | | | |
| 277 | | | | | | | | | |
| 278 | | | | | | | | | |
| 279 | | | | | | | | | |
| 280 | | | | | | | | | |
| 281 | | | | | | | | | |
| 282 | | | | | | | | | |
| 283 | | | | | | | | | |
| 284 | | | | | | | | | |
| 285 | | | | | | | | | |
| 286 | | | | | | | | | |
| 287 | | | | | | | | | |
| 288 | | | | | | | | | |
| 289 | | | | | | | | | |
| 290 | | | | | | | | | |
| 291 | | | | | | | | | |
| 292 | | | | | | | | | |
| 293 | | | | | | | | | |
| 294 | | | | | | | | | |
| 295 | | | | | | | | | |
| 296 | | | | | | | | | |
| 297 | | | | | | | | | |
| 298 | | | | | | | | | |
| 299 | | | | | | | | | |
| 300 | | | | | | | | | |
| 301 | | | | | | | | | |
| 302 | | | | | | | | | |
| 303 | | | | | | | | | |
| 304 | | | | | | | | | |
| 305 | | | | | | | | | |
| 306 | | | | | | | | | |
| 307 | | | | | | | | | |
| 308 | | | | | | | | | |
| 309 | | | | | | | | | |
| 310 | | | | | | | | | |
| 311 | | | | | | | | | |
| 312 | | | | | | | | | |
| 313 | | | | | | | | | |
| 314 | | | | | | | | | |
| 315 | | | | | | | | | |
| 316 | | | | | | | | | |
| 317 | | | | | | | | | |
| 318 | | | | | | | | | |

| | BF | BG | BH | BI | BJ | BK | BL | BM | BN |
|---|---|---|---|---|---|---|---|---|---|
| 319 | | | | | | | | | |
| 320 | | | | | | | | | |
| 321 | | | | | | | | | |
| 322 | | | | | | | | | |
| 323 | | | | | | | | | |
| 324 | | | | | | | | | |
| 325 | | | | | | | | | |
| 326 | | | | | | | | | |
| 327 | | | | | | | | | |
| 328 | | | | | | | | | |
| 329 | | | | | | | | | |
| 330 | | | | | | | | | |
| 331 | | | | | | | | | |
| 332 | | | | | | | | | |
| 333 | | | | | | | | | |
| 334 | | | | | | | | | |
| 335 | | | | | | | | | |
| 336 | | | | | | | | | |
| 337 | | | | | | | | | |
| 338 | | | | | | | | | |
| 339 | | | | | | | | | |
| 340 | | | | | | | | | |
| 341 | | | | | | | | | |
| 342 | | | | | | | | | |
| 343 | | | | | | | | | |
| 344 | | | | | | | | | |
| 345 | | | | | | | | | |
| 346 | | | | | | | | | |
| 347 | | | | | | | | | |
| 348 | | | | | | | | | |
| 349 | | | | | | | | | |
| 350 | | | | | | | | | |
| 351 | | | | | | | | | |
| 352 | | | | | | | | | |
| 353 | | | | | | | | | |
| 354 | | | | | | | | | |
| 355 | | | | | | | | | |
| 356 | | | | | | | | | |
| 357 | | | | | | | | | |
| 358 | | | | | | | | | |
| 359 | | | | | | | | | |
| 360 | | | | | | | | | |
| 361 | | | | | | | | | |
| 362 | | | | | | | | | |
| 363 | | | | | | | | | |
| 364 | | | | | | | | | |
| 365 | | | | | | | | | |
| 366 | | | | | | | | | |
| 367 | | | | | | | | | |
| 368 | | | | | | | | | |
| 369 | | | | | | | | | |
| 370 | | | | | | | | | |
| 371 | | | | | | | | | |
| 372 | | | | | | | | | |
| 373 | | | | | | | | | |
| 374 | | | | | | | | | |
| 375 | | | | | | | | | |
| 376 | | | | | | | | | |
| 377 | | | | | | | | | |
| 378 | | | | | | | | | |
| 379 | | | | | | | | | |
| 380 | | | | | | | | | |
| 381 | | | | | | | | | |
| 382 | | | | | | | | | |
| 383 | | | | | | | | | |
| 384 | | | | | | | | | |
| 385 | | | | | | | | | |
| 386 | | | | | | | | | |
| 387 | | | | | | | | | |
| 388 | | | | | | | | | |
| 389 | | | | | | | | | |

# 2006 COST ALLOCATION INFORMATION FILING

## Atikokan Hydro Inc.

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet O7 Amortization Output Worksheet - Second Run

**Categorization and Allocation of Contributed Capital**

**Contributed Capital - 1995**

| | | | | | | Demand Allocation | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1 | 2 | 3 | 5 |
| Account | Description | Contributed Capital | Demand | Customer | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate |
| 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-1 | Leasehold Improvements >50 kV (Wholesale) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-2 | Leasehold Improvements <50 kV (Other) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 49 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 50 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 51 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 52 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 53 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 54 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 55 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 56 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 57 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 58 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 59 | **General Plant** | | | | | | | | | |
| 60 | 1905 | Land | $0 | | | | | | | |
| 61 | 1906 | Land Rights | $0 | | | | | | | |
| 62 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 63 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 64 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 65 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 66 | 1925 | Computer Software | $0 | | | | | | | |
| 67 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 68 | 1935 | Stores Equipment | $0 | | | | | | | |
| 69 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 70 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 71 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 72 | 1955 | Communication Equipment | $0 | | | | | | | |
| 73 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 74 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 75 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 76 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 77 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 78 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 79 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 80 | | Sub - Total | $0 | | | | | | | |
| 81 | | | | | | | | | | |
| 82 | | **TOTAL - 1995** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 83 | | | | | | | | | | |
| 84 | **Accumulated Depreciation - 2105 Capital Contribution** | | | | | | | | | |
| 85 | | | | | | | **Demand Allocation** | | | |
| 86 | | | | | | | **1** | **2** | **3** | **5** |
| 87 | **Account** | **Description** | **Accumulated Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 88 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 89 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 90 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 91 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 92 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 93 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 94 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 95 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 96 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 97 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 98 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 99 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 100 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 101 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 102 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 103 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 104 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 105 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 106 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 107 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 108 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 109 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 110 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 111 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 112 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 113 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 114 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 115 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 116 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 117 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 118 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 119 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 120 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 121 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 122 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 123 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 124 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 125 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 126 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 127 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 128 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 129 | **General Plant** | | | | | | | | | |
| 130 | 1905 | Land | $0 | | | | | | | |
| 131 | 1906 | Land Rights | $0 | | | | | | | |
| 132 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 133 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 134 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 135 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 136 | 1925 | Computer Software | $0 | | | | | | | |
| 137 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 138 | 1935 | Stores Equipment | $0 | | | | | | | |
| 139 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 140 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 141 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 142 | 1955 | Communication Equipment | $0 | | | | | | | |
| 143 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 144 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 145 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 146 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 147 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 148 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 149 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 150 | | **Sub - Total** | **$0** | | | | | | | |
| 151 | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 152 | | **TOTAL - 2105 CC** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 153 | | | | | | | | | | |
| 154 | **Accumulated Depreciation - 2105 Fixed Assets Only** | | | | | | | | | |
| 155 | | | | | | | **Demand Allocation** | | | |
| 156 | | | | | | | **1** | **2** | **3** | **5** |
| 157 | **Account** | **Description** | **Accumulated Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 158 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 159 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 160 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 161 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 162 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 163 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 164 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 165 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 166 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 167 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 168 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 169 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 170 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 171 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 172 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 173 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | ($9,720) | ($9,720) | $0 | ($9,720) | ($2,802) | ($1,227) | ($1,220) | $0 |
| 174 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | ($233,286) | ($233,286) | $0 | ($233,286) | ($94,295) | ($61,622) | ($77,369) | $0 |
| 175 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 176 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 177 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 178 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 179 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 180 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 181 | 1830-4 | Poles, Towers and Fixtures - Primary | ($477,434) | ($190,973) | ($286,460) | ($477,434) | ($77,192) | ($50,445) | ($63,336) | $0 |
| 182 | 1830-5 | Poles, Towers and Fixtures - Secondary | ($334,252) | ($133,701) | ($200,551) | ($334,252) | ($57,687) | ($37,698) | ($38,316) | $0 |
| 183 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 184 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 185 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 186 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 187 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 188 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 189 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 190 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 191 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 192 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 193 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 194 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 195 | 1850 | Line Transformers | ($299,988) | ($119,995) | ($179,993) | ($299,988) | ($51,773) | ($33,834) | ($34,388) | $0 |
| 196 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 197 | 1860 | Meters | ($140,918) | $0 | ($140,918) | ($140,918) | $0 | $0 | $0 | $0 |
| 198 | | **Sub - Total** | **($1,495,598)** | **($687,675)** | **($807,922)** | **($1,495,598)** | **($283,749)** | **($184,826)** | **($214,629)** | **$0** |
| 199 | **General Plant** | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 200 | 1905 | Land | $0 | | | | | | | |
| 201 | 1906 | Land Rights | $0 | | | | | | | |
| 202 | 1908 | Buildings and Fixtures | ($121,975) | | | | | | | |
| 203 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 204 | 1915 | Office Furniture and Equipment | ($32,743) | | | | | | | |
| 205 | 1920 | Computer Equipment - Hardware | ($30,069) | | | | | | | |
| 206 | 1925 | Computer Software | ($4,221) | | | | | | | |
| 207 | 1930 | Transportation Equipment | ($386,811) | | | | | | | |
| 208 | 1935 | Stores Equipment | $0 | | | | | | | |
| 209 | 1940 | Tools, Shop and Garage Equipment | ($48,468) | | | | | | | |
| 210 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 211 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 212 | 1955 | Communication Equipment | $0 | | | | | | | |
| 213 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 214 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 215 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 216 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 217 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 218 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 219 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 220 | | **Sub - Total** | **($624,287)** | | | | | | | |
| 221 | | | | | | | | | | |
| 222 | | **TOTAL - 2105 FA** | ($2,119,884) | ($687,675) | ($807,922) | ($1,495,598) | ($283,749) | ($184,826) | ($214,629) | $0 |
| 223 | | | | | | | | | | |
| 224 | **Accumulated Depreciation - 2120** | | | | | | | | | |
| 225 | | | | | | | **Demand Allocation** | | | |
| 226 | | | | | | | **1** | **2** | **3** | **5** |
| 227 | **Account** | **Description** | **Accumulated Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 228 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 229 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 230 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 231 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 232 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 233 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 234 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 235 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 236 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 237 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 238 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 239 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 240 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 241 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 242 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 243 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 244 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 245 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 246 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 247 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 248 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 249 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 250 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 251 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 252 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 253 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 254 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 255 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 256 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 257 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 258 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 259 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 260 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 261 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 262 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 263 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 264 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 265 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 266 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 267 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 268 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 269 | **General Plant** | | | | | | | | | |
| 270 | 1905 | Land | $0 | | | | | | | |
| 271 | 1906 | Land Rights | $0 | | | | | | | |
| 272 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 273 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 274 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 275 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 276 | 1925 | Computer Software | $0 | | | | | | | |
| 277 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 278 | 1935 | Stores Equipment | $0 | | | | | | | |
| 279 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 280 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 281 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 282 | 1955 | Communication Equipment | $0 | | | | | | | |
| 283 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 284 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 285 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 286 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 287 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 288 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 289 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 290 | | **Sub - Total** | **$0** | | | | **$0** | **$0** | **$0** | **$0** |
| 291 | | | | | | | | | | |
| 292 | | **TOTAL - 2120** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 293 | | | | | | | | | | |
| 294 | | | | | | | | | | |
| 295 | **Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705** | | | | | | | | | |
| 296 | | | | | | | | | | |
| 297 | | | | | | | | | | |
| 298 | | | | | | | **Demand Allocation** | | | |
| 299 | | | | | | | **1** | **2** | **3** | **5** |
| 300 | **Account** | **Description** | **Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 301 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 302 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 303 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 304 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 305 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 306 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 307 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 308 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 309 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 310 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 311 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 312 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 313 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 314 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 315 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 316 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $6,637 | $6,637 | $0 | $6,637 | $1,913 | $838 | $833 | $0 |
| 317 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $5,413 | $5,413 | $0 | $5,413 | $2,188 | $1,430 | $1,795 | $0 |
| 318 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 319 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 320 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 321 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 322 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 323 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 324 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 325 | 1830-5 | Poles, Towers and Fixtures - Secondary | $84,501 | $33,800 | $50,701 | $84,501 | $14,584 | $9,530 | $9,687 | $0 |
| 326 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 327 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 328 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 329 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 330 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 331 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 332 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 333 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 334 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 335 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 336 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 337 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 338 | 1850 | Line Transformers | $10,877 | $4,351 | $6,526 | $10,877 | $1,877 | $1,227 | $1,247 | $0 |
| 339 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 340 | 1860 | Meters | $10,678 | $0 | $10,678 | $10,678 | $0 | $0 | $0 | $0 |
| 341 | | **Sub - Total** | **$118,106** | **$50,202** | **$67,905** | **$118,106** | **$20,562** | **$13,025** | **$13,562** | **$0** |
| 342 | | | | | | | | | | |
| 343 | **General Plant** | | | | | | | | | |
| 344 | 1905 | Land | $0 | | | | | | | |
| 345 | 1906 | Land Rights | $0 | | | | | | | |
| 346 | 1908 | Buildings and Fixtures | $10,240 | | | | | | | |
| 347 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 348 | 1915 | Office Furniture and Equipment | $2,534 | | | | | | | |
| 349 | 1920 | Computer Equipment - Hardware | $6,396 | | | | | | | |
| 350 | 1925 | Computer Software | $4,221 | | | | | | | |
| 351 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 352 | 1935 | Stores Equipment | $0 | | | | | | | |
| 353 | 1940 | Tools, Shop and Garage Equipment | $4,454 | | | | | | | |
| 354 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 355 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 356 | 1955 | Communication Equipment | $0 | | | | | | | |
| 357 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 358 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 359 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 360 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 361 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 362 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 363 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 364 | | **Sub - Total** | **$27,845** | | | | $0 | $0 | $0 | $0 |
| 365 | | | | | | | | | | |
| 366 | | **TOTAL - 5705** | $145,951 | $50,202 | $67,905 | $118,106 | $20,562 | $13,025 | $13,562 | $0 |
| 367 | | | | | | | | | | |

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

| | | | | | | | Demand Allocation 1 | 2 | 3 | 5 |
|---|---|---|---|---|---|---|---|---|---|---|
| 373 | **Account** | **Description** | **Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 374 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 375 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 376 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 377 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 378 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 379 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 380 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 381 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 382 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 383 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 384 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 385 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 386 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 387 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 388 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 389 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 390 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 391 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 392 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 393 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 394 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 395 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 396 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 397 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 398 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 399 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 400 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 401 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 402 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 403 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 404 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 405 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 406 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 407 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 408 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 409 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 410 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 411 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 412 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 413 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 414 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 415 | **General Plant** | | | | | | | | | |
| 416 | 1905 | Land | $0 | | | | | | | |
| 417 | 1906 | Land Rights | $0 | | | | | | | |
| 418 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 419 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 420 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 421 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 422 | 1925 | Computer Software | $0 | | | | | | | |
| 423 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 424 | 1935 | Stores Equipment | $0 | | | | | | | |
| 425 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 426 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 427 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 428 | 1955 | Communication Equipment | $0 | | | | | | | |
| 429 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 430 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 431 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 432 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 433 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 434 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 435 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 436 | | **Sub - Total** | **$0** | | | | $0 | $0 | $0 | $0 |
| 437 | | | | | | | | | | |
| 438 | | **TOTAL - 5710** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 439 | | | | | | | | | | |
| 440 | | | | | | | | | | |

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

| | | | | | | | Demand Allocation 1 | 2 | 3 | 5 |
|---|---|---|---|---|---|---|---|---|---|---|
| 444 | | | | | | | | | | |
| 445 | | | | | | | | | | |
| 446 | **Account** | **Description** | **Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 447 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 448 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 449 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 450 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 451 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 452 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 453 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 454 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 455 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 456 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 457 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 458 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 459 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 460 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 461 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 462 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 463 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 464 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 465 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 466 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 467 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 468 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 469 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 470 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 471 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 472 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 473 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 474 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 475 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 476 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 477 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 478 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 479 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 480 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 481 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 482 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 483 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 484 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 485 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 486 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 487 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 488 | **General Plant** | | | | | | | | | |
| 489 | 1905 | Land | $0 | | | | | | | |
| 490 | 1906 | Land Rights | $0 | | | | | | | |
| 491 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 492 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 493 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 494 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 495 | 1925 | Computer Software | $0 | | | | | | | |
| 496 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 497 | 1935 | Stores Equipment | $0 | | | | | | | |
| 498 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 499 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 500 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 501 | 1955 | Communication Equipment | $0 | | | | | | | |
| 502 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 503 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 504 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 505 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 506 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 507 | 2005 | Property Under Capital Leases | $0 | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 508 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 509 | | **Sub - Total** | **$0** | | | | $0 | $0 | $0 | $0 |
| 510 | | | | | | | | | | |
| 511 | | **TOTAL - 5715** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 512 | | | | | | | | | | |
| 513 | | | | | | | | | | |
| 514 | **Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720** | | | | | | | | | |
| 515 | | | | | | | | | | |
| 516 | | | | | | | | | | |
| 517 | | | | | | | **Demand Allocation** | | | |
| 518 | | | | | | | **1** | **2** | **3** | **5** |
| 519 | **Account** | **Description** | **Depreciation** | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 520 | 1565 | Conservation and Demand Management | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 521 | 1805 | Land | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 522 | 1805-1 | Land Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 523 | 1805-2 | Land Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 524 | 1806 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 525 | 1806-1 | Land Rights Station >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 526 | 1806-2 | Land Rights Station <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 527 | 1808 | Buildings and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 528 | 1808-1 | Buildings and Fixtures > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 529 | 1808-2 | Buildings and Fixtures < 50 KV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 530 | 1810 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 531 | 1810-1 | Leasehold Improvements >50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 532 | 1810-2 | Leasehold Improvements <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 533 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 534 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 535 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 536 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 537 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 538 | 1825 | Storage Battery Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 539 | 1825-1 | Storage Battery Equipment > 50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 540 | 1825-2 | Storage Battery Equipment <50 kV | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 541 | 1830 | Poles, Towers and Fixtures | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 542 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 543 | 1830-4 | Poles, Towers and Fixtures - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 544 | 1830-5 | Poles, Towers and Fixtures - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 545 | 1835 | Overhead Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 546 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 547 | 1835-4 | Overhead Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 548 | 1835-5 | Overhead Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 549 | 1840 | Underground Conduit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 550 | 1840-3 | Underground Conduit - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 551 | 1840-4 | Underground Conduit - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 552 | 1840-5 | Underground Conduit - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 553 | 1845 | Underground Conductors and Devices | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 554 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 555 | 1845-4 | Underground Conductors and Devices - Primary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 556 | 1845-5 | Underground Conductors and Devices - Secondary | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 557 | 1850 | Line Transformers | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 558 | 1855 | Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 559 | 1860 | Meters | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 560 | | **Sub - Total** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 561 | **General Plant** | | | | | | | | | |
| 562 | 1905 | Land | $0 | | | | | | | |
| 563 | 1906 | Land Rights | $0 | | | | | | | |
| 564 | 1908 | Buildings and Fixtures | $0 | | | | | | | |
| 565 | 1910 | Leasehold Improvements | $0 | | | | | | | |
| 566 | 1915 | Office Furniture and Equipment | $0 | | | | | | | |
| 567 | 1920 | Computer Equipment - Hardware | $0 | | | | | | | |
| 568 | 1925 | Computer Software | $0 | | | | | | | |
| 569 | 1930 | Transportation Equipment | $0 | | | | | | | |
| 570 | 1935 | Stores Equipment | $0 | | | | | | | |
| 571 | 1940 | Tools, Shop and Garage Equipment | $0 | | | | | | | |
| 572 | 1945 | Measurement and Testing Equipment | $0 | | | | | | | |
| 573 | 1950 | Power Operated Equipment | $0 | | | | | | | |
| 574 | 1955 | Communication Equipment | $0 | | | | | | | |
| 575 | 1960 | Miscellaneous Equipment | $0 | | | | | | | |
| 576 | 1970 | Load Management Controls - Customer Premises | $0 | | | | | | | |
| 577 | 1975 | Load Management Controls - Utility Premises | $0 | | | | | | | |
| 578 | 1980 | System Supervisory Equipment | $0 | | | | | | | |
| 579 | 1990 | Other Tangible Property | $0 | | | | | | | |
| 580 | 2005 | Property Under Capital Leases | $0 | | | | | | | |
| 581 | 2010 | Electric Plant Purchased or Sold | $0 | | | | | | | |
| 582 | | **Sub - Total** | **$0** | | | | **$0** | **$0** | **$0** | **$0** |
| 583 | | | | | | | | | | |
| 584 | | **TOTAL - 5720** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 585 | | | | | | | | | | |
| 586 | | | | | | | **Demand Allocation** | | | |
| 587 | | | | | | | **1** | **2** | **3** | **5** |
| 588 | **Account** | **Description** | | **Demand** | **Customer** | **Total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** |
| 589 | 1565 | Conservation and Demand Management | 100% | 0% | 100% | 100% | 0.00% | 0.00% | 0.00% | 0.00% |
| 590 | 1805 | Land | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 591 | 1805-1 | Land Station >50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 592 | 1805-2 | Land Station <50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 593 | 1806 | Land Rights | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 594 | 1806-1 | Land Rights Station >50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 595 | 1806-2 | Land Rights Station <50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 596 | 1808 | Buildings and Fixtures | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 597 | 1808-1 | Buildings and Fixtures > 50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 598 | 1808-2 | Buildings and Fixtures < 50 KV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 599 | 1810 | Leasehold Improvements | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 600 | 1810-1 | Leasehold Improvements >50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 601 | 1810-2 | Leasehold Improvements <50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 602 | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 603 | 1820 | Distribution Station Equipment - Normally Primary below 50 kV | | | | | 28.82% | 12.62% | 12.55% | 0.00% |
| 604 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 605 | 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | 100% | 100% | 0% | 100% | 40.42% | 26.41% | 33.16% | 0.00% |
| 606 | 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | 100% | 0% | 100% | 100% | 0.00% | 0.00% | 0.00% | 0.00% |
| 607 | 1825 | Storage Battery Equipment | | | | | 0.00% | 0.00% | 0.00% | 0.00% |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 608 | 1825-1 | Storage Battery Equipment > 50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 609 | 1825-2 | Storage Battery Equipment <50 kV | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 610 | 1830 | Poles, Towers and Fixtures | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 611 | 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 612 | 1830-4 | Poles, Towers and Fixtures - Primary | 100% | 40% | 60% | 100% | 40.42% | 26.41% | 33.16% | 0.00% |
| 613 | 1830-5 | Poles, Towers and Fixtures - Secondary | 100% | 40% | 60% | 100% | 43.15% | 28.20% | 28.66% | 0.00% |
| 614 | 1835 | Overhead Conductors and Devices | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 615 | 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 616 | 1835-4 | Overhead Conductors and Devices - Primary | 100% | 40% | 60% | 100% | 40.42% | 26.41% | 33.16% | 0.00% |
| 617 | 1835-5 | Overhead Conductors and Devices - Secondary | 100% | 40% | 60% | 100% | 43.15% | 28.20% | 28.66% | 0.00% |
| 618 | 1840 | Underground Conduit | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 619 | 1840-3 | Underground Conduit - Bulk Delivery | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 620 | 1840-4 | Underground Conduit - Primary | 100% | 40% | 60% | 100% | 40.42% | 26.41% | 33.16% | 0.00% |
| 621 | 1840-5 | Underground Conduit - Secondary | 100% | 40% | 60% | 100% | 43.15% | 28.20% | 28.66% | 0.00% |
| 622 | 1845 | Underground Conductors and Devices | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 623 | 1845-3 | Underground Conductors and Devices - Bulk Delivery | 100% | 100% | 0% | 100% | 28.82% | 12.62% | 12.55% | 0.00% |
| 624 | 1845-4 | Underground Conductors and Devices - Primary | 100% | 40% | 60% | 100% | 40.42% | 26.41% | 33.16% | 0.00% |
| 625 | 1845-5 | Underground Conductors and Devices - Secondary | 100% | 40% | 60% | 100% | 43.15% | 28.20% | 28.66% | 0.00% |
| 626 | 1850 | Line Transformers | 100% | 40% | 60% | 100% | 43.15% | 28.20% | 28.66% | 0.00% |
| 627 | 1855 | Services | 100% | 0% | 100% | 100% | 0.00% | 0.00% | 0.00% | 0.00% |
| 628 | 1860 | Meters | 100% | 0% | 100% | 100% | 0.00% | 0.00% | 0.00% | 0.00% |
| 629 | **General Plant** | | | | | | | | | |
| 630 | 1905 | Land | 100% | | | | | | | |
| 631 | 1906 | Land Rights | 100% | | | | | | | |
| 632 | 1908 | Buildings and Fixtures | 100% | | | | | | | |
| 633 | 1910 | Leasehold Improvements | 100% | | | | | | | |
| 634 | 1915 | Office Furniture and Equipment | 100% | | | | | | | |
| 635 | 1920 | Computer Equipment - Hardware | 100% | | | | | | | |
| 636 | 1925 | Computer Software | 100% | | | | | | | |
| 637 | 1930 | Transportation Equipment | 100% | | | | | | | |
| 638 | 1935 | Stores Equipment | 100% | | | | | | | |
| 639 | 1940 | Tools, Shop and Garage Equipment | 100% | | | | | | | |
| 640 | 1945 | Measurement and Testing Equipment | 100% | | | | | | | |
| 641 | 1950 | Power Operated Equipment | 100% | | | | | | | |
| 642 | 1955 | Communication Equipment | 100% | | | | | | | |
| 643 | 1960 | Miscellaneous Equipment | 100% | | | | | | | |
| 644 | 1970 | Load Management Controls - Customer Premises | 100% | | | | | | | |
| 645 | 1975 | Load Management Controls - Utility Premises | 100% | | | | | | | |
| 646 | 1980 | System Supervisory Equipment | 100% | | | | | | | |
| 647 | 1990 | Other Tangible Property | 100% | | | | | | | |
| 648 | 2005 | Property Under Capital Leases | 100% | | | | | | | |
| 649 | 2010 | Electric Plant Purchased or Sold | 100% | | | | | | | |
| 650 | | | | | | | | | | |
| 651 | | | | | | | | | | |
| 652 | | | | | | | | | | |
| 653 | | | | | | | | | | |
| 654 | | | | | | | | | | |
| 655 | | | | | | | | | | |
| 656 | | | | | | | | | | |
| 657 | | | | | | | | | | |
| 658 | | | | | | | | | | |
| 659 | | | | | | | | | | |
| 660 | | | | | | | | | | |
| 661 | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K |
|---|---|---|---|---|---|---|---|---|---|---|
| 662 | | | | | | | | | | |
| 663 | | | | | | | | | | |
| 664 | | | | | | | | | | |
| 665 | | | | | | | | | | |
| 666 | | | | | | | | | | |
| 667 | | | | | | | | | | |
| 668 | | | | | | | | | | |
| 669 | | | | | | | | | | |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | | | | | Customer Allocation | | | | | | |
| 16 | 7 | 8 | 9 | Sub -total | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| 17 | Street Light | Sentinel | Unmetered Scattered Load | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Unmetered Scattered Load |
| 18 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 19 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 20 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 21 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 22 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 23 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 24 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 25 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 26 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 27 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 28 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 29 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 30 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 31 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 32 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 33 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 34 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 35 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 36 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 37 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 38 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 39 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 40 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 41 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 42 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 43 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 44 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 45 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 46 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 47 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 48 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 49 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 50 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 51 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 52 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 53 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 54 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 55 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 56 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 57 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 58 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 59 | | | | | | | | | | | |
| 60 | | | | | | | | | | | |
| 61 | | | | | | | | | | | |
| 62 | | | | | | | | | | | |
| 63 | | | | | | | | | | | |
| 64 | | | | | | | | | | | |
| 65 | | | | | | | | | | | |
| 66 | | | | | | | | | | | |
| 67 | | | | | | | | | | | |
| 68 | | | | | | | | | | | |
| 69 | | | | | | | | | | | |
| 70 | | | | | | | | | | | |
| 71 | | | | | | | | | | | |
| 72 | | | | | | | | | | | |
| 73 | | | | | | | | | | | |
| 74 | | | | | | | | | | | |
| 75 | | | | | | | | | | | |
| 76 | | | | | | | | | | | |
| 77 | | | | | | | | | | | |
| 78 | | | | | | | | | | | |
| 79 | | | | | | | | | | | |
| 80 | | | | | | | | | | | |
| 81 | | | | | | | | | | | |
| 82 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 83 | | | | | | | | | | | |
| 84 | | | | | | | | | | | |
| 85 | | | | | **Customer Allocation** | | | | | | |
| 86 | **7** | **8** | **9** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** |
| 87 | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
| 88 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 89 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 90 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 91 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 92 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 93 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 94 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 95 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 96 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 97 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 98 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 99 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 100 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 101 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 102 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 103 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 104 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 105 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 106 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 107 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 108 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 109 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 110 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 111 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 112 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 113 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 114 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 115 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 116 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 117 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 118 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 119 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 120 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 121 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 122 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 123 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 124 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 125 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 126 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 127 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 128 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 129 | | | | | | | | | | | |
| 130 | | | | | | | | | | | |
| 131 | | | | | | | | | | | |
| 132 | | | | | | | | | | | |
| 133 | | | | | | | | | | | |
| 134 | | | | | | | | | | | |
| 135 | | | | | | | | | | | |
| 136 | | | | | | | | | | | |
| 137 | | | | | | | | | | | |
| 138 | | | | | | | | | | | |
| 139 | | | | | | | | | | | |
| 140 | | | | | | | | | | | |
| 141 | | | | | | | | | | | |
| 142 | | | | | | | | | | | |
| 143 | | | | | | | | | | | |
| 144 | | | | | | | | | | | |
| 145 | | | | | | | | | | | |
| 146 | | | | | | | | | | | |
| 147 | | | | | | | | | | | |
| 148 | | | | | | | | | | | |
| 149 | | | | | | | | | | | |
| 150 | | | | | | | | | | | |
| 151 | | | | | | | | | | | |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 152 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 153 | | | | | | | | | | | |
| 154 | | | | | | | | | | | |
| 155 | | | | | Customer Allocation | | | | | | |
| 156 | 7 | 8 | 9 | Sub -total | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| 157 | Street Light | Sentinel | Unmetered Scattered Load | Sub -total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Unmetered Scattered Load |
| 158 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 159 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 160 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 161 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 162 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 163 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 164 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 165 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 166 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 167 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 168 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 169 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 170 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 171 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 172 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 173 | ($66) | ($2) | ($1) | ($5,317) | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 174 | $0 | $0 | $0 | ($233,286) | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 175 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 176 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 177 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 178 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 179 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 180 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 181 | $0 | $0 | $0 | ($190,973) | ($177,161) | ($29,787) | ($2,522) | $0 | ($74,227) | ($1,922) | ($841) |
| 182 | $0 | $0 | $0 | ($133,701) | ($124,239) | ($20,889) | ($1,432) | $0 | ($52,054) | ($1,348) | ($590) |
| 183 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 184 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 185 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 186 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 187 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 188 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 189 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 190 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 191 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 192 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 193 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 194 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 195 | $0 | $0 | $0 | ($119,995) | ($111,503) | ($18,748) | ($1,285) | $0 | ($46,718) | ($1,210) | ($529) |
| 196 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 197 | $0 | $0 | $0 | $0 | ($72,059) | ($27,138) | ($39,474) | $0 | $0 | $0 | $0 |
| 198 | **($66)** | **($2)** | **($1)** | **($683,273)** | **($484,962)** | **($96,562)** | **($44,713)** | **$0** | **($172,999)** | **($4,479)** | **($1,960)** |
| 199 | | | | | | | | | | | |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 200 | | | | | | | | | | | |
| 201 | | | | | | | | | | | |
| 202 | | | | | | | | | | | |
| 203 | | | | | | | | | | | |
| 204 | | | | | | | | | | | |
| 205 | | | | | | | | | | | |
| 206 | | | | | | | | | | | |
| 207 | | | | | | | | | | | |
| 208 | | | | | | | | | | | |
| 209 | | | | | | | | | | | |
| 210 | | | | | | | | | | | |
| 211 | | | | | | | | | | | |
| 212 | | | | | | | | | | | |
| 213 | | | | | | | | | | | |
| 214 | | | | | | | | | | | |
| 215 | | | | | | | | | | | |
| 216 | | | | | | | | | | | |
| 217 | | | | | | | | | | | |
| 218 | | | | | | | | | | | |
| 219 | | | | | | | | | | | |
| 220 | | | | | | | | | | | |
| 221 | | | | | | | | | | | |
| 222 | ($66) | ($2) | ($1) | ($683,273) | ($484,962) | ($96,562) | ($44,713) | $0 | ($172,999) | ($4,479) | ($1,960) |
| 223 | | | | | | | | | | | |
| 224 | | | | | | | | | | | |
| 225 | | | | | Customer Allocation | | | | | | |
| 226 | 7 | 8 | 9 | Sub -total | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| 227 | Street Light | Sentinel | Unmetered Scattered Load | Sub -total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Unmetered Scattered Load |
| 228 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 229 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 230 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 231 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 232 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 233 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 234 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 235 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 236 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 237 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 238 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 239 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 240 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 241 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 242 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 243 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 244 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 245 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 246 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 247 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 248 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 249 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 250 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 251 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 252 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 253 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 254 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 255 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 256 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 257 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 258 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 259 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 260 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 261 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 262 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 263 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 264 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 265 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 266 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 267 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 268 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 269 | | | | | | | | | | | |
| 270 | | | | | | | | | | | |
| 271 | | | | | | | | | | | |
| 272 | | | | | | | | | | | |
| 273 | | | | | | | | | | | |
| 274 | | | | | | | | | | | |
| 275 | | | | | | | | | | | |
| 276 | | | | | | | | | | | |
| 277 | | | | | | | | | | | |
| 278 | | | | | | | | | | | |
| 279 | | | | | | | | | | | |
| 280 | | | | | | | | | | | |
| 281 | | | | | | | | | | | |
| 282 | | | | | | | | | | | |
| 283 | | | | | | | | | | | |
| 284 | | | | | | | | | | | |
| 285 | | | | | | | | | | | |
| 286 | | | | | | | | | | | |
| 287 | | | | | | | | | | | |
| 288 | | | | | | | | | | | |
| 289 | | | | | | | | | | | |
| 290 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 291 | | | | | | | | | | | |
| 292 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 293 | | | | | | | | | | | |
| 294 | | | | | | | | | | | |
| 295 | | | | | | | | | | | |
| 296 | | | | | | | | | | | |
| 297 | | | | | | | | | | | |
| 298 | | | | | **Customer Allocation** | | | | | | |
| 299 | **7** | **8** | **9** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** |
| 300 | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
| 301 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 302 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 303 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 304 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 305 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 306 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 307 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 308 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 309 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 310 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 311 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 312 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 313 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 314 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 315 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 316 | $45 | $1 | $1 | $3,631 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 317 | $0 | $0 | $0 | $5,413 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 318 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 319 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 320 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 321 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 322 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 323 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 324 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 325 | $0 | $0 | $0 | $33,800 | $31,408 | $5,281 | $362 | $0 | $13,160 | $341 | $149 |
| 326 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 327 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 328 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 329 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 330 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 331 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 332 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 333 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 334 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 335 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 336 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 337 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 338 | $0 | $0 | $0 | $4,351 | $4,043 | $680 | $47 | $0 | $1,694 | $44 | $19 |
| 339 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 340 | $0 | $0 | $0 | $0 | $5,460 | $2,056 | $2,991 | $0 | $0 | $0 | $0 |
| 341 | **$45** | **$1** | **$1** | **$47,195** | **$40,912** | **$8,017** | **$3,400** | **$0** | **$14,853** | **$385** | **$168** |
| 342 | | | | | | | | | | | |
| 343 | | | | | | | | | | | |
| 344 | | | | | | | | | | | |
| 345 | | | | | | | | | | | |
| 346 | | | | | | | | | | | |
| 347 | | | | | | | | | | | |
| 348 | | | | | | | | | | | |
| 349 | | | | | | | | | | | |
| 350 | | | | | | | | | | | |
| 351 | | | | | | | | | | | |
| 352 | | | | | | | | | | | |
| 353 | | | | | | | | | | | |
| 354 | | | | | | | | | | | |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 355 | | | | | | | | | | | |
| 356 | | | | | | | | | | | |
| 357 | | | | | | | | | | | |
| 358 | | | | | | | | | | | |
| 359 | | | | | | | | | | | |
| 360 | | | | | | | | | | | |
| 361 | | | | | | | | | | | |
| 362 | | | | | | | | | | | |
| 363 | | | | | | | | | | | |
| 364 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 365 | | | | | | | | | | | |
| 366 | $45 | $1 | $1 | $47,195 | $40,912 | $8,017 | $3,400 | $0 | $14,853 | $385 | $168 |
| 367 | | | | | | | | | | | |
| 368 | | | | | | | | | | | |
| 369 | | | | | | | | | | | |
| 370 | | | | | | | | | | | |
| 371 | | | | | **Customer Allocation** | | | | | | |
| 372 | **7** | **8** | **9** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** |
| 373 | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
| 374 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 375 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 376 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 377 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 378 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 379 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 380 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 381 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 382 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 383 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 384 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 385 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 386 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 387 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 388 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 389 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 390 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 391 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 392 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 393 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 394 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 395 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 396 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 397 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 398 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 399 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 400 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 401 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 402 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 403 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 404 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 405 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 406 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 407 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 408 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 409 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 410 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 411 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 412 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 413 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 414 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 415 | | | | | | | | | | | |
| 416 | | | | | | | | | | | |
| 417 | | | | | | | | | | | |
| 418 | | | | | | | | | | | |
| 419 | | | | | | | | | | | |
| 420 | | | | | | | | | | | |
| 421 | | | | | | | | | | | |
| 422 | | | | | | | | | | | |
| 423 | | | | | | | | | | | |
| 424 | | | | | | | | | | | |
| 425 | | | | | | | | | | | |
| 426 | | | | | | | | | | | |
| 427 | | | | | | | | | | | |
| 428 | | | | | | | | | | | |
| 429 | | | | | | | | | | | |
| 430 | | | | | | | | | | | |
| 431 | | | | | | | | | | | |
| 432 | | | | | | | | | | | |
| 433 | | | | | | | | | | | |
| 434 | | | | | | | | | | | |
| 435 | | | | | | | | | | | |
| 436 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 437 | | | | | | | | | | | |
| 438 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 439 | | | | | | | | | | | |
| 440 | | | | | | | | | | | |
| 441 | | | | | | | | | | | |
| 442 | | | | | | | | | | | |
| 443 | | | | | | | | | | | |
| 444 | | | | | **Customer Allocation** | | | | | | |
| 445 | **7** | **8** | **9** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** |
| 446 | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
| 447 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 448 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 449 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 450 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 451 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 452 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 453 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 454 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 455 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 456 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 457 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 458 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 459 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 460 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 461 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 462 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 463 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 464 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 465 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 466 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 467 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 468 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 469 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 470 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 471 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 472 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 473 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 474 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 475 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 476 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 477 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 478 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 479 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 480 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 481 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 482 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 483 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 484 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 485 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 486 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 487 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 488 | | | | | | | | | | | |
| 489 | | | | | | | | | | | |
| 490 | | | | | | | | | | | |
| 491 | | | | | | | | | | | |
| 492 | | | | | | | | | | | |
| 493 | | | | | | | | | | | |
| 494 | | | | | | | | | | | |
| 495 | | | | | | | | | | | |
| 496 | | | | | | | | | | | |
| 497 | | | | | | | | | | | |
| 498 | | | | | | | | | | | |
| 499 | | | | | | | | | | | |
| 500 | | | | | | | | | | | |
| 501 | | | | | | | | | | | |
| 502 | | | | | | | | | | | |
| 503 | | | | | | | | | | | |
| 504 | | | | | | | | | | | |
| 505 | | | | | | | | | | | |
| 506 | | | | | | | | | | | |
| 507 | | | | | | | | | | | |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 508 | | | | | | | | | | | |
| 509 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 510 | | | | | | | | | | | |
| 511 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 512 | | | | | | | | | | | |
| 513 | | | | | | | | | | | |
| 514 | | | | | | | | | | | |
| 515 | | | | | | | | | | | |
| 516 | | | | | | | | | | | |
| 517 | | | | | Customer Allocation | | | | | | |
| 518 | **7** | **8** | **9** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** |
| 519 | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
| 520 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 521 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 522 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 523 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 524 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 525 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 526 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 527 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 528 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 529 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 530 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 531 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 532 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 533 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 534 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 535 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 536 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 537 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 538 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 539 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 540 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 541 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 542 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 543 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 544 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 545 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 546 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 547 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 548 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 549 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 550 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 551 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 552 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 553 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 554 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 555 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 556 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 557 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 558 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 559 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 560 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 561 | | | | | | | | | | | |
| 562 | | | | | | | | | | | |
| 563 | | | | | | | | | | | |
| 564 | | | | | | | | | | | |
| 565 | | | | | | | | | | | |
| 566 | | | | | | | | | | | |
| 567 | | | | | | | | | | | |
| 568 | | | | | | | | | | | |
| 569 | | | | | | | | | | | |
| 570 | | | | | | | | | | | |
| 571 | | | | | | | | | | | |
| 572 | | | | | | | | | | | |
| 573 | | | | | | | | | | | |
| 574 | | | | | | | | | | | |
| 575 | | | | | | | | | | | |
| 576 | | | | | | | | | | | |
| 577 | | | | | | | | | | | |
| 578 | | | | | | | | | | | |
| 579 | | | | | | | | | | | |
| 580 | | | | | | | | | | | |
| 581 | | | | | | | | | | | |
| 582 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 583 | | | | | | | | | | | |
| 584 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 585 | | | | | | | | | | | |
| 586 | | | | | **Customer Allocation** | | | | | | |
| 587 | **7** | **8** | **9** | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** |
| 588 | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** |
| 589 | 0.00% | 0.00% | 0.00% | 0.00% | 55.26% | 22.64% | 12.10% | 0.00% | 9.53% | 0.25% | 0.23% |
| 590 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 591 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 592 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 593 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 594 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 595 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 596 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 597 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 598 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 599 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 600 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 601 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 602 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 603 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 604 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 605 | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 606 | 0.00% | 0.00% | 0.00% | 0.00% | 26.48% | 15.45% | 15.93% | 0.00% | 1.06% | 0.02% | 0.01% |
| 607 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 608 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 609 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 610 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 611 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 612 | 0.00% | 0.00% | 0.00% | 100.00% | 61.84% | 10.40% | 0.88% | 0.00% | 25.91% | 0.67% | 0.29% |
| 613 | 0.00% | 0.00% | 0.00% | 100.00% | 61.95% | 10.42% | 0.71% | 0.00% | 25.96% | 0.67% | 0.29% |
| 614 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 615 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 616 | 0.00% | 0.00% | 0.00% | 100.00% | 61.84% | 10.40% | 0.88% | 0.00% | 25.91% | 0.67% | 0.29% |
| 617 | 0.00% | 0.00% | 0.00% | 100.00% | 61.95% | 10.42% | 0.71% | 0.00% | 25.96% | 0.67% | 0.29% |
| 618 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 619 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 620 | 0.00% | 0.00% | 0.00% | 100.00% | 61.84% | 10.40% | 0.88% | 0.00% | 25.91% | 0.67% | 0.29% |
| 621 | 0.00% | 0.00% | 0.00% | 100.00% | 61.95% | 10.42% | 0.71% | 0.00% | 25.96% | 0.67% | 0.29% |
| 622 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 623 | 0.68% | 0.02% | 0.01% | 54.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 624 | 0.00% | 0.00% | 0.00% | 100.00% | 61.84% | 10.40% | 0.88% | 0.00% | 25.91% | 0.67% | 0.29% |
| 625 | 0.00% | 0.00% | 0.00% | 100.00% | 61.95% | 10.42% | 0.71% | 0.00% | 25.96% | 0.67% | 0.29% |
| 626 | 0.00% | 0.00% | 0.00% | 100.00% | 61.95% | 10.42% | 0.71% | 0.00% | 25.96% | 0.67% | 0.29% |
| 627 | 0.00% | 0.00% | 0.00% | 0.00% | 53.02% | 17.83% | 6.11% | 0.00% | 22.21% | 0.58% | 0.25% |
| 628 | 0.00% | 0.00% | 0.00% | 0.00% | 51.14% | 19.26% | 28.01% | 0.00% | 0.00% | 0.00% | 0.00% |
| 629 | | | | | | | | | | | |
| 630 | | | | | | | | | | | |
| 631 | | | | | | | | | | | |
| 632 | | | | | | | | | | | |
| 633 | | | | | | | | | | | |
| 634 | | | | | | | | | | | |
| 635 | | | | | | | | | | | |
| 636 | | | | | | | | | | | |
| 637 | | | | | | | | | | | |
| 638 | | | | | | | | | | | |
| 639 | | | | | | | | | | | |
| 640 | | | | | | | | | | | |
| 641 | | | | | | | | | | | |
| 642 | | | | | | | | | | | |
| 643 | | | | | | | | | | | |
| 644 | | | | | | | | | | | |
| 645 | | | | | | | | | | | |
| 646 | | | | | | | | | | | |
| 647 | | | | | | | | | | | |
| 648 | | | | | | | | | | | |
| 649 | | | | | | | | | | | |
| 650 | | | | | | | | | | | |
| 651 | | | | | | | | | | | |
| 652 | | | | | | | | | | | |
| 653 | | | | | | | | | | | |
| 654 | | | | | | | | | | | |
| 655 | | | | | | | | | | | |
| 656 | | | | | | | | | | | |
| 657 | | | | | | | | | | | |
| 658 | | | | | | | | | | | |
| 659 | | | | | | | | | | | |
| 660 | | | | | | | | | | | |
| 661 | | | | | | | | | | | |

| | M | N | O | AA | AB | AC | AD | AF | AH | AI | AJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 662 | | | | | | | | | | | |
| 663 | | | | | | | | | | | |
| 664 | | | | | | | | | | | |
| 665 | | | | | | | | | | | |
| 666 | | | | | | | | | | | |
| 667 | | | | | | | | | | | |
| 668 | | | | | | | | | | | |
| 669 | | | | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |
| 10 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | **A & G Allocation** | | | | | | | |
| 16 | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** | **Sub -total** |
| 17 | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** |
| 18 | $0 | | | | | | | | |
| 19 | $0 | | | | | | | | |
| 20 | $0 | | | | | | | | |
| 21 | $0 | | | | | | | | |
| 22 | $0 | | | | | | | | |
| 23 | $0 | | | | | | | | |
| 24 | $0 | | | | | | | | |
| 25 | $0 | | | | | | | | |
| 26 | $0 | | | | | | | | |
| 27 | $0 | | | | | | | | |
| 28 | $0 | | | | | | | | |
| 29 | $0 | | | | | | | | |
| 30 | $0 | | | | | | | | |
| 31 | $0 | | | | | | | | |
| 32 | $0 | | | | | | | | |
| 33 | $0 | | | | | | | | |
| 34 | $0 | | | | | | | | |
| 35 | $0 | | | | | | | | |
| 36 | $0 | | | | | | | | |
| 37 | $0 | | | | | | | | |
| 38 | $0 | | | | | | | | |
| 39 | $0 | | | | | | | | |
| 40 | $0 | | | | | | | | |
| 41 | $0 | | | | | | | | |
| 42 | $0 | | | | | | | | |
| 43 | $0 | | | | | | | | |
| 44 | $0 | | | | | | | | |
| 45 | $0 | | | | | | | | |
| 46 | $0 | | | | | | | | |
| 47 | $0 | | | | | | | | |
| 48 | $0 | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 49 | $0 | | | | | | | | |
| 50 | $0 | | | | | | | | |
| 51 | $0 | | | | | | | | |
| 52 | $0 | | | | | | | | |
| 53 | $0 | | | | | | | | |
| 54 | $0 | | | | | | | | |
| 55 | $0 | | | | | | | | |
| 56 | $0 | | | | | | | | |
| 57 | $0 | | | | | | | | |
| 58 | **$0** | | | | | | | | |
| 59 | | | | | | | | | |
| 60 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 61 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 62 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 63 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 64 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 65 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 66 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 67 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 68 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 69 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 70 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 71 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 72 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 73 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 74 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 75 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 76 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 77 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 78 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 79 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 80 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 81 | | | | | | | | | |
| 82 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 83 | | | | | | | | | |
| 84 | | | | | | | | | |
| 85 | | **A & G Allocation** | | | | | | | |
| 86 | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** | **Sub -total** |
| 87 | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** |
| 88 | $0 | | | | | | | | |
| 89 | $0 | | | | | | | | |
| 90 | $0 | | | | | | | | |
| 91 | $0 | | | | | | | | |
| 92 | $0 | | | | | | | | |
| 93 | $0 | | | | | | | | |
| 94 | $0 | | | | | | | | |
| 95 | $0 | | | | | | | | |
| 96 | $0 | | | | | | | | |
| 97 | $0 | | | | | | | | |
| 98 | $0 | | | | | | | | |
| 99 | $0 | | | | | | | | |
| 100 | $0 | | | | | | | | |
| 101 | $0 | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 102 | $0 | | | | | | | | |
| 103 | $0 | | | | | | | | |
| 104 | $0 | | | | | | | | |
| 105 | $0 | | | | | | | | |
| 106 | $0 | | | | | | | | |
| 107 | $0 | | | | | | | | |
| 108 | $0 | | | | | | | | |
| 109 | $0 | | | | | | | | |
| 110 | $0 | | | | | | | | |
| 111 | $0 | | | | | | | | |
| 112 | $0 | | | | | | | | |
| 113 | $0 | | | | | | | | |
| 114 | $0 | | | | | | | | |
| 115 | $0 | | | | | | | | |
| 116 | $0 | | | | | | | | |
| 117 | $0 | | | | | | | | |
| 118 | $0 | | | | | | | | |
| 119 | $0 | | | | | | | | |
| 120 | $0 | | | | | | | | |
| 121 | $0 | | | | | | | | |
| 122 | $0 | | | | | | | | |
| 123 | $0 | | | | | | | | |
| 124 | $0 | | | | | | | | |
| 125 | $0 | | | | | | | | |
| 126 | $0 | | | | | | | | |
| 127 | $0 | | | | | | | | |
| 128 | **$0** | | | | | | | | |
| 129 | | | | | | | | | |
| 130 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 131 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 132 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 133 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 134 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 135 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 136 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 137 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 138 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 139 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 140 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 141 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 142 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 143 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 144 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 145 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 146 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 147 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 148 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 149 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 150 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 151 | | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 152 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 153 | | | | | | | | | |
| 154 | | | | | | | | | |
| 155 | | **A & G Allocation** | | | | | | | |
| 156 | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** | **Sub -total** |
| 157 | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** |
| 158 | $0 | | | | | | | | |
| 159 | $0 | | | | | | | | |
| 160 | $0 | | | | | | | | |
| 161 | $0 | | | | | | | | |
| 162 | $0 | | | | | | | | |
| 163 | $0 | | | | | | | | |
| 164 | $0 | | | | | | | | |
| 165 | $0 | | | | | | | | |
| 166 | $0 | | | | | | | | |
| 167 | $0 | | | | | | | | |
| 168 | $0 | | | | | | | | |
| 169 | $0 | | | | | | | | |
| 170 | $0 | | | | | | | | |
| 171 | $0 | | | | | | | | |
| 172 | $0 | | | | | | | | |
| 173 | $0 | | | | | | | | |
| 174 | $0 | | | | | | | | |
| 175 | $0 | | | | | | | | |
| 176 | $0 | | | | | | | | |
| 177 | $0 | | | | | | | | |
| 178 | $0 | | | | | | | | |
| 179 | $0 | | | | | | | | |
| 180 | $0 | | | | | | | | |
| 181 | ($286,460) | | | | | | | | |
| 182 | ($200,551) | | | | | | | | |
| 183 | $0 | | | | | | | | |
| 184 | $0 | | | | | | | | |
| 185 | $0 | | | | | | | | |
| 186 | $0 | | | | | | | | |
| 187 | $0 | | | | | | | | |
| 188 | $0 | | | | | | | | |
| 189 | $0 | | | | | | | | |
| 190 | $0 | | | | | | | | |
| 191 | $0 | | | | | | | | |
| 192 | $0 | | | | | | | | |
| 193 | $0 | | | | | | | | |
| 194 | $0 | | | | | | | | |
| 195 | ($179,993) | | | | | | | | |
| 196 | $0 | | | | | | | | |
| 197 | ($138,671) | | | | | | | | |
| 198 | **($805,675)** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 199 | | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 200 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 201 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 202 | | ($59,638) | ($25,625) | ($28,802) | $0 | ($7,627) | ($197) | ($86) | ($121,975) |
| 203 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 204 | | ($16,009) | ($6,879) | ($7,731) | $0 | ($2,047) | ($53) | ($23) | ($32,743) |
| 205 | | ($14,702) | ($6,317) | ($7,100) | $0 | ($1,880) | ($49) | ($21) | ($30,069) |
| 206 | | ($2,064) | ($887) | ($997) | $0 | ($264) | ($7) | ($3) | ($4,221) |
| 207 | | ($189,124) | ($81,264) | ($91,336) | $0 | ($24,187) | ($626) | ($274) | ($386,811) |
| 208 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 209 | | ($23,698) | ($10,182) | ($11,445) | $0 | ($3,031) | ($78) | ($34) | ($48,468) |
| 210 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 211 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 212 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 213 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 214 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 215 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 216 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 217 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 218 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 219 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 220 | | ($305,233) | ($131,154) | ($147,410) | $0 | ($39,036) | ($1,011) | ($442) | ($624,287) |
| 221 | | | | | | | | | |
| 222 | ($805,675) | ($305,233) | ($131,154) | ($147,410) | $0 | ($39,036) | ($1,011) | ($442) | ($624,287) |
| 223 | | | | | | | | | |
| 224 | | | | | | | | | |
| 225 | | **A & G Allocation** | | | | | | | |
| 226 | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** | **Sub -total** |
| 227 | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** |
| 228 | $0 | | | | | | | | |
| 229 | $0 | | | | | | | | |
| 230 | $0 | | | | | | | | |
| 231 | $0 | | | | | | | | |
| 232 | $0 | | | | | | | | |
| 233 | $0 | | | | | | | | |
| 234 | $0 | | | | | | | | |
| 235 | $0 | | | | | | | | |
| 236 | $0 | | | | | | | | |
| 237 | $0 | | | | | | | | |
| 238 | $0 | | | | | | | | |
| 239 | $0 | | | | | | | | |
| 240 | $0 | | | | | | | | |
| 241 | $0 | | | | | | | | |
| 242 | $0 | | | | | | | | |
| 243 | $0 | | | | | | | | |
| 244 | $0 | | | | | | | | |
| 245 | $0 | | | | | | | | |
| 246 | $0 | | | | | | | | |
| 247 | $0 | | | | | | | | |
| 248 | $0 | | | | | | | | |
| 249 | $0 | | | | | | | | |
| 250 | $0 | | | | | | | | |
| 251 | $0 | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 252 | $0 | | | | | | | | |
| 253 | $0 | | | | | | | | |
| 254 | $0 | | | | | | | | |
| 255 | $0 | | | | | | | | |
| 256 | $0 | | | | | | | | |
| 257 | $0 | | | | | | | | |
| 258 | $0 | | | | | | | | |
| 259 | $0 | | | | | | | | |
| 260 | $0 | | | | | | | | |
| 261 | $0 | | | | | | | | |
| 262 | $0 | | | | | | | | |
| 263 | $0 | | | | | | | | |
| 264 | $0 | | | | | | | | |
| 265 | $0 | | | | | | | | |
| 266 | $0 | | | | | | | | |
| 267 | $0 | | | | | | | | |
| 268 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 269 | | | | | | | | | |
| 270 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 271 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 272 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 273 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 274 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 275 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 276 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 277 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 278 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 279 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 280 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 281 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 282 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 283 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 284 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 285 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 286 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 287 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 288 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 289 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 290 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 291 | | | | | | | | | |
| 292 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 293 | | | | | | | | | |
| 294 | | | | | | | | | |
| 295 | | | | | | | | | |
| 296 | | | | | | | | | |
| 297 | | | | | | | | | |
| 298 | | **A & G Allocation** | | | | | | | |
| 299 | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** | **Sub -total** |
| 300 | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** |
| 301 | $0 | | | | | | | | |
| 302 | $0 | | | | | | | | |
| 303 | $0 | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 304 | $0 | | | | | | | | |
| 305 | $0 | | | | | | | | |
| 306 | $0 | | | | | | | | |
| 307 | $0 | | | | | | | | |
| 308 | $0 | | | | | | | | |
| 309 | $0 | | | | | | | | |
| 310 | $0 | | | | | | | | |
| 311 | $0 | | | | | | | | |
| 312 | $0 | | | | | | | | |
| 313 | $0 | | | | | | | | |
| 314 | $0 | | | | | | | | |
| 315 | $0 | | | | | | | | |
| 316 | $0 | | | | | | | | |
| 317 | $0 | | | | | | | | |
| 318 | $0 | | | | | | | | |
| 319 | $0 | | | | | | | | |
| 320 | $0 | | | | | | | | |
| 321 | $0 | | | | | | | | |
| 322 | $0 | | | | | | | | |
| 323 | $0 | | | | | | | | |
| 324 | $0 | | | | | | | | |
| 325 | $50,701 | | | | | | | | |
| 326 | $0 | | | | | | | | |
| 327 | $0 | | | | | | | | |
| 328 | $0 | | | | | | | | |
| 329 | $0 | | | | | | | | |
| 330 | $0 | | | | | | | | |
| 331 | $0 | | | | | | | | |
| 332 | $0 | | | | | | | | |
| 333 | $0 | | | | | | | | |
| 334 | $0 | | | | | | | | |
| 335 | $0 | | | | | | | | |
| 336 | $0 | | | | | | | | |
| 337 | $0 | | | | | | | | |
| 338 | $6,526 | | | | | | | | |
| 339 | $0 | | | | | | | | |
| 340 | $10,508 | | | | | | | | |
| 341 | **$67,735** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 342 | | | | | | | | | |
| 343 | | | | | | | | | |
| 344 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 345 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 346 | | $5,007 | $2,151 | $2,418 | $0 | $640 | $17 | $7 | $10,240 |
| 347 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 348 | | $1,239 | $532 | $598 | $0 | $158 | $4 | $2 | $2,534 |
| 349 | | $3,127 | $1,344 | $1,510 | $0 | $400 | $10 | $5 | $6,396 |
| 350 | | $2,064 | $887 | $997 | $0 | $264 | $7 | $3 | $4,221 |
| 351 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 352 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 353 | | $2,178 | $936 | $1,052 | $0 | $279 | $7 | $3 | $4,454 |
| 354 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 355 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 356 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 357 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 358 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 359 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 360 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 361 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 362 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 363 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 364 | $0 | $13,614 | $5,850 | $6,575 | $0 | $1,741 | $45 | $20 | $27,845 |
| 365 | | | | | | | | | |
| 366 | $67,735 | $13,614 | $5,850 | $6,575 | $0 | $1,741 | $45 | $20 | $27,845 |
| 367 | | | | | | | | | |
| 368 | | | | | | | | | |
| 369 | | | | | | | | | |
| 370 | | | | | | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 371 | | **A & G Allocation** | | | | | | | |
| 372 | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** | **Sub -total** |
| 373 | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** |
| 374 | $0 | | | | | | | | |
| 375 | $0 | | | | | | | | |
| 376 | $0 | | | | | | | | |
| 377 | $0 | | | | | | | | |
| 378 | $0 | | | | | | | | |
| 379 | $0 | | | | | | | | |
| 380 | $0 | | | | | | | | |
| 381 | $0 | | | | | | | | |
| 382 | $0 | | | | | | | | |
| 383 | $0 | | | | | | | | |
| 384 | $0 | | | | | | | | |
| 385 | $0 | | | | | | | | |
| 386 | $0 | | | | | | | | |
| 387 | $0 | | | | | | | | |
| 388 | $0 | | | | | | | | |
| 389 | $0 | | | | | | | | |
| 390 | $0 | | | | | | | | |
| 391 | $0 | | | | | | | | |
| 392 | $0 | | | | | | | | |
| 393 | $0 | | | | | | | | |
| 394 | $0 | | | | | | | | |
| 395 | $0 | | | | | | | | |
| 396 | $0 | | | | | | | | |
| 397 | $0 | | | | | | | | |
| 398 | $0 | | | | | | | | |
| 399 | $0 | | | | | | | | |
| 400 | $0 | | | | | | | | |
| 401 | $0 | | | | | | | | |
| 402 | $0 | | | | | | | | |
| 403 | $0 | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 404 | $0 | | | | | | | | |
| 405 | $0 | | | | | | | | |
| 406 | $0 | | | | | | | | |
| 407 | $0 | | | | | | | | |
| 408 | $0 | | | | | | | | |
| 409 | $0 | | | | | | | | |
| 410 | $0 | | | | | | | | |
| 411 | $0 | | | | | | | | |
| 412 | $0 | | | | | | | | |
| 413 | $0 | | | | | | | | |
| 414 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 415 | | | | | | | | | |
| 416 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 417 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 418 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 419 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 420 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 421 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 422 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 423 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 424 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 425 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 426 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 427 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 428 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 429 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 430 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 431 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 432 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 433 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 434 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 435 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 436 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 437 | | | | | | | | | |
| 438 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 439 | | | | | | | | | |
| 440 | | | | | | | | | |
| 441 | | | | | | | | | |
| 442 | | | | | | | | | |
| 443 | | | | | | | | | |
| 444 | | **A & G Allocation** | | | | | | | |
| 445 | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** | **Sub -total** |
| 446 | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** |
| 447 | $0 | | | | | | | | |
| 448 | $0 | | | | | | | | |
| 449 | $0 | | | | | | | | |
| 450 | $0 | | | | | | | | |
| 451 | $0 | | | | | | | | |
| 452 | $0 | | | | | | | | |
| 453 | $0 | | | | | | | | |
| 454 | $0 | | | | | | | | |
| 455 | $0 | | | | | | | | |
| 456 | $0 | | | | | | | | |
| 457 | $0 | | | | | | | | |
| 458 | $0 | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 459 | $0 | | | | | | | | |
| 460 | $0 | | | | | | | | |
| 461 | $0 | | | | | | | | |
| 462 | $0 | | | | | | | | |
| 463 | $0 | | | | | | | | |
| 464 | $0 | | | | | | | | |
| 465 | $0 | | | | | | | | |
| 466 | $0 | | | | | | | | |
| 467 | $0 | | | | | | | | |
| 468 | $0 | | | | | | | | |
| 469 | $0 | | | | | | | | |
| 470 | $0 | | | | | | | | |
| 471 | $0 | | | | | | | | |
| 472 | $0 | | | | | | | | |
| 473 | $0 | | | | | | | | |
| 474 | $0 | | | | | | | | |
| 475 | $0 | | | | | | | | |
| 476 | $0 | | | | | | | | |
| 477 | $0 | | | | | | | | |
| 478 | $0 | | | | | | | | |
| 479 | $0 | | | | | | | | |
| 480 | $0 | | | | | | | | |
| 481 | $0 | | | | | | | | |
| 482 | $0 | | | | | | | | |
| 483 | $0 | | | | | | | | |
| 484 | $0 | | | | | | | | |
| 485 | $0 | | | | | | | | |
| 486 | $0 | | | | | | | | |
| 487 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 488 | | | | | | | | | |
| 489 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 490 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 491 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 492 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 493 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 494 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 495 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 496 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 497 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 498 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 499 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 500 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 501 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 502 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 503 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 504 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 505 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 506 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 507 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 508 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 509 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 510 | | | | | | | | | |
| 511 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 512 | | | | | | | | | |
| 513 | | | | | | | | | |
| 514 | | | | | | | | | |
| 515 | | | | | | | | | |
| 516 | | | | | | | | | |
| 517 | | **A & G Allocation** | | | | | | | |
| 518 | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** | **Sub -total** |
| 519 | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** |
| 520 | $0 | | | | | | | | |
| 521 | $0 | | | | | | | | |
| 522 | $0 | | | | | | | | |
| 523 | $0 | | | | | | | | |
| 524 | $0 | | | | | | | | |
| 525 | $0 | | | | | | | | |
| 526 | $0 | | | | | | | | |
| 527 | $0 | | | | | | | | |
| 528 | $0 | | | | | | | | |
| 529 | $0 | | | | | | | | |
| 530 | $0 | | | | | | | | |
| 531 | $0 | | | | | | | | |
| 532 | $0 | | | | | | | | |
| 533 | $0 | | | | | | | | |
| 534 | $0 | | | | | | | | |
| 535 | $0 | | | | | | | | |
| 536 | $0 | | | | | | | | |
| 537 | $0 | | | | | | | | |
| 538 | $0 | | | | | | | | |
| 539 | $0 | | | | | | | | |
| 540 | $0 | | | | | | | | |
| 541 | $0 | | | | | | | | |
| 542 | $0 | | | | | | | | |
| 543 | $0 | | | | | | | | |
| 544 | $0 | | | | | | | | |
| 545 | $0 | | | | | | | | |
| 546 | $0 | | | | | | | | |
| 547 | $0 | | | | | | | | |
| 548 | $0 | | | | | | | | |
| 549 | $0 | | | | | | | | |
| 550 | $0 | | | | | | | | |
| 551 | $0 | | | | | | | | |
| 552 | $0 | | | | | | | | |
| 553 | $0 | | | | | | | | |
| 554 | $0 | | | | | | | | |
| 555 | $0 | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 556 | $0 | | | | | | | | |
| 557 | $0 | | | | | | | | |
| 558 | $0 | | | | | | | | |
| 559 | $0 | | | | | | | | |
| 560 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 561 | | | | | | | | | |
| 562 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 563 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 564 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 565 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 566 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 567 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 568 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 569 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 570 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 571 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 572 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 573 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 574 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 575 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 576 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 577 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 578 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 579 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 580 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 581 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 582 | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 583 | | | | | | | | | |
| 584 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 585 | | | | | | | | | |
| 586 | | **A & G Allocation** | | | | | | | |
| 587 | **Sub -total** | **1** | **2** | **3** | **5** | **7** | **8** | **9** | **Sub -total** |
| 588 | **Sub -total** | **Residential** | **GS <50** | **GS>50-Regular** | **GS >50-Intermediate** | **Street Light** | **Sentinel** | **Unmetered Scattered Load** | **Sub -total** |
| 589 | 100.00% | | | | | | | | |
| 590 | 0.00% | | | | | | | | |
| 591 | 0.00% | | | | | | | | |
| 592 | 0.00% | | | | | | | | |
| 593 | 0.00% | | | | | | | | |
| 594 | 0.00% | | | | | | | | |
| 595 | 0.00% | | | | | | | | |
| 596 | 0.00% | | | | | | | | |
| 597 | 0.00% | | | | | | | | |
| 598 | 0.00% | | | | | | | | |
| 599 | 0.00% | | | | | | | | |
| 600 | 0.00% | | | | | | | | |
| 601 | 0.00% | | | | | | | | |
| 602 | 0.00% | | | | | | | | |
| 603 | 0.00% | | | | | | | | |
| 604 | 0.00% | | | | | | | | |
| 605 | 0.00% | | | | | | | | |
| 606 | 58.95% | | | | | | | | |
| 607 | 0.00% | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 608 | 0.00% | | | | | | | | |
| 609 | 0.00% | | | | | | | | |
| 610 | 0.00% | | | | | | | | |
| 611 | 0.00% | | | | | | | | |
| 612 | 100.00% | | | | | | | | |
| 613 | 100.00% | | | | | | | | |
| 614 | 0.00% | | | | | | | | |
| 615 | 0.00% | | | | | | | | |
| 616 | 100.00% | | | | | | | | |
| 617 | 100.00% | | | | | | | | |
| 618 | 0.00% | | | | | | | | |
| 619 | 0.00% | | | | | | | | |
| 620 | 100.00% | | | | | | | | |
| 621 | 100.00% | | | | | | | | |
| 622 | 0.00% | | | | | | | | |
| 623 | 0.00% | | | | | | | | |
| 624 | 100.00% | | | | | | | | |
| 625 | 100.00% | | | | | | | | |
| 626 | 100.00% | | | | | | | | |
| 627 | 100.00% | | | | | | | | |
| 628 | 98.41% | | | | | | | | |
| 629 | | | | | | | | | |
| 630 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 631 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 632 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 633 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 634 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 635 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 636 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 637 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 638 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 639 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 640 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 641 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 642 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 643 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 644 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 645 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 646 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 647 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 648 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 649 | | 49% | 21% | 24% | 0% | 6% | 0% | 0% | 100% |
| 650 | | | | | | | | | |
| 651 | | | | | | | | | |
| 652 | | | | | | | | | |
| 653 | | | | | | | | | |
| 654 | | | | | | | | | |
| 655 | | | | | | | | | |
| 656 | | | | | | | | | |
| 657 | | | | | | | | | |
| 658 | | | | | | | | | |
| 659 | | | | | | | | | |
| 660 | | | | | | | | | |
| 661 | | | | | | | | | |

| | AV | AW | AX | AY | BA | BC | BD | BE | BQ |
|---|---|---|---|---|---|---|---|---|---|
| 662 | | | | | | | | | |
| 663 | | | | | | | | | |
| 664 | | | | | | | | | |
| 665 | | | | | | | | | |
| 666 | | | | | | | | | |
| 667 | | | | | | | | | |
| 668 | | | | | | | | | |
| 669 | | | | | | | | | |

| USoA A/C # | Accounts | Categorization | | |
|---|---|---|---|---|
| | | Demand | Customer | Customer Component |
| | **Distribution Plant** | | | |
| 1805 | Land | DCP | | 0% |
| 1805-1 | Land Station >50 kV | TCP | | 0% |
| 1805-2 | Land Station <50 kV | DCP | | 0% |
| 1806 | Land Rights | DCP | | 0% |
| 1806-1 | Land Rights Station >50 kV | TCP | | 0% |
| 1806-2 | Land Rights Station <50 kV | DCP | | 0% |
| 1808 | Buildings and Fixtures | DCP | | 0% |
| 1808-1 | Buildings and Fixtures > 50 kV | TCP | | 0% |
| 1808-2 | Buildings and Fixtures < 50 KV | DCP | | 0% |
| 1810 | Leasehold Improvements | DCP | | 0% |
| 1810-1 | Leasehold Improvements >50 kV | TCP | | 0% |
| 1810-2 | Leasehold Improvements <50 kV | DCP | | 0% |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | TCP | | 0% |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | DCP | | 0% |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | DCP | | 0% |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | PNCP | | 0% |
| 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 | 60% |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | BCP | | 0% |
| 1830-4 | Poles, Towers and Fixtures - Primary | PNCP | CCP | 60% |
| 1830-5 | Poles, Towers and Fixtures - Secondary | SNCP | CCS | 60% |
| 1835 | Overhead Conductors and Devices | DNCP | CCA | 60% |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | BCP | | 0% |
| 1835-4 | Overhead Conductors and Devices - Primary | PNCP | CCP | 60% |
| 1835-5 | Overhead Conductors and Devices - Secondary | SNCP | CCS | 60% |
| 1840 | Underground Conduit | DNCP | CCA | 60% |
| 1840-3 | Underground Conduit - Bulk Delivery | BCP | | 0% |
| 1840-4 | Underground Conduit - Primary | PNCP | CCP | 60% |
| 1840-5 | Underground Conduit - Secondary | SNCP | CCS | 60% |
| 1845 | Underground Conductors and Devices | DNCP | CCA | 60% |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | BCP | | 0% |
| 1845-4 | Underground Conductors and Devices - Primary | PNCP | CCP | 60% |
| 1845-5 | Underground Conductors and Devices - Secondary | SNCP | CCS | 60% |
| 1850 | Line Transformers | LTNCP | CCLT | 60% |
| 1855 | Services | | CWCS | 100% |
| 1860 | Meters | | CWMC | 100% |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | | CDMPP | 100% |
| | **Accumulated Amortization** | | | |

| | | | | |
|---|---|---|---|---|
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | See I4 BO Assets | | |
| | | | | |
| | **Operation** | | | |
| 5005 | Operation Supervision and Engineering | 1815-1855 D | 1815-1855 C | 60% |
| 5010 | Load Dispatching | 1815-1855 D | 1815-1855 C | 60% |
| 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 | 60% |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | 1830 & 1835 D | 1830 & 1835 C | 60% |
| 5030 | Overhead Subtransmission Feeders - Operation | 1830 & 1835 D | | 0% |
| 5035 | Overhead Distribution Transformers- Operation | 1850 D | 1850 C | 60% |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | 1840 & 1845 D | 1840 & 1845 C | 60% |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | 1840 & 1845 D | 1840 & 1845 C | 60% |
| 5050 | Underground Subtransmission Feeders - Operation | 1840 & 1845 D | | 0% |
| 5055 | Underground Distribution Transformers - Operation | 1850 D | 1850 C | 60% |
| 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 | 60% |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | 1840 & 1845 D | 1840 & 1845 C | 60% |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | 1830 & 1835 D | 1830 & 1835 C | 60% |
| | | | | |
| | **Maintenance** | | | |
| 5105 | Maintenance Supervision and Engineering | 1815-1855 D | 1815-1855 C | 60% |
| 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 | 60% |
| 5125 | Maintenance of Overhead Conductors and Devices | 1835 D | 1835 C | 60% |
| 5130 | Maintenance of Overhead Services | | 1855 C | 100% |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | 1830 & 1835 D | 1830 & 1835 C | 60% |
| 5145 | Maintenance of Underground Conduit | 1840 D | 1840 C | 60% |
| 5150 | Maintenance of Underground Conductors and Devices | 1845 D | 1845 C | 60% |

| | | | | |
|---|---|---|---|---|
| 5155 | Maintenance of Underground Services | | 1855 C | 100% |
| 5160 | Maintenance of Line Transformers | 1850 D | 1850 C | 60% |
| 5175 | Maintenance of Meters | | 1860 C | 100% |

# 2006 COST ALLOCATION INFORMATION FILING

## Atikokan Hydro Inc.

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet E2 Allocator Worksheet - Second Run

**Details:**
**The worksheet below details how allocators are derived.**

| | Explanation | ID and Factors | Total | 1 Residential | 2 GS <50 | 3 GS>50-Regular | 5 GS >50-Intermediate | 7 Street Light | 8 Sentinel |
|---|---|---|---|---|---|---|---|---|---|
| 17 | Demand Allocators | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | 1 cp | | | | | | | | |
| 20 | Transformation CP | TCP1 | 58.96% | 33.45% | 12.34% | 11.40% | 0.00% | 1.72% | 0.04% |
| 21 | Bulk Delivery (SubTransmission) CP | BCP1 | 58.96% | 33.45% | 12.34% | 11.40% | 0.00% | 1.72% | 0.04% |
| 22 | Distribution CP (Total System) | DCP1 | 58.96% | 33.45% | 12.34% | 11.40% | 0.00% | 1.72% | 0.04% |
| 23 | | | | | | | | | |
| 24 | 4 cp | | | | | | | | |
| 25 | Transformation CP | TCP4 | 54.71% | 28.82% | 12.62% | 12.55% | 0.00% | 0.68% | 0.02% |
| 26 | Bulk Delivery (SubTransmission) CP | BCP4 | 54.71% | 28.82% | 12.62% | 12.55% | 0.00% | 0.68% | 0.02% |
| 27 | Distribution CP (Total System) | DCP4 | 54.71% | 28.82% | 12.62% | 12.55% | 0.00% | 0.68% | 0.02% |
| 28 | | | | | | | | | |
| 29 | 12 cp | | | | | | | | |
| 30 | Transformation CP | TCP12 | 65.21% | 31.43% | 15.35% | 17.55% | 0.00% | 0.84% | 0.02% |
| 31 | Bulk Delivery (SubTransmission) CP | BCP12 | 65.21% | 31.43% | 15.35% | 17.55% | 0.00% | 0.84% | 0.02% |
| 32 | Distribution CP (Total System) | DCP12 | 65.21% | 31.43% | 15.35% | 17.55% | 0.00% | 0.84% | 0.02% |
| 33 | | | | | | | | | |
| 34 | NON CO_INCIDENT PEAK | | | | | | | | |
| 35 | 1 NCP | | | | | | | | |
| 36 | Distribution NCP ( Total System) | DNCP1 | 100.00% | 41.02% | 25.78% | 33.20% | 0.00% | 0.00% | 0.00% |
| 37 | Primary NCP | PNCP1 | 100.00% | 41.02% | 25.78% | 33.20% | 0.00% | 0.00% | 0.00% |
| 38 | Line Transformer NCP | LTNCP1 | 100.00% | 43.79% | 27.52% | 28.69% | 0.00% | 0.00% | 0.00% |
| 39 | Secondary NCP | SNCP1 | 100.00% | 43.79% | 27.52% | 28.69% | 0.00% | 0.00% | 0.00% |
| 40 | | | | | | | | | |
| 41 | 4 NCP | | | | | | | | |
| 42 | Distribution NCP ( Total System) | DNCP4 | 100.00% | 40.42% | 26.41% | 33.16% | 0.00% | 0.00% | 0.00% |
| 43 | Primary NCP | PNCP4 | 100.00% | 40.42% | 26.41% | 33.16% | 0.00% | 0.00% | 0.00% |
| 44 | Line Transformer NCP | LTNCP4 | 100.00% | 43.15% | 28.20% | 28.66% | 0.00% | 0.00% | 0.00% |
| 45 | Secondary NCP | SNCP4 | 100.00% | 43.15% | 28.20% | 28.66% | 0.00% | 0.00% | 0.00% |
| 46 | | | | | | | | | |
| 47 | 12 NCP | | | | | | | | |
| 48 | Distribution NCP ( Total System) | DNCP12 | 100.00% | 39.21% | 27.77% | 33.01% | 0.00% | 0.00% | 0.00% |
| 49 | Primary NCP | PNCP12 | 100.00% | 39.21% | 27.77% | 33.01% | 0.00% | 0.00% | 0.00% |
| 50 | Line Transformer NCP | LTNCP12 | 100.00% | 41.84% | 29.64% | 28.52% | 0.00% | 0.00% | 0.00% |
| 51 | Secondary NCP | SNCP12 | 100.00% | 41.84% | 29.64% | 28.52% | 0.00% | 0.00% | 0.00% |
| 52 | | | | | | | | | |
| 53 | Demand Allocators - Composite | | | | | | | | |
| 54 | | | | | | | | | |
| 55 | DEMAND 1815-1855 | 1815-1855 D | 100.00% | 41.41% | 26.96% | 31.62% | 0.00% | 0.01% | 0.00% |
| 56 | DEMAND 1808 | 1808 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 57 | DEMAND 1815 | 1815 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 58 | DEMAND 1820 | 1820 D | 100.00% | 40.66% | 26.35% | 32.97% | 0.00% | 0.02% | 0.00% |
| 59 | DEMAND 1815 & 1820 | 1815 & 1820 D | 100.00% | 40.66% | 26.35% | 32.97% | 0.00% | 0.02% | 0.00% |
| 60 | DEMAND 1830 | 1830 D | 100.00% | 41.54% | 27.15% | 31.31% | 0.00% | 0.00% | 0.00% |
| 61 | DEMAND 1835 | 1835 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 62 | DEMAND 1830 & 1835 | 1830 & 1835 D | 100.00% | 41.54% | 27.15% | 31.31% | 0.00% | 0.00% | 0.00% |
| 63 | DEMAND 1840 | 1840 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 64 | DEMAND 1845 | 1845 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 65 | DEMAND 1840 & 1845 | 1840 & 1845 D | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 66 | DEMAND 1850 | 1850 D | 100.00% | 43.15% | 28.20% | 28.66% | 0.00% | 0.00% | 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 | F | H | J | K |
|---|---|---|---|---|---|---|---|---|---|
| 70 | CUSTOMER ALLOCATORS | | | | | | | | |
| 71 | | | | | | | | | |
| 72 | Billing Data | | | | | | | | |
| 73 | kWh | **CEN** | **58.95%** | **26.48%** | **15.45%** | **15.93%** | **0.00%** | **1.06%** | **0.02%** |
| 74 | kW | **CDEM** | **35.44%** | **0.00%** | **0.00%** | **32.62%** | **0.00%** | **2.81%** | **0.00%** |
| 75 | kWh - Excl WMP | **CEN EWMP** | **58.96%** | **26.47%** | **15.47%** | **15.92%** | **0.00%** | **1.06%** | **0.02%** |
| 76 | | | | | | | | | |
| 77 | Dollar Billed (per 2006 EDR) | **CREV** | **95.98%** | **67.88%** | **23.38%** | **2.62%** | **0.00%** | **2.06%** | **0.03%** |
| 78 | Bad Debt 3 Year Historical Average | **BDHA** | **17.87%** | **8.19%** | **8.17%** | **1.50%** | **0.00%** | **0.00%** | **0.00%** |
| 79 | Late Payment 3 Year Historical Average | **LPHA** | **82.48%** | **53.49%** | **20.82%** | **8.01%** | **0.00%** | **0.04%** | **0.00%** |
| 80 | | | | | | | | | |
| 81 | Number of Bills | **CNB** | **99.85%** | **74.04%** | **23.62%** | **1.33%** | **0.00%** | **0.10%** | **0.10%** |
| 82 | Number of Connections (Unmetered) | **CCON** | **100.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **96.41%** | **2.50%** |
| 83 | | | | | | | | | |
| 85 | | | | | | | | | |
| 86 | Total Number of Customer | **CCA** | **100.00%** | **61.84%** | **10.40%** | **0.88%** | **0.00%** | **25.91%** | **0.67%** |
| 87 | Subtransmission Customer Base | **CCB** | **100.00%** | **61.84%** | **10.40%** | **0.88%** | **0.00%** | **25.91%** | **0.67%** |
| 88 | Primary Feeder Customer Base | **CCP** | **100.00%** | **61.84%** | **10.40%** | **0.88%** | **0.00%** | **25.91%** | **0.67%** |
| 89 | Line Transformer Customer Base | **CCLT** | **100.00%** | **61.95%** | **10.42%** | **0.71%** | **0.00%** | **25.96%** | **0.67%** |
| 90 | Secondary Feeder Customer Base | **CCS** | **100.00%** | **61.95%** | **10.42%** | **0.71%** | **0.00%** | **25.96%** | **0.67%** |
| 91 | | | | | | | | | |
| 92 | Weighted - Services | **CWCS** | **100.00%** | **53.02%** | **17.83%** | **6.11%** | **0.00%** | **22.21%** | **0.58%** |
| 93 | Weighted Meter -Capital | **CWMC** | **98.41%** | **51.14%** | **19.26%** | **28.01%** | **0.00%** | **0.00%** | **0.00%** |
| 94 | Weighted Meter Reading | **CWMR** | **97.74%** | **72.87%** | **22.92%** | **1.94%** | **0.00%** | **0.00%** | **0.00%** |
| 95 | Weighted Bills | **CWNB** | **99.20%** | **55.91%** | **35.67%** | **7.05%** | **0.00%** | **0.07%** | **0.01%** |
| 96 | | | | | | | | | |
| 97 | CUSTOMER ALLOCATORS - Composite | | | | | | | | |
| 98 | | | | | | | | | |
| 99 | CUSTOMER 1815-1855 | **1815-1855 C** | **100.00%** | **61.91%** | **10.41%** | **0.78%** | **0.00%** | **25.94%** | **0.67%** |
| 100 | CUSTOMER 1808 | **1808 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| 101 | CUSTOMER 1815 | **1815 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| 102 | CUSTOMER 1820 | **1820 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| 103 | CUSTOMER 1815 & 1820 | **1815 & 1820 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| 104 | CUSTOMER 1830 | **1830 C** | **100.00%** | **61.89%** | **10.41%** | **0.81%** | **0.00%** | **25.93%** | **0.67%** |
| 105 | CUSTOMER 1835 | **1835 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| 106 | CUSTOMER 1830 & 1835 | **1830 & 1835 C** | **100.00%** | **61.89%** | **10.41%** | **0.81%** | **0.00%** | **25.93%** | **0.67%** |
| 107 | CUSTOMER 1840 | **1840 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| 108 | CUSTOMER 1845 | **1845 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| 109 | CUSTOMER 1840 & 1845 | **1840 & 1845 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| 110 | CUSTOMER 1850 | **1850 C** | **100.00%** | **61.95%** | **10.42%** | **0.71%** | **0.00%** | **25.96%** | **0.67%** |
| 111 | CUSTOMER 1855 | **1855 C** | **-** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| 112 | CUSTOMER 1860 | **1860 C** | **100.00%** | **51.96%** | **19.57%** | **28.47%** | **0.00%** | **0.00%** | **0.00%** |
| 113 | | | | | | | | | |
| 114 | **Composite Allocators** | | | | | | | | |
| 115 | Net Fixed Assets | **NFA** | **100.00%** | **48.89%** | **21.01%** | **23.61%** | **0.00%** | **6.25%** | **0.16%** |
| 116 | Net Fixed Assets Excluding Capital Contribution | **NFA ECC** | **100.00%** | **48.89%** | **21.01%** | **23.61%** | **0.00%** | **6.25%** | **0.16%** |
| 117 | 5005-5340 | **O&M** | **100.00%** | **55.26%** | **22.64%** | **12.10%** | **0.00%** | **9.53%** | **0.25%** |
| 118 | | | | | | | | | |
| 119 | | | | | | | | | |
| 120 | | | | | | | | | |
| 121 | | | | | | | | | |
| 122 | | | | | | | | | |
| 123 | | | | | | | | | |
| 124 | | | | | | | | | |
| 125 | | | | | | | | | |
| 126 | | | | | | | | | |
| 127 | | | | | | | | | |
| 128 | | | | | | | | | |
| 129 | | | | | | | | | |
| 130 | | | | | | | | | |
| 131 | | | | | | | | | |
| 132 | | | | | | | | | |
| 133 | | | | | | | | | |
| 134 | | | | | | | | | |
| 135 | | | | | | | | | |
| 136 | | | | | | | | | |
| 137 | | | | | | | | | |
| 138 | | | | | | | | | |

| | A | B | C | D | E | F | H | J | K |
|---|---|---|---|---|---|---|---|---|---|
| 139 | | | | | | | | | |
| 140 | | | | | | | | | |
| 141 | | | | | | | | | |
| 142 | | | | | | | | | |
| 143 | | | | | | | | | |
| 144 | | | | | | | | | |
| 145 | | | | | | | | | |
| 146 | | | | | | | | | |
| 147 | | | | | | | | | |
| 148 | | | | | | | | | |
| 149 | | | | | | | | | |
| 150 | | | | | | | | | |
| 151 | | | | | | | | | |
| 152 | | | | | | | | | |
| 153 | | | | | | | | | |
| 154 | | | | | | | | | |
| 155 | | | | | | | | | |
| 156 | | | | | | | | | |
| 157 | | | | | | | | | |
| 158 | | | | | | | | | |
| 159 | | | | | | | | | |
| 160 | | | | | | | | | |
| 161 | | | | | | | | | |
| 162 | | | | | | | | | |
| 163 | | | | | | | | | |
| 164 | | | | | | | | | |
| 165 | | | | | | | | | |
| 166 | | | | | | | | | |
| 167 | | | | | | | | | |
| 168 | | | | | | | | | |
| 169 | | | | | | | | | |
| 170 | | | | | | | | | |
| 171 | | | | | | | | | |
| 172 | | | | | | | | | |
| 173 | | | | | | | | | |
| 174 | | | | | | | | | |
| 175 | | | | | | | | | |
| 176 | | | | | | | | | |
| 177 | | | | | | | | | |
| 178 | | | | | | | | | |
| 179 | | | | | | | | | |
| 180 | | | | | | | | | |
| 181 | | | | | | | | | |
| 182 | | | | | | | | | |
| 183 | | | | | | | | | |
| 184 | | | | | | | | | |
| 185 | | | | | | | | | |
| 186 | | | | | | | | | |

| | L | X | Y | Z |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | **9** | | | |
| 15 | **Unmetered Scattered Load** | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | **0.01%** | | | |
| 21 | **0.01%** | | | |
| 22 | **0.01%** | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | **0.01%** | | | |
| 26 | **0.01%** | | | |
| 27 | **0.01%** | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | **0.01%** | | | |
| 31 | **0.01%** | | | |
| 32 | **0.01%** | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | **0.00%** | | | |
| 37 | **0.00%** | | | |
| 38 | **0.00%** | | | |
| 39 | **0.00%** | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | **0.00%** | | | |
| 43 | **0.00%** | | | |
| 44 | **0.00%** | | | |
| 45 | **0.00%** | | | |
| 46 | | | | |
| 47 | | | | |
| 48 | **0.00%** | | | |
| 49 | **0.00%** | | | |
| 50 | **0.00%** | | | |
| 51 | **0.00%** | | | |
| 52 | | | | |
| 53 | | | | |
| 54 | | | | |
| 55 | **0.00%** | | | |
| 56 | **0.00%** | | | |
| 57 | **0.00%** | | | |
| 58 | **0.00%** | | | |
| 59 | **0.00%** | | | |
| 60 | **0.00%** | | | |
| 61 | **0.00%** | | | |
| 62 | **0.00%** | | | |
| 63 | **0.00%** | | | |
| 64 | **0.00%** | | | |
| 65 | **0.00%** | | | |
| 66 | **0.00%** | | | |
| 67 | **0.00%** | | | |
| 68 | **0.00%** | | | |
| 69 | | | | |

| | L | X | Y | Z |
|---|---|---|---|---|
| 70 | | | | |
| 71 | | | | |
| 72 | | | | |
| 73 | **0.01%** | | | |
| 74 | **0.00%** | | | |
| 75 | **0.01%** | | | |
| 76 | | | | |
| 77 | **0.02%** | | | |
| 78 | **0.00%** | | | |
| 79 | **0.13%** | | | |
| 80 | | | | |
| 81 | **0.67%** | | | |
| 82 | **1.09%** | | | |
| 83 | | | | |
| 85 | | | | |
| 86 | **0.29%** | | | |
| 87 | **0.29%** | | | |
| 88 | **0.29%** | | | |
| 89 | **0.29%** | | | |
| 90 | **0.29%** | | | |
| 91 | | | | |
| 92 | **0.25%** | | | |
| 93 | **0.00%** | | | |
| 94 | **0.00%** | | | |
| 95 | **0.50%** | | | |
| 96 | | | | |
| 97 | | | | |
| 98 | | | | |
| 99 | **0.29%** | | | |
| 100 | **0.00%** | | | |
| 101 | **0.00%** | | | |
| 102 | **0.00%** | | | |
| 103 | **0.00%** | | | |
| 104 | **0.29%** | | | |
| 105 | **0.00%** | | | |
| 106 | **0.29%** | | | |
| 107 | **0.00%** | | | |
| 108 | **0.00%** | | | |
| 109 | **0.00%** | | | |
| 110 | **0.29%** | | | |
| 111 | **0.00%** | | | |
| 112 | **0.00%** | | | |
| 113 | | | | |
| 114 | | | | |
| 115 | **0.07%** | | | |
| 116 | **0.07%** | | | |
| 117 | **0.23%** | | | |
| 118 | | | | |
| 119 | | | | |
| 120 | | | | |
| 121 | | | | |
| 122 | | | | |
| 123 | | | | |
| 124 | | | | |
| 125 | | | | |
| 126 | | | | |
| 127 | | | | |
| 128 | | | | |
| 129 | | | | |
| 130 | | | | |
| 131 | | | | |
| 132 | | | | |
| 133 | | | | |
| 134 | | | | |
| 135 | | | | |
| 136 | | | | |
| 137 | | | | |
| 138 | | | | |

| | L | X | Y | Z |
|---|---|---|---|---|
| 139 | | | | |
| 140 | | | | |
| 141 | | | | |
| 142 | | | | |
| 143 | | | | |
| 144 | | | | |
| 145 | | | | |
| 146 | | | | |
| 147 | | | | |
| 148 | | | | |
| 149 | | | | |
| 150 | | | | |
| 151 | | | | |
| 152 | | | | |
| 153 | | | | |
| 154 | | | | |
| 155 | | | | |
| 156 | | | | |
| 157 | | | | |
| 158 | | | | |
| 159 | | | | |
| 160 | | | | |
| 161 | | | | |
| 162 | | | | |
| 163 | | | | |
| 164 | | | | |
| 165 | | | | |
| 166 | | | | |
| 167 | | | | |
| 168 | | | | |
| 169 | | | | |
| 170 | | | | |
| 171 | | | | |
| 172 | | | | |
| 173 | | | | |
| 174 | | | | |
| 175 | | | | |
| 176 | | | | |
| 177 | | | | |
| 178 | | | | |
| 179 | | | | |
| 180 | | | | |
| 181 | | | | |
| 182 | | | | |
| 183 | | | | |
| 184 | | | | |
| 185 | | | | |
| 186 | | | | |

# 2006 COST ALLOCATION INFORMATION

## Atikokan Hydro Inc.

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet E3 Demand Allocator Worksheet - Second Run

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

| PLCC WATTS |
|---|
| 400 |

| | | | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|---|
| | Customer Classes | Total | Residential | GS <50 | GS>50-Regular | GS >50-Intermediate | Street Light | Sentinel | Unmetered Scattered Load |
| 19 | CCA | 2,385 | 1,475 | 248 | 21 | 0 | 618 | 16 | 7 |
| 20 | CCB | 2,385 | 1,475 | 248 | 21 | 0 | 618 | 16 | 7 |
| 21 | CCP | 2,385 | 1,475 | 248 | 21 | 0 | 618 | 16 | 7 |
| 22 | CCLT | 2,381 | 1,475 | 248 | 17 | 0 | 618 | 16 | 7 |
| 23 | CCS | 2,381 | 1,475 | 248 | 17 | 0 | 618 | 16 | 7 |
| 25 | PLCC-CCA | 954 | 590 | 99 | 8 | 0 | 247 | 6 | 3 |
| 26 | PLCC-CCB | 954 | 590 | 99 | 8 | 0 | 247 | 6 | 3 |
| 27 | PLCC-CCP | 954 | 590 | 99 | 8 | 0 | 247 | 6 | 3 |
| 28 | PLCC-CCLT | 952 | 590 | 99 | 7 | 0 | 247 | 6 | 3 |
| 29 | PLCC-CCS | 952 | 590 | 99 | 7 | 0 | 247 | 6 | 3 |
| 32 | 1NCP | | | | | | | | |
| 33 | DNCP1 | 6,243 | 2,809 | 1,494 | 1,804 | 0 | 132 | 3 | 1 |
| 34 | PNCP1 | 6,243 | 2,809 | 1,494 | 1,804 | 0 | 132 | 3 | 1 |
| 35 | LTNCP1 | 5,899 | 2,809 | 1,494 | 1,460 | 0 | 132 | 3 | 1 |
| 36 | SNCP1 | 5,899 | 2,809 | 1,494 | 1,460 | 0 | 132 | 3 | 1 |
| 38 | PLCC - 1NCP | | | | | | | | |

| | A | B | C | D | E | G | I | J | K |
|---|---|---|---|---|---|---|---|---|---|
| 39 | **DNCP1A** | **5,409** | 2,219 | 1,395 | 1,796 | 0 | 0 | 0 | 0 |
| 40 | **PNCP1A** | **5,409** | 2,219 | 1,395 | 1,796 | 0 | 0 | 0 | 0 |
| 41 | **LTNCP1A** | **5,067** | 2,219 | 1,395 | 1,454 | 0 | 0 | 0 | 0 |
| 42 | **SNCP1A** | **5,067** | 2,219 | 1,395 | 1,454 | 0 | 0 | 0 | 0 |
| 43 | | | | | | | | | |
| 44 | **4 NCP** | | | | | | | | |
| 45 | | | | | | | | | |
| 46 | **DNCP4** | **22,975** | 10,299 | 5,585 | 6,547 | 0 | 528 | 13 | 3 |
| 47 | **PNCP4** | **22,975** | 10,299 | 5,585 | 6,547 | 0 | 528 | 13 | 3 |
| 48 | **LTNCP4** | **21,728** | 10,299 | 5,585 | 5,300 | 0 | 528 | 13 | 3 |
| 49 | **SNCP4** | **21,728** | 10,299 | 5,585 | 5,300 | 0 | 528 | 13 | 3 |
| 50 | | | | | | | | | |
| 51 | **PLCC - 4NCP** | | | | | | | | |
| 52 | **DNCP4A** | **19,640** | 7,939 | 5,188 | 6,514 | 0 | 0 | 0 | 0 |
| 53 | **PNCP4A** | **19,640** | 7,939 | 5,188 | 6,514 | 0 | 0 | 0 | 0 |
| 54 | **LTNCP4A** | **18,399** | 7,939 | 5,188 | 5,273 | 0 | 0 | 0 | 0 |
| 55 | **SNCP4A** | **18,399** | 7,939 | 5,188 | 5,273 | 0 | 0 | 0 | 0 |
| 56 | | | | | | | | | |
| 57 | **12NCP** | | | | | | | | |
| 58 | | | | | | | | | |
| 59 | **DNCP12** | **57,443** | 25,682 | 14,366 | 15,762 | 0 | 1,585 | 40 | 9 |
| 60 | **PNCP12** | **57,443** | 25,682 | 14,366 | 15,762 | 0 | 1,585 | 40 | 9 |
| 61 | **LTNCP12** | **54,441** | 25,682 | 14,366 | 12,759 | 0 | 1,585 | 40 | 9 |
| 62 | **SNCP12** | **54,441** | 25,682 | 14,366 | 12,759 | 0 | 1,585 | 40 | 9 |
| 63 | | | | | | | | | |
| 64 | **PLCC - 12NCP** | | | | | | | | |
| 65 | **DNCP12A** | **47,438** | 18,602 | 13,175 | 15,661 | 0 | 0 | 0 | 0 |
| 66 | **PNCP12A** | **47,438** | 18,602 | 13,175 | 15,661 | 0 | 0 | 0 | 0 |
| 67 | **LTNCP12A** | **44,455** | 18,602 | 13,175 | 12,678 | 0 | 0 | 0 | 0 |
| 68 | **SNCP12A** | **44,455** | 18,602 | 13,175 | 12,678 | 0 | 0 | 0 | 0 |
| 69 | | | | | | | | | |
| 70 | | | | | | | | | |
| 71 | | | | | | | | | |
| 72 | | | | | | | | | |
| 73 | | | | | | | | | |
| 74 | | | | | | | | | |
| 75 | | | | | | | | | |
| 76 | | | | | | | | | |
| 77 | | | | | | | | | |
| 78 | | | | | | | | | |
| 79 | | | | | | | | | |
| 80 | | | | | | | | | |
| 81 | | | | | | | | | |

| | A | B | C | D | E | G | I | J | K |
|---|---|---|---|---|---|---|---|---|---|
| 82 | | | | | | | | | |
| 83 | | | | | | | | | |
| 84 | | | | | | | | | |
| 85 | | | | | | | | | |
| 86 | | | | | | | | | |
| 87 | | | | | | | | | |
| 88 | | | | | | | | | |
| 89 | | | | | | | | | |
| 90 | | | | | | | | | |
| 91 | | | | | | | | | |
| 92 | | | | | | | | | |
| 93 | | | | | | | | | |
| 94 | | | | | | | | | |
| 95 | | | | | | | | | |
| 96 | | | | | | | | | |
| 97 | | | | | | | | | |
| 98 | | | | | | | | | |
| 99 | | | | | | | | | |
| 100 | | | | | | | | | |
| 101 | | | | | | | | | |
| 102 | | | | | | | | | |
| 103 | | | | | | | | | |
| 104 | | | | | | | | | |
| 105 | | | | | | | | | |
| 106 | | | | | | | | | |
| 107 | | | | | | | | | |
| 108 | | | | | | | | | |
| 109 | | | | | | | | | |
| 110 | | | | | | | | | |
| 111 | | | | | | | | | |
| 112 | | | | | | | | | |
| 113 | | | | | | | | | |
| 114 | | | | | | | | | |
| 115 | | | | | | | | | |
| 116 | | | | | | | | | |
| 117 | | | | | | | | | |
| 118 | | | | | | | | | |
| 119 | | | | | | | | | |
| 120 | | | | | | | | | |
| 121 | | | | | | | | | |
| 122 | | | | | | | | | |
| 123 | | | | | | | | | |
| 124 | | | | | | | | | |

| | A | B | C | D | E | G | I | J | K |
|---|---|---|---|---|---|---|---|---|---|
| 125 | | | | | | | | | |
| 126 | | | | | | | | | |
| 127 | | | | | | | | | |
| 128 | | | | | | | | | |
| 129 | | | | | | | | | |
| 130 | | | | | | | | | |
| 131 | | | | | | | | | |
| 132 | | | | | | | | | |
| 133 | | | | | | | | | |
| 134 | | | | | | | | | |
| 135 | | | | | | | | | |
| 136 | | | | | | | | | |
| 137 | | | | | | | | | |
| 138 | | | | | | | | | |
| 139 | | | | | | | | | |
| 140 | | | | | | | | | |
| 141 | | | | | | | | | |
| 142 | | | | | | | | | |
| 143 | | | | | | | | | |
| 144 | | | | | | | | | |
| 145 | | | | | | | | | |
| 146 | | | | | | | | | |
| 147 | | | | | | | | | |
| 148 | | | | | | | | | |
| 149 | | | | | | | | | |
| 150 | | | | | | | | | |
| 151 | | | | | | | | | |
| 152 | | | | | | | | | |
| 153 | | | | | | | | | |
| 154 | | | | | | | | | |
| 155 | | | | | | | | | |
| 156 | | | | | | | | | |
| 157 | | | | | | | | | |
| 158 | | | | | | | | | |
| 159 | | | | | | | | | |
| 160 | | | | | | | | | |
| 161 | | | | | | | | | |
| 162 | | | | | | | | | |
| 163 | | | | | | | | | |
| 164 | | | | | | | | | |
| 165 | | | | | | | | | |
| 166 | | | | | | | | | |
| 167 | | | | | | | | | |

| | A | B | C | D | E | G | I | J | K |
|---|---|---|---|---|---|---|---|---|---|
| 168 | | | | | | | | | |
| 169 | | | | | | | | | |
| 170 | | | | | | | | | |
| 171 | | | | | | | | | |
| 172 | | | | | | | | | |
| 173 | | | | | | | | | |
| 174 | | | | | | | | | |
| 175 | | | | | | | | | |
| 176 | | | | | | | | | |
| 177 | | | | | | | | | |
| 178 | | | | | | | | | |
| 179 | | | | | | | | | |
| 180 | | | | | | | | | |
| 181 | | | | | | | | | |
| 182 | | | | | | | | | |
| 183 | | | | | | | | | |
| 184 | | | | | | | | | |
| 185 | | | | | | | | | |
| 186 | | | | | | | | | |
| 187 | | | | | | | | | |
| 188 | | | | | | | | | |

| | W | X |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |

| | W | X |
|---|---|---|
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | | |
| 47 | | |
| 48 | | |
| 49 | | |
| 50 | | |
| 51 | | |
| 52 | | |
| 53 | | |
| 54 | | |
| 55 | | |
| 56 | | |
| 57 | | |
| 58 | | |
| 59 | | |
| 60 | | |
| 61 | | |
| 62 | | |
| 63 | | |
| 64 | | |
| 65 | | |
| 66 | | |
| 67 | | |
| 68 | | |
| 69 | | |
| 70 | | |
| 71 | | |
| 72 | | |
| 73 | | |
| 74 | | |
| 75 | | |
| 76 | | |
| 77 | | |
| 78 | | |
| 79 | | |
| 80 | | |
| 81 | | |

| | W | X |
|---|---|---|
| 82 | | |
| 83 | | |
| 84 | | |
| 85 | | |
| 86 | | |
| 87 | | |
| 88 | | |
| 89 | | |
| 90 | | |
| 91 | | |
| 92 | | |
| 93 | | |
| 94 | | |
| 95 | | |
| 96 | | |
| 97 | | |
| 98 | | |
| 99 | | |
| 100 | | |
| 101 | | |
| 102 | | |
| 103 | | |
| 104 | | |
| 105 | | |
| 106 | | |
| 107 | | |
| 108 | | |
| 109 | | |
| 110 | | |
| 111 | | |
| 112 | | |
| 113 | | |
| 114 | | |
| 115 | | |
| 116 | | |
| 117 | | |
| 118 | | |
| 119 | | |
| 120 | | |
| 121 | | |
| 122 | | |
| 123 | | |
| 124 | | |

| | W | X |
|---|---|---|
| 125 | | |
| 126 | | |
| 127 | | |
| 128 | | |
| 129 | | |
| 130 | | |
| 131 | | |
| 132 | | |
| 133 | | |
| 134 | | |
| 135 | | |
| 136 | | |
| 137 | | |
| 138 | | |
| 139 | | |
| 140 | | |
| 141 | | |
| 142 | | |
| 143 | | |
| 144 | | |
| 145 | | |
| 146 | | |
| 147 | | |
| 148 | | |
| 149 | | |
| 150 | | |
| 151 | | |
| 152 | | |
| 153 | | |
| 154 | | |
| 155 | | |
| 156 | | |
| 157 | | |
| 158 | | |
| 159 | | |
| 160 | | |
| 161 | | |
| 162 | | |
| 163 | | |
| 164 | | |
| 165 | | |
| 166 | | |
| 167 | | |

| | W | X |
|---|---|---|
| 168 | | |
| 169 | | |
| 170 | | |
| 171 | | |
| 172 | | |
| 173 | | |
| 174 | | |
| 175 | | |
| 176 | | |
| 177 | | |
| 178 | | |
| 179 | | |
| 180 | | |
| 181 | | |
| 182 | | |
| 183 | | |
| 184 | | |
| 185 | | |
| 186 | | |
| 187 | | |
| 188 | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | CDM Expenditures and Recoveries | dp | | | O&M | |
| 1608 | Franchises and Consents | Other Distribution Assets | gp | | | | |
| 1805 | Land | | dp | DDCP | | | |
| 1805-1 | Land Station >50 kV | | dp | TCP | TCP4 | | |
| 1805-2 | Land Station <50 kV | | dp | DCP | DCP4 | | |
| 1806 | Land Rights | | dp | DDCP | | | |
| 1806-1 | Land Rights Station >50 kV | | dp | TCP | TCP4 | | |
| 1806-2 | Land Rights Station <50 kV | | dp | DCP | DCP4 | | |
| 1808 | Buildings and Fixtures | | dp | DDCP | | | |
| 1808-1 | Buildings and Fixtures > 50 kV | | dp | TCP | TCP4 | | |
| 1808-2 | Buildings and Fixtures < 50 KV | | dp | DCP | DCP4 | | |
| 1810 | Leasehold Improvements | | dp | DDCP | | | |
| 1810-1 | Leasehold Improvements >50 kV | | dp | TCP | TCP4 | | |
| 1810-2 | Leasehold Improvements <50 kV | | dp | DCP | DCP4 | | |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | | dp | TCP | TCP4 | | |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | | dp | DCP | DCP4 | | |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | | dp | DCP | DCP4 | | |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | | dp | PNCP | PNCP4 | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | | dp | | | CEN | |
| 1825 | Storage Battery Equipment | | dp | DDCP | | | |
| 1825-1 | Storage Battery Equipment > 50 kV | | dp | TCP | TCP4 | | |
| 1825-2 | Storage Battery Equipment <50 kV | | dp | DCP | DCP4 | | |
| 1830 | Poles, Towers and Fixtures | | dp | DDNCP | | | |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | | dp | BCP | BCP4 | | |
| 1830-4 | Poles, Towers and Fixtures - Primary | | dp | PNCP | PNCP4 | CCP | x |
| 1830-5 | Poles, Towers and Fixtures - Secondary | | dp | SNCP | SNCP4 | CCS | x |
| 1835 | Overhead Conductors and Devices | | dp | DDNCP | | | |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | | dp | BCP | BCP4 | | |
| 1835-4 | Overhead Conductors and Devices - Primary | | dp | PNCP | PNCP4 | CCP | x |
| 1835-5 | Overhead Conductors and Devices - Secondary | | dp | SNCP | SNCP4 | CCS | x |
| 1840 | Underground Conduit | | dp | DDNCP | | | |
| 1840-3 | Underground Conduit - Bulk Delivery | Land and Buildings | dp | BCP | BCP4 | | |
| 1840-4 | Underground Conduit - Primary | Land and Buildings | dp | PNCP | PNCP4 | CCP | x |
| 1840-5 | Underground Conduit - Secondary | Land and Buildings | dp | SNCP | SNCP4 | CCS | x |
| 1845 | Underground Conductors and Devices | Land and Buildings | dp | DDNCP | | | |

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

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 1975 | Load Management Controls - Utility Premises | Other Distribution Assets | gp | | | | |
| 1980 | System Supervisory Equipment | Other Distribution Assets | gp | | | | |
| 1990 | Other Tangible Property | Other Distribution Assets | gp | | | | |
| 1995 | Contributions and Grants - Credit | Contributions and Grants | co | | Break out | Breakout | |
| 2005 | Property Under Capital Leases | Other Distribution Assets | gp | | | | |
| 2010 | Electric Plant Purchased or Sold | Other Distribution Assets | gp | | | | |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | Accumulated Amortization | accum dep | | Break out | Breakout | |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | Accumulated Amortization | accum dep | | Break out | Breakout | |
| 3046 | Balance Transferred From Income | Equity | NI | | | | |
| 4080 | Distribution Services Revenue | Distribution Services Revenue | CREV | | | | |
| 4082 | Retail Services Revenues | Other Distribution Revenue | mi | | | | |
| 4084 | Service Transaction Requests (STR) Revenues | Other Distribution Revenue | mi | | | | |
| 4090 | Electric Services Incidental to Energy Sales | Other Distribution Revenue | mi | | | | |
| 4205 | Interdepartmental Rents | Other Distribution Revenue | mi | | | | |
| 4210 | Rent from Electric Property | Other Distribution Revenue | mi | | | | |
| 4215 | Other Utility Operating Income | Other Distribution Revenue | mi | | | | |
| 4220 | Other Electric Revenues | Other Distribution Revenue | mi | | | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 4225 | Late Payment Charges | Late Payment Charges | mi | | | | |
| 4235 | Miscellaneous Service Revenues | Specific Service Charges | mi | | | | |
| 4240 | Provision for Rate Refunds | Other Distribution Revenue | mi | | | | |
| 4245 | Government Assistance Directly Credited to Income | Other Distribution Revenue | mi | | | | |
| 4305 | Regulatory Debits | Other Income & Deductions | mi | | | | |
| 4310 | Regulatory Credits | Other Income & Deductions | mi | | | | |
| 4315 | Revenues from Electric Plant Leased to Others | Other Income & Deductions | mi | | | | |
| 4320 | Expenses of Electric Plant Leased to Others | Other Income & Deductions | mi | | | | |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | Other Income & Deductions | mi | | | | |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | Other Income & Deductions | mi | | | | |
| 4335 | Profits and Losses from Financial Instrument Hedges | Other Income & Deductions | mi | | | | |
| 4340 | Profits and Losses from Financial Instrument Investments | Other Income & Deductions | mi | | | | |
| 4345 | Gains from Disposition of Future Use Utility Plant | Other Income & Deductions | mi | | | | |
| 4350 | Losses from Disposition of Future Use Utility Plant | Other Income & Deductions | mi | | | | |
| 4355 | Gain on Disposition of Utility and Other Property | Other Income & Deductions | mi | | | | |
| 4360 | Loss on Disposition of Utility and Other Property | Other Income & Deductions | mi | | | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 4365 | Gains from Disposition of Allowances for Emission | Other Income & Deductions | mi | | | | |
| 4370 | Losses from Disposition of Allowances for Emission | Other Income & Deductions | mi | | | | |
| 4390 | Miscellaneous Non-Operating Income | Other Income & Deductions | mi | | | | |
| 4395 | Rate-Payer Benefit Including Interest | Other Income & Deductions | mi | | | | |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | Other Income & Deductions | mi | | | | |
| 4405 | Interest and Dividend Income | Other Income & Deductions | mi | | | | |
| 4415 | Equity in Earnings of Subsidiary Companies | Other Income & Deductions | mi | | | | |
| 4705 | Power Purchased | Power Supply Expenses (Working Capital) | cop | | | | |
| 4708 | Charges-WMS | Power Supply Expenses (Working Capital) | cop | | | | |
| 4710 | Cost of Power Adjustments | Power Supply Expenses (Working Capital) | cop | | | | |
| 4712 | Charges-One-Time | Power Supply Expenses (Working Capital) | cop | | | | |
| 4714 | Charges-NW | Power Supply Expenses (Working Capital) | cop | | | | |
| 4715 | System Control and Load Dispatching | Other Power Supply Expenses | cop | | | | |
| 4716 | Charges-CN | Power Supply Expenses (Working Capital) | cop | | | | |

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

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | Operation (Working Capital) | di | 1840 & 1845 D | 1840 & 1845 | 1840 & 1845 C | x |
| 5050 | Underground Subtransmission Feeders - Operation | Operation (Working Capital) | di | 1840 & 1845 D | 1840 & 1845 | 1840 & 1845 C | |
| 5055 | Underground Distribution Transformers - Operation | Operation (Working Capital) | di | 1850 D | 1850 D | 1850 C | x |
| 5065 | Meter Expense | Operation (Working Capital) | cu | | | CWMC | |
| 5070 | Customer Premises - Operation Labour | Operation (Working Capital) | cu | | | CCA | |
| 5075 | Customer Premises - Materials and Expenses | Operation (Working Capital) | cu | | | CCA | |
| 5085 | Miscellaneous Distribution Expense | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | x |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 1840 & 1845 D | 1840 & 1845 | 1840 & 1845 C | x |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 1830 & 1835 D | 1830 & 1835 | 1830 & 1835 C | x |
| 5096 | Other Rent | Operation (Working Capital) | di | | | | |
| 5105 | Maintenance Supervision and Engineering | Maintenance (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | x |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | Maintenance (Working Capital) | di | 1808 D | 1808 D | 1808 C | |
| 5112 | Maintenance of Transformer Station Equipment | Maintenance (Working Capital) | di | 1815 D | 1815 D | 1815 C | |
| 5114 | Maintenance of Distribution Station Equipment | Maintenance (Working Capital) | di | 1820 D | 1820 D | 1820 C | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5120 | Maintenance of Poles, Towers and Fixtures | Maintenance (Working Capital) | di | 1830 D | 1830 D | 1830 C | x |
| 5125 | Maintenance of Overhead Conductors and Devices | Maintenance (Working Capital) | di | 1835 D | 1835 D | 1835 C | x |
| 5130 | Maintenance of Overhead Services | Maintenance (Working Capital) | di | 1855 D | 1855 D | 1855 C | |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | Maintenance (Working Capital) | di | 1830 & 1835 D | 1830 & 1835 | 1830 & 1835 C | x |
| 5145 | Maintenance of Underground Conduit | Maintenance (Working Capital) | di | 1840 D | 1840 D | 1840 C | x |
| 5150 | Maintenance of Underground Conductors and Devices | Maintenance (Working Capital) | di | 1845 D | 1845 D | 1845 C | x |
| 5155 | Maintenance of Underground Services | Maintenance (Working Capital) | di | 1855 D | 1855 D | 1855 C | |
| 5160 | Maintenance of Line Transformers | Maintenance (Working Capital) | di | 1850 D | 1850 D | 1850 C | x |
| 5175 | Maintenance of Meters | Maintenance (Working Capital) | cu | 1860 D | 1860 D | 1860 C | |
| 5305 | Supervision | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5310 | Meter Reading Expense | Billing and Collection (Working Capital) | cu | | | CWMR | |
| 5315 | Customer Billing | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5320 | Collecting | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5325 | Collecting- Cash Over and Short | Billing and Collection (Working Capital) | cu | | | CWNB | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5330 | Collection Charges | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5335 | Bad Debt Expense | Bad Debt Expense (Working Capital) | cu | | | BDHA | |
| 5340 | Miscellaneous Customer Accounts Expenses | Billing and Collection (Working Capital) | cu | | | CWNB | |
| 5405 | Supervision | Community Relations (Working Capital) | ad | | | | |
| 5410 | Community Relations - Sundry | Community Relations (Working Capital) | ad | | | | |
| 5415 | Energy Conservation | Community Relations - CDM (Working Capital) | ad | | | | |
| 5420 | Community Safety Program | Community Relations (Working Capital) | ad | | | | |
| 5425 | Miscellaneous Customer Service and Informational Expenses | Community Relations (Working Capital) | ad | | | | |
| 5505 | Supervision | Other Distribution Expenses | ad | | | | |
| 5510 | Demonstrating and Selling Expense | Other Distribution Expenses | ad | | | | |
| 5515 | Advertising Expense | Advertising Expenses | ad | | | | |
| 5520 | Miscellaneous Sales Expense | Other Distribution Expenses | ad | | | | |
| 5605 | Executive Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5610 | Management Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5615 | General Administrative Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5620 | Office Supplies and Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5625 | Administrative Expense Transferred Credit | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5630 | Outside Services Employed | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5635 | Property Insurance | Insurance Expense (Working Capital) | ad | | | | |
| 5640 | Injuries and Damages | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5645 | Employee Pensions and Benefits | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5650 | Franchise Requirements | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5655 | Regulatory Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5660 | General Advertising Expenses | Advertising Expenses | ad | | | | |
| 5665 | Miscellaneous General Expenses | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5670 | Rent | Administrative and General Expenses (Working Capital) | ad | | | | |
| 5675 | Maintenance of General Plant | Administrative and General Expenses (Working Capital) | ad | | | | |

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

| Uniform System of Accounts - Detail Accounts: | | | | | Classification and Allocation | | |
|---|---|---|---|---|---|---|---|
| USoA Account # | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 6225 | Other Deductions | Other Distribution Expenses | ad | | | | |

# 2006 COST ALLOCATION INFORMATION FILING

**Atikokan Hydro Inc.**

**EB-2005-0335 EB-2006-0247**

**June 22 2007**

## Sheet E5 Reconciliation Worksheet - Second Run

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

| USoA Account # | Accounts | Financial Statement | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB | Excluded from COSS | Excluded | Included | Balance in O5 | Difference | Balance in O4 Summary | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1565 | Conservation and Demand Management Expenditures and Recoveries | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1608 | Franchises and Consents | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805 | Land | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-1 | Land Station >50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1805-2 | Land Station <50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806 | Land Rights | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-1 | Land Rights Station >50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1806-2 | Land Rights Station <50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808 | Buildings and Fixtures | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-1 | Buildings and Fixtures > 50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1808-2 | Buildings and Fixtures < 50 KV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810 | Leasehold Improvements | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-1 | Leasehold Improvements >50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1810-2 | Leasehold Improvements <50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | | $16,304 | $16,304 | | $0 | $16,304 | $16,304 | $0 | $8,919 | $7,385 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | | $449,519 | $449,519 | | $0 | $449,519 | $449,519 | $0 | $449,519 | $0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825 | Storage Battery Equipment | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-1 | Storage Battery Equipment > 50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1825-2 | Storage Battery Equipment <50 kV | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830 | Poles, Towers and Fixtures | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | | $554,954 | $554,954 | | $0 | $554,954 | $554,954 | $0 | $554,954 | $0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | | $388,524 | $388,524 | | $0 | $388,524 | $388,524 | $0 | $388,524 | $0 |
| 1835 | Overhead Conductors and Devices | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-4 | Overhead Conductors and Devices - Primary | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840 | Underground Conduit | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-3 | Underground Conduit - Bulk Delivery | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-4 | Underground Conduit - Primary | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1840-5 | Underground Conduit - Secondary | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845 | Underground Conductors and Devices | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1845-4 | Underground Conductors and Devices - Primary | | $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 |
| 1850 | Line Transformers | | $423,501 | $423,501 | $0 | $423,501 | $423,501 | $0 | $423,501 | $0 | |
| 1855 | Services | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1860 | Meters | | $304,632 | $304,632 | $0 | $304,632 | $304,632 | $0 | $299,774 | $4,858 | |
| 1905 | Land | $0 | $15,588 | $15,588 | $0 | $15,588 | $15,588 | $0 | $15,588 | $0 | |
| 1906 | Land Rights | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1908 | Buildings and Fixtures | $0 | $295,619 | $295,619 | $0 | $295,619 | $295,619 | $0 | $295,619 | $0 | |
| 1910 | Leasehold Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1915 | Office Furniture and Equipment | $0 | $47,019 | $47,019 | $0 | $47,019 | $47,019 | $0 | $47,019 | $0 | |
| 1920 | Computer Equipment - Hardware | $0 | $47,450 | $47,450 | $0 | $47,450 | $47,450 | $0 | $47,450 | $0 | |
| 1925 | Computer Software | $0 | $161,700 | $161,700 | $0 | $161,700 | $161,700 | $0 | $161,700 | $0 | |
| 1930 | Transportation Equipment | $0 | $415,859 | $415,859 | $0 | $415,859 | $415,859 | $0 | $415,859 | $0 | |
| 1935 | Stores Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1940 | Tools, Shop and Garage Equipment | $0 | $74,317 | $74,317 | $0 | $74,317 | $74,317 | $0 | $74,317 | $0 | |
| 1945 | Measurement and Testing Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1950 | Power Operated Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1955 | Communication Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1960 | Miscellaneous Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1970 | Load Management Controls - Customer Premises | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1975 | Load Management Controls - Utility Premises | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1980 | System Supervisory Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1990 | Other Tangible Property | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 1995 | Contributions and Grants - Credit | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 2005 | Property Under Capital Leases | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 2010 | Electric Plant Purchased or Sold | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | ($2,119,884) | | ($2,119,884) | $0 | ($2,119,884) | ($2,119,884) | $0 | ($2,113,234) | ($6,649) | |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 3046 | Balance Transferred From Income | ($71,485) | | ($71,485) | $0 | ($71,485) | ($71,485) | $0 | ($71,485) | $0 | |
| 4080 | Distribution Services Revenue | ($872,022) | | ($872,022) | $0 | ($872,022) | ($872,022) | $0 | ($837,006) | ($35,016) | |
| 4082 | Retail Services Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4084 | Service Transaction Requests (STR) Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4090 | Electric Services Incidental to Energy Sales | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4205 | Interdepartmental Rents | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4210 | Rent from Electric Property | ($17,713) | | ($17,713) | $0 | ($17,713) | ($17,713) | $0 | ($17,713) | $0 | |
| 4215 | Other Utility Operating Income | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4220 | Other Electric Revenues | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4225 | Late Payment Charges | ($5,632) | | ($5,632) | $0 | ($5,632) | ($5,632) | $0 | ($4,645) | ($986) | |
| 4235 | Miscellaneous Service Revenues | ($6,145) | | ($6,145) | $0 | ($6,145) | ($6,145) | $0 | ($6,096) | ($49) | |
| 4240 | Provision for Rate Refunds | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4245 | Government Assistance Directly Credited to Income | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4305 | Regulatory Debits | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4310 | Regulatory Credits | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4315 | Revenues from Electric Plant Leased to Others | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4320 | Expenses of Electric Plant Leased to Others | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4335 | Profits and Losses from Financial Instrument Hedges | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4340 | Profits and Losses from Financial Instrument Investments | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 4345 | Gains from Disposition of Future Use Utility Plant | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 4350 | Losses from Disposition of Future Use Utility Plant | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4355 | Gain on Disposition of Utility and Other Property | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4360 | Loss on Disposition of Utility and Other Property | $683 | $683 | $0 | $683 | $683 | $0 | $683 | $0 |
| 4365 | Gains from Disposition of Allowances for Emission | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4370 | Losses from Disposition of Allowances for Emission | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4390 | Miscellaneous Non-Operating Income | ($3,547) | ($3,547) | $0 | ($3,547) | ($3,547) | $0 | ($3,547) | $0 |
| 4395 | Rate-Payer Benefit Including Interest | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4405 | Interest and Dividend Income | ($3,220) | ($3,220) | $0 | ($3,220) | ($3,220) | $0 | ($3,220) | $0 |
| 4415 | Equity in Earnings of Subsidiary Companies | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4705 | Power Purchased | $1,836,713 | $1,836,713 | $0 | $1,836,713 | $1,836,713 | $0 | $1,082,850 | $753,863 |
| 4708 | Charges-WMS | $211,091 | $211,091 | $0 | $211,091 | $211,091 | $0 | $124,451 | $86,641 |
| 4710 | Cost of Power Adjustments | $321,081 | $321,081 | $0 | $321,081 | $321,081 | $0 | $189,296 | $131,785 |
| 4712 | Charges-One-Time | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4714 | Charges-NW | $180,178 | $180,178 | $0 | $180,178 | $180,178 | $0 | $106,215 | $73,963 |
| 4715 | System Control and Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 4716 | Charges-CN | $107,334 | $107,334 | $0 | $107,334 | $107,334 | $0 | $63,274 | $44,060 |
| 4730 | Rural Rate Assistance Expense | $40,302 | $40,302 | $0 | $40,302 | $40,302 | $0 | $23,761 | $16,542 |
| 5005 | Operation Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5010 | Load Dispatching | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5012 | Station Buildings and Fixtures Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5014 | Transformer Station Equipment - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5016 | Distribution Station Equipment - Operation Labour | $4,450 | $4,450 | $0 | $4,450 | $4,450 | $0 | $4,450 | $0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | $958 | $958 | $0 | $958 | $958 | $0 | $958 | $0 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | $217,691 | $217,691 | $0 | $217,691 | $217,691 | $0 | $217,691 | $0 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | $20,545 | $20,545 | $0 | $20,545 | $20,545 | $0 | $20,545 | $0 |
| 5030 | Overhead Subtransmission Feeders - Operation | $8,585 | $8,585 | $0 | $8,585 | $8,585 | $0 | $8,585 | $0 |
| 5035 | Overhead Distribution Transformers- Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5050 | Underground Subtransmission Feeders - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5055 | Underground Distribution Transformers - Operation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5065 | Meter Expense | $5,822 | $5,822 | $0 | $5,822 | $5,822 | $0 | $5,729 | $93 |
| 5070 | Customer Premises - Operation Labour | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5075 | Customer Premises - Materials and Expenses | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5085 | Miscellaneous Distribution Expense | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5096 | Other Rent | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5105 | Maintenance Supervision and Engineering | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5112 | Maintenance of Transformer Station Equipment | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5114 | Maintenance of Distribution Station Equipment | $10,722 | $10,722 | | $0 | $10,722 | $10,722 | $0 | $10,722 | $0 | |
| 5120 | Maintenance of Poles, Towers and Fixtures | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5125 | Maintenance of Overhead Conductors and Devices | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5130 | Maintenance of Overhead Services | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | $23,396 | $23,396 | | $0 | $23,396 | $23,396 | $0 | $23,396 | $0 | |
| 5145 | Maintenance of Underground Conduit | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5150 | Maintenance of Underground Conductors and Devices | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5155 | Maintenance of Underground Services | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5160 | Maintenance of Line Transformers | $6,002 | $6,002 | | $0 | $6,002 | $6,002 | $0 | $6,002 | $0 | |
| 5175 | Maintenance of Meters | $1,920 | $1,920 | | $0 | $1,920 | $1,920 | $0 | $1,920 | $0 | |
| 5305 | Supervision | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5310 | Meter Reading Expense | $35,271 | $35,271 | | $0 | $35,271 | $35,271 | $0 | $34,472 | $799 | |
| 5315 | Customer Billing | $98,953 | $98,953 | | $0 | $98,953 | $98,953 | $0 | $98,164 | $789 | |
| 5320 | Collecting | $470 | $470 | | $0 | $470 | $470 | $0 | $466 | $4 | |
| 5325 | Collecting- Cash Over and Short | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5330 | Collection Charges | ($3,900) | ($3,900) | | $0 | ($3,900) | ($3,900) | $0 | ($3,869) | ($31) | |
| 5335 | Bad Debt Expense | ($466) | ($466) | | $0 | ($466) | ($466) | $0 | ($83) | ($383) | |
| 5340 | Miscellaneous Customer Accounts Expenses | $8,778 | $8,778 | | $0 | $8,778 | $8,778 | $0 | $8,708 | $70 | |
| 5405 | Supervision | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5410 | Community Relations - Sundry | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5415 | Energy Conservation | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5420 | Community Safety Program | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5425 | Miscellaneous Customer Service and Informational Expenses | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5505 | Supervision | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5510 | Demonstrating and Selling Expense | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5515 | Advertising Expense | ($1,489) | ($1,489) | | $0 | ($1,489) | ($1,489) | $0 | ($1,489) | $0 | |
| 5520 | Miscellaneous Sales Expense | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5605 | Executive Salaries and Expenses | $6,125 | $6,125 | | $0 | $6,125 | $6,125 | $0 | $6,125 | $0 | |
| 5610 | Management Salaries and Expenses | $16,718 | $16,718 | | $0 | $16,718 | $16,718 | $0 | $16,718 | $0 | |
| 5615 | General Administrative Salaries and Expenses | $60,667 | $60,667 | | $0 | $60,667 | $60,667 | $0 | $60,667 | $0 | |
| 5620 | Office Supplies and Expenses | $6,449 | $6,449 | | $0 | $6,449 | $6,449 | $0 | $6,449 | $0 | |
| 5625 | Administrative Expense Transferred Credit | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5630 | Outside Services Employed | $22,684 | $22,684 | | $0 | $22,684 | $22,684 | $0 | $22,684 | $0 | |
| 5635 | Property Insurance | $6,345 | $6,345 | | $0 | $6,345 | $6,345 | $0 | $6,345 | $0 | |
| 5640 | Injuries and Damages | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5645 | Employee Pensions and Benefits | ($8,978) | ($8,978) | | $0 | ($8,978) | ($8,978) | $0 | ($8,978) | $0 | |
| 5650 | Franchise Requirements | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5655 | Regulatory Expenses | $4,000 | $4,000 | | $0 | $4,000 | $4,000 | $0 | $4,000 | $0 | |
| 5660 | General Advertising Expenses | $1,714 | $1,714 | | $0 | $1,714 | $1,714 | $0 | $1,714 | $0 | |
| 5665 | Miscellaneous General Expenses | $61,697 | $61,697 | | $0 | $61,697 | $61,697 | $0 | $61,697 | $0 | |
| 5670 | Rent | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5675 | Maintenance of General Plant | $35,317 | $35,317 | | $0 | $35,317 | $35,317 | $0 | $35,317 | $0 | |
| 5680 | Electrical Safety Authority Fees | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5685 | Independent Market Operator Fees and Penalties | $79,615 | $79,615 | | $0 | $79,615 | $79,615 | $0 | $79,615 | $0 | |
| 5705 | Amortization Expense - Property, Plant, and Equipment | $145,951 | $145,951 | | $0 | $145,951 | $145,951 | $0 | $142,775 | $3,177 | |
| 5710 | Amortization of Limited Term Electric Plant | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5715 | Amortization of Intangibles and Other Electric Plant | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | $0 | $0 | | $0 | $0 | $0 | $0 | $0 | $0 | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5735 | | | | | | | | | | | |
| | Amortization of Deferred Development Costs | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 5740 | Amortization of Deferred Charges | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6005 | Interest on Long Term Debt | $39,714 | | $39,714 | | $0 | $39,714 | $39,714 | $0 | $39,714 | $0 |
| 6105 | Taxes Other Than Income Taxes | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6110 | Income Taxes | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6205 | Donations | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6210 | Life Insurance | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6215 | Penalties | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| 6225 | Other Deductions | $0 | | $0 | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Total** | **$513,461** | **$3,194,987** | **$3,708,448** | | **$0** | **$3,708,448** | **$3,708,448** | **$0** | **$2,627,536** | **$1,080,913** |
| | | | | | Control | $3,708,448 | | | | | |

| **Grouping by Allocator** | **Adjusted TB** | **Excluded from COSS** | **Excluded** | **Included** | **Balance in O5** | **Difference** | **Balance in O4 Summary** | **Difference** |
|---|---|---|---|---|---|---|---|---|
| **1808** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1815** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1820** | $ 16,131 | $ - | $ - | $ 16,131 | $ 16,131 | $ - | $ 16,131 | $ - |
| **1830** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1835** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1840** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1850** | $ 6,002 | $ - | $ - | $ 6,002 | $ 6,002 | $ - | $ 6,002 | $ - |
| **1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1860** | $ 1,920 | $ - | $ - | $ 1,920 | $ 1,920 | $ - | $ 1,920 | $ - |
| **1815-1855** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **1830 & 1835** | $ 270,216 | $ - | $ - | $ 270,216 | $ 270,216 | $ - | $ 270,216 | $ - |
| **1840 & 1845** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **BCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **BDHA** | $ (466) | $ - | $ - | $ (466) | $ (466) | $ - | $ (83) | $ (383) |
| **Break Out** | $ (1,973,933) | $ - | $ - | $ (1,973,933) | $ (1,973,933) | $ - | $ (1,970,460) | $ (3,473) |
| **CCA** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **CDMPP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **CEN** | $ 287,512 | $ - | $ - | $ 287,512 | $ 287,512 | $ - | $ 169,488 | $ 118,023 |
| **CEN EWMP** | $ 2,409,187 | $ - | $ - | $ 2,409,187 | $ 2,409,187 | $ - | $ 1,420,357 | $ 988,830 |
| **CREV** | $ (872,022) | $ - | $ - | $ (872,022) | $ (872,022) | $ - | $ (837,006) | $ (35,016) |
| **CWCS** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **CWMC** | $ 310,454 | $ - | $ - | $ 310,454 | $ 310,454 | $ - | $ 305,503 | $ 4,951 |
| **CWMR** | $ 35,271 | $ - | $ - | $ 35,271 | $ 35,271 | $ - | $ 34,472 | $ 799 |
| **CWNB** | $ 98,156 | $ - | $ - | $ 98,156 | $ 98,156 | $ - | $ 97,374 | $ 782 |
| **DCP** | $ 16,304 | $ - | $ - | $ 16,304 | $ 16,304 | $ - | $ 8,919 | $ 7,385 |
| **LPHA** | $ (5,632) | $ - | $ - | $ (5,632) | $ (5,632) | $ - | $ (4,645) | $ (986) |
| **LTNCP** | $ 423,501 | $ - | $ - | $ 423,501 | $ 423,501 | $ - | $ 423,501 | $ - |
| **NFA** | $ 24,048 | $ - | $ - | $ 24,048 | $ 24,048 | $ - | $ 24,048 | $ - |
| **NFA ECC** | $ 1,063,898 | $ - | $ - | $ 1,063,898 | $ 1,063,898 | $ - | $ 1,063,898 | $ - |
| **O&M** | $ 204,905 | $ - | $ - | $ 204,905 | $ 204,905 | $ - | $ 204,905 | $ - |
| **PNCP** | $ 1,004,472 | $ - | $ - | $ 1,004,472 | $ 1,004,472 | $ - | $ 1,004,472 | $ - |
| **SNCP** | $ 388,524 | $ - | $ - | $ 388,524 | $ 388,524 | $ - | $ 388,524 | $ - |
| **TCP** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total** | **$ 3,708,448** | **$ -** | **$ -** | **$ 3,708,448** | **$ 3,708,448** | **$ -** | **$ 2,627,536** | **$ 1,080,913** |

| Ex | Tab | Schedule | Contents of Schedule |
|---|---|---|---|
| 9 - Rate Design | | | |
| | 1 | 1 | Rate Design Overview including |
| | | 2 | Rate Mitigation |
| | | 3 | Existing Rate Classes |
| | | 4 | Existing Rate Schedule |
| | | 5 | Proposed Rate Classes if different than existing |
| | | 6 | Proposed Rate Schedule |
| | | 7 | Service Revenue Requirement |
| | | 8 | Reconciliation of Rate Class Revenue to Total Revenue Requirement |
| | | 9 | Rate Impacts |

# RATE DESIGN OVERVIEW

This exhibit documents the calculation of Atikokan Hydro's proposed distribution rates by rate class for the 2008 test year, based on rate design as proposed in this Exhibit.

Atikokan Hydro has determined its total 2008 service revenue requirement to be $1,163,590. The total revenue offset is in the amount of $70,293 reduces Atikokan Hydro's total service revenue requirement to a base revenue requirement to $1,093,297, which is used to determine the proposed distribution rates. The base revenue requirement is derived from Atikokan Hydro's 2008 capital and operating forecasts, weather normalized usage, forecasted customer counts, and Atikokan Hydro's regulated return on rate base. The revenue requirement is summarized in the table below.

Calculation of Base Revenue Requirement

| | | |
|---|---|---|
| OM&A Expenses | $ | 809,045.00 |
| Amortization | $ | 169,736.00 |
| Total Distribution Expenses | $ | 978,781.00 |
| Regulated Return On Capital | $ | 184,810.00 |
| PILs (with gross-up) | $ | 0.00 |
| Service Revenue Requirement | $ | 1,163,591.00 |
| Less: Revenue Offsets | -$ | 70,293.00 |
| Base Revenue Requirement | $ | 1,093,298.00 |

Determination of Monthly Fixed Charges:

Atikokan Hydro's current OEB-approved monthly fixed charges based on its 2007 IRM application, and before the smart meter adder, by customer class are summarized in the table below.

Current Monthly Fixed Charges

| | |
|---|---|
| Residential | $27.18 |
| GS<50 kW | $54.19 |
| GS 50 to 2499 kW | $72.30 |
| GS 2500 to 4999kW | $2415.16 |
| USL | $50.62 |
| Sentinel Lighting | $1.09 |

Street Lighting $1.97

Atikokan Hydro has calculated the proportion of fixed distribution as a percent of total distribution revenue derived by customer class based on existing rates established through the 2007 IRM model. Table below illustrates the allocation of distribution revenue between fixed and variable. Atikokan Hydro proposes to maintain this consistent fixed / variable distribution revenue split in its 2008 application.

Allocation Between Fixed and Variable % Distribution Revenues at Existing Rates

| Customer Class | Fixed | Variable | Grand Total | Fixed | Variable | Grand Total |
|---|---|---|---|---|---|---|
| Residential | 463,473.36 | 116,824.03 | 580,297.39 | 79.87% | 20.13% | 71.31% |
| GS<50 kW | 151,127.58 | 37,090.43 | 188,218.01 | 80.29% | 19.71% | 23.13% |
| GS 50 to 2499 kW | 17,352.00 | 5,122.05 | 22,474.05 | 77.21% | 22.79% | 2.76% |
| USL | 4,252.08 | 38.62 | 4,290.70 | 99.10% | 0.90% | 0.53% |
| Sentinel Lighting | 13.08 | 4.74 | 17.82 | 73.42% | 26.58% | 0.00% |
| Street Lighting | 14,627.45 | 3,841.67 | 18,469.11 | 79.20% | 20.80% | 2.27% |
| Grand Total | 650,845.54 | 162,921.54 | 813,767.09 | 79.98% | 20.02% | 100.00% |

Atikokan Hydro submits that it is appropriate for 2008 to maintain the same fixed/variable proportions as calculated in the 2007 IRM filing. This matter is discussed further below.

In September 2006 the OEB completed its Cost Allocation Review and issued the Board Directions on Cost Allocation Methodology For Electricity Distributors, RP-2005-0317. The results of this Board report stem from at least three years of discussions and work groups which included OEB staff, electricity distributors, intervenors and experts at various stages of the review process. Subsequently, in November of 2006, the OEB issued the Cost Allocation Informational Filing Guidelines for Electricity Distributors ("the Guidelines") and the cost allocation Model. The Guidelines and Model provided LDCs the framework to complete their cost allocation studies which were filed in early 2007.

In its November 28, 2007 Report on Application of Cost Allocation for Electricity Distributors, referred to in Exhibit 8 above, the OEB addressed a number of Other Rate Matters, including the treatment of the fixed rate component (the Monthly Service Charge) of the bill.

At page 12 of the Report, the OEB determined that the floor amount for the Monthly Service Charge should be the avoided costs, as that term is defined in the September 29, 2006 report of the OEB entitled Cost Allocation: Board Directions on Cost Allocation Methodology for Electricity Distributors. Atikokan Hydro's Monthly Service Charges exceed that floor amount. With respect to the upper bound for the Monthly Service Charge, the OEB considered it to be inappropriate to make changes to the Monthly Service Charge ceiling at this time, given the number of issues that remain to be examined within the scope of the OEB's Rate Review proceeding (EB-2007-0031). The OEB indicated that for the time being, it does not expect distributors to make changes to the Monthly Service Charge that result in a charge that is greater than the ceiling as defined in the Methodology for the Monthly Service Charge; and that distributors that are currently above that value are not required to make changes to their current Monthly Service Charge to bring it to or below that level at this time

Table 11 below provides Atikokan Hydro calculations of its proposed monthly fixed distribution charges for the 2008 Test Year.

Proposed Fixed Distribution Charge

| **Customer Class** | Total Net Rev. Requirement | Fixed charges as percent of total for customer class | 2008 Test Year Customers | Proposed Fixed Distribution Charge |
|---|---|---|---|---|
| Residential | $ 779,630.16 | 71.31% | 1421 | $36.52 |
| GS<50 kW | $ 252,871.09 | 23.13% | 240 | $72.80 |
| GS 50 to 2499 kW | $ 30,193.91 | 2.76% | 20 | $97.13 |
| USL | $ 5,765.00 | 0.53% | 7 | $68.01 |
| Sentinel Lighting | $ 24.00 | 0.00% | 1 | $1.47 |
| Street Lighting | $ 24,813.00 | 2.27% | 620 | $2.65 |
| Grand Total | $1,093,297.16 | | | |

The variable distribution charge is calculated by dividing the variable distribution revenue requirement by the appropriate 2008 Test Year usage, kWh or kW, as the class charge determinant and applying adjustments relating to Transformer Allowance for the General Service > 50 kW customer class and Low Voltage Charges.

Table below summarizes both the proposed variable distribution revenue and the proposed variable distribution charge.

Variable Distribution Charge Calculation

| Customer Class | Before Adjustment | | | Transformer Allowance Impact | | | Low Voltage Charges | | Adjusted Rates | | Fixed |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Usage Rate | per | Total $ | Load | Rate | Total $ | Load | Rate | Usage | per | Charge |
| | | | | | | | | | | | |
| Residential | 0.0144 | kWh | 0 | 10,918,134 | 0 | 0 | 10,918,134 | 0 | 0.0144 | kWh | $ 36.52 |
| GS <50 | 0.0093 | kWh | 0 | 5,375,424 | 0 | 0 | 5,375,424 | 0 | 0.0093 | kWh | $ 72.80 |
| GS>50-Regular | 0.3700 | kW | 0 | 18,599 | 0.0039 | 0 | 18,599 | 0 | 0.3739 | kW | $ 97.13 |
| Unmetered Scattered Load | 0.0088 | kWh | 0 | 5,942 | 0 | 0 | 5,942 | 0 | 0.0088 | kWh | $ 68.01 |
| Sentinel | 12.8251 | kW | 0 | 1 | 0 | 0 | 1 | 0 | 12.8251 | kW | $ 1.47 |
| Street Light | 3.0344 | kW | 0 | 1,693 | 0 | 0 | 1,693 | 0 | 3.0344 | kW | $ 2.65 |
| TOTAL | | | 0 | | | 0 | | | | | |

Proposed Adjustment to Transformer Allowance:

The amount of Transformer Allowance expected to be provided to those GS > 50 kW customers that own their transformers has been included in the GS > 50 kW volumetric charge. This means the GS > 50 kW volumetric charge has been increased by the amount of the Transformer Allowance. Once the Transformer Allowance is applied to this charge the resulting revenue will recover the full base revenue requirement for the GS > 50 kW rate class.

Currently, Atikokan Hydro provides a Transformer Allowance to those customers that own their transformation facilities. Atikokan Hydro current approved transformer ownership allowance is 10% of their volumetric rate. The Transformer Allowance is intended to reflect the costs to a distributor of providing step down transformation facilities to the customer's utilization voltage level. Since the distributor provides electricity at utilization voltage, the cost of this transformation is captured in and recovered through the distribution rates. Therefore, when a customer provides its own step down transformation from primary to secondary, it should receive a credit of these costs already included in the distribution rates.

Proposed Distribution Rates:

The following table sets out Atikokan Hydro proposed 2008 electricity distribution rates based on the foregoing calculations.

Proposed 2008 Electricity Distribution Rates:

| Customer Class | MONTHLY SERVICE CHARGE | kWh | kW |
|---|---|---|---|
| Residential | $36.52 | $1.0144 | |
| GS<50 kW | $72.80 | $0.0093 | |
| GS 50 to 2499 kW | $97.13 | | 0.3739 |
| USL | $68.01 | $0.0088 | |
| Sentinel Lighting | $1.47 | | $12.8152 |
| Street Lighting | $2.65 | | $3.0344 |

# RATE MITIGATION

Atikokan Hydro considers the proposed rate adjustment not to be of such impact to the customer that it requires rate mitigation.

# EXISTING RATE CLASSES

Residential

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers.

General Service Less Than 50 kW

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW.

General Service 50 to 2,499 kW

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 2,500 kW. Note that for the application of the Retail Transmission Rate – Network Service Rate and the Retail Transmission Rate – Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 999 kW non-interval metered

General Service 50 to 999 kW interval metered

General Service 1,000 to 2,499 kW interval metered.

General Service 2,500 to 4,999 kW

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 2,500 kW but less than 5,000 kW.

Unmetered Scattered Load

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be

agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption.

Sentinel Lighting

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use.

Street Lighting

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template.

# EXISTING RATE SCHEDULE

EB-2007-0505

| | | |
|---|---|---|
| **Residential** | | |
| Service Charge | $ | 27.18 |
| Distribution Volumetric Rate | $/kWh | 0.0107 |
| Regulatory Asset Recovery | $/kWh | 0.0001 |
| Retail Transmission Rate – Network Service Rate | $/kWh | 0.0052 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kWh | 0.0019 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 ` |
| **General Service Less Than 50 kW** | | |
| Service Charge | $ | 54.19 |
| Distribution Volumetric Rate | $/kWh | 0.0069 |
| Regulatory Asset Recovery | $/kWh | 0.0001 |
| Retail Transmission Rate – Network Service Rate | $/kWh | 0.0047 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kWh | 0.0017 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **General Service 50 to 2,499 kW** | | |
| Service Charge | $ | 72.30 |
| Distribution Volumetric Rate | $/kW | 0.2754 |
| Regulatory Asset Recovery | $/kW | 0.0084 |
| Retail Transmission Rate – Network Service Rate | $/kW | 1.9188 |
| Retail Transmission Rate – Network Service Rate – Interval Metered | $/kW | 2.0379 |
| Retail Transmission Rate – Network Service Rate – Interval Metered, ≥1,000 kW | $/kW | 2.0355 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.6652 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered | $/kW | 0.7292 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered, ≥1,000 kW | $/kW | 0.7352 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **General Service 2,500 to 4,999 kW** | | |
| Service Charge | $ | 2,415.16 |
| Distribution Volumetric Rate | $/kW | 0.1797 |
| Regulatory Asset Recovery | $/kW | (0.0863) |
| Retail Transmission Rate – Network Service Rate | $/kW | 2.1459 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.7845 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| **Unmetered Scattered Load** | | |
| Service Charge (per Account) | $ | 50.62 |
| Distribution Volumetric Rate | $/kWh | 0.0065 |
| Retail Transmission Rate – Network Service Rate | $/kWh | 0.0047 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kWh | 0.0017 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| **Sentinel Lighting** | | |
| Service Charge | $ | 1.09 |

| | | | |
|---|---|---|---|
| Distribution Volumetric Rate | $/kW | 9.4704 |
| Regulatory Asset Recovery | $/kW | 2.9651 |
| Retail Transmission Rate – Network Service Rate | $/kW | 1.4544 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.5250 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| | | |
| **Street Lighting** | | |
| Service Charge (per connection) | $ | 1.97 |
| Distribution Volumetric Rate | $/kW | 2.2693 |
| Regulatory Asset Recovery | $/kW | 0.1283 |
| Retail Transmission Rate – Network Service Rate | $/kW | 1.4471 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | $/kW | 0.5142 |
| Wholesale Market Service Rate | $/kWh | 0.0052 |
| Rural Rate Protection Charge | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | $ | 0.25 |
| | | |
| **Specific Service Charges** | | |
| | | |
| Customer Administration | | |
| Returned Cheque charge (plus bank charges) | $ | 25.00 |
| Account set up charge / change of occupancy charge (plus credit agency costs if applicable) | $ | 25.00 |
| Special Meter reads | $ | 25.00 |
| Non-Payment of Account | | |
| Late Payment - per month | % | 1.50 |
| Late Payment - per annum | % | 19.56 |
| Collection of account charge – no disconnection | $ | 25.00 |
| Disconnect/Reconnect at Meter – during regular hours | $ | 28.00 |
| Disconnect/Reconnect at Meter – after regular hours | $ | 315.00 |
| Disconnect/Reconnect at Pole – during regular hours | $ | 28.00 |
| Disconnect/Reconnect at Pole – after regular hours | $ | 315.00 |
| Specific Charge for Access to the Power Poles – per pole/year | $ | 22.35 |
| | | |
| Allowances | | |
| Transformer Allowance for Ownership – per kW of billing demand/month – customer shall be credited at a rate of 10% of the applicable Distribution Volumetric Rate | | |
| | | |
| Primary Metering Allowance for transformer losses – applied to measured demand and energy | % | (1.00) |
| | | |
| Loss Factor | | |
| Total Loss Factor – Secondary Metered Customer < 5,000 kW | | 1.0817 |
| Total Loss Factor – Secondary Metered Customer > 5,000 kW | | N/A |
| Total Loss Factor – Primary Metered Customer < 5,000 kW | | 1.0709 |
| Total Loss Factor – Primary Metered Customer > 5,000 KW | | N/A |

# PROPOSED RATE CLASSES IF DIFFERENT THAN EXISTING

Atikokan Hydro is not proposing to make any changes to the existing rate classes. However, the Applicant notes that with the loss of the sole intermediate customer, the General Service class 2500 to 4999 will be unused.

# PROPOSED RATE SCHEDULE

| | | | |
|---|---|---|---|
| **Residential** | | | |
| Service Charge | | $ | 36.52 |
| Distribution Volumetric Rate | | $/kWh | 0.0144 |
| Regulatory Asset Recovery | | $/kWh | (0.0053) |
| Retail Transmission Rate – Network Service Rate | | $/kWh | 0.00415 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | | $/kWh | 0.00225 |
| Wholesale Market Service Rate | | $/kWh | 0.0052 |
| Rural Rate Protection Charge | | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | | $ | 0.25 |
| **General Service Less Than 50 kW** | | | |
| Service Charge | | $ | 72.80 |
| Distribution Volumetric Rate | | $/kWh | 0.0093 |
| Regulatory Asset Recovery | | $/kWh | (0.0054) |
| Retail Transmission Rate – Network Service Rate | | $/kWh | 0.00376 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | | $/kWh | 0.00201 |
| Wholesale Market Service Rate | | $/kWh | 0.0052 |
| Rural Rate Protection Charge | | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | | $ | 0.25 |
| **General Service 50 to 2,499 kW** | | | |
| Service Charge | | $ | 97.13 |
| Distribution Volumetric Rate | | $/kW | 0.3739 |
| Regulatory Asset Recovery | | $/kW | (0.0044) |
| Retail Transmission Rate – Network Service Rate | | $/kW | 1.53312 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | | $/kW | 0.78627 |
| Wholesale Market Service Rate | | $/kWh | 0.0052 |
| Rural Rate Protection Charge | | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | | $ | 0.25 |
| **Unmetered Scattered Load** | | | |
| Service Charge (per Account) | | $ | 68.01 |
| Distribution Volumetric Rate | | $/kWh | 0.0088 |
| Regulatory Asset Recovery | | $/kW | (0.0044) |
| Retail Transmission Rate – Network Service Rate | | $/kWh | 0.00376 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | | $/kWh | 0.00201 |
| Wholesale Market Service Rate | | $/kWh | 0.0052 |
| Rural Rate Protection Charge | | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | | $ | 0.25 |
| **Sentinel Lighting** | | | |
| Service Charge | | $ | 1.47 |
| Distribution Volumetric Rate | | $/kW | 12.8251 |
| Regulatory Asset Recovery | | $/kW | (10.7609) |
| Retail Transmission Rate – Network Service Rate | | $/kW | 1.1620 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | | $/kW | 0.6205 |
| Wholesale Market Service Rate | | $/kWh | 0.0052 |
| Rural Rate Protection Charge | | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | | $ | 0.25 |
| **Street Lighting** | | | |
| Service Charge (per connection) | | $ | 2.65 |
| Distribution Volumetric Rate | | $/kW | 3.0344 |
| Regulatory Asset Recovery | | $/kW | (1.3993) |
| Retail Transmission Rate – Network Service Rate | | $/kW | 1.1562 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | | $/kW | 0.5142 |
| Wholesale Market Service Rate | | $/kWh | 0.0052 |

| | | | |
|---|---|---|---|
| Rural Rate Protection Charge | | $/kWh | 0.0010 |
| Standard Supply Service – Administrative Charge (if applicable) | | $ | 0.25 |
| | | | |
| Specific Service Charges | | | |
| | | | |
| Customer Administration | | | |
| Returned Cheque charge (plus bank charges) | | $ | 25.00 |
| Account set up charge / change of occupancy charge (plus credit agency costs if applicable) | | $ | 25.00 |
| Special Meter reads | | $ | 25.00 |
| Non-Payment of Account | | | |
| Late Payment - per month | | % | 1.50 |
| Late Payment - per annum | | % | 19.56 |
| Collection of account charge – no disconnection | | $ | 25.00 |
| Disconnect/Reconnect at Meter – during regular hours | | $ | 28.00 |
| Disconnect/Reconnect at Meter – after regular hours | | $ | 315.00 |
| Disconnect/Reconnect at Pole – during regular hours | | $ | 28.00 |
| Disconnect/Reconnect at Pole – after regular hours | | $ | 315.00 |
| Specific Charge for Access to the Power Poles – per pole/year | | $ | 22.35 |
| | | | |
| Allowances | | | |
| Transformer Allowance for Ownership – per kW of billing demand/month – customer shall be credited at a rate of 10% of the applicable Distribution Volumetric Rate | | | |
| | | | |
| Primary Metering Allowance for transformer losses – applied to measured demand and energy | | % | (1.00) |
| | | | |
| Loss Factor | | | |
| Total Loss Factor – Secondary Metered Customer < 5,000 kW | | | 1.07530 |
| Total Loss Factor – Secondary Metered Customer > 5,000 kW | | | N/A |
| Total Loss Factor – Primary Metered Customer < 5,000 kW | | | 1.0646 |
| Total Loss Factor – Primary Metered Customer > 5,000 KW | | | N/A |

# SERVICE REVENUE REQUIREMENT

**Determination of Service Revenue Requirements**

| | |
|---|---|
| OM&A Expenses | $ 809,045 |
| Amortization Expenses | $169,736 |
| **Total Distribution Expenses** | **$ 978,781** |
| Regulated Return On Capital | $ 184,810 |
| PILs (with gross-up) | $ 0 |
| **Service Revenue Requirement** | **$ 1,163,590** |
| **Less: Revenue Offsets** | **$ -70,293** |
| **Base Service Revenue Requirment** | **$ 1,093,297** |

**Determination of Return on Capital**

| | | |
|---|---|---|
| **Test Year Balances, Fixed Assets in Service:** | | |
| Opening Balance | $ 1,995,343 | |
| Closing Balance | $ 2,308,007 | |
| Average Balance | | $ 2,151,675 |
| Working Capital Allowance | | $ 602,857 |
| **Total Rate Base** | | **$ 2,754,532** |
| Regulated Rate of Return | | 6.71% |
| Regulated Return On Capital | | $ 184,810 |
| Deemed Interest Expense | | $ 73,201 |
| Deemed Return on Equity | | $ 111,609 |

# RECONCILLIATION OF RATE CLASS REVENUE TO TOTAL REVENUE REQUIREMENT

Atikokan Hydro has compared the class revenues based on full cost allocation, and at existing rates. The Table below summarizes this comparison. Column A and column D reflect the implementation of full cost allocation as if each customer class were paying for the actual cost to service that class. Columns B or C and E or F reflect the class revenues if no changes were made to the current rate structure and class allocation of distribution revenue.

As illustrated below, Atikokan Hydro proposes to maintain the same class allocation as the existing rates.

## Cost Allocation Comparison - Dollar Impact

| | A | B | C | D | E | F | G | H |
|---|---|---|---|---|---|---|---|---|
| **Customer Class** | **Outstanding Base Revenue Requirement %** | | | **Outstanding Base Revenue Requirement $** | | | **CDM Revenue Allocation** | **Total Base Revenue Requirement** |
| | **Cost Allocation** | **Existing Rates** | **Rate Application** | **Cost Allocation** | **Existing Rates** | **Rate Application** | | |
| Residential | 57.95% | 55.56% | **55.56%** | 1,012,687 | 970,929 | **970,949** | 0 | 970,949 |
| GS <50 | 19.27% | 18.34% | **18.34%** | 336,804 | 320,453 | **320,504** | 0 | 320,504 |
| GS>50-Regular | 14.64% | 25.34% | **25.34%** | 255,798 | 442,849 | **442,834** | 0 | 442,834 |
| Street Light | 7.95% | 0.58% | **0.58%** | 138,900 | 10,206 | **10,136** | 0 | 10,136 |
| Unmetered Scattered Load | 0.19% | 0.18% | **0.18%** | 3,379 | 3,132 | **3,146** | 0 | 3,146 |
| **TOTAL** | **100.00%** | **100.00%** | **100.00%** | **1,747,569** | **1,747,569** | **1,747,569** | **0** | **1,747,569** |

# BILL IMPACTS

This exhibit presents the results of the assessment of customer total bill impacts by level of consumption by customer per rate class and per the total customer class.

Impacts are derived using the applicable May 1, 2006 rates and the proposed 2008 distribution rates, (including Rate Rider for the recovery of Regulatory Asset Variance Accounts) and maintaining the 2006 Retail Transmission Service Rates at existing 2006 levels.

The total bill impacts are calculated for the average customer per residential rate class and for General Service Classes at certain levels of consumption. The rates are assessed on the basis of moving to the proposed distribution rates derived in Exhibit 9, Tab 1, Schedule 5, including the Rate Rider for the recovery of regulatory asset variance accounts derived in Exhibit , Tab,Schedule. The total bill impacts are premised on the distribution rates arising from the new revenue requirements. All other non-distribution charges, except RTSR charges, are kept unchanged.

The bill impact excludes Commodity prices.

**Residential**

100 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 27.18 | | | 36.52 | 9.34 | 34.4% | 20.5% |
| Distribution | kWh | 100 | 0.01070 | 1.07 | 100 | 0.01440 | 1.44 | 0.37 | 34.6% | 0.8% |
| **Sub-Total** | | | | **28.25** | | | **37.96** | **9.71** | **34.4%** | **21.3%** |
| Regulatory Asset Recovery | kWh | 100 | 0.00010 | 0.01 | 100 | -0.00530 | -0.53 | -0.54 | -5400.0% | -1.2% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Retail Transmission - Network | kWh | 105 | 0.00520 | 0.55 | 108 | 0.00415 | 0.45 | -0.10 | -18.5% | -0.2% |
| Retail Transmission - Line and Transformation Connection | kWh | 105 | 0.00190 | 0.20 | 108 | 0.00225 | 0.24 | 0.04 | 20.5% | 0.1% |
| Wholesale Market Service | kWh | 105 | 0.00520 | 0.55 | 108 | 0.00520 | 0.56 | 0.01 | 2.0% | 0.0% |
| Rural Rate Protection Charge | kWh | 105 | 0.00100 | 0.11 | 108 | 0.00100 | 0.11 | 0.00 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 100 | 0.00700 | 0.70 | 100 | 0.00700 | 0.70 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 105 | 0.05704 | 6.02 | 108 | 0.05704 | 6.13 | 0.12 | 2.0% | 0.3% |
| **Total Bill** | | | | **36.38** | | | **45.62** | **9.24** | **25.4%** | **20.3%** |

**Residential**

250 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 27.18 | | | 36.52 | 9.34 | 34.4% | 15.8% |
| Distribution | kWh | 250 | 0.01070 | 2.68 | 250 | 0.01440 | 3.60 | 0.93 | 34.6% | 1.6% |
| **Sub-Total** | | | | **29.86** | | | **40.12** | **10.27** | **34.4%** | **17.3%** |
| Regulatory Asset Recovery | kWh | 250 | 0.00010 | 0.03 | 250 | -0.00530 | -1.33 | -1.35 | -5400.0% | -2.3% |
| Retail Transmission - Network | kWh | 264 | 0.00520 | 1.37 | 269 | 0.00415 | 1.12 | -0.25 | -18.5% | -0.4% |
| Retail Transmission - Line and Transformation Connection | kWh | 264 | 0.00190 | 0.50 | 269 | 0.00225 | 0.60 | 0.10 | 20.5% | 0.2% |
| Wholesale Market Service | kWh | 264 | 0.00520 | 1.37 | 269 | 0.00520 | 1.40 | 0.03 | 2.0% | 0.0% |
| Rural Rate Protection Charge | kWh | 264 | 0.00100 | 0.26 | 269 | 0.00100 | 0.27 | 0.01 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 250 | 0.00700 | 1.75 | 250 | 0.00700 | 1.75 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 264 | 0.05704 | 15.04 | 269 | 0.05704 | 15.33 | 0.29 | 2.0% | 0.5% |
| **Total Bill** | | | | **50.18** | | | **59.27** | **9.09** | **18.1%** | **15.3%** |

**Residential**

500 kWh Consumption

| | | 2007 BILL | 2008 BILL | IMPACT |
|---|---|---|---|---|

| | Metric | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
|---|---|---|---|---|---|---|---|---|---|---|
| Monthly Service Charge | | | | 27.18 | | | 36.52 | 9.34 | 34.4% | 11.4% |
| Distribution | kWh | 500 | 0.01070 | 5.35 | 500 | 0.01440 | 7.20 | 1.85 | 34.6% | 2.3% |
| **Sub-Total** | | | | **32.53** | | | **43.72** | **11.19** | **34.4%** | **13.6%** |
| Regulatory Asset Recovery | kWh | 500 | 0.00010 | 0.05 | 500 | -0.00530 | -2.65 | -2.70 | -5400.0% | -3.3% |
| Retail Transmission - Network | kWh | 527 | 0.00520 | 2.74 | 538 | 0.00415 | 2.23 | -0.51 | -18.5% | -0.6% |
| Retail Transmission - Line and Transformation Connection | kWh | 527 | 0.00190 | 1.00 | 538 | 0.00225 | 1.21 | 0.21 | 20.5% | 0.3% |
| Wholesale Market Service | kWh | 527 | 0.00520 | 2.74 | 538 | 0.00520 | 2.80 | 0.05 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 527 | 0.00100 | 0.53 | 538 | 0.00100 | 0.54 | 0.01 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 500 | 0.00700 | 3.50 | 500 | 0.00700 | 3.50 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 527 | 0.05704 | 30.08 | 538 | 0.05704 | 30.67 | 0.59 | 2.0% | 0.7% |
| **Total Bill** | | | | **73.17** | | | **82.01** | **8.84** | **12.1%** | **10.8%** |

**Residential**

750 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 27.18 | | | 36.52 | 9.34 | 34.4% | 8.9% |
| Distribution | kWh | 750 | 0.01070 | 8.03 | 750 | 0.01440 | 10.80 | 2.78 | 34.6% | 2.6% |
| **Sub-Total** | | | | **35.21** | | | **47.32** | **12.12** | **34.4%** | **11.6%** |
| Regulatory Asset Recovery | kWh | 750 | 0.00010 | 0.08 | 750 | -0.00530 | -3.98 | -4.05 | -5400.0% | -3.9% |
| Retail Transmission - Network | kWh | 791 | 0.00520 | 4.11 | 806 | 0.00415 | 3.35 | -0.76 | -18.5% | -0.7% |
| Retail Transmission - Line and Transformation Connection | kWh | 791 | 0.00190 | 1.50 | 806 | 0.00225 | 1.81 | 0.31 | 20.5% | 0.3% |
| Wholesale Market Service | kWh | 791 | 0.00520 | 4.11 | 806 | 0.00520 | 4.19 | 0.08 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 791 | 0.00100 | 0.79 | 806 | 0.00100 | 0.81 | 0.02 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 750 | 0.00700 | 5.25 | 750 | 0.00700 | 5.25 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 791 | 0.05704 | 45.12 | 806 | 0.05704 | 46.00 | 0.88 | 2.0% | 0.8% |
| **Total Bill** | | | | **96.17** | | | **104.76** | **8.59** | **8.9%** | **8.2%** |

**Residential**

1,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 27.18 | | | 36.52 | 9.34 | 34.4% | 7.3% |
| Distribution | kWh | 1,000 | 0.01070 | 10.70 | 1,000 | 0.01440 | 14.40 | 3.70 | 34.6% | 2.9% |
| **Sub-Total** | | | | **37.88** | | | **50.92** | **13.04** | **34.4%** | **10.2%** |
| Regulatory Asset Recovery | kWh | 1,000 | 0.00010 | 0.10 | 1,000 | -0.00530 | -5.30 | -5.40 | -5400.0% | -4.2% |
| Retail Transmission - Network | kWh | 1,055 | 0.00520 | 5.48 | 1,075 | 0.00415 | 4.47 | -1.02 | -18.5% | -0.8% |
| Retail Transmission - Line and Transformation Connection | kWh | 1,055 | 0.00190 | 2.00 | 1,075 | 0.00225 | 2.41 | 0.41 | 20.5% | 0.3% |
| Wholesale Market Service | kWh | 1,055 | 0.00520 | 5.48 | 1,075 | 0.00520 | 5.59 | 0.11 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 1,055 | 0.00100 | 1.05 | 1,075 | 0.00100 | 1.08 | 0.02 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 1,000 | 0.00700 | 7.00 | 1,000 | 0.00700 | 7.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 1,055 | 0.05704 | 60.16 | 1,075 | 0.05704 | 61.34 | 1.18 | 2.0% | 0.9% |
| **Total Bill** | | | | **119.17** | | | **127.50** | **8.34** | **7.0%** | **6.5%** |

**Residential**

1,500 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 27.18 | | | 36.52 | 9.34 | 34.4% | 5.4% |
| Distribution | kWh | 1,500 | 0.01070 | 16.05 | 1,500 | 0.01440 | 21.60 | 5.55 | 34.6% | 3.2% |
| **Sub-Total** | | | | **43.23** | | | **58.12** | **14.89** | **34.4%** | **8.6%** |
| Regulatory Asset Recovery | kWh | 1,500 | 0.00010 | 0.15 | 1,500 | -0.00530 | -7.95 | -8.10 | -5400.0% | -4.7% |
| Retail Transmission - Network | kWh | 1,582 | 0.00520 | 8.23 | 1,613 | 0.00415 | 6.70 | -1.53 | -18.5% | -0.9% |
| Retail Transmission - Line and Transformation Connection | kWh | 1,582 | 0.00190 | 3.01 | 1,613 | 0.00225 | 3.62 | 0.62 | 20.5% | 0.4% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Wholesale Market Service | kWh | 1,582 | 0.00520 | 8.23 | 1,613 | 0.00520 | 8.39 | 0.16 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 1,582 | 0.00100 | 1.58 | 1,613 | 0.00100 | 1.61 | 0.03 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 1,500 | 0.00700 | 10.50 | 1,500 | 0.00700 | 10.50 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 1,582 | 0.05704 | 90.24 | 1,613 | 0.05704 | 92.00 | 1.76 | 2.0% | 1.0% |
| **Total Bill** | | | | **165.16** | | | **173.00** | **7.84** | **4.7%** | **4.5%** |

**Residential**

2,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 27.18 | | | 36.52 | 9.34 | 34.4% | 4.3% |
| Distribution | kWh | 2,000 | 0.01070 | 21.40 | 2,000 | 0.01440 | 28.80 | 7.40 | 34.6% | 3.4% |
| **Sub-Total** | | | | **48.58** | | | **65.32** | **16.74** | **34.5%** | **7.7%** |
| Regulatory Asset Recovery | kWh | 2,000 | 0.00010 | 0.20 | 2,000 | -0.00530 | -10.60 | -10.80 | -5400.0% | -4.9% |
| Retail Transmission - Network | kWh | 2,109 | 0.00520 | 10.97 | 2,151 | 0.00415 | 8.94 | -2.03 | -18.5% | -0.9% |
| Retail Transmission - Line and Transformation Connection | kWh | 2,109 | 0.00190 | 4.01 | 2,151 | 0.00225 | 4.83 | 0.82 | 20.5% | 0.4% |
| Wholesale Market Service | kWh | 2,109 | 0.00520 | 10.97 | 2,151 | 0.00520 | 11.18 | 0.21 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 2,109 | 0.00100 | 2.11 | 2,151 | 0.00100 | 2.15 | 0.04 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 2,000 | 0.00700 | 14.00 | 2,000 | 0.00700 | 14.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 2,109 | 0.05704 | 120.32 | 2,151 | 0.05704 | 122.67 | 2.35 | 2.0% | 1.1% |
| **Total Bill** | | | | **211.16** | | | **218.49** | **7.33** | **3.5%** | **3.4%** |

**GS <50**

1,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Monthly Service Charge | | | | 54.19 | | | 72.80 | 18.61 | 34.3% | 11.8% |
| Distribution | kWh | 1,000 | 0.00690 | 6.90 | 1,000 | 0.00930 | 9.30 | 2.40 | 34.8% | 1.5% |
| **Sub-Total** | | | | **61.09** | | | **82.10** | **21.01** | **34.4%** | **13.3%** |
| Regulatory Asset Recovery | kWh | 1,000 | 0.00010 | 0.10 | 1,000 | -0.00540 | -5.40 | -5.50 | -5500.0% | -3.5% |
| Retail Transmission - Network | kWh | 1,055 | 0.00470 | 4.96 | 1,075 | 0.00376 | 4.04 | -0.92 | -18.5% | -0.6% |
| Retail Transmission - Line and Transformation Connection | kWh | 1,055 | 0.00170 | 1.79 | 1,075 | 0.00201 | 2.16 | 0.37 | 20.5% | 0.2% |
| Wholesale Market Service | kWh | 1,055 | 0.00520 | 5.48 | 1,075 | 0.00520 | 5.59 | 0.11 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 1,055 | 0.00100 | 1.05 | 1,075 | 0.00100 | 1.08 | 0.02 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 1,000 | 0.00700 | 7.00 | 1,000 | 0.00700 | 7.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 1,055 | 0.05704 | 60.16 | 1,075 | 0.05704 | 61.34 | 1.18 | 2.0% | 0.7% |
| **Total Bill** | | | | **141.64** | | | **157.90** | **16.26** | **11.5%** | **10.3%** |

**GS <50**

2,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 54.19 | | | 72.80 | 18.61 | 34.3% | 7.7% |
| Distribution | kWh | 2,000 | 0.00690 | 13.80 | 2,000 | 0.00930 | 18.60 | 4.80 | 34.8% | 2.0% |
| **Sub-Total** | | | | **67.99** | | | **91.40** | **23.41** | **34.4%** | **9.6%** |
| Regulatory Asset Recovery | kWh | 2,000 | 0.00010 | 0.20 | 2,000 | -0.00540 | -10.80 | -11.00 | -5500.0% | -4.5% |
| Retail Transmission - Network | kWh | 2,109 | 0.00470 | 9.91 | 2,151 | 0.00376 | 8.08 | -1.84 | -18.5% | -0.8% |
| Retail Transmission - Line and Transformation Connection | kWh | 2,109 | 0.00170 | 3.59 | 2,151 | 0.00201 | 4.32 | 0.74 | 20.5% | 0.3% |
| Wholesale Market Service | kWh | 2,109 | 0.00520 | 10.97 | 2,151 | 0.00520 | 11.18 | 0.21 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 2,109 | 0.00100 | 2.11 | 2,151 | 0.00100 | 2.15 | 0.04 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 2,000 | 0.00700 | 14.00 | 2,000 | 0.00700 | 14.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 2,109 | 0.05704 | 120.32 | 2,151 | 0.05704 | 122.67 | 2.35 | 2.0% | 1.0% |
| **Total Bill** | | | | **229.09** | | | **243.00** | **13.91** | **6.1%** | **5.7%** |

**GS <50**

5,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 54.19 | | | 72.80 | 18.61 | 34.3% | 3.7% |
| Distribution | kWh | 5,000 | 0.00690 | 34.50 | 5,000 | 0.00930 | 46.50 | 12.00 | 34.8% | 2.4% |
| **Sub-Total** | | | | **88.69** | | | **119.30** | **30.61** | **34.5%** | **6.1%** |
| Regulatory Asset Recovery | kWh | 5,000 | 0.00010 | 0.50 | 5,000 | -0.00540 | -27.00 | -27.50 | -5500.0% | -5.5% |
| Retail Transmission - Network | kWh | 5,274 | 0.00470 | 24.79 | 5,377 | 0.00376 | 20.19 | -4.60 | -18.5% | -0.9% |
| Retail Transmission - Line and Transformation Connection | kWh | 5,274 | 0.00170 | 8.96 | 5,377 | 0.00201 | 10.80 | 1.84 | 20.5% | 0.4% |
| Wholesale Market Service | kWh | 5,274 | 0.00520 | 27.42 | 5,377 | 0.00520 | 27.96 | 0.54 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 5,274 | 0.00100 | 5.27 | 5,377 | 0.00100 | 5.38 | 0.10 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 5,000 | 0.00700 | 35.00 | 5,000 | 0.00700 | 35.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 5,274 | 0.05704 | 300.80 | 5,377 | 0.05704 | 306.68 | 5.88 | 2.0% | 1.2% |
| **Total Bill** | | | | **491.44** | | | **498.30** | **6.87** | **1.4%** | **1.4%** |

**GS <50**

10,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 54.19 | | | 72.80 | 18.61 | 34.3% | 2.0% |
| Distribution | kWh | 10,000 | 0.00690 | 69.00 | 10,000 | 0.00930 | 93.00 | 24.00 | 34.8% | 2.6% |
| **Sub-Total** | | | | **123.19** | | | **165.80** | **42.61** | **34.6%** | **4.6%** |
| Regulatory Asset Recovery | kWh | 10,000 | 0.00010 | 1.00 | 10,000 | -0.00540 | -54.00 | -55.00 | -5500.0% | -6.0% |
| Retail Transmission - Network | kWh | 10,547 | 0.00470 | 49.57 | 10,753 | 0.00376 | 40.38 | -9.19 | -18.5% | -1.0% |
| Retail Transmission - Line and Transformation Connection | kWh | 10,547 | 0.00170 | 17.93 | 10,753 | 0.00201 | 21.61 | 3.68 | 20.5% | 0.4% |
| Wholesale Market Service | kWh | 10,547 | 0.00520 | 54.84 | 10,753 | 0.00520 | 55.92 | 1.07 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 10,547 | 0.00100 | 10.55 | 10,753 | 0.00100 | 10.75 | 0.21 | 2.0% | 0.0% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Debt Retirement Charge | kWh | 10,000 | 0.00700 | 70.00 | 10,000 | 0.00700 | 70.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 10,547 | 0.05704 | 601.60 | 10,753 | 0.05704 | 613.35 | 11.75 | 2.0% | 1.3% |
| **Total Bill** | | | | **928.68** | | | **923.81** | **-4.88** | **-0.5%** | **-0.5%** |

**GS <50**

15,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 54.19 | | | 72.80 | 18.61 | 34.3% | 1.4% |
| Distribution | kWh | 15,000 | 0.00690 | 103.50 | 15,000 | 0.00930 | 139.50 | 36.00 | 34.8% | 2.7% |
| **Sub-Total** | | | | **157.69** | | | **212.30** | **54.61** | **34.6%** | **4.0%** |
| Regulatory Asset Recovery | kWh | 15,000 | 0.00010 | 1.50 | 15,000 | -0.00540 | -81.00 | -82.50 | -5500.0% | -6.1% |
| Retail Transmission - Network | kWh | 15,821 | 0.00470 | 74.36 | 16,130 | 0.00376 | 60.57 | -13.79 | -18.5% | -1.0% |
| Retail Transmission - Line and Transformation Connection | kWh | 15,821 | 0.00170 | 26.89 | 16,130 | 0.00201 | 32.41 | 5.52 | 20.5% | 0.4% |
| Wholesale Market Service | kWh | 15,821 | 0.00520 | 82.27 | 16,130 | 0.00520 | 83.87 | 1.61 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 15,821 | 0.00100 | 15.82 | 16,130 | 0.00100 | 16.13 | 0.31 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 15,000 | 0.00700 | 105.00 | 15,000 | 0.00700 | 105.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 15,821 | 0.05704 | 902.40 | 16,130 | 0.05704 | 920.03 | 17.63 | 2.0% | 1.3% |
| **Total Bill** | | | | **1,365.93** | | | **1,349.31** | **-16.62** | **-1.2%** | **-1.2%** |

**GS>50-Regular**

60 kW Consumption

15,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 72.30 | | | 97.13 | 24.83 | 34.3% | 1.8% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | kW | 60 | 0.27540 | 16.52 | 60 | 0.37390 | 22.43 | 5.91 | 35.8% | 0.4% |
| **Sub-Total** | | | | **88.82** | | | **119.56** | **30.74** | **34.6%** | **2.2%** |
| Regulatory Asset Recovery | kW | 60 | 0.00840 | 0.50 | 60 | -0.00440 | -0.26 | -0.77 | -152.4% | -0.1% |
| Retail Transmission - Network | kW | 63 | 1.91880 | 121.43 | 65 | 1.53312 | 98.91 | -22.51 | -18.5% | -1.6% |
| Retail Transmission - Line and Transformation Connection | kW | 63 | 0.66520 | 42.10 | 65 | 0.78627 | 50.73 | 8.63 | 20.5% | 0.6% |
| Wholesale Market Service | kWh | 15,821 | 0.00520 | 82.27 | 16,130 | 0.00520 | 83.87 | 1.61 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 15,821 | 0.00100 | 15.82 | 16,130 | 0.00100 | 16.13 | 0.31 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 15,000 | 0.00700 | 105.00 | 15,000 | 0.00700 | 105.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 15,821 | 0.05704 | 902.40 | 16,130 | 0.05704 | 920.03 | 17.63 | 2.0% | 1.3% |
| **Total Bill** | | | | **1,358.34** | | | **1,393.97** | **35.63** | **2.6%** | **2.6%** |

**GS>50-Regular**

100 kW Consumption

40,000 kWh Consumption

| | | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Metric** | **Volume** | **Rate $** | **Charge $** | **Volume** | **Rate $** | **Charge $** | **Change $** | **Change %** | **% of Total Bill** |
| Monthly Service Charge | | | | 72.30 | | | 97.13 | 24.83 | 34.3% | 0.7% |
| Distribution | kW | 100 | 0.27540 | 27.54 | 100 | 0.37390 | 37.39 | 9.85 | 35.8% | 0.3% |
| **Sub-Total** | | | | **99.84** | | | **134.52** | **34.68** | **34.7%** | **1.0%** |
| Regulatory Asset Recovery | kW | 100 | 0.00840 | 0.84 | 100 | -0.00440 | -0.44 | -1.28 | -152.4% | 0.0% |
| Retail Transmission - Network | kW | 105 | 1.91880 | 202.38 | 108 | 1.53312 | 164.86 | -37.52 | -18.5% | -1.1% |
| Retail Transmission - Line and Transformation Connection | kW | 105 | 0.66520 | 70.16 | 108 | 0.78627 | 84.55 | 14.39 | 20.5% | 0.4% |
| Wholesale Market Service | kWh | 42,188 | 0.00520 | 219.38 | 43,012 | 0.00520 | 223.66 | 4.28 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 42,188 | 0.00100 | 42.19 | 43,012 | 0.00100 | 43.01 | 0.82 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 40,000 | 0.00700 | 280.00 | 40,000 | 0.00700 | 280.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 42,188 | 0.05704 | 2,406.40 | 43,012 | 0.05704 | 2,453.40 | 47.00 | 2.0% | 1.4% |
| **Total Bill** | | | | **3,321.18** | | | **3,383.56** | **62.38** | **1.9%** | **1.8%** |

**GS>50-Regular**

500 kW Consumption
100,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 72.30 | | | 97.13 | 24.83 | 34.3% | 0.3% |
| Distribution | kW | 500 | 0.27540 | 137.70 | 500 | 0.37390 | 186.95 | 49.25 | 35.8% | 0.5% |
| **Sub-Total** | | | | **210.00** | | | **284.08** | **74.08** | **35.3%** | **0.8%** |
| Regulatory Asset Recovery | kW | 500 | 0.00840 | 4.20 | 500 | -0.00440 | -2.20 | -6.40 | -152.4% | -0.1% |
| Retail Transmission - Network | kW | 527 | 1.91880 | 1,011.88 | 538 | 1.53312 | 824.28 | -187.60 | -18.5% | -2.1% |
| Retail Transmission - Line and Transformation Connection | kW | 527 | 0.66520 | 350.79 | 538 | 0.78627 | 422.74 | 71.94 | 20.5% | 0.8% |
| Wholesale Market Service | kWh | 105,470 | 0.00520 | 548.44 | 107,530 | 0.00520 | 559.16 | 10.71 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 105,470 | 0.00100 | 105.47 | 107,530 | 0.00100 | 107.53 | 2.06 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 100,000 | 0.00700 | 700.00 | 100,000 | 0.00700 | 700.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 105,470 | 0.05704 | 6,016.01 | 107,530 | 0.05704 | 6,133.51 | 117.50 | 2.0% | 1.3% |
| **Total Bill** | | | | **8,946.80** | | | **9,029.10** | **82.30** | **0.9%** | **0.9%** |

**GS>50-Regular**

1,000 kW Consumption
400,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 72.30 | | | 97.13 | 24.83 | 34.3% | 0.1% |
| Distribution | kW | 1,000 | 0.27540 | 275.40 | 1,000 | 0.37390 | 373.90 | 98.50 | 35.8% | 0.3% |
| **Sub-Total** | | | | **347.70** | | | **471.03** | **123.33** | **35.5%** | **0.4%** |
| Regulatory Asset Recovery | kW | 1,000 | 0.00840 | 8.40 | 1,000 | -0.00440 | -4.40 | -12.80 | -152.4% | 0.0% |
| Retail Transmission - Network | kW | 1,055 | 1.91880 | 2,023.76 | 1,075 | 1.53312 | 1,648.57 | -375.19 | -18.5% | -1.1% |
| Retail Transmission - Line and Transformation Connection | kW | 1,055 | 0.66520 | 701.59 | 1,075 | 0.78627 | 845.47 | 143.89 | 20.5% | 0.4% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Wholesale Market Service | kWh | 421,880 | 0.00520 | 2,193.78 | 430,120 | 0.00520 | 2,236.62 | 42.85 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 421,880 | 0.00100 | 421.88 | 430,120 | 0.00100 | 430.12 | 8.24 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 400,000 | 0.00700 | 2,800.00 | 400,000 | 0.00700 | 2,800.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 421,880 | 0.05704 | 24,064.04 | 430,120 | 0.05704 | 24,534.04 | 470.01 | 2.0% | 1.4% |
| **Total Bill** | | | | **32,561.14** | | | **32,961.46** | **400.32** | **1.2%** | **1.2%** |

**GS>50-Regular**

3,000 kW Consumption

1,000,000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 72.30 | | | 97.13 | 24.83 | 34.3% | 0.0% |
| Distribution | kW | 3,000 | 0.27540 | 826.20 | 3,000 | 0.37390 | 1,121.70 | 295.50 | 35.8% | 0.4% |
| **Sub-Total** | | | | **898.50** | | | **1,218.83** | **320.33** | **35.7%** | **0.4%** |
| Regulatory Asset Recovery | kW | 3,000 | 0.00840 | 25.20 | 3,000 | -0.00440 | -13.20 | -38.40 | -152.4% | 0.0% |
| Retail Transmission - Network | kW | 3,164 | 1.91880 | 6,071.28 | 3,226 | 1.53312 | 4,945.70 | -1,125.58 | -18.5% | -1.3% |
| Retail Transmission - Line and Transformation Connection | kW | 3,164 | 0.66520 | 2,104.76 | 3,226 | 0.78627 | 2,536.42 | 431.66 | 20.5% | 0.5% |
| Wholesale Market Service | kWh | 1,054,700 | 0.00520 | 5,484.44 | 1,075,300 | 0.00520 | 5,591.56 | 107.12 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 1,054,700 | 0.00100 | 1,054.70 | 1,075,300 | 0.00100 | 1,075.30 | 20.60 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 1,000,000 | 0.00700 | 7,000.00 | 1,000,000 | 0.00700 | 7,000.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 1,054,700 | 0.05704 | 60,160.09 | 1,075,300 | 0.05704 | 61,335.11 | 1,175.02 | 2.0% | 1.4% |
| **Total Bill** | | | | **82,798.96** | | | **83,689.71** | **890.75** | **1.1%** | **1.1%** |

**Street Light**

1 kW Consumption

25 kWh Consumption

| | | 2007 BILL | 2008 BILL | IMPACT |
|---|---|---|---|---|

| | Metric | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
|---|---|---|---|---|---|---|---|---|---|---|
| Monthly Service Charge | | | | 1.97 | | | 2.65 | 0.68 | 34.5% | 9.5% |
| Distribution | kW | 1 | 2.26930 | 1.70 | 1 | 3.03440 | 2.28 | 0.57 | 33.7% | 8.0% |
| **Sub-Total** | | | | **3.67** | | | **4.93** | **1.25** | **34.1%** | **17.5%** |
| Regulatory Asset Recovery | kW | 1 | 0.12830 | 0.10 | 1 | -1.39930 | -1.05 | -1.15 | -1190.6% | -16.0% |
| Retail Transmission - Network | kW | 1 | 1.44710 | 1.14 | 1 | 1.15623 | 0.93 | -0.21 | -18.5% | -3.0% |
| Retail Transmission - Line and Transformation Connection | kW | 1 | 0.51420 | 0.41 | 1 | 0.60778 | 0.49 | 0.08 | 20.5% | 1.2% |
| Wholesale Market Service | kWh | 26 | 0.00520 | 0.14 | 27 | 0.00520 | 0.14 | 0.00 | 2.0% | 0.0% |
| Rural Rate Protection Charge | kWh | 26 | 0.00100 | 0.03 | 27 | 0.00100 | 0.03 | 0.00 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 25 | 0.00700 | 0.18 | 25 | 0.00700 | 0.18 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 26 | 0.05704 | 1.50 | 27 | 0.05704 | 1.53 | 0.03 | 2.0% | 0.4% |
| **Total Bill** | | | | **7.16** | | | **7.17** | **0.01** | **0.2%** | **0.2%** |

**Sentinel Lighting**

0.75 kW Consumption
25 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | | | | 0.00 | | | |
| Distribution | kW | 1 | | | 1 | 0.00000 | 0.00 | | | |
| **Sub-Total** | | | | **0.00** | | | **0.00** | **0.00** | | **0.0%** |
| Regulatory Asset Recovery | kW | 1 | | | 1 | 0.00000 | 0.00 | | | |
| Retail Transmission - Network | kW | 1 | | | 1 | 0.00000 | 0.00 | | | |
| Retail Transmission - Line and Transformation Connection | kW | 1 | | | 1 | 0.00000 | 0.00 | | | |
| Wholesale Market Service | kWh | 26 | | | 26 | 0.00000 | 0.00 | | | |
| Rural Rate Protection Charge | kWh | 26 | | | 26 | 0.00000 | 0.00 | | | |
| Debt Retirement Charge | kWh | 25 | 0.00700 | 0.18 | 25 | 0.00700 | 0.18 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 26 | 0.05704 | 1.50 | 26 | 0.05704 | 1.50 | 0.00 | 0.0% | 0.0% |
| **Total Bill** | | | | **1.68** | | | **1.68** | **0.00** | **0.0%** | **0.0%** |

**Sentinel Lighting**

0.75 kW Consumption
50 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | | | | 0.00 | | | |
| Distribution | kW | 1 | | | 1 | 0.00000 | 0.00 | | | |
| **Sub-Total** | | | | **0.00** | | | **0.00** | **0.00** | | **0.0%** |
| Regulatory Asset Recovery | kW | 1 | | | 1 | 0.00000 | 0.00 | | | |
| Retail Transmission - Network | kW | 1 | | | 1 | 0.00000 | 0.00 | | | |
| Retail Transmission - Line and Transformation Connection | kW | 1 | | | 1 | 0.00000 | 0.00 | | | |
| Wholesale Market Service | kWh | 53 | | | 53 | 0.00000 | 0.00 | | | |
| Rural Rate Protection Charge | kWh | 53 | | | 53 | 0.00000 | 0.00 | | | |
| Debt Retirement Charge | kWh | 50 | 0.00700 | 0.35 | 50 | 0.00700 | 0.35 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 53 | 0.05704 | 3.01 | 53 | 0.05704 | 3.01 | 0.00 | 0.0% | 0.0% |
| **Total Bill** | | | | **3.36** | | | **3.36** | **0.00** | **0.0%** | **0.0%** |

**Unmetered Scattered Load**

kW Consumption
3000 kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 50.62 | | | 68.01 | 17.39 | 34.4% | 5.9% |
| Distribution | kW | 0 | 0.00650 | 0.00 | 0 | 0.00880 | 0.00 | 0.00 | | 0.0% |
| **Sub-Total** | | | | **50.62** | | | **68.01** | **17.39** | **34.4%** | **5.9%** |
| Regulatory Asset Recovery | kW | 0 | 0.00000 | 0.00 | 0 | -0.00440 | 0.00 | 0.00 | | 0.0% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Retail Transmission - Network | kW | 0 | 0.00470 | 0.00 | 0 | 0.00376 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Line and Transformation Connection | kW | 0 | 0.00170 | 0.00 | 0 | 0.00201 | 0.00 | 0.00 | | 0.0% |
| Wholesale Market Service | kWh | 3,164 | 0.00520 | 16.45 | 3,226 | 0.00520 | 16.77 | 0.32 | 2.0% | 0.1% |
| Rural Rate Protection Charge | kWh | 3,164 | 0.00100 | 3.16 | 3,226 | 0.00100 | 3.23 | 0.06 | 2.0% | 0.0% |
| Debt Retirement Charge | kWh | 3,000 | 0.00700 | 21.00 | 3,000 | 0.00700 | 21.00 | 0.00 | 0.0% | 0.0% |
| Cost of Power Commodity | kWh | 3,164 | 0.05704 | 180.48 | 3,226 | 0.05704 | 184.01 | 3.53 | 2.0% | 1.2% |
| **Total Bill** | | | | **271.72** | | | **293.02** | **21.30** | **7.8%** | **7.3%** |

**Sentinel**

kW Consumption
kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 1.09 | | | 1.47 | 0.38 | 34.9% | 25.9% |
| Distribution | kW | 0 | 9.47140 | 0.00 | 0 | 12.82510 | 0.00 | 0.00 | | 0.0% |
| **Sub-Total** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |
| Regulatory Asset Recovery | kW | 0 | 2.96510 | 0.00 | 0 | -10.76090 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Network | kW | 0 | 1.45440 | 0.00 | 0 | 1.16207 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Line and Transformation Connection | kW | 0 | 0.52500 | 0.00 | 0 | 0.62055 | 0.00 | 0.00 | | 0.0% |
| Wholesale Market Service | kWh | 0 | 0.00520 | 0.00 | 0 | 0.00520 | 0.00 | 0.00 | | 0.0% |
| Rural Rate Protection Charge | kWh | 0 | 0.00100 | 0.00 | 0 | 0.00100 | 0.00 | 0.00 | | 0.0% |
| Debt Retirement Charge | kWh | 0 | 0.00700 | 0.00 | 0 | 0.00700 | 0.00 | 0.00 | | 0.0% |
| Cost of Power Commodity | kWh | 0 | 0.05704 | 0.00 | 0 | 0.05704 | 0.00 | 0.00 | | 0.0% |
| **Total Bill** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |

**Sentinel**

kW Consumption
kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 1.09 | | | 1.47 | 0.38 | 34.9% | 25.9% |
| Distribution | kW | 0 | 9.47140 | 0.00 | 0 | 12.82510 | 0.00 | 0.00 | | 0.0% |
| **Sub-Total** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |
| Regulatory Asset Recovery | kW | 0 | 2.96510 | 0.00 | 0 | -10.76090 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Network | kW | 0 | 1.45440 | 0.00 | 0 | 1.16207 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Line and Transformation Connection | kW | 0 | 0.52500 | 0.00 | 0 | 0.62055 | 0.00 | 0.00 | | 0.0% |
| Wholesale Market Service | kWh | 0 | 0.00520 | 0.00 | 0 | 0.00520 | 0.00 | 0.00 | | 0.0% |
| Rural Rate Protection Charge | kWh | 0 | 0.00100 | 0.00 | 0 | 0.00100 | 0.00 | 0.00 | | 0.0% |
| Debt Retirement Charge | kWh | 0 | 0.00700 | 0.00 | 0 | 0.00700 | 0.00 | 0.00 | | 0.0% |
| Cost of Power Commodity | kWh | 0 | 0.05704 | 0.00 | 0 | 0.05704 | 0.00 | 0.00 | | 0.0% |
| **Total Bill** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |

**Sentinel**

kW Consumption
kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 1.09 | | | 1.47 | 0.38 | 34.9% | 25.9% |
| Distribution | kW | 0 | 9.47140 | 0.00 | 0 | 12.82510 | 0.00 | 0.00 | | 0.0% |
| **Sub-Total** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |
| Regulatory Asset Recovery | kW | 0 | 2.96510 | 0.00 | 0 | -10.76090 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Network | kW | 0 | 1.45440 | 0.00 | 0 | 1.16207 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Line and Transformation Connection | kW | 0 | 0.52500 | 0.00 | 0 | 0.62055 | 0.00 | 0.00 | | 0.0% |
| Wholesale Market Service | kWh | 0 | 0.00520 | 0.00 | 0 | 0.00520 | 0.00 | 0.00 | | 0.0% |
| Rural Rate Protection Charge | kWh | 0 | 0.00100 | 0.00 | 0 | 0.00100 | 0.00 | 0.00 | | 0.0% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Debt Retirement Charge | kWh | 0 | 0.00700 | 0.00 | 0 | 0.00700 | 0.00 | 0.00 | | 0.0% |
| Cost of Power Commodity | kWh | 0 | 0.05704 | 0.00 | 0 | 0.05704 | 0.00 | 0.00 | | 0.0% |
| **Total Bill** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |

**Sentinel**

kW Consumption
kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 1.09 | | | 1.47 | 0.38 | 34.9% | 25.9% |
| Distribution | kW | 0 | 9.47140 | 0.00 | 0 | 12.82510 | 0.00 | 0.00 | | 0.0% |
| **Sub-Total** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |
| Regulatory Asset Recovery | kW | 0 | 2.96510 | 0.00 | 0 | -10.76090 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Network | kW | 0 | 1.45440 | 0.00 | 0 | 1.16207 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Line and Transformation Connection | kW | 0 | 0.52500 | 0.00 | 0 | 0.62055 | 0.00 | 0.00 | | 0.0% |
| Wholesale Market Service | kWh | 0 | 0.00520 | 0.00 | 0 | 0.00520 | 0.00 | 0.00 | | 0.0% |
| Rural Rate Protection Charge | kWh | 0 | 0.00100 | 0.00 | 0 | 0.00100 | 0.00 | 0.00 | | 0.0% |
| Debt Retirement Charge | kWh | 0 | 0.00700 | 0.00 | 0 | 0.00700 | 0.00 | 0.00 | | 0.0% |
| Cost of Power Commodity | kWh | 0 | 0.05704 | 0.00 | 0 | 0.05704 | 0.00 | 0.00 | | 0.0% |
| **Total Bill** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |

**Sentinel**

kW Consumption
kWh Consumption

| | Metric | 2007 BILL | | | 2008 BILL | | | IMPACT | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Volume | Rate $ | Charge $ | Volume | Rate $ | Charge $ | Change $ | Change % | % of Total Bill |
| Monthly Service Charge | | | | 1.09 | | | 1.47 | 0.38 | 34.9% | 25.9% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | kW | 0 | 9.47140 | 0.00 | 0 | 12.82510 | 0.00 | 0.00 | | 0.0% |
| **Sub-Total** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |
| Regulatory Asset Recovery | kW | 0 | 2.96510 | 0.00 | 0 | -10.76090 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Network | kW | 0 | 1.45440 | 0.00 | 0 | 1.16207 | 0.00 | 0.00 | | 0.0% |
| Retail Transmission - Line and Transformation Connection | kW | 0 | 0.52500 | 0.00 | 0 | 0.62055 | 0.00 | 0.00 | | 0.0% |
| Wholesale Market Service | kWh | 0 | 0.00520 | 0.00 | 0 | 0.00520 | 0.00 | 0.00 | | 0.0% |
| Rural Rate Protection Charge | kWh | 0 | 0.00100 | 0.00 | 0 | 0.00100 | 0.00 | 0.00 | | 0.0% |
| Debt Retirement Charge | kWh | 0 | 0.00700 | 0.00 | 0 | 0.00700 | 0.00 | 0.00 | | 0.0% |
| Cost of Power Commodity | kWh | 0 | 0.05704 | 0.00 | 0 | 0.05704 | 0.00 | 0.00 | | 0.0% |
| **Total Bill** | | | | **1.09** | | | **1.47** | **0.38** | **34.9%** | **25.9%** |