



Ontario Energy Board

2006 Cost Allocation Information Filing

Sheet II Utility Information Sheet

Name of LDC: Espanola Regional Hydro Distribution

License Number: ED-2002-0502

EDR 2006 EB Number: EB-2005-0362

Cost Allocation
EB Number: EB-2007-0003

← drop-down menu

Date of Submission: Friday, March 30, 2007

Version: 1.2

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

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

Brief Description of Each Worksheet's Function

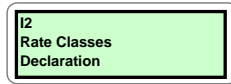
INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Balance from approved 2006 EDR Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5	Misc Data	Input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

1. GENERAL

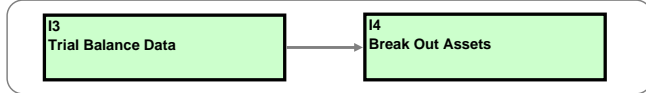
I1
General



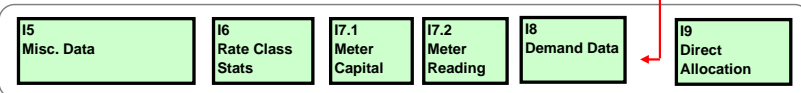
2. LDC INPUT - Rate Classes



3. LDC INPUT - Financial Data



4. LDC INPUT - Customer Data and Operating Stats



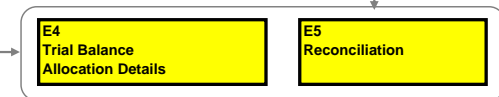
5. MODEL PROCESS - Categorization - OEB Defaults



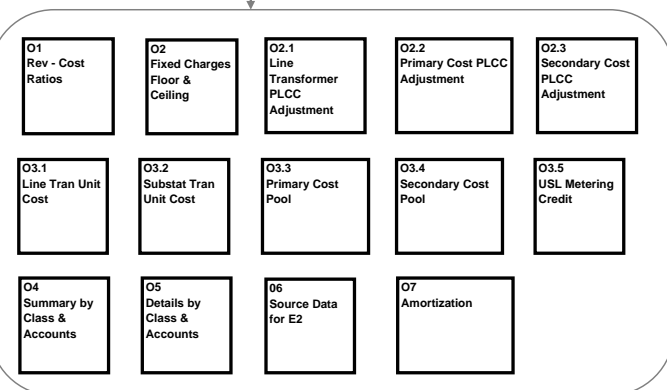
6. MODEL PROCESS - Allocators calculated from 4.



7. MODEL PROCESS - Detail Cost Elements by Rate Class



8. MODEL OUTPUT- Summaries by Rate Class





2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet I2 Class Selection -

Second Run

Instructions:

Step 1: Please input your existing classes

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

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

Click for Drop-Down
Menu →

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

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

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 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 (\$)	\$123,118
Approved PILs (\$)	\$25,964
Approved Interest (\$)	\$68,399
Approved Specific Service Charges (\$)	\$85,034
Approved Transformer Ownership Allowance (\$)	\$12,958
Approved Low Voltage Wheeling Adjustment (\$)	\$120,398
Approved Revenue Requirement (\$)	\$1,298,076
Revenue Requirement to be Used in this model (\$)	\$1,190,636
Approved Rate Base (\$)	\$2,735,952
Rate Base to be Used in this model (\$)	\$2,719,836

From this Sheet

\$1,190,637

\$2,719,836

Uniform System of Accounts - Detail Accounts

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

2305	Accumulated Provision for Injuries and Damages
2306	Employee Future Benefits
2308	Other Pensions - Past Service Liability
2310	Vested Sick Leave Liability
2315	Accumulated Provision for Rate Refunds
2320	Other Miscellaneous Non-Current Liabilities
2325	Obligations Under Capital Lease--Non-Current
2330	Development Charge Fund
2335	Long Term Customer Deposits
2340	Collateral Funds Liability
2345	Unamortized Premium on Long Term Debt
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion
2350	Future Income Tax - Non-Current
2405	Other Regulatory Liabilities
2410	Deferred Gains from Disposition of Utility Plant
2415	Unamortized Gain on Reacquired Debt
2425	Other Deferred Credits
2435	Accrued Rate-Payer Benefit
2505	Debentures Outstanding - Long Term Portion
2510	Debenture Advances
2515	Reacquired Bonds
2520	Other Long Term Debt
2525	Term Bank Loans - Long Term Portion
2530	Ontario Hydro Debt Outstanding - Long Term Portion
2550	Advances from Associated Companies
3005	Common Shares Issued
3008	Preference Shares Issued
3010	Contributed Surplus
3020	Donations Received
3022	Development Charges Transferred to Equity
3026	Capital Stock Held in Treasury
3030	Miscellaneous Paid-In Capital
3035	Installments Received on Capital Stock
3040	Appropriated Retained Earnings
3045	Unappropriated Retained Earnings
3046	Balance Transferred From Income
3047	Appropriations of Retained Earnings - Current Period
3048	Dividends Payable-Preference Shares
3049	Dividends Payable-Common Shares
3055	Adjustment to Retained Earnings
3065	Unappropriated Undistributed Subsidiary Earnings
4006	Residential Energy Sales
4010	Commercial Energy Sales
4015	Industrial Energy Sales
4020	Energy Sales to Large Users
4025	Street Lighting Energy Sales
4030	Sentinel Lighting Energy Sales
4035	General Energy Sales
4040	Other Energy Sales to Public Authorities
4045	Energy Sales to Railroads and Railways
4050	Revenue Adjustment
4055	Energy Sales for Resale
4060	Interdepartmental Energy Sales
4062	Billed WMS
4064	Billed-One-Time
4066	Billed NW
4068	Billed CN
4080	Distribution Services Revenue
4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales
4105	Transmission Charges Revenue
4110	Transmission Services Revenue
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
4225	Late Payment Charges
4230	Sales of Water and Water Power
4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits
4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments

[illegible]

Rev Req Matches

Rate Base Matches

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

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

\$1,966,806

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	\$68,839		(\$68,839)	-									
1805-1	Land Station >50 kV		0.00%	\$0	-					-				
1805-2	Land Station <50 kV		100.00%	\$68,839	68,839					68,839				
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	\$281,980		(\$281,980)	-									
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-				
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$281,980	281,980			\$ (71,143)		210,837	\$10,464			
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	\$278,585		(\$278,585)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		100.00%	\$278,585	278,585			\$ (180,750)		97,835	\$12,271			
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	\$1,359,894		(\$1,359,894)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		89.90%	\$1,222,545	1,222,545	(\$3,596)	\$403	\$ (754,607)		464,745	\$43,561			
1830-5	Poles, Towers and Fixtures - Secondary		10.10%	\$137,349	137,349	(\$404)	\$45	\$ (83,846)		53,144	\$4,837			
1835	Overhead Conductors and Devices	\$898,298		(\$898,298)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				

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

\$1,966,806

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
1835-4	Overhead Conductors and Devices - Primary		89.90%	\$807,570	807,570	(\$14,333)	\$1,606	\$ (503,079)		291,764	\$29,023			
1835-5	Overhead Conductors and Devices - Secondary		10.10%	\$90,728	90,728	(1,611.0)	\$180	\$ (55,898)		33,399	\$3,225			
1840	Underground Conduit	\$682,426		(\$682,426)	-									
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-				
1840-4	Underground Conduit - Primary		89.60%	\$611,454	611,454			\$ (366,066)		245,388	\$20,230			
1840-5	Underground Conduit - Secondary		10.40%	\$70,972	70,972			\$ (38,760)		32,212	\$2,142			
1845	Underground Conductors and Devices	\$35,243		(\$35,243)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		89.60%	\$31,578	31,578	(\$4,165)	\$470	\$ (21,533)		6,350	\$1,190			
1845-5	Underground Conductors and Devices - Secondary		10.40%	\$3,665	3,665	(484)	\$51	\$ (4,307)		1,075	\$238			
1850	Line Transformers	\$743,891		\$0	743,891	(\$39,412)	\$4,415	\$ (442,725)		266,169	\$25,588			
1855	Services	\$40,172		\$0	40,172	34,895	3,909	\$ (3,486)		5,700	\$1,642			
1860	Meters	\$339,963		\$0	339,963	(\$5,594)	\$627	\$ (202,049)		132,947	\$10,428			
	Total	\$4,729,291		\$0.00000000003	\$4,729,291	(\$104,494)	\$11,706	(\$2,728,249)	\$0	1,908,254	\$164,839	\$0	\$0	\$0
	SUB TOTAL from I3	\$4,729,291		Breakout does not match Total										
											5705	5710	5715	5720

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

\$1,966,806

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
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$0			-					\$ -				
1906	Land Rights	\$0			-					\$ -				
1908	Buildings and Fixtures	\$0			-					\$ -				
1910	Leasehold Improvements	\$0			-					\$ -				
1915	Office Furniture and Equipment	\$31,828			31,828			\$ (28,950)		\$ 2,878				
1920	Computer Equipment - Hardware	\$60,506			60,506			\$ (55,886)		\$ 4,620				
1925	Computer Software	\$10,582			10,582					\$ 10,582				
1930	Transportation Equipment	\$243,880			243,880			\$ (227,865)		\$ 16,015				
1935	Stores Equipment	\$2,430			2,430					\$ 2,430				
1940	Tools, Shop and Garage Equipment	\$55,074			55,074			\$ (38,263)		\$ 16,811				
1945	Measurement and Testing Equipment	\$3,981			3,981					\$ 3,981				
1950	Power Operated Equipment	\$0			-					\$ -				
1955	Communication Equipment	\$4,710			4,710		\$0	\$ (3,475)		\$ 1,235				
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			-		\$0	\$ -		\$ -				
Total		\$412,991	\$0	\$412,991		\$0	\$0	(\$354,439)	\$0	\$58,552	\$0	\$0	\$0	\$0
SUB TOTAL from I3		\$412,991												
I3 Directly Allocated		\$0												
Grand Total		\$5,142,282	\$0	\$5,142,282		(\$104,494)	\$11,706	(\$3,082,688)	\$0	\$1,966,806	\$164,839	\$0	\$0	\$0

Sheet I4 Break Out Worksheet - Second Run

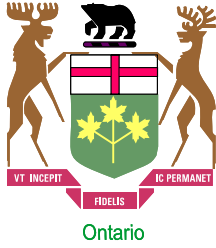
Instructions:

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

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

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$1,966,806
---	-------------

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
To be Prorated														
1995	Contributed Capital - 1995	(\$104,494)				\$104,494	Balanced							
2105	Accumulated Depreciation - 2105	(\$3,070,982)						\$3,070,982	Balanced					
2120	Accumulated Depreciation - 2120	\$0						\$0	Balanced					
Total		(\$3,175,476)												
Net Assets		\$1,966,806	Net Fixed Assets Match EDR											
Amortization Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	\$164,839												
5710	Amortization of Limited Term Electric Plant	\$0												
5715	Amortization of Intangibles and Other Electric Plant	\$0												
5720	Amortization of Electric Plant Acquisition Adjustments	\$0												
Total Amortization Expense		\$164,839												



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Sheet I5 Miscellaneous Data Worksheet - Second Ru

kMs of Roads in Service Area Where
Distribution Lines Exist

102

Deemed Equity Component
of Rate Base (%)

50%

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

Instructions (Cont'd):

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

10.3

13.07

122.27

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

0.26

0.26

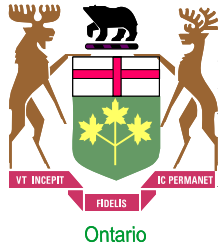
0.26

m



7	8	9
Street Light	Sentinel	Unmetered Scattered Load

0.41	0.45	6.41
------	------	------



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

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Sheet I6 Customer Data Worksheet - Second Run

Total kWhs	63,793,711
------------	------------

Total kW	40,253
----------	--------

Total Approved Distribution Revenue (\$)	\$1,065,410
--	-------------

	ID	Total	1 Residential
Billing Data			
kWh from approved EDR model, Sheet 7-1, Col M	CEN	63,793,711	32,760,423
kW from approved EDR model, Sheet 7-1, Col S	CDEM	40,253	
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		21,597	
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	63,793,711	32,760,423
kWh - 30 year weather normalized amount		63,150,357	33,320,915
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	\$1,065,411	\$706,987

Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$5,297	\$5,032
Late Payment 3 Year Historical Average	LPHA	\$11,316	\$10,750
Weighting Factor - Services			1.0
Weighting Factor - Billings			1.0
Number of Bills	CNB	40,395	34,466
Number of Connections (Unmetered)	CCON	1,058	
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	CCA	3,317	2,843
Bulk Customer Base	CCB	-	-
Primary Customer Base	CCP	3,317	2,843
Line Transformer Customer Base	CCLT	3,317	2,843
Secondary Customer Base	CCS	3,311	2,843
Weighted - Services	CWCS	4,909	2,843
Weighted Meter -Capital	CWMC	355,400	142,150
Weighted Meter Reading	CWMR	47,897	35,415
Weighted Bills	CWNB	47,465	34,466
Data Mismatch Analysis			
Revenue with 30 year weather normalized kWh		1,107,463	719,083

Weather Normalized Data from Hydro

Total	Residential
kWh - 30 year weather normalized amount	67,722,443
2006 EDR Distribution Loss Factor	35,733,349
	1.0724

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E
Sheet ADJ5 rows 26 - 32, column F
Sheet ADJ5 rows 26 - 32, column G
Three-year average

3,500	3,325
9,000	8,550
3,390	3,220
5,297	5,032



2	3	7	8	9
GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load

12,354,944	17,873,889	680,425	24,232	99,798
	38,723	1,488	42	
	21,597			
12,354,944	17,873,889	680,425	24,232	99,798
14,140,858	15,021,015	571,272	27,218	69,079
\$287,233	\$60,143	\$8,350	\$477	\$2,221

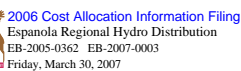
\$265	\$0	\$0	\$0	\$0
\$566				
2.0	10.0	1.0	1.0	1.0
2.0	7.0	1.0	0.1	5.0
5,641	192	12	12	72
		1,016	27	15
450	16	1	1	6
450	16	1	1	6
450	16	1	1	6
449	11	1	1	6
898	110	1,016	27	15
185,800	27,450	-	-	-
11,510	972	-	-	-
11,282	1,344	12	1	360
328,753	50,544	7,011	536	1,537

GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
15,164,656	16,108,537	612,632	29,189	74,080
1.0724	1.0724	1.0724	1.0724	1.0724

175				
450				
170				
265	-	-	-	-


Residential			GS <50			GS>50-Regular			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
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		40.00%			52%			8%			0%			0%			0%			100%
Cost Relative to Residential Average Cost		1.00			8.26			34.31			-			-			-			2.15
Total	2843	142150	50	450	185800	412.8888889	16	27450	1715.625	0	0	-	0	0	-	0	0	3309	355400	107.4040496

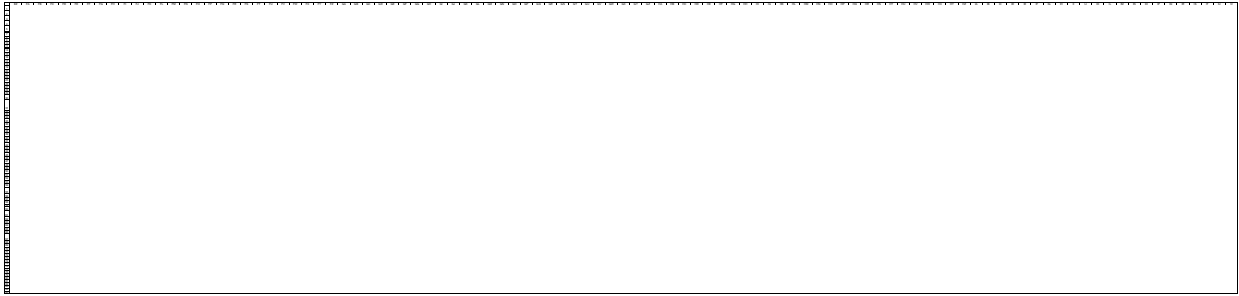
Meter Types	Cost per Meter (Installed)																			
Single Phase 200 Amp - Urban	50	2,843	142150		368	18400		3	150		0			0			0	3,214	160700	
Single Phase 200 Amp - Rural	150		0			0			0		0			0			0	0	0	
Central Meter	250		0			0			0		0			0			0	0	0	
Network Meter (Costs to be updated)	225		0			0			0		0			0			0	0	0	
Three-phase - No demand	210		0			0			0		0			0			0	0	0	
Smart Meters	300		0			0			0		0			0			0	0	0	
Demand without IT (usually three-phase)	500		0		3	1500			0					0			0	0	0	
Demand with IT	2,100		0		79	165900		13	27300		0			0			0	3	1500	
Demand with IT and Interval Capability - Secondary	2,300		0			0			0					0			0	0	0	
Demand with IT and Interval Capability - Primary	10,000		0			0			0					0			0	0	0	
Demand with IT and Interval Capability - Special (WMP)	40,000		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	
LDC Specific 3			0			0			0					0			0	0	0	



Weighting Factors based on Contractor Pricing

[illegible]

 Commonwealth of Massachusetts Department of Transportation Division of Transportation Planning 800 Washington Street, Room 300 Boston, MA 02111-0001 Phone: 617-725-7000 Fax: 617-725-7001 Email: info@dot.state.ma.us Website: www.mass.gov/dot		Public Works Department - Department of Transportation - Highway Division						
Project Name: <u>Highway 1A Bridge Rehabilitation</u> Project Number: <u>1A-100</u> Project Location: <u>Highway 1A, Boston, MA</u> Project Description: <u>Bridge Rehabilitation</u> Project Status: <u>Completed</u> Project Start Date: <u>10/1/2000</u> Project End Date: <u>9/30/2001</u> Project Manager: <u>John J. Sullivan</u> Project Engineer: <u>John J. Sullivan</u> Project Designer: <u>John J. Sullivan</u> Project Contractor: <u>John J. Sullivan</u> Project Consultant: <u>John J. Sullivan</u> Project Sponsor: <u>John J. Sullivan</u> Project Owner: <u>John J. Sullivan</u> Project Beneficiary: <u>John J. Sullivan</u> Project Impact: <u>John J. Sullivan</u> Project Benefit: <u>John J. Sullivan</u> Project Cost: <u>John J. Sullivan</u> Project Budget: <u>John J. Sullivan</u> Project Funding: <u>John J. Sullivan</u> Project Revenue: <u>John J. Sullivan</u> Project Expenses: <u>John J. Sullivan</u> Project Income: <u>John J. Sullivan</u> Project Assets: <u>John J. Sullivan</u> Project Liabilities: <u>John J. Sullivan</u> Project Equity: <u>John J. Sullivan</u> Project Debt: <u>John J. Sullivan</u> Project Cash Flow: <u>John J. Sullivan</u> Project Profit: <u>John J. Sullivan</u> Project Loss: <u>John J. Sullivan</u> Project Return: <u>John J. Sullivan</u> Project Risk: <u>John J. Sullivan</u> Project Opportunity: <u>John J. Sullivan</u> Project Challenge: <u>John J. Sullivan</u> Project Solution: <u>John J. Sullivan</u> Project Outcome: <u>John J. Sullivan</u> Project Result: <u>John J. Sullivan</u> Project Conclusion: <u>John J. Sullivan</u> Project Summary: <u>John J. Sullivan</u> Project Details: <u>John J. Sullivan</u> Project Information: <u>John J. Sullivan</u> Project Data: <u>John J. Sullivan</u> Project Analysis: <u>John J. Sullivan</u> Project Evaluation: <u>John J. Sullivan</u> Project Assessment: <u>John J. Sullivan</u> Project Review: <u>John J. Sullivan</u> Project Audit: <u>John J. Sullivan</u> Project Inspection: <u>John J. Sullivan</u> Project Monitoring: <u>John J. Sullivan</u> Project Control: <u>John J. Sullivan</u> Project Management: <u>John J. Sullivan</u> Project Organization: <u>John J. Sullivan</u> Project Structure: <u>John J. Sullivan</u> Project Process: <u>John J. Sullivan</u> Project Method: <u>John J. Sullivan</u> Project Technique: <u>John J. Sullivan</u> Project Approach: <u>John J. Sullivan</u> Project Strategy: <u>John J. Sullivan</u> Project Plan: <u>John J. Sullivan</u> Project Program: <u>John J. Sullivan</u> Project Policy:								





2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet I9 Direct Allocation Worksheet - Second F

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

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

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

Instructions:

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

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

1950	Power Operated Equipment	\$0	Yes
1955	Communication Equipment	\$0	Yes
1960	Miscellaneous Equipment	\$0	Yes
1970	Load Management Controls - Customer Premises	\$0	Yes
1975	Load Management Controls - Utility Premises	\$0	Yes
1980	System Supervisory Equipment	\$0	Yes
1990	Other Tangible Property	\$0	Yes
2005	Property Under Capital Leases	\$0	Yes
2010	Electric Plant Purchased or Sold	\$0	Yes
2050	Completed Construction Not Classified-- Electric	\$0	Yes
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes
	Directly Allocated Net Fixed Assets		
5005	Operation Supervision and Engineering	\$0	Yes
5010	Load Dispatching	\$0	Yes
5012	Station Buildings and Fixtures Expense	\$0	Yes
5014	Transformer Station Equipment - Operation Labour	\$0	Yes
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes
5016	Distribution Station Equipment - Operation Labour	\$0	Yes
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes
5035	Overhead Distribution Transformers- Operation	\$0	Yes
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes
5050	Underground Subtransmission Feeders - Operation	\$0	Yes
5055	Underground Distribution Transformers - Operation	\$0	Yes
5065	Meter Expense	\$0	Yes
5070	Customer Premises - Operation Labour	\$0	Yes

5075	Customer Premises - Materials and Expenses	\$0	Yes
5085	Miscellaneous Distribution Expense	\$0	Yes
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	Yes
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes
5096	Other Rent	\$0	Yes
5105	Maintenance Supervision and Engineering	\$0	Yes
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes
5112	Maintenance of Transformer Station Equipment	\$0	Yes
5114	Maintenance of Distribution Station Equipment	\$0	Yes
5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes
5125	Maintenance of Overhead Conductors and Devices	\$0	Yes
5130	Maintenance of Overhead Services	\$0	Yes
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes
5145	Maintenance of Underground Conduit	\$0	Yes
5150	Maintenance of Underground Conductors and Devices	\$0	Yes
5155	Maintenance of Underground Services	\$0	Yes
5160	Maintenance of Line Transformers	\$0	Yes
5175	Maintenance of Meters	\$0	Yes
5305	Supervision	\$0	Yes
5310	Meter Reading Expense	\$0	Yes
5315	Customer Billing	\$0	Yes
5320	Collecting	\$0	Yes
5325	Collecting- Cash Over and Short	\$0	Yes
5330	Collection Charges	\$0	Yes
5335	Bad Debt Expense	\$0	Yes
5340	Miscellaneous Customer Accounts Expenses	\$0	Yes
5405	Supervision	\$0	Yes
5410	Community Relations - Sundry	\$0	Yes
5415	Energy Conservation	\$0	Yes
5420	Community Safety Program	\$0	Yes
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes
5505	Supervision	\$0	Yes
5510	Demonstrating and Selling Expense	\$0	Yes
5515	Advertising Expense	\$0	Yes
5520	Miscellaneous Sales Expense	\$0	Yes
5605	Executive Salaries and Expenses	\$0	Yes
5610	Management Salaries and Expenses	\$0	Yes
5615	General Administrative Salaries and Expenses	\$0	Yes
5620	Office Supplies and Expenses	\$0	Yes

5625	Administrative Expense Transferred Credit	\$0	Yes
5630	Outside Services Employed	\$0	Yes
5635	Property Insurance	\$0	Yes
5640	Injuries and Damages	\$0	Yes
5645	Employee Pensions and Benefits	\$0	Yes
5650	Franchise Requirements	\$0	Yes
5655	Regulatory Expenses	\$0	Yes
5660	General Advertising Expenses	\$0	Yes
5665	Miscellaneous General Expenses	\$0	Yes
5670	Rent	\$0	Yes
5675	Maintenance of General Plant	\$0	Yes
5680	Electrical Safety Authority Fees	\$0	Yes
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes
5710	Amortization of Limited Term Electric Plant	\$0	Yes
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes
6105	Taxes Other Than Income Taxes	\$0	Yes
6205	Donations	\$0	Yes
6210	Life Insurance	\$0	Yes
6215	Penalties	\$0	Yes
6225	Other Deductions	\$0	Yes
	Total Expenses		
	Depreciation Expense		

Total Net Fixed Assets Excluding Gen Plant	\$4,729,291	Allocated
Approved Total PILs	\$25,964	\$0
Approved Total Return on Debt	\$68,399	\$0
Approved Total Return on Equity	\$123,118	\$0

Total

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[illegible]

[illegible]

[illegible]

9

Monitored Scattered L

[illegible]

[illegible]

[illegible]



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base									
Rate Base			1	2	3	7	8	9	
		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
Assets									
	crev	Distribution Revenue (sale)	\$1,065,411	\$706,987	\$287,233	\$60,143	\$8,350	\$477	\$2,221
	mi	Miscellaneous Revenue (mi)	\$125,226	\$90,193	\$28,078	\$4,938	\$1,213	\$34	\$770
	Total Revenue	\$1,190,637	\$797,180	\$315,311	\$65,081	\$9,563	\$511	\$2,991	
Expenses									
	di	Distribution Costs (di)	\$278,954	\$160,846	\$61,163	\$35,590	\$20,446	\$545	\$363
	cu	Customer Related Costs (cu)	\$235,380	\$168,288	\$58,743	\$6,877	\$47	\$5	\$1,419
	ad	General and Administration (ad)	\$242,795	\$154,331	\$56,683	\$20,600	\$10,099	\$271	\$811
	dep	Depreciation and Amortization (dep)	\$216,027	\$126,144	\$50,453	\$24,144	\$14,513	\$397	\$386
	INPUT	PI/Ls (INPUT)	\$25,964	\$14,642	\$6,228	\$3,225	\$1,790	\$48	\$31
	INT	Interest	\$68,399	\$38,571	\$16,406	\$8,497	\$4,717	\$126	\$82
	Total Expenses	\$1,067,518	\$662,822	\$249,676	\$98,934	\$51,614	\$1,380	\$3,093	
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	NI	Allocated Net Income (NI)	\$123,118	\$69,428	\$29,531	\$15,294	\$8,490	\$226	\$148
	Revenue Requirement (includes NI)	\$1,190,636	\$732,250	\$279,207	\$114,228	\$60,104	\$1,606	\$3,241	
	Revenue Requirement Input equals Output								
Rate Base Calculation									
	Net Assets								
dp	Distribution Plant - Gross	\$4,729,291	\$2,673,830	\$1,116,774	\$567,677	\$355,575	\$9,459	\$5,974	
gp	General Plant - Gross	\$412,991	\$233,063	\$98,509	\$50,411	\$29,704	\$791	\$513	
accum dep	Accumulated Depreciation	(\$3,070,982)	(\$1,737,998)	(\$721,225)	(\$365,259)	(\$236,302)	(\$6,283)	(\$3,914)	
co	Capital Contribution	(\$104,494)	(\$59,755)	(\$22,378)	(\$8,629)	(\$13,179)	(\$350)	(\$203)	
	Total Net Plant	\$1,966,806	\$1,109,139	\$471,680	\$244,201	\$135,799	\$3,617	\$2,370	
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
COP	Cost of Power (COP)	\$4,263,072	\$2,189,245	\$826,630	\$1,194,439	\$45,470	\$1,619	\$6,669	
	OM&A Expenses	\$757,128	\$483,465	\$176,589	\$63,067	\$30,593	\$820	\$2,593	
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Subtotal	\$5,020,200	\$2,672,710	\$1,002,220	\$1,257,506	\$76,063	\$2,440	\$9,262	
	Working Capital	\$753,030	\$400,906	\$150,333	\$188,626	\$11,409	\$366	\$1,389	
	Total Rate Base	\$2,719,836	\$1,510,046	\$622,013	\$432,827	\$147,208	\$3,983	\$3,760	
	Rate Base Input equals Output								
	Equity Component of Rate Base	\$1,359,918	\$755,023	\$311,006	\$216,413	\$73,604	\$1,992	\$1,880	
	Net Income on Allocated Assets	\$123,118	\$134,358	\$65,635	(\$33,853)	(\$42,051)	(\$869)	(\$101)	
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Net Income	\$123,118	\$134,358	\$65,635	(\$33,853)	(\$42,051)	(\$869)	(\$101)	
RATIOS ANALYSIS									
	REVENUE TO EXPENSES %	100.00%	108.87%	112.93%	56.97%	15.91%	31.82%	92.30%	
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$0	\$64,930	\$36,104	(\$49,148)	(\$50,541)	(\$1,095)	(\$250)	
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.05%	17.80%	21.10%	-15.64%	-57.13%	-43.64%	-5.39%	



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

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

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Fixed Charge per approved 2006 EDR

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
\$4.84	\$12.85	\$44.16	\$0.00	\$0.01	\$7.30
\$7.12	\$18.02	\$61.71	\$0.01	\$0.02	\$10.89
\$9.23	\$18.17	\$53.15	\$4.73	\$4.74	\$10.99
\$10.30	\$13.07	\$122.27	\$0.41	\$0.45	\$6.41

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

General Plant - Gross Assets	\$412,991	\$233,063	\$98,509	\$50,411	\$29,704	\$791	\$513
General Plant - Accumulated Depreciation	(\$354,439)	(\$200,020)	(\$84,543)	(\$43,264)	(\$25,493)	(\$679)	(\$440)
General Plant - Net Fixed Assets	\$58,552	\$33,043	\$13,966	\$7,147	\$4,211	\$112	\$73
General Plant - Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$1,908,254	\$1,076,096	\$457,714	\$237,054	\$131,588	\$3,505	\$2,298
Total Administration and General Expense	\$242,795	\$154,331	\$56,683	\$20,600	\$10,099	\$271	\$811
Total O&M	\$514,333	\$329,134	\$119,906	\$42,468	\$20,494	\$550	\$1,782

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
1860	<u>Distribution Plant</u> Meters							
	<u>Accumulated Amortization</u> Accum. Amortization of Electric Utility Plant - Meters only							
	<u>Meter Net Fixed Assets</u>							
4082	<u>Misc Revenue</u> Retail Services Revenues							
4084	Service Transaction Requests (STR) Revenues							
4090	Electric Services Incidental to Energy Sales							
4220	Other Electric Revenues							
4225	Late Payment Charges							
	<u>Sub-total</u>							
5065	<u>Operation</u> Meter Expense							
5070	Customer Premises - Operation Labour							
5075	Customer Premises - Materials and Expenses							
	<u>Sub-total</u>							
5175	<u>Maintenance</u> Maintenance of Meters							
5310	<u>Billing and Collection</u> Meter Reading Expense							
5315	Customer Billing							
5320	Collecting							
5325	Collecting- Cash Over and Short							
5330	Collection Charges							
	<u>Sub-total</u>							
	Total Operation, Maintenance and Billing							
	Amortization Expense - Meters							
	Allocated PILs							
	Allocated Debt Return							
	Allocated Equity Return							

Total								
Scenario 2								
<i>Accounts included in Directly Related Customer Costs Plus General Administration Allocation</i>								
USoA Account #	Accounts							
1860	<u>Distribution Plant</u> Meters <u>Accumulated Amortization</u> Accum. Amortization of Electric Utility Plant - Meters only Meter Net Fixed Assets Allocated General Plant Net Fixed Assets Meter Net Fixed Assets Including General Plant							
4082	<u>Misc Revenue</u> Retail Services Revenues							
4084	Service Transaction Requests (STR) Revenues							
4090	Electric Services Incidental to Energy Sales							
4220	Other Electric Revenues							
4225	Late Payment Charges							
<u>Sub-total</u>								
5065	<u>Operation</u> Meter Expense							
5070	Customer Premises - Operation Labour							
5075	Customer Premises - Materials and Expenses							
<u>Sub-total</u>								
5175	<u>Maintenance</u> Maintenance of Meters							
5310	<u>Billing and Collection</u> Meter Reading Expense							
5315	Customer Billing							
5320	Collecting							
5325	Collecting- Cash Over and Short							
5330	Collection Charges							
<u>Sub-total</u>								
Total Operation, Maintenance and Billing								
Amortization Expense - Meters Amortization Expense - General Plant assigned to Meters Admin and General Allocated PILS Allocated Debt Return Allocated Equity Return								
Total								

Accumulated Amortization

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

Customer Related Net Fixed Assets**Allocated General Plant Net Fixed Assets****Customer Related NFA Including General Plant****Misc Revenue**

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

Sub-total**Operating and Maintenance**

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

Sub-total**Billing and Collection**

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

Sub-total**Sub Total Operating, Maintenance and Billing**

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

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

Total

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant							
CWMC	\$ 339,963	\$ 135,975	\$ 177,729	\$ 26,258	\$ -	\$ -	\$ -

Accumulated Amortization

Accum. Amortization of Electric Utility Plant - Meters only

	\$	(207,016)	\$	(82,801)	\$	(108,226)	\$	(15,989)	\$	-	\$	-	\$	-
Meter Net Fixed Assets	\$	132,947	\$	53,175	\$	69,503	\$	10,268	\$	-	\$	-	\$	-

Misc Revenue

CWNB	\$	(13,784)	\$	(10,009)	\$	(3,276)	\$	(390)	\$	(3)	\$	(0)	\$	(105)
NFA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
LPHA	\$	(9,185)	\$	(8,726)	\$	(459)	\$	-	\$	-	\$	-	\$	-
Sub-total	\$	(22,969)	\$	(18,735)	\$	(3,736)	\$	(390)	\$	(3)	\$	(0)	\$	(105)

Operation

CWMC	\$	4,744	\$	1,898	\$	2,480	\$	366	\$	-	\$	-	\$	-
CCA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sub-total	\$	4,744	\$	1,898	\$	2,480	\$	366	\$	-	\$	-	\$	-

Maintenance

1860	\$	6,990	\$	2,796	\$	3,654	\$	540	\$	-	\$	-	\$	-
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Billing and Collection

CWMR	\$	33,129	\$	24,496	\$	7,961	\$	672	\$	-	\$	-	\$	-
CWNB	\$	187,126	\$	135,878	\$	44,478	\$	5,299	\$	47	\$	5	\$	1,419

Sub-total	\$	220,256	\$	160,374	\$	52,439	\$	5,971	\$	47	\$	5	\$	1,419
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Total Operation, Maintenance and Billing	\$	231,990	\$	165,068	\$	58,574	\$	6,877	\$	47	\$	5	\$	1,419
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Amortization Expense - Meters	\$	10,428	\$	4,171	\$	5,451	\$	805	\$	-	\$	-	\$	-
Allocated PILs	\$	1,755	\$	702	\$	918	\$	136	\$	-	\$	-	\$	-
Allocated Debt Return	\$	4,624	\$	1,849	\$	2,417	\$	357	\$	-	\$	-	\$	-
Allocated Equity Return	\$	8,323	\$	3,329	\$	4,351	\$	643	\$	-	\$	-	\$	-

Total	\$	234,150	\$	156,383	\$	67,976	\$	8,428	\$	44	\$	4	\$	1,315
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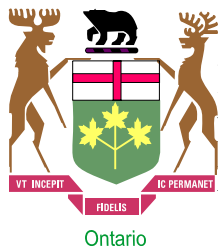
Scenario 2*Accounts included in Directly Related Customer Costs Plus General Administration Allocation*

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant							
CWMC	\$ 339,963	\$ 135,975	\$ 177,729	\$ 26,258	\$ -	\$ -	-
Accumulated Amortization							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (207,016)	\$ (82,801)	\$ (108,226)	\$ (15,989)	\$ -	\$ -	-
Meter Net Fixed Assets	\$ 132,947	\$ 53,175	\$ 69,503	\$ 10,268	\$ -	\$ -	-
Allocated General Plant Net Fixed Assets	\$ 4,063	\$ 1,633	\$ 2,121	\$ 310	\$ -	\$ -	-
Meter Net Fixed Assets Including General Plant	\$ 137,010	\$ 54,808	\$ 71,624	\$ 10,578	\$ -	\$ -	-
Misc Revenue							
CWNB	\$ (13,784)	\$ (10,009)	\$ (3,276)	\$ (390)	\$ (3)	\$ (0)	(105)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LPHA	\$ (9,185)	\$ (8,726)	\$ (459)	\$ -	\$ -	\$ -	-
Sub-total	\$ (22,969)	\$ (18,735)	\$ (3,736)	\$ (390)	\$ (3)	\$ (0)	(105)
Operation							
CWMC	\$ 4,744	\$ 1,898	\$ 2,480	\$ 366	\$ -	\$ -	-
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-total	\$ 4,744	\$ 1,898	\$ 2,480	\$ 366	\$ -	\$ -	-
Maintenance							
1860	\$ 6,990	\$ 2,796	\$ 3,654	\$ 540	\$ -	\$ -	-
Billing and Collection							
CWMR	\$ 33,129	\$ 24,496	\$ 7,961	\$ 672	\$ -	\$ -	-
CWNB	\$ 187,126	\$ 135,878	\$ 44,478	\$ 5,299	\$ 47	\$ 5	1,419
Sub-total	\$ 220,256	\$ 160,374	\$ 52,439	\$ 5,971	\$ 47	\$ 5	1,419
Total Operation, Maintenance and Billing	\$ 231,990	\$ 165,068	\$ 58,574	\$ 6,877	\$ 47	\$ 5	1,419
Amortization Expense - Meters	\$ 10,428	\$ 4,171	\$ 5,451	\$ 805	\$ -	\$ -	-
Amortization Expense - General Plant assigned to Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Admin and General	\$ 109,097	\$ 77,400	\$ 27,690	\$ 3,336	\$ 23	\$ 2	646
Allocated PILs	\$ 1,809	\$ 724	\$ 946	\$ 140	\$ -	\$ -	-
Allocated Debt Return	\$ 4,765	\$ 1,906	\$ 2,491	\$ 368	\$ -	\$ -	-
Allocated Equity Return	\$ 8,578	\$ 3,431	\$ 4,484	\$ 663	\$ -	\$ -	-
Total	\$ 343,697	\$ 233,964	\$ 95,900	\$ 11,798	\$ 67	\$ 7	1,960

Scenario 3*Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge*

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	Distribution Plant							
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
PNCP	\$	1,069,258	\$	696,108	\$	110,182	\$	3,918	\$	248,767	\$	6,611	\$	3,673
SNCP	\$	121,086	\$	78,938	\$	12,467	\$	305	\$	28,210	\$	750	\$	416
Overhead Conductors and Devices	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
LTNCP	\$	297,556	\$	193,715	\$	30,662	\$	1,090	\$	69,228	\$	1,840	\$	1,022
CWCS	\$	40,172	\$	23,265	\$	7,349	\$	900	\$	8,314	\$	221	\$	123
CWMC	\$	339,963	\$	135,975	\$	177,729	\$	26,258	\$	-	\$	-	\$	-
Sub-total	\$	1,868,035	\$	1,128,001	\$	338,389	\$	32,471	\$	354,519	\$	9,421	\$	5,234
<u>Accumulated Amortization</u>														
Accum. Amortization of Electric Utility Plant - Line Transformers, Services and Meters	\$	(1,172,550)	\$	(708,970)	\$	(210,467)	\$	(20,089)	\$	(223,774)	\$	(5,947)	\$	(3,304)
Customer Related Net Fixed Assets	\$	695,485	\$	419,030	\$	127,922	\$	12,383	\$	130,745	\$	3,475	\$	1,930
Allocated General Plant Net Fixed Assets	\$	21,500	\$	12,867	\$	3,903	\$	373	\$	4,184	\$	111	\$	61
Customer Related NFA Including General Plant	\$	716,985	\$	431,897	\$	131,825	\$	12,756	\$	134,930	\$	3,586	\$	1,991
<u>Misc Revenue</u>														
CWNB	\$	(98,818)	\$	(71,755)	\$	(23,488)	\$	(2,798)	\$	(25)	\$	(2)	\$	(749)
NFA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
LPHA	\$	(9,185)	\$	(8,726)	\$	(459)	\$	-	\$	-	\$	-	\$	-
Sub-total	\$	(108,003)	\$	(80,481)	\$	(23,948)	\$	(2,798)	\$	(25)	\$	(2)	\$	(749)
<u>Operating and Maintenance</u>														
1815-1855	\$	14,862	\$	9,648	\$	1,563	\$	60	\$	3,448	\$	92	\$	51
1830 & 1835	\$	40,826	\$	26,582	\$	4,207	\$	145	\$	9,500	\$	252	\$	140
1850	\$	9,508	\$	6,190	\$	980	\$	35	\$	2,212	\$	59	\$	33
1840 & 1845	\$	10,499	\$	6,836	\$	1,082	\$	37	\$	2,443	\$	65	\$	36
CWMC	\$	4,744	\$	1,898	\$	2,480	\$	366	\$	-	\$	-	\$	-
CCA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1830	\$	1,191	\$	776	\$	123	\$	4	\$	277	\$	7	\$	4
1835	\$	7,470	\$	4,864	\$	770	\$	27	\$	1,738	\$	46	\$	26
1855	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	2,816	\$	1,834	\$	290	\$	10	\$	655	\$	17	\$	10
1860	\$	6,990	\$	2,796	\$	3,654	\$	540	\$	-	\$	-	\$	-
Sub-total	\$	98,906	\$	61,422	\$	15,148	\$	1,224	\$	20,273	\$	539	\$	299
<u>Billing and Collection</u>														
CWNB	\$	187,126	\$	135,878	\$	44,478	\$	5,299	\$	47	\$	5	\$	1,419
CWMR	\$	33,129	\$	24,496	\$	7,961	\$	672	\$	-	\$	-	\$	-
BDHA	\$	3,390	\$	3,220	\$	170	\$	-	\$	-	\$	-	\$	-
Sub-total	\$	223,645	\$	163,594	\$	52,609	\$	5,971	\$	47	\$	5	\$	1,419
Sub Total Operating, Maintenance and Billing	\$	322,551	\$	225,017	\$	67,757	\$	7,195	\$	20,321	\$	543	\$	1,719
Amortization Expense - Customer Related	\$	64,083	\$	38,987	\$	11,111	\$	1,028	\$	12,442	\$	331	\$	184
Amortization Expense - General Plant assigned to Meters	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Admin and General	\$	152,095	\$	105,511	\$	32,031	\$	3,490	\$	10,014	\$	268	\$	782
Allocated PILs	\$	9,463	\$	5,701	\$	1,741	\$	168	\$	1,779	\$	47	\$	26
Allocated Debt Return	\$	24,929	\$	15,020	\$	4,585	\$	444	\$	4,686	\$	125	\$	69
Allocated Equity Return	\$	44,872	\$	27,035	\$	8,253	\$	799	\$	8,436	\$	224	\$	125
PLCC Adjustment for Line Transformer	\$	5,873	\$	5,023	\$	796	\$	28	\$	-	\$	-	\$	26
PLCC Adjustment for Primary Costs	\$	26,510	\$	22,670	\$	3,593	\$	128	\$	-	\$	-	\$	119
PLCC Adjustment for Secondary Costs	\$	3,472	\$	2,978	\$	447	\$	16	\$	-	\$	-	\$	31
Total	\$	474,134	\$	306,119	\$	96,695	\$	10,154	\$	57,653	\$	1,535	\$	1,978



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet O2.1 Line Transformer Worksheet - Second

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

Description	Total
Depreciation on Acct 1850 Line Transformers	\$15,353
Depreciation on General Plant Assigned to Line Transformers	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$7,902
Acct 5055 - Underground Distribution Transformers - Operation	\$0
Acct 5160 - Maintenance of Line Transformers	\$6,359
Allocation of General Expenses	\$3,963
Admin and General Assigned to Line Transformers	\$6,746
PILs on Line Transformers	\$2,173
Debt Return on Line Transformers	\$5,724
Equity Return on Line Transformers	\$10,304
Total	\$58,525
Line Tranformer NCP	52,950
PLCC Amount	5,927
Adjustment to Customer Related Cost for PLCC	\$5,873
General Plant - Gross Assets	\$412,991
General Plant - Accumulated Depreciation	(\$354,439)
General Plant - Net Fixed Assets	\$58,552
General Plant - Depreciation	\$0
Total Net Fixed Assets Excluding General Plant	\$1,908,254
Total Administration and General Expense	\$242,795
Total O&M	\$514,333
Line Transformer Rate Base	
Acct 1850 - Line Transformers - Gross Assets	\$446,335
Line Transformers - Accumulated Depreciation	(\$286,633)

Line Transformers - Net Fixed Assets	\$159,701
General Plant Assigned to Line Transformers - NFA	\$4,878
Line Transformer Net Fixed Assets Including General Plant	\$164,580
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$9,830
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$12,463
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$22,293
Acct 1850 - Line Transformers - Gross Assets	\$446,335
Acct 1815 - 1855	\$2,510,436

Run

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$8,231	\$4,161	\$2,958	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$4,237	\$2,142	\$1,523	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,409	\$1,723	\$1,225	\$0	\$0
\$2,125	\$1,074	\$764	\$0	\$0
\$3,585	\$1,827	\$1,333	\$0	\$0
\$1,165	\$589	\$419	\$0	\$0
\$3,069	\$1,551	\$1,103	\$0	\$0
\$5,524	\$2,792	\$1,985	\$0	\$0
\$31,345	\$15,859	\$11,310	\$0	\$0
28,387	14,349	10,202	0	0
4,549	720	26	0	0
\$5,023	\$796	\$28	\$0	\$0
\$233,063	\$98,509	\$50,411	\$0	\$0
(\$200,020)	(\$84,543)	(\$43,264)	\$0	\$0
\$33,043	\$13,966	\$7,147	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,076,096	\$457,714	\$237,054	\$0	\$0
\$154,331	\$56,683	\$20,600	\$0	\$0
\$329,134	\$119,906	\$42,468	\$0	\$0
\$239,288	\$120,954	\$86,000	\$0	\$0
(\$153,669)	(\$77,676)	(\$55,229)	\$0	\$0

\$85,619	\$43,278	\$30,771	\$0	\$0
\$2,629	\$1,321	\$928	\$0	\$0
\$88,248	\$44,599	\$31,699	\$0	\$0

\$5,295	\$2,676	\$1,857	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$6,713	\$3,393	\$2,355	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$12,007	\$6,068	\$4,212	\$0	\$0
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\$239,288	\$120,954	\$86,000	\$0	\$0
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\$1,352,194	\$683,385	\$474,333	\$0	\$0
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6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
\$0	\$0	\$0	\$3	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$2	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$0
\$0	\$0	\$0	\$1	\$0
\$0	\$0	\$0	\$1	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$0
\$0	\$0	\$0	\$2	\$0
\$0	\$0	\$0	\$12	\$0
0	0	0	11	0
0	574	35	24	0
\$0	\$0	\$0	\$26	\$0
\$0	\$29,704	\$791	\$513	\$0
\$0	(\$25,493)	(\$679)	(\$440)	\$0
\$0	\$4,211	\$112	\$73	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$131,588	\$3,505	\$2,298	\$0
\$0	\$10,099	\$271	\$811	\$0
\$0	\$20,494	\$550	\$1,782	\$0
\$0	\$0	\$0	\$93	\$0
\$0	\$0	\$0	(\$60)	\$0

\$0	\$0	\$0	\$33	\$0
\$0	\$0	\$0	\$1	\$0
\$0	\$0	\$0	\$34	\$0
\$0	\$0	\$0	\$2	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$3	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$5	\$0
\$0	\$0	\$0	\$93	\$0
\$0	\$0	\$0	\$524	\$0

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

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

\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
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[illegible]

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



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet O2.2 Primary Cost PLCC Adjustment Workshe

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

Allocation by Rate Classification

Description	Total
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$26,137
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$17,414
Depreciation on Acct 1840-4 Primary Underground Conduit	\$12,138
Depreciation on Acct 1845-4 Primary Underground Conductors	\$714
Depreciation on General Plant Assigned to Primary C&P	\$0
Primary C&P Operations and Maintenance	\$84,621
Allocation of General Expenses	\$14,242
Admin and General Assigned to Primary C&P	\$40,030
PILs on Primary C&P	\$8,231
Debt Return on Primary C&P	\$21,684
Equity Return on Primary C&P	\$39,030
Total	\$264,240
Primary NCP	52,950
PLCC Amount	5,927
Adjustment to Customer Related Cost for PLCC	\$26,510
General Plant - Gross Assets	\$412,991
General Plant - Accumulated Depreciation	(\$354,439)
General Plant - Net Fixed Assets	\$58,552
General Plant - Depreciation	\$0
Total Net Fixed Assets Excluding General Plant	\$1,908,254
Total Administration and General Expense	\$242,795
Total O&M	\$514,333
Primary Conductors and Poles Gross Assets	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$733,527

Acct 1835-4 Primary Overhead Conductors	\$484,542
Acct 1840-4 Primary Underground Conduit	\$366,872
Acct 1845-4 Primary Underground Conductors	\$18,947
Subtotal	\$1,603,888
<u>Primary Conductors and Poles Accumulated Depreciation</u>	
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$454,680)
Acct 1835-4 Primary Overhead Conductors	(\$309,484)
Acct 1840-4 Primary Underground Conduit	(\$219,640)
Acct 1845-4 Primary Underground Conductors	(\$15,137)
Subtotal	(\$998,940)
Primary Conductor & Pools - Net Fixed Assets	\$604,948
General Plant Assigned to Primary C&P - NFA	\$18,479
Primary C&P Net Fixed Assets Including General Plant	\$623,427
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$82,410
Acct 1835-5 Secondary Overhead Conductors	\$54,437
Acct 1840-5 Secondary Underground Conduit	\$42,583
Acct 1845-5 Secondary Underground Conductors	\$2,199
Subtotal	\$181,629
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$32,006
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$2,028
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$14,942
Acct 5045 Underground Distribution Lines & Feeders - Other	\$807
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$6,660
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$1,787
Acct 5125 Maintenance of Overhead Conductors & Devices	\$11,205
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$20,545
Acct 5145 Maintenance of Underground Conduit	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$4,224
Total	\$94,203
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$9,830
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$12,463
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$22,293

Primary Conductors and Poles Gross Assets	\$1,603,888
Acct 1815 - 1855	\$2,510,436

et - Second Run

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$14,012	\$7,083	\$5,036	\$0	\$0
\$9,336	\$4,719	\$3,355	\$0	\$0
\$6,507	\$3,289	\$2,339	\$0	\$0
\$383	\$193	\$138	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$45,366	\$22,932	\$16,305	\$0	\$0
\$7,636	\$3,860	\$2,744	\$0	\$0
\$21,272	\$10,840	\$7,909	\$0	\$0
\$4,413	\$2,231	\$1,586	\$0	\$0
\$11,625	\$5,876	\$4,178	\$0	\$0
\$20,925	\$10,577	\$7,520	\$0	\$0
\$141,475	\$71,600	\$51,111	\$0	\$0
28,387	14,349	10,202	0	0
4,549	720	26	0	0
\$22,670	\$3,593	\$128	\$0	\$0
\$233,063	\$98,509	\$50,411	\$0	\$0
(\$200,020)	(\$84,543)	(\$43,264)	\$0	\$0
\$33,043	\$13,966	\$7,147	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,076,096	\$457,714	\$237,054	\$0	\$0
\$154,331	\$56,683	\$20,600	\$0	\$0
\$329,134	\$119,906	\$42,468	\$0	\$0
\$393,257	\$198,781	\$141,337	\$0	\$0

\$259,771	\$131,308	\$93,362	\$0	\$0
\$196,687	\$99,420	\$70,689	\$0	\$0
\$10,158	\$5,134	\$3,651	\$0	\$0
\$859,872	\$434,643	\$309,039	\$0	\$0

(\$243,762)	(\$123,215)	(\$87,608)	\$0	\$0
(\$165,920)	(\$83,868)	(\$59,632)	\$0	\$0
(\$117,753)	(\$59,521)	(\$42,320)	\$0	\$0
(\$8,115)	(\$4,102)	(\$2,917)	\$0	\$0
(\$535,549)	(\$270,706)	(\$192,477)	\$0	\$0

\$324,323	\$163,937	\$116,562	\$0	\$0
\$9,959	\$5,002	\$3,514	\$0	\$0
\$334,282	\$168,939	\$120,076	\$0	\$0
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\$47,042	\$23,727	\$11,622	\$0	\$0
\$31,074	\$15,673	\$7,677	\$0	\$0
\$24,308	\$12,260	\$6,006	\$0	\$0
\$1,255	\$633	\$310	\$0	\$0
\$103,680	\$52,293	\$25,615	\$0	\$0

\$17,271	\$8,728	\$6,000	\$0	\$0
\$1,094	\$553	\$380	\$0	\$0
\$8,064	\$4,075	\$2,799	\$0	\$0
\$435	\$220	\$151	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,594	\$1,816	\$1,248	\$0	\$0
\$964	\$487	\$335	\$0	\$0
\$6,047	\$3,056	\$2,101	\$0	\$0
\$11,086	\$5,603	\$3,851	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,280	\$1,152	\$791	\$0	\$0
\$50,836	\$25,690	\$17,657	\$0	\$0

\$5,295	\$2,676	\$1,857	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$6,713	\$3,393	\$2,355	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$12,007	\$6,068	\$4,212	\$0	\$0

\$859,872	\$434,643	\$309,039	\$0	\$0
\$1,352,194	\$683,385	\$474,333	\$0	\$0

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6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$5	\$0
\$0	\$0	\$0	\$8	\$0
\$0	\$0	\$0	\$55	\$0
0	0	0	11	0
0	574	35	24	0
\$0	\$0	\$0	\$119	\$0
\$0	\$29,704	\$791	\$513	\$0
\$0	(\$25,493)	(\$679)	(\$440)	\$0
\$0	\$4,211	\$112	\$73	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$131,588	\$3,505	\$2,298	\$0
\$0	\$10,099	\$271	\$811	\$0
\$0	\$20,494	\$550	\$1,782	\$0
\$0	\$0	\$0	\$152	\$0

\$0	\$0	\$0	\$101	\$0
\$0	\$0	\$0	\$76	\$0
\$0	\$0	\$0	\$4	\$0
\$0	\$0	\$0	\$333	\$0

\$0	\$0	\$0	(\$94)	\$0
\$0	\$0	\$0	(\$64)	\$0
\$0	\$0	\$0	(\$46)	\$0
\$0	\$0	\$0	(\$3)	\$0
\$0	\$0	\$0	(\$208)	\$0

\$0	\$0	\$0	\$126	\$0
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\$0	\$0	\$0	\$333	\$0
\$0	\$0	\$0	\$524	\$0

11	12	13	14	15
Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
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[illegible]

[illegible]

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



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet O2.3 Secondary Cost PLCC Adjustment Work

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

Allocation by Rate Classification

Description

Total

Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,902
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$3,225
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$2,142
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$238
Depreciation on General Plant Assigned to Secondary C&P	\$0
Secondary C&P Operations and Maintenance	\$9,583
Allocation of General Expenses	\$1,613
Admin and General Assigned to Primary C&P	\$4,526
PILs on Secondary C&P	\$961
Debt Return on Secondary C&P	\$2,531
Equity Return on Secondary C&P	\$4,556
Total	\$32,276
Secondary NCP	49,729
PLCC Amount	5,927
Adjustment to Customer Related Cost for PLCC	\$3,472
General Plant - Gross Assets	\$412,991
General Plant - Accumulated Depreciation	(\$354,439)
General Plant - Net Fixed Assets	\$58,552
General Plant - Depreciation	\$0
Total Net Fixed Assets Excluding General Plant	\$1,908,254
Total Administration and General Expense	\$242,795
Total O&M	\$514,333
Secondary Conductors and Poles Gross Plant	
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$82,410

Acct 1835-5 Secondary Overhead Conductors	\$54,437
Acct 1840-5 Secondary Underground Conduit	\$42,583
Acct 1845-5 Secondary Underground Conductors	\$2,199
Subtotal	\$181,629
Secondary Conductors and Poles Accumulated Depreciation	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$50,523)
Acct 1835-5 Secondary Overhead Conductors	(\$34,397)
Acct 1840-5 Secondary Underground Conduit	(\$23,256)
Acct 1845-5 Secondary Underground Conductors	(\$2,844)
Subtotal	(\$111,020)
Secondary Conductor & Pools - Net Fixed Assets	\$70,609
General Plant Assigned to Secondary C&P - NFA	\$2,159
Secondary C&P Net Fixed Assets Including General Plant	\$72,767
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$733,527
Acct 1835-4 Primary Overhead Conductors	\$484,542
Acct 1840-4 Primary Underground Conduit	\$366,872
Acct 1845-4 Primary Underground Conductors	\$18,947
Subtotal	\$1,603,888
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$32,006
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$2,028
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$14,942
Acct 5045 Underground Distribution Lines & Feeders - Other	\$807
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$6,660
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$1,787
Acct 5125 Maintenance of Overhead Conductors & Devices	\$11,205
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$20,545
Acct 5145 Maintenance of Underground Conduit	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$4,224
Total	\$94,203
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$9,830
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$12,463
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$22,293

Secondary Conductors and Poles Gross Assets

\$181,629

Acct 1815 - 1855

\$2,510,436

sheet - Second Run

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$1,657	\$836	\$409	\$0	\$0
\$1,946	\$690	\$276	\$0	\$0
\$1,292	\$458	\$183	\$0	\$0
\$144	\$51	\$20	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$5,470	\$2,759	\$1,351	\$0	\$0
\$921	\$464	\$227	\$0	\$0
\$2,565	\$1,304	\$656	\$0	\$0
\$548	\$277	\$135	\$0	\$0
\$1,445	\$729	\$357	\$0	\$0
\$2,600	\$1,312	\$642	\$0	\$0
\$18,587	\$8,879	\$4,259	\$0	\$0
28,387	14,318	7,013	0	0
4,549	720	26	0	0
\$2,978	\$447	\$16	\$0	\$0
\$233,063	\$98,509	\$50,411	\$0	\$0
(\$200,020)	(\$84,543)	(\$43,264)	\$0	\$0
\$33,043	\$13,966	\$7,147	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,076,096	\$457,714	\$237,054	\$0	\$0
\$154,331	\$56,683	\$20,600	\$0	\$0
\$329,134	\$119,906	\$42,468	\$0	\$0
\$47,042	\$23,727	\$11,622	\$0	\$0

\$31,074	\$15,673	\$7,677	\$0	\$0
\$24,308	\$12,260	\$6,006	\$0	\$0
\$1,255	\$633	\$310	\$0	\$0
\$103,680	\$52,293	\$25,615	\$0	\$0

(\$28,840)	(\$14,546)	(\$7,125)	\$0	\$0
(\$19,635)	(\$9,903)	(\$4,851)	\$0	\$0
(\$13,275)	(\$6,696)	(\$3,280)	\$0	\$0
(\$1,623)	(\$819)	(\$401)	\$0	\$0
(\$63,374)	(\$31,964)	(\$15,657)	\$0	\$0

\$40,306	\$20,329	\$9,958	\$0	\$0
\$1,238	\$620	\$300	\$0	\$0
\$41,544	\$20,949	\$10,258	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$393,257	\$198,781	\$141,337	\$0	\$0
\$259,771	\$131,308	\$93,362	\$0	\$0
\$196,687	\$99,420	\$70,689	\$0	\$0
\$10,158	\$5,134	\$3,651	\$0	\$0
\$859,872	\$434,643	\$309,039	\$0	\$0

\$17,271	\$8,728	\$6,000	\$0	\$0
\$1,094	\$553	\$380	\$0	\$0
\$8,064	\$4,075	\$2,799	\$0	\$0
\$435	\$220	\$151	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,594	\$1,816	\$1,248	\$0	\$0
\$964	\$487	\$335	\$0	\$0
\$6,047	\$3,056	\$2,101	\$0	\$0
\$11,086	\$5,603	\$3,851	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,280	\$1,152	\$791	\$0	\$0
\$50,836	\$25,690	\$17,657	\$0	\$0

\$5,295	\$2,676	\$1,857	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$6,713	\$3,393	\$2,355	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$12,007	\$6,068	\$4,212	\$0	\$0

\$103,680	\$52,293	\$25,615	\$0	\$0
\$1,352,194	\$683,385	\$474,333	\$0	\$0

\$0	\$0	\$0	\$12	\$0
\$0	\$0	\$0	\$9	\$0
\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	(\$11)	\$0
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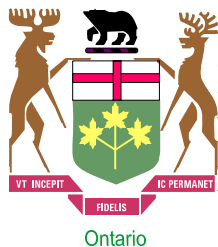
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16	17	18	19	20
Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
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\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

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



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet O3.1 Line Transformers Unit Cost Worksheet

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1850 Line Transformers	\$25,588
Depreciation on General Plant Assigned to Line Transformers	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$13,171
Acct 5055 - Underground Distribution Transformers - Operation	\$0
Acct 5160 - Maintenance of Line Transformers	\$10,598
Allocation of General Expenses	\$6,847
Admin and General Assigned to Line Transformers	\$11,263
PILs on Line Transformers	\$3,622
Debt Return on Line Transformers	\$9,540
Equity Return on Line Transformers	\$17,173
Less: Transformer Ownership Allowance Credit	(\$12,958)
Total	\$84,844

Billed kW without Line Transformer Allowance
Billed kWh without Line Transformer Allowance

Line Transformation Unit Cost (\$/kW)
Line Transformation Unit Cost (\$/kWh)

General Plant - Gross Assets	\$412,991
General Plant - Accumulated Depreciation	(\$354,439)
General Plant - Net Fixed Assets	\$58,552

General Plant - Depreciation \$0

Total Net Fixed Assets Excluding General Plant \$1,908,254

Total Administration and General Expense \$242,795

Total O&M \$514,333

Line Transformer Rate Base

Acct 1850 - Line Transformers - Gross Assets	\$743,891
Line Transformers - Accumulated Depreciation	(\$477,722)

Line Transformers - Net Fixed Assets	\$266,169
General Plant Assigned to Line Transformers - NFA	\$8,179
Line Transformer Net Fixed Assets Including General Plant	\$274,347
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$37,154
Acct 1850 - Line Transformers - Gross Assets	\$743,891
Acct 1815 - 1855	\$4,038,509

heet - Second Run

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$14,894	\$5,215	\$2,996	\$2,381	\$63
\$0	\$0	\$0	\$0	\$0
\$7,666	\$2,684	\$1,542	\$1,226	\$33
\$0	\$0	\$0	\$0	\$0
\$6,169	\$2,160	\$1,241	\$986	\$26
\$4,000	\$1,371	\$774	\$673	\$18
\$6,487	\$2,290	\$1,350	\$1,090	\$29
\$2,108	\$738	\$424	\$337	\$9
\$5,553	\$1,944	\$1,117	\$888	\$24
\$9,996	\$3,500	\$2,011	\$1,598	\$42
(\$7,468)	(\$2,750)	(\$1,640)	(\$1,055)	(\$28)
\$49,406	\$17,153	\$9,815	\$8,124	\$216
0	0	17,126	1,488	42
32,760,423	12,354,944	17,873,889	680,425	24,232
\$0.0000	\$0.0000	\$0.5731	\$5.4600	\$5.1402
\$0.0015	\$0.0014	\$0.0005	\$0.0119	\$0.0089
\$233,063	\$98,509	\$50,411	\$29,704	\$791
(\$200,020)	(\$84,543)	(\$43,264)	(\$25,493)	(\$679)
\$33,043	\$13,966	\$7,147	\$4,211	\$112
\$0	\$0	\$0	\$0	\$0
\$1,076,096	\$457,714	\$237,054	\$131,588	\$3,505
\$154,331	\$56,683	\$20,600	\$10,099	\$271
\$329,134	\$119,906	\$42,468	\$20,494	\$550
\$433,003	\$151,616	\$87,091	\$69,228	\$1,840
(\$278,071)	(\$97,367)	(\$55,929)	(\$44,458)	(\$1,181)

\$154,931	\$54,249	\$31,162	\$24,770	\$658
\$4,757	\$1,655	\$940	\$793	\$21
\$159,688	\$55,904	\$32,101	\$25,563	\$679

\$0	\$0	\$0	\$0	\$0
\$21,656	\$7,631	\$4,272	\$3,448	\$92
\$433,003	\$151,616	\$87,091	\$69,228	\$1,840
\$2,344,220	\$844,044	\$480,547	\$354,519	\$9,421

9
Unmetered Scattered Load

\$38

\$0

\$20

\$0

\$16

\$11

\$16

\$5

\$14

\$26

(\$17)

\$129

0

99,798

\$0.0000

\$0.0013

\$513

(\$440)

\$73

\$0

\$2,298

\$811

\$1,782

\$1,115

(\$716)

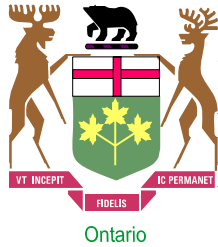
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\$13
\$412

\$0

\$56

\$1,115

\$5,758



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet O3.2 Substation Transformers Unit Cost Worksheet

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1820-2 Distribution Station Equipment	\$12,271
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$10,464
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$0
Acct 5012 - Station Buildings and Fixtures Expense	\$44,307
Acct 5016 - Distribution Station Equipment - Labour	\$2,386
Acct 5017 - Distribution Station Equipment - Other	\$138
Acct 5114 - Maintenance of Distribution Station Equipment	\$964
Allocation of General Expenses	\$0
Admin and General Assigned to Substation Transformers	\$1,650
PILs on Substation Transformers	\$1,346
Debt Return on Substation Transformers	\$3,546
Equity Return on Substation Transformers	\$6,383
Total	\$83,456
 Billed kW without Substation Transformer Allowance	
Billed kWh without Substation Transformer Allowance	
 Substation Transformation Unit Cost (\$/kW)	
Substation Transformation Unit Cost (\$/kWh)	
 General Plant - Gross Assets	\$412,991
General Plant - Accumulated Depreciation	(\$354,439)
General Plant - Net Fixed Assets	\$58,552
 General Plant - Depreciation	\$0
Total Net Fixed Assets Excluding General Plant	\$1,908,254
Total Administration and General Expense	\$242,795

Total O&M	\$514,333
Substation Transformer Rate Base Gross Plant	
Acct 1820-2 Distribution Station Equipment	\$0
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$68,839
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$281,980
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	\$350,820
Substation Transformers - Accumulated Depreciation	
Acct 1820-2 Distribution Station Equipment	(\$180,750)
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$71,143)
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	(\$251,893)
Substation Transformers - Net Fixed Assets	\$98,927
General Plant Assigned to Substation Transformers - NFA	\$3,026
Substation Transformer NFA Including General Plant	\$101,953
 General Expenses	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
Total	\$37,154
 Acct 1820-2 Distribution Station Equipment	 \$0
Acct 1825-2 Storage Battery Equipment	\$0
Total	\$0
 Acct 1815 - 1855	 \$4,038,509

heet - Second Run

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$6,579	\$3,325	\$2,364	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$5,776	\$2,834	\$1,816	\$32	\$1
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$24,455	\$11,998	\$7,688	\$133	\$5
\$1,279	\$647	\$460	\$0	\$0
\$74	\$37	\$27	\$0	\$0
\$517	\$261	\$186	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$877	\$447	\$326	\$0	\$0
\$782	\$364	\$186	\$11	\$0
\$2,060	\$959	\$491	\$30	\$1
\$3,708	\$1,726	\$884	\$54	\$2
\$46,106	\$22,599	\$14,428	\$261	\$9
0	0	38,723	1,488	42
32,760,423	12,354,944	17,873,889	680,425	24,232
\$0.0000	\$0.0000	\$0.3726	\$0.1753	\$0.2245
\$0.0014	\$0.0018	\$0.0008	\$0.0004	\$0.0004
\$233,063	\$98,509	\$50,411	\$29,704	\$791
(\$200,020)	(\$84,543)	(\$43,264)	(\$25,493)	(\$679)
\$33,043	\$13,966	\$7,147	\$4,211	\$112
\$0	\$0	\$0	\$0	\$0
\$1,076,096	\$457,714	\$237,054	\$131,588	\$3,505
\$154,331	\$56,683	\$20,600	\$10,099	\$271

\$329,134	\$119,906	\$42,468	\$20,494	\$550
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$37,996	\$18,641	\$11,945	\$207	\$7
\$0	\$0	\$0	\$0	\$0
\$155,639	\$76,359	\$48,928	\$849	\$31
\$0	\$0	\$0	\$0	\$0

\$193,635	\$95,001	\$60,873	\$1,056	\$38
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(\$96,903)	(\$48,982)	(\$34,827)	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$39,267)	(\$19,265)	(\$12,345)	(\$214)	(\$8)
\$0	\$0	\$0	\$0	\$0

(\$136,171)	(\$68,247)	(\$47,172)	(\$214)	(\$8)
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\$57,464	\$26,753	\$13,702	\$842	\$30
\$1,765	\$816	\$413	\$27	\$1
\$59,229	\$27,570	\$14,115	\$869	\$31

\$21,656	\$7,631	\$4,272	\$3,448	\$92
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
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\$2,344,220	\$844,044	\$480,547	\$354,519	\$9,421
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9
Unmetered Scattered Load

\$3

\$0

\$0

\$0

\$6

\$0

\$0

\$27

\$0

\$0

\$0

\$0

\$0

\$2

\$5

\$9

\$53

0

99,798

\$0.0000

\$0.0005

\$513

(\$440)

\$73

\$0

\$2,298

\$811

\$1,782

\$0

\$0

\$42

\$0

\$174

\$0

\$216

(\$38)

\$0

\$0

\$0

(\$44)

\$0

(\$81)

\$135

\$4

\$139

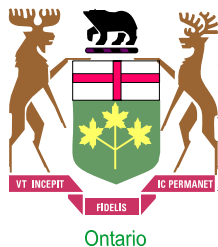
\$56

\$0

\$0

\$0

\$5,758



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet O3.3 Primary Conductors and Poles Cost Pool

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$43,561
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$29,023
Depreciation on Acct 1840-4 Primary Underground Conduit	\$20,230
Depreciation on Acct 1845-4 Primary Underground Conductors	\$1,190
Depreciation on General Plant Assigned to Primary C&P	\$0
Primary C&P Operations and Maintenance	\$141,034
Allocation of General Expenses	\$24,605
Admin and General Assigned to Primary C&P	\$66,827
PILs on Primary C&P	\$13,718
Debt Return on Primary C&P	\$36,139
Equity Return on Primary C&P	\$65,051
Total	\$441,379

General Plant - Gross Assets	\$412,991
General Plant - Accumulated Depreciation	(\$354,439)
General Plant - Net Fixed Assets	\$58,552

General Plant - Depreciation	\$0
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Total Net Fixed Assets Excluding General Plant	\$1,908,254
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Total Administration and General Expense	\$242,795
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Total O&M	\$514,333
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Primary Conductors and Poles Gross Assets	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,222,545
Acct 1835-4 Primary Overhead Conductors	\$807,570
Acct 1840-4 Primary Underground Conduit	\$611,454
Acct 1845-4 Primary Underground Conductors	\$31,578
Subtotal	\$2,673,146

Primary Conductors and Poles Accumulated Depreciation	
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$757,800)

Acct 1835-4 Primary Overhead Conductors	(\$515,806)
Acct 1840-4 Primary Underground Conduit	(\$366,066)
Acct 1845-4 Primary Underground Conductors	(\$25,228)
Subtotal	(\$1,664,900)
Primary Conductor & Pools - Net Fixed Assets	\$1,008,246
General Plant Assigned to Primary C&P - NFA	\$30,980
Primary C&P Net Fixed Assets Including General Plant	\$1,039,227
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$137,349
Acct 1835-5 Secondary Overhead Conductors	\$90,728
Acct 1840-5 Secondary Underground Conduit	\$70,972
Acct 1845-5 Secondary Underground Conductors	\$3,665
Subtotal	\$302,715
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	
Acct 5025 Overhead Distribution Lines & Feeders - Other	
Acct 5040 Underground Distribution Lines & Feeders - Labour	
Acct 5045 Underground Distribution Lines & Feeders - Other	
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	
Acct 5120 Maintenance of Poles, Towers & Fixtures	
Acct 5125 Maintenance of Overhead Conductors & Devices	
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	
Acct 5145 Maintenance of Underground Conduit	
Acct 5150 Maintenance of Underground Conductors & Devices	
Total	\$157,005
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
Total	\$37,154
Primary Conductors and Poles Gross Assets	\$2,673,146
Acct 1815 - 1855	\$4,038,509

<u>Grouping of Operation and Maintenance</u>		Total
1830	\$	2,978
1835	\$	18,675
1840	\$	-
1845	\$	7,041
1830 & 1835	\$	102,064
1840 & 1845	\$	26,247
Total	\$	157,005

Worksheet - Second Run

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$25,356	\$8,878	\$5,100	\$4,054	\$108
\$16,894	\$5,915	\$3,398	\$2,701	\$72
\$11,775	\$4,123	\$2,368	\$1,883	\$50
\$693	\$243	\$139	\$111	\$3
\$0	\$0	\$0	\$0	\$0
\$82,093	\$28,745	\$16,512	\$13,125	\$349
\$14,374	\$4,926	\$2,782	\$2,419	\$64
\$38,493	\$13,589	\$8,009	\$6,468	\$172
\$7,985	\$2,796	\$1,606	\$1,277	\$34
\$21,036	\$7,366	\$4,231	\$3,363	\$89
\$37,865	\$13,258	\$7,616	\$6,054	\$161
\$256,563	\$89,838	\$51,762	\$41,454	\$1,102
\$233,063	\$98,509	\$50,411	\$29,704	\$791
(\$200,020)	(\$84,543)	(\$43,264)	(\$25,493)	(\$679)
\$33,043	\$13,966	\$7,147	\$4,211	\$112
\$0	\$0	\$0	\$0	\$0
\$1,076,096	\$457,714	\$237,054	\$131,588	\$3,505
\$154,331	\$56,683	\$20,600	\$10,099	\$271
\$329,134	\$119,906	\$42,468	\$20,494	\$550
\$711,617	\$249,172	\$143,129	\$113,772	\$3,023
\$470,069	\$164,594	\$94,546	\$75,154	\$1,997
\$355,914	\$124,623	\$71,586	\$56,903	\$1,512
\$18,381	\$6,436	\$3,697	\$2,939	\$78
\$1,555,980	\$544,826	\$312,957	\$248,767	\$6,611
(\$441,099)	(\$154,451)	(\$88,719)	(\$70,522)	(\$1,874)

(\$300,239)	(\$105,129)	(\$60,388)	(\$48,002)	(\$1,276)
(\$213,079)	(\$74,610)	(\$42,857)	(\$34,067)	(\$905)
(\$14,685)	(\$5,142)	(\$2,954)	(\$2,348)	(\$62)
(\$969,102)	(\$339,331)	(\$194,917)	(\$154,938)	(\$4,117)
\$586,878	\$205,495	\$118,040	\$93,829	\$2,493
\$18,021	\$6,270	\$3,559	\$3,003	\$80
\$604,899	\$211,765	\$121,599	\$96,832	\$2,573
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$82,858	\$29,383	\$11,761	\$12,800	\$340
\$54,733	\$19,409	\$7,769	\$8,455	\$225
\$42,815	\$15,183	\$6,077	\$6,614	\$176
\$2,211	\$784	\$314	\$342	\$9
\$182,618	\$64,760	\$25,921	\$28,210	\$750

\$91,728	\$32,161	\$17,880	\$14,613	\$388
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\$21,656	\$7,631	\$4,272	\$3,448	\$92
\$1,555,980	\$544,826	\$312,957	\$248,767	\$6,611
\$2,344,220	\$844,044	\$480,547	\$354,519	\$9,421

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Residential		GS <50		GS>50-Regular		Street Light		Sentinel	
\$	1,740	\$	610	\$	339	\$	277	\$	7
\$	10,910	\$	3,825	\$	2,127	\$	1,738	\$	46
\$	-	\$	-	\$	-	\$	-	\$	-
\$	4,114	\$	1,442	\$	801	\$	655	\$	17
\$	59,628	\$	20,906	\$	11,625	\$	9,500	\$	252
\$	15,336	\$	5,377	\$	2,987	\$	2,443	\$	65
\$	91,728	\$	32,161	\$	17,880	\$	14,613	\$	388

9
Unmetered Scattered Load

\$65

\$43

\$30

\$2

\$0

\$211

\$39

\$96

\$21

\$54

\$97

\$659

\$513

(\$440)

\$73

\$0

\$2,298

\$811

\$1,782

\$1,832

\$1,210

\$916

\$47

\$4,006

(\$1,136)

(\$773)
(\$549)
(\$38)

(\$2,495)

\$1,511
\$48
\$1,559

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

\$0

\$207
\$137
\$107
\$6

\$457

\$235

\$56

\$4,006

\$5,758



**Unmetered
Scattered Load**

\$	4
\$	28
\$	-
\$	11
\$	153
\$	39
\$	235



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet O3.4 Secondary Cost Pool Worksheet - Second

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$4,837
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$3,225
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$2,142
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$238
Depreciation on General Plant Assigned to Secondary C&P	\$0
Secondary C&P Operations and Maintenance	\$15,971
Allocation of General Expenses	\$2,789
Admin and General Assigned to Primary C&P	\$7,560
PILs on Secondary C&P	\$1,601
Debt Return on Secondary C&P	\$4,218
Equity Return on Secondary C&P	\$7,593
Total	\$50,174
General Plant - Gross Assets	\$412,991
General Plant - Accumulated Depreciation	(\$354,439)
General Plant - Net Fixed Assets	\$58,552
General Plant - Depreciation	\$0
Total Net Fixed Assets Excluding General Plant	\$1,908,254
Total Administration and General Expense	\$242,795
Total O&M	\$514,333
<u>Secondary Conductors and Poles Gross Plant</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$137,349
Acct 1835-5 Secondary Overhead Conductors	\$90,728
Acct 1840-5 Secondary Underground Conduit	\$70,972
Acct 1845-5 Secondary Underground Conductors	\$3,665
Subtotal	\$302,715
<u>Secondary Conductors and Poles Accumulated Depreciation</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$84,205)
Acct 1835-5 Secondary Overhead Conductors	(\$57,329)

Acct 1840-5 Secondary Underground Conduit	(\$38,760)
Acct 1845-5 Secondary Underground Conductors	(\$4,740)
Subtotal	(\$185,034)
Secondary Conductor & Pools - Net Fixed Assets	\$117,681
General Plant Assigned to Secondary C&P - NFA	\$3,618
Secondary C&P Net Fixed Assets Including General Plant	\$121,299
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,222,545
Acct 1835-4 Primary Overhead Conductors	\$807,570
Acct 1840-4 Primary Underground Conduit	\$611,454
Acct 1845-4 Primary Underground Conductors	\$31,578
Subtotal	\$2,673,146
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	
Acct 5025 Overhead Distribution Lines & Feeders - Other	
Acct 5040 Underground Distribution Lines & Feeders - Labour	
Acct 5045 Underground Distribution Lines & Feeders - Other	
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	
Acct 5120 Maintenance of Poles, Towers & Fixtures	
Acct 5125 Maintenance of Overhead Conductors & Devices	
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	
Acct 5145 Maintenance of Underground Conduit	
Acct 5150 Maintenance of Underground Conductors & Devices	
Total	\$157,005
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
Total	\$37,154
Secondary Conductors and Poles Gross Assets	\$302,715
Acct 1815 - 1855	\$4,038,509

<u>Grouping of Operation and Maintenance</u>		Total
1830	\$	2,978
1835	\$	18,675
1840	\$	-
1845	\$	7,041
1830 & 1835	\$	102,064
1840 & 1845	\$	26,247
Total	\$	157,005

Run

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$2,918	\$1,035	\$414	\$451	\$12
\$1,946	\$690	\$276	\$301	\$8
\$1,292	\$458	\$183	\$200	\$5
\$144	\$51	\$20	\$22	\$1
\$0	\$0	\$0	\$0	\$0
\$9,635	\$3,417	\$1,368	\$1,488	\$40
\$1,687	\$585	\$230	\$274	\$7
\$4,518	\$1,615	\$663	\$733	\$19
\$966	\$343	\$137	\$149	\$4
\$2,545	\$902	\$361	\$393	\$10
\$4,580	\$1,624	\$650	\$708	\$19
\$30,230	\$10,720	\$4,304	\$4,719	\$125
\$233,063	\$98,509	\$50,411	\$29,704	\$791
(\$200,020)	(\$84,543)	(\$43,264)	(\$25,493)	(\$679)
\$33,043	\$13,966	\$7,147	\$4,211	\$112
\$0	\$0	\$0	\$0	\$0
\$1,076,096	\$457,714	\$237,054	\$131,588	\$3,505
\$154,331	\$56,683	\$20,600	\$10,099	\$271
\$329,134	\$119,906	\$42,468	\$20,494	\$550
\$82,858	\$29,383	\$11,761	\$12,800	\$340
\$54,733	\$19,409	\$7,769	\$8,455	\$225
\$42,815	\$15,183	\$6,077	\$6,614	\$176
\$2,211	\$784	\$314	\$342	\$9
\$182,618	\$64,760	\$25,921	\$28,210	\$750
(\$50,798)	(\$18,014)	(\$7,210)	(\$7,847)	(\$209)
(\$34,585)	(\$12,264)	(\$4,909)	(\$5,342)	(\$142)

\$21,656	\$7,631	\$4,272	\$3,448	\$92
\$182,618	\$64,760	\$25,921	\$28,210	\$750
\$2,344,220	\$844,044	\$480,547	\$354,519	\$9,421

Residential		GS <50		GS>50-Regular		Street Light		Sentinel	
\$	1,740	\$	610	\$	339	\$	277	\$	7
\$	10,910	\$	3,825	\$	2,127	\$	1,738	\$	46
\$	-	\$	-	\$	-	\$	-	\$	-
\$	4,114	\$	1,442	\$	801	\$	655	\$	17
\$	59,628	\$	20,906	\$	11,625	\$	9,500	\$	252
\$	15,336	\$	5,377	\$	2,987	\$	2,443	\$	65
\$	91,728	\$	32,161	\$	17,880	\$	14,613	\$	388

9
Unmetered Scattered Load

\$7

\$5

\$3

\$0

\$0

\$24

\$4

\$11

\$2

\$6

\$11

\$75

\$513

(\$440)

\$73

\$0

\$2,298

\$811

\$1,782

\$207

\$137

\$107

\$6

\$457

(\$127)

(\$86)

(\$58)
(\$7)

(\$279)

\$178

\$6

\$183

\$0

\$0

\$0

\$0

\$0

\$1,832

\$1,210

\$916

\$47

\$4,006

\$235

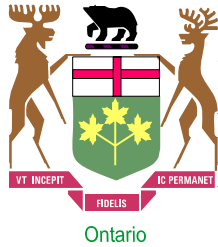
\$56

\$457

\$5,758

**Unmetered
Scattered Load**

\$	4
\$	28
\$	-
\$	11
\$	153
\$	39
\$	235



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Espanola Regional Hydro Distribution

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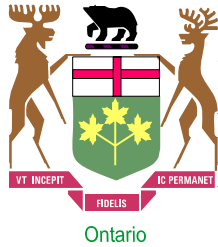
Friday, March 30, 2007

Sheet O3.5 USL Metering Credit Worksheet - Second R

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	\$5,451
Depreciation on General Plant Assigned to Metering	\$0
Acct 5065 - Meter expense	\$2,480
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$3,654
Acct 5310 - Meter Reading	\$7,961
Admin and General Assigned to Metering	\$6,663
PILs on Metering	\$946
Debt Return on Metering	\$2,491
Equity Return on Metering	\$4,484
Total	\$34,132
 Number of Customers	 450
 Metering Unit Cost (\$/Customer/Month)	 \$6.32
 General Plant - Gross Assets	 \$98,509
General Plant - Accumulated Depreciation	(\$84,543)
General Plant - Net Fixed Assets	\$13,966
 General Plant - Depreciation	 \$0
Total Net Fixed Assets Excluding General Plant	\$457,714
 Total Administration and General Expense	\$56,683
 Total O&M	\$119,906
 Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$177,729
Metering - Accumulated Depreciation	(\$108,226)
Metering - Net Fixed Assets	\$69,503
General Plant Assigned to Metering - NFA	\$2,121
Metering Net Fixed Assets Including General Plant	\$71,624

in



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Sheet O4 Summary of Allocators by Class & Accounts

ALLOCATION BY RATE CLASSIFICATION

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

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

4305	Regulatory Debits	mi
4310	Regulatory Credits	mi
4315	Revenues from Electric Plant Leased to Others	mi
4320	Expenses of Electric Plant Leased to Others	mi
4325	Revenues from Merchandise, Jobbing, Etc.	mi
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi
4335	Profits and Losses from Financial Instrument Hedges	mi
4340	Profits and Losses from Financial Instrument Investments	mi
4345	Gains from Disposition of Future Use Utility Plant	mi
4350	Losses from Disposition of Future Use Utility Plant	mi
4355	Gain on Disposition of Utility and Other Property	mi
4360	Loss on Disposition of Utility and Other Property	mi
4365	Gains from Disposition of Allowances for Emission	mi
4370	Losses from Disposition of Allowances for Emission	mi
4390	Miscellaneous Non-Operating Income	mi
4395	Rate-Payer Benefit Including Interest	mi
4398	Foreign Exchange Gains and Losses, Including Amortization	mi
4405	Interest and Dividend Income	mi
4415	Equity in Earnings of Subsidiary Companies	mi
4705	Power Purchased	cop
4708	Charges-WMS	cop
4710	Cost of Power Adjustments	cop
4712	Charges-One-Time	cop
4714	Charges-NW	cop
4715	System Control and Load Dispatching	cop
4716	Charges-CN	cop
4730	Rural Rate Assistance Expense	cop
5005	Operation Supervision and Engineering	di
5010	Load Dispatching	di
5012	Station Buildings and Fixtures Expense	di
5014	Transformer Station Equipment - Operation Labour	di
5015	Transformer Station Equipment - Operation Supplies and Expenses	di
5016	Distribution Station Equipment - Operation Labour	di
5017	Distribution Station Equipment - Operation Supplies and Expenses	di
5020	Overhead Distribution Lines and Feeders - Operation Labour	di
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di
5030	Overhead Subtransmission Feeders - Operation	di
5035	Overhead Distribution Transformers- Operation	di
5040	Underground Distribution Lines and Feeders - Operation Labour	di
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di
5050	Underground Subtransmission Feeders - Operation	di

5055	Underground Distribution Transformers - Operation	di
5065	Meter Expense	cu
5070	Customer Premises - Operation Labour	cu
5075	Customer Premises - Materials and Expenses	cu
5085	Miscellaneous Distribution Expense	di
5090	Underground Distribution Lines and Feeders - Rental Paid	di
5095	Overhead Distribution Lines and Feeders - Rental Paid	di
5096	Other Rent	di
5105	Maintenance Supervision and Engineering	di
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di
5112	Maintenance of Transformer Station Equipment	di
5114	Maintenance of Distribution Station Equipment	di
5120	Maintenance of Poles, Towers and Fixtures	di
5125	Maintenance of Overhead Conductors and Devices	di
5130	Maintenance of Overhead Services	di
5135	Overhead Distribution Lines and Feeders - Right of Way	di
5145	Maintenance of Underground Conduit	di
5150	Maintenance of Underground Conductors and Devices	di
5155	Maintenance of Underground Services	di
5160	Maintenance of Line Transformers	di
5175	Maintenance of Meters	cu
5305	Supervision	cu
5310	Meter Reading Expense	cu
5315	Customer Billing	cu
5320	Collecting	cu
5325	Collecting- Cash Over and Short	cu
5330	Collection Charges	cu
5335	Bad Debt Expense	cu
5340	Miscellaneous Customer Accounts Expenses	cu
5405	Supervision	ad
5410	Community Relations - Sundry	ad
5415	Energy Conservation	ad
5420	Community Safety Program	ad
5425	Miscellaneous Customer Service and Informational Expenses	ad
5505	Supervision	ad
5510	Demonstrating and Selling Expense	ad
5515	Advertising Expense	ad
5520	Miscellaneous Sales Expense	ad
5605	Executive Salaries and Expenses	ad
5610	Management Salaries and Expenses	ad
5615	General Administrative Salaries and Expenses	ad

5620	Office Supplies and Expenses	ad
5625	Administrative Expense Transferred Credit	ad
5630	Outside Services Employed	ad
5635	Property Insurance	ad
5640	Injuries and Damages	ad
5645	Employee Pensions and Benefits	ad
5650	Franchise Requirements	ad
5655	Regulatory Expenses	ad
5660	General Advertising Expenses	ad
5665	Miscellaneous General Expenses	ad
5670	Rent	ad
5675	Maintenance of General Plant	ad
5680	Electrical Safety Authority Fees	ad
5685	Independent Market Operator Fees and Penalties	cop
5705	Amortization Expense - Property, Plant, and Equipment	dep
5710	Amortization of Limited Term Electric Plant	dep
5715	Amortization of Intangibles and Other Electric Plant	dep
5720	Amortization of Electric Plant Acquisition Adjustments	dep
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep
5735	Amortization of Deferred Development Costs	dep
5740	Amortization of Deferred Charges	dep
6005	Interest on Long Term Debt	INT
6105	Taxes Other Than Income Taxes	ad
6110	Income Taxes	Input
6205	Donations	ad
6210	Life Insurance	ad
6215	Penalties	ad
6225	Other Deductions	ad

Grouping by
Allocator

1808

1815

1820

1830

1835
1840
1845
1850
1855
1860
1815-1855
1830 & 1835
1840 & 1845
BCP
BDHA
Break Out
CCA
CDMPP
CEN
CEN EWMP
CREV
CWCS
CWMC
CWMR
CWNB
DCP
LPHA
LTNCP
NFA
NFA ECC
O&M
PNCP
SNCP
TCP

Total

- Second Run

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

\$	18,675	\$	10,910	\$	3,825	\$	2,127	\$	1,738
\$	-	\$	-	\$	-	\$	-	\$	-
\$	7,041	\$	4,114	\$	1,442	\$	801	\$	655
\$	23,769	\$	13,836	\$	4,844	\$	2,783	\$	2,212
\$	-	\$	-	\$	-	\$	-	\$	-
\$	6,990	\$	2,796	\$	3,654	\$	540	\$	-
\$	37,154	\$	21,656	\$	7,631	\$	4,272	\$	3,448
\$	102,064	\$	59,628	\$	20,906	\$	11,625	\$	9,500
\$	26,247	\$	15,336	\$	5,377	\$	2,987	\$	2,443
\$	-	\$	-	\$	-	\$	-	\$	-
\$	3,390	\$	3,220	\$	170	\$	-	\$	-
-\$	3,010,638	-\$	1,704,366	-\$	705,084	-\$	353,970	-\$	237,007
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	602,614	\$	309,464	\$	116,708	\$	168,842	\$	6,427
\$	3,660,458	\$	1,879,780	\$	708,922	\$	1,025,597	\$	39,043
-\$	1,065,411	-\$	706,987	-\$	287,233	-\$	60,143	-\$	8,350
\$	40,172	\$	23,265	\$	7,349	\$	900	\$	8,314
\$	344,707	\$	137,873	\$	180,210	\$	26,624	\$	-
\$	33,129	\$	24,496	\$	7,961	\$	672	\$	-
\$	88,308	\$	64,123	\$	20,990	\$	2,500	\$	22
\$	350,820	\$	193,635	\$	95,001	\$	60,873	\$	1,056
-\$	9,185	-\$	8,726	-\$	459	\$	-	\$	-
\$	743,891	\$	433,003	\$	151,616	\$	87,091	\$	69,228
-\$	40,974	-\$	23,106	-\$	9,828	-\$	5,090	-\$	2,825
\$	421,706	\$	237,981	\$	100,588	\$	51,475	\$	30,331
\$	280,266	\$	179,348	\$	65,338	\$	23,141	\$	11,167
\$	2,951,731	\$	1,705,334	\$	620,320	\$	366,635	\$	248,767
\$	302,715	\$	182,618	\$	64,760	\$	25,921	\$	28,210
\$	-	\$	-	\$	-	\$	-	\$	-

\$	5,983,642	\$	3,094,597	\$	1,202,144	\$	1,457,198	\$	214,830
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8	9
Sentinel	Unmetered Scattered Load

\$8,993

	Sentinel	Unmetered Scattered Load
\$	6	\$ 35
\$	-	\$ -
\$	-	\$ 1
\$	7	\$ 4

\$	46	\$	28
\$	-	\$	-
\$	17	\$	11
\$	59	\$	36
\$	-	\$	-
\$	-	\$	-
\$	92	\$	56
\$	252	\$	153
\$	65	\$	39
\$	-	\$	-
\$	-	\$	-
-\$	6,302	-\$	3,908
\$	-	\$	-
\$	-	\$	-
\$	229	\$	943
\$	1,390	\$	5,726
-\$	477	-\$	2,221
\$	221	\$	123
\$	-	\$	-
\$	-	\$	-
\$	2	\$	670
\$	38	\$	216
\$	-	\$	-
\$	1,840	\$	1,115
-\$	75	-\$	49
\$	808	\$	524
\$	300	\$	971
\$	6,611	\$	4,064
\$	750	\$	457
\$	-	\$	-

\$	5,879	\$	8,993
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Sheet O5 Details of Allocators by Class and Account Work

Uniform System of Accounts - Detail Accounts

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

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

3046	Balance Transferred From Income
4080	Distribution Services Revenue
4082	Retail Services Revenues
4084	
	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
4225	Late Payment Charges
4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits
4310	Regulatory Credits
4315	
	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	
	Gain on Disposition of Utility and Other Property
4360	
	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies
4705	Power Purchased
4708	Charges-WMS
4710	Cost of Power Adjustments
4712	Charges-One-Time
4714	Charges-NW
4715	System Control and Load Dispatching

4716	Charges-CN
4730	Rural Rate Assistance Expense
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services

5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses
5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation
5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses
5505	Supervision
5510	Demonstrating and Selling Expense
5515	Advertising Expense
5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses
5625	Administrative Expense Transferred Credit
5630	Outside Services Employed
5635	Property Insurance
5640	Injuries and Damages
5645	Employee Pensions and Benefits
5650	Franchise Requirements
5655	Regulatory Expenses
5660	General Advertising Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties
5705	Amortization Expense - Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant

5720	Amortization of Electric Plant Acquisition Adjustments		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs		
5735	Amortization of Deferred Development Costs		
5740	Amortization of Deferred Charges		
6005	Interest on Long Term Debt		
6105	Taxes Other Than Income Taxes		
6110	Income Taxes		
6205	Donations		
6210	Life Insurance		
6215	Penalties		
6225	Other Deductions		
		\$5,983,642	\$0

Grouping by Allocator	Adjusted TB		Demand
1808	\$	57,536.34	\$ 57,536.34
1815	\$	-	\$ -
1820	\$	3,488.38	\$ 3,488.38
1830	\$	2,977.88	\$ 1,786.73
1835	\$	18,675.05	\$ 11,205.03
1840	\$	-	\$ -
1845	\$	7,040.73	\$ 4,224.44
1850	\$	23,769.16	\$ 14,261.50
1855	\$	-	\$ -
1860	\$	6,989.96	\$ -
1815-1855	\$	37,154.36	\$ 22,292.62
1830 & 1835	\$	102,064.27	\$ 61,238.56
1840 & 1845	\$	26,247.49	\$ 15,748.49
BCP	\$	-	\$ -
BDHA	\$	3,389.76	\$ -
Break Out	\$	(3,010,637.50)	\$ -
CCA	\$	-	\$ -
CDMPP	\$	-	\$ -
CEN	\$	602,613.67	\$ -
CEN EWMP	\$	3,660,458.24	\$ -
CREV	\$	(1,065,411.00)	\$ -
CWCS	\$	40,171.86	\$ -
CWMC	\$	344,706.66	\$ -
CWMR	\$	33,129.29	\$ -
CWNB	\$	88,308.07	\$ -
DCP	\$	350,819.60	\$ 350,819.60
LPHA	\$	(9,185.15)	\$ -
LTNCP	\$	743,890.92	\$ 446,334.55

NFA	\$	(40,974.18)	\$	-
NFA ECC	\$	421,706.28	\$	-
O&M	\$	280,265.52	\$	-
PNCP	\$	2,951,731.13	\$	1,882,472.64
SNCP	\$	302,714.99	\$	181,628.99
TCP	\$	-	\$	-
Total	\$	5,983,642	\$	3,053,038

Worksheet - Second Run



Allocation - Demand
Related

Categorization

1

Adjusted TB	Demand	Customer	Total	Residential
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\$5,983,642	\$3,053,038	\$2,190,586	\$5,243,624	\$815,583
			O5 Summary	O4 Summary
			\$5,983,642	\$5,983,642
			(\$0)	
\$0			\$5,983,642	



Customer			Total	Residential		GS <50		GS>50-Regular	
\$	-	\$	57,536.34	\$	31,757.18	\$	15,580.63	\$	9,983.54
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	3,488.38	\$	1,870.18	\$	945.33	\$	672.15
\$	1,191.15	\$	2,977.88	\$	964.16	\$	487.24	\$	334.95
\$	7,470.02	\$	18,675.05	\$	6,046.50	\$	3,055.64	\$	2,100.55
\$	-	\$	-	\$	-	\$	-	\$	-
\$	2,816.29	\$	7,040.73	\$	2,280.05	\$	1,152.23	\$	791.28
\$	9,507.66	\$	23,769.16	\$	7,645.84	\$	3,864.77	\$	2,747.92
\$	-	\$	-	\$	-	\$	-	\$	-
\$	6,989.96	\$	6,989.96	\$	-	\$	-	\$	-
\$	14,861.74	\$	37,154.36	\$	12,007.45	\$	6,068.44	\$	4,212.07
\$	40,825.71	\$	102,064.27	\$	33,045.79	\$	16,699.89	\$	11,480.07
\$	10,499.00	\$	26,247.49	\$	8,499.90	\$	4,295.45	\$	2,949.85
\$	-	\$	-	\$	-	\$	-	\$	-
\$	3,389.76	\$	3,389.76	\$	-	\$	-	\$	-
\$	-	\$	-	\$	(834,363.20)	\$	(421,185.43)	\$	(291,645.51)
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	40,171.86	\$	40,171.86	\$	-	\$	-	\$	-
\$	344,706.66	\$	344,706.66	\$	-	\$	-	\$	-
\$	33,129.29	\$	33,129.29	\$	-	\$	-	\$	-
\$	187,126.37	\$	187,126.37	\$	-	\$	-	\$	-
\$	-	\$	350,819.60	\$	193,634.86	\$	95,000.65	\$	60,873.21
\$	-	\$	-	\$	-	\$	-	\$	-
\$	297,556.37	\$	743,890.92	\$	239,287.70	\$	120,953.78	\$	86,000.34

\$	-	\$	-	\$	-	\$	-		
\$	-	\$	-	\$	-	\$	-		
\$	-	\$	-	\$	-	\$	-		
\$	1,069,258.48	\$	2,951,731.13	\$	1,009,226.27	\$	510,137.94	\$	362,717.36
\$	121,086.00	\$	302,714.99	\$	103,680.30	\$	52,293.04	\$	25,615.47
\$	-	\$	-	\$	-	\$	-	\$	-
\$	2,190,586	\$	5,243,624	\$	815,583	\$	409,350	\$	278,833



2	3	7	8	9
GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load

\$409,350	\$278,833	\$1,047	\$38	\$456
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GS> 50-TOU			GS >50-Intermediate			Unmetered Scattered Load			Embedded Distributor			Back-up/Standby Power		
\$	-	\$	-	\$		35.48	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		0.72	\$		-	\$		-		
\$	-	\$	-	\$		0.37	\$		-	\$		-		
\$	-	\$	-	\$		2.34	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		0.88	\$		-	\$		-		
\$	-	\$	-	\$		2.96	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		4.65	\$		-	\$		-		
\$	-	\$	-	\$		12.81	\$		-	\$		-		
\$	-	\$	-	\$		3.29	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		(347.76)	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		216.36	\$		-	\$		-		
\$	-	\$	-	\$		-	\$		-	\$		-		
\$	-	\$	-	\$		92.72	\$		-	\$		-		

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	391.07	\$	-
\$	-	\$	-	\$	40.18	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	456	\$	-

Allocation - Customer
Related

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

\$1,505,307	\$683,034	\$206,789	\$20,606	\$163,508
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	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	122.73	\$	4.23	\$	4.09
\$	769.69	\$	26.51	\$	25.66
\$	-	\$	-	\$	-
\$	290.18	\$	9.98	\$	9.67
\$	979.72	\$	34.83	\$	32.66
\$	-	\$	-	\$	-
\$	3,654.29	\$	539.88	\$	-
\$	1,562.54	\$	60.43	\$	50.91
\$	4,206.55	\$	144.87	\$	140.25
\$	1,081.78	\$	37.22	\$	36.07
\$	-	\$	-	\$	-
\$	169.59	\$	-	\$	-
\$	(199,356.28)	\$	(19,060.52)	\$	(3,120.05)
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	7,348.61	\$	900.16	\$	122.75
\$	180,209.61	\$	26,624.08	\$	-
\$	7,961.21	\$	672.31	\$	-
\$	44,478.05	\$	5,298.57	\$	1,419.26
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	30,661.87	\$	1,090.20	\$	1,022.06

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	110,182.35	\$	3,917.59	\$	-	\$	3,672.74
\$	12,466.78	\$	305.42	\$	-	\$	416.48
\$	-	\$	-	\$	-	\$	-
\$	206,789	\$	20,606	\$	-	\$	3,833

Allocation of
Miscellaneous
Revenue

8	9		1	2
Sentinel	Unmetered Scattered Load	Total - Customer	Residential	GS <50

\$4,349	\$3,833	\$1,082,119	(\$866,608)	(\$344,843)
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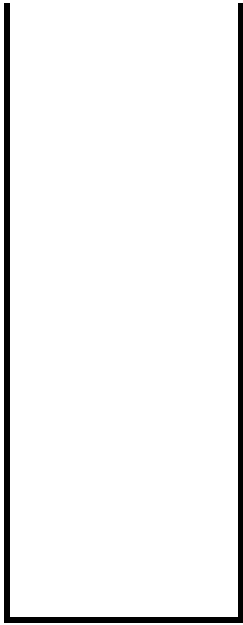
|

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3	7	8	9	
GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Mis

[illegible]

\$	-	\$	(168.97)	\$	-	\$	-	\$	23,833.92
\$	-	\$	-	\$	-	\$	-	\$	100,587.71
\$	-	\$	-	\$	-	\$	-	\$	65,338.12
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	-\$	3,139	\$	-	\$	-	\$	930,847

**Allocation of General
Plant and
Administration**

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel

\$2,462,588	\$930,847	\$1,238,134	\$68,327	\$2,230
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[illegible]

\$	12,343.79	\$	-	\$	-	\$	119.64	\$	-
\$	51,474.85	\$	-	\$	-	\$	523.82	\$	-
\$	23,141.06	\$	-	\$	-	\$	971.08	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,238,134	\$	-	\$	-	\$	7,843	\$	-

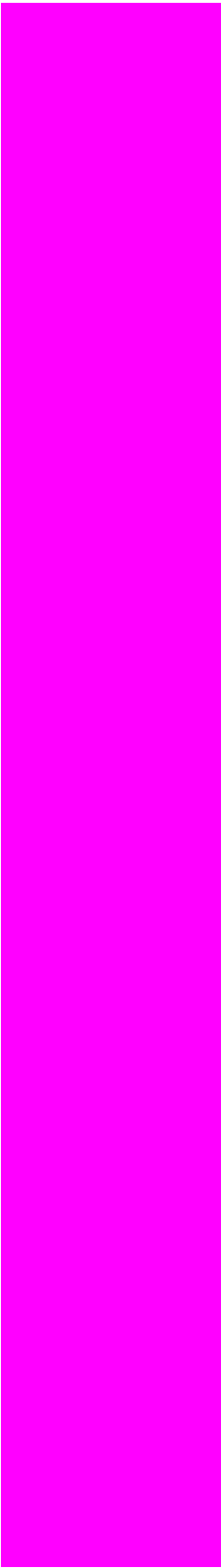
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Unmetered Scattered Load	Total - A&G
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\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-

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	A	B	C	D	E	F	J
1		2006 Cost Allocation Information Filing					
2		Espanola Regional Hydro Distribution					
3		EB-2005-0362 EB-2007-0003					
4		Friday, March 30, 2007					
5		Sheet O6 Composite Allocator Detail Worksheet - Second Run					
7	<div>Details: Output Sheet Details How Various Composite Allocators are Derived</div> <div>Demand Allocators can be found in columns C to AG Customer Allocators can be found in columns AJ to BN</div>						
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	Composite allocators						
25	Rate Base						
26							
27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0
28							
29	1805-1	Land Station >50 kV		\$0	\$0	\$0	\$0
30	1805-2	Land Station <50 kV		\$37,996	\$18,641	\$11,945	\$207
31	1805	Total	\$68,839	\$37,996	\$18,641	\$11,945	\$207
32							
33	1806-1	Land Rights Station >50 kV		\$0	\$0	\$0	\$0
34	1806-2	Land Rights Station <50 kV		\$0	\$0	\$0	\$0
35	1806	Total	\$0	\$0	\$0	\$0	\$0
36							
37	1808-1	Buildings and Fixtures > 50 kV		\$0	\$0	\$0	\$0
38	1808-2	Buildings and Fixtures < 50 KV		\$155,639	\$76,359	\$48,928	\$849
39	1808	Total	\$281,980	\$155,639	\$76,359	\$48,928	\$849
40							
41	1810-1	Leasehold Improvements >50 kV		\$0	\$0	\$0	\$0
42	1810-2	Leasehold Improvements <50 kV		\$0	\$0	\$0	\$0
43	1810	Total	\$0	\$0	\$0	\$0	\$0
44							
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0
46							
47	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$278,585	\$149,354	\$75,495	\$53,678	\$0
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0
50	1820	Total	\$278,585	\$149,354	\$75,495	\$53,678	\$0
51							
52	1815 & 1820	Total	\$278,585	\$149,354	\$75,495	\$53,678	\$0
53							
54	1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0
56	1825	Total	\$0	\$0	\$0	\$0	\$0
57							
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary		\$393,257	\$198,781	\$141,337	\$0
60	1830-5	Poles, Towers and Fixtures - Secondary		\$47,042	\$23,727	\$11,622	\$0
61	1830	Total	\$815,937	\$440,299	\$222,508	\$152,959	\$0
62							
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$259,771	\$131,308	\$93,362	\$0
65	1835-5	Overhead Conductors and Devices - Secondary		\$31,074	\$15,673	\$7,677	\$0
66	1835	Total	\$538,979	\$290,846	\$146,981	\$101,039	\$0
67							
68	1830 & 1835	Total	\$1,354,915	\$731,145	\$369,488	\$253,999	\$0
69							
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$196,687	\$99,420	\$70,689	\$0
72	1840-5	Underground Conduit - Secondary		\$24,308	\$12,260	\$6,006	\$0
73	1840	Total	\$409,455	\$220,995	\$111,680	\$76,695	\$0
74							
75	1845-3	Underground Conductors and Devices Bulk Delivery		\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices Primary		\$10,158	\$5,134	\$3,651	\$0

	A	B	C	D	E	F	J
77	1845-5	Underground Conductors and Devices					
78	1845	Secondary		\$1,255	\$633	\$310	\$0
79		Total	\$21,146	\$11,413	\$5,768	\$3,961	\$0
80	1840 & 1845	Total	\$430,601	\$232,408	\$117,448	\$80,656	\$0
81							
82	1850	Line Transformers	\$446,335	\$239,288	\$120,954	\$86,000	\$0
83							
84	1815- 1850	Total	\$2,510,436	\$1,352,194	\$683,385	\$474,333	\$0
85							
86	1855	Services	\$0	\$0	\$0	\$0	\$0
87							
88	1815- 1855	Total	\$2,510,436	\$1,352,194	\$683,385	\$474,333	\$0
89							
90	1860	Meters	\$0	\$0	\$0	\$0	\$0
91							
92	1815-1860	Total	\$2,510,436	\$1,352,194	\$683,385	\$474,333	\$0
93							
94	1565-1860	Total	\$2,861,256	\$1,545,829	\$778,385	\$535,206	\$1,056
95							
96		Total Demand And Customer	\$4,729,291	\$2,673,830	\$1,116,774	\$567,677	\$355,575
97		Accum Depreciation - NFA	(\$2,821,037)	(\$1,597,733)	(\$659,061)	(\$330,624)	(\$223,988)
98		Accum Depreciation - NFA ECC	(\$2,716,543)	(\$1,537,978)	(\$636,683)	(\$321,995)	(\$210,809)
99	NFA	Net Fixed Assets	\$1,908,254	\$1,076,096	\$457,714	\$237,054	\$131,588
100	NFA ECC	Net Fixed Assets Excluding Capital Contribution	\$2,012,748	\$1,135,852	\$480,092	\$245,683	\$144,766
101							
102							
103	Operating and Maintenance		Allocate all the costs to the O and M expenses before using it as a composite				
104							
105	Accounts						
106	5005	Operation Supervision and Engineering					
107	5010	Load Dispatching					
108	5012	Station Buildings and Fixtures Expense					
109	5014	Transformer Station Equipment - Operation Labour					
110	5015	Transformer Station Equipment - Operation Supplies and Expenses					
111	5016	Distribution Station Equipment - Operation Labour					
112	5017	Distribution Station Equipment - Operation Supplies and Expenses					
113	5020	Overhead Distribution Lines and Feeders - Operation Labour					
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses					
115	5030	Overhead Subtransmission Feeders - Operation					
116	5035	Overhead Distribution Transformers- Operation					
117	5040	Underground Distribution Lines and Feeders - Operation Labour					
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses					
119	5050	Underground Subtransmission Feeders - Operation					
120	5055	Underground Distribution Transformers - Operation					
121	5065	Meter Expense					
122	5070	Customer Premises - Operation Labour					
123	5075	Customer Premises - Materials and Expenses					
124	5085	Miscellaneous Distribution Expense					
125	5090	Underground Distribution Lines and Feeders - Rental Paid					
126	5095	Overhead Distribution Lines and Feeders - Rental Paid					
127	5096	Other Rent					
128	5105	Maintenance Supervision and Engineering					
129	5110	Maintenance of Buildings and Fixtures - Distribution Stations					
130	5112	Maintenance of Transformer Station Equipment					
131	5114	Maintenance of Distribution Station Equipment					
132	5120	Maintenance of Poles, Towers and Fixtures					
133	5125	Maintenance of Overhead Conductors and Devices					
134	5130	Maintenance of Overhead Services					
135	5135	Overhead Distribution Lines and Feeders - Right of Way					
136	5145	Maintenance of Underground Conduit					

	A	B	C	D	E	F	J
137	5150	Maintenance of Underground Conductors and Devices					
138	5155	Maintenance of Underground Services					
139	5160	Maintenance of Line Transformers					
140	5175	Maintenance of Meters					
141	5305	Supervision					
142	5310	Meter Reading Expense					
143	5315	Customer Billing					
144	5320	Collecting					
145	5325	Collecting- Cash Over and Short					
146	5330	Collection Charges					
147	5335	Bad Debt Expense					
148	5340	Miscellaneous Customer Accounts Expenses					
149							
150	O&M DC	Total	\$191,782	\$104,117	\$52,150	\$35,272	\$173
151							
152	O&M	Total Demand and Customer	\$514,333	\$329,134	\$119,906	\$42,468	\$20,494
153							
154							
155	Accounts						
156	4705	Power Purchased	\$3,294,748	\$1,691,975	\$638,095	\$923,131	\$35,142
157	4708	Charges-VMS	\$423,033	\$217,243	\$81,929	\$118,526	\$4,512
158	4710	Cost of Power Adjustments	(\$57,323)	(\$29,437)	(\$11,102)	(\$16,061)	(\$611)
159	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0
160	4714	Charges-NW	\$342,043	\$175,652	\$66,243	\$95,834	\$3,648
161	4716	Charges-CN	\$260,571	\$133,813	\$50,465	\$73,007	\$2,779
162	4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0
163	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0
164							
165	COP	Cost of Power	\$4,263,072	\$2,189,245	\$825,630	\$1,194,439	\$45,470
166							
167	Accounts						
168	5005	Operation Supervision and Engineering					
169	5010	Load Dispatching					
170	5012	Station Buildings and Fixtures Expense					
171	5014	Transformer Station Equipment - Operation Labour					
172	5015	Transformer Station Equipment - Operation Supplies and Expenses					
173	5016	Distribution Station Equipment - Operation Labour					
174	5017	Distribution Station Equipment - Operation Supplies and Expenses					
175	5020	Overhead Distribution Lines and Feeders - Operation Labour					
176	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses					
177	5030	Overhead Subtransmission Feeders - Operation					
178	5035	Overhead Distribution Transformers- Operation					
179	5040	Underground Distribution Lines and Feeders - Operation Labour					
180	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses					
181	5050	Underground Subtransmission Feeders - Operation					
182	5055	Underground Distribution Transformers - Operation					
183	5065	Meter Expense					
184	5070	Customer Premises - Operation Labour					
185	5075	Customer Premises - Materials and Expenses					
186	5085	Miscellaneous Distribution Expense					
187	5090	Underground Distribution Lines and Feeders - Rental Paid					
188	5095	Overhead Distribution Lines and Feeders - Rental Paid					
189	5096	Other Rent					
190	5105	Maintenance Supervision and Engineering					
191	5110	Maintenance of Buildings and Fixtures - Distribution Stations					
192	5112	Maintenance of Transformer Station Equipment					
193	5114	Maintenance of Distribution Station Equipment					
194	5120	Maintenance of Poles, Towers and Fixtures					
195	5125	Maintenance of Overhead Conductors and Devices					
196	5130	Maintenance of Overhead Services					
197	5135	Overhead Distribution Lines and Feeders - Right of Way					

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	5145	Maintenance of Underground Conduit					
198							
	5150	Maintenance of Underground					
199		Conductors and Devices					
	5155	Maintenance of Underground Services					
200							
201	5160	Maintenance of Line Transformers					
202	5175	Maintenance of Meters					
203	5305	Supervision					
204	5310	Meter Reading Expense					
205	5315	Customer Billing					
206	5320	Collecting					
207	5325	Collecting- Cash Over and Short					
208	5330	Collection Charges					
209	5335	Bad Debt Expense					
	5340	Miscellaneous Customer Accounts					
210		Expenses					
211	5405	Supervision					
212	5410	Community Relations - Sundry					
213	5415	Energy Conservation					
214	5420	Community Safety Program					
		Miscellaneous Customer Service and					
215	5425	Informational Expenses					
216	5505	Supervision					
217	5510	Demonstrating and Selling Expense					
218	5515	Advertising Expense					
219	5520	Miscellaneous Sales Expense					
220	5605	Executive Salaries and Expenses					
		Management Salaries and Expenses					
221	5610						
		General Administrative Salaries and					
222	5615	Expenses					
223	5620	Office Supplies and Expenses					
		Administrative Expense Transferred					
224	5625	Credit					
225	5630	Outside Services Employed					
226	5635	Property Insurance					
227	5640	Injuries and Damages					
228	5645	Employee Pensions and Benefits					
229	5650	Franchise Requirements					
230	5655	Regulatory Expenses					
231	5660	General Advertising Expenses					
232	5665	Miscellaneous General Expenses					
233	5670	Rent					
234	5675	Maintenance of General Plant					
235	5680	Electrical Safety Authority Fees					
236	6105	Taxes Other Than Income Taxes					
237	6205	Donations					
238	6210	Life Insurance					
239	6215	Penalties					
240	6225	Other Deductions					
241							
242		OM&A Expenses	\$757,128	\$483,465	\$176,589	\$63,067	\$30,593
243							
244							
245							
246							
247			Demand Allocators				
	Grouping of Operating and Maintenance		Demand Total	Residential	GS <50	GS>50-Regular	Street Light
248	Distribution Costs (lines 106 - 148)						
249							
250	1808	\$	57,536	\$	31,757	\$	15,581
251	1815	\$	-	\$	-	\$	9,984
252	1820	\$	3,488	\$	1,870	\$	672
253	1830	\$	1,787	\$	964	\$	487
254	1835	\$	11,205	\$	6,047	\$	3,056
255	1840	\$	-	\$	-	\$	2,101
256	1845	\$	4,224	\$	2,280	\$	1,152
257	1850	\$	14,261	\$	7,646	\$	3,865
258	1855	\$	-	\$	-	\$	2,748
259	1860	\$	-	\$	-	\$	-
260	1815-1855	\$	22,293	\$	12,007	\$	6,068
261	1830 & 1835	\$	61,239	\$	33,046	\$	16,700
262	1840 & 1845	\$	15,748	\$	8,500	\$	4,295
263	BCP	\$	-	\$	-	\$	2,950
264	BDHA	\$	-	\$	-	\$	-
265	Break Out	\$	-	\$	-	\$	-
266	CCA	\$	-	\$	-	\$	-
267	CDMPP	\$	-	\$	-	\$	-
268	CEN	\$	-	\$	-	\$	-
269	CEN EWMP	\$	-	\$	-	\$	-
270	CREV	\$	-	\$	-	\$	-
271	CWCS	\$	-	\$	-	\$	-
272	CWMC	\$	-	\$	-	\$	-
273	CWMR	\$	-	\$	-	\$	-
274	CWNB	\$	-	\$	-	\$	-
275	DCP	\$	-	\$	-	\$	-
276	LPHA	\$	-	\$	-	\$	-
277	LTNCP	\$	-	\$	-	\$	-
278	NFA	\$	-	\$	-	\$	-
279	NFA ECC	\$	-	\$	-	\$	-
280	O&M	\$	-	\$	-	\$	-

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281		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -
282		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -
283		TCP	\$ -	\$ -	\$ -	\$ -	\$ -
284							
285		Total	\$ 191,782	\$ 104,117	\$ 52,150	\$ 35,272	\$ 173
286							
287							
288							
289		Grouping of OM&A (lines 168 - 240)					
290							
291		1808	\$ 57,536	\$ 31,757	\$ 15,581	\$ 9,984	\$ 173
292		1815	\$ -	\$ -	\$ -	\$ -	\$ -
293		1820	\$ 3,488	\$ 1,870	\$ 945	\$ 672	\$ -
294		1830	\$ 2,978	\$ 1,740	\$ 610	\$ 339	\$ 277
295		1835	\$ 18,675	\$ 10,910	\$ 3,825	\$ 2,127	\$ 1,738
296		1840	\$ -	\$ -	\$ -	\$ -	\$ -
297		1845	\$ 7,041	\$ 4,114	\$ 1,442	\$ 801	\$ 655
298		1850	\$ 23,769	\$ 13,836	\$ 4,844	\$ 2,783	\$ 2,212
299		1855	\$ -	\$ -	\$ -	\$ -	\$ -
300		1860	\$ 6,990	\$ 2,796	\$ 3,654	\$ 540	\$ -
301		1815-1855	\$ 37,154	\$ 21,656	\$ 7,631	\$ 4,272	\$ 3,448
302		1830 & 1835	\$ 102,064	\$ 59,628	\$ 20,906	\$ 11,625	\$ 9,500
303		1840 & 1845	\$ 26,247	\$ 15,336	\$ 5,377	\$ 2,987	\$ 2,443
304		BCP	\$ -	\$ -	\$ -	\$ -	\$ -
305		BDHA	\$ 3,390	\$ 3,220	\$ 170	\$ -	\$ -
306		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -
307		CCA	\$ -	\$ -	\$ -	\$ -	\$ -
308		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -
309		CEN	\$ -	\$ -	\$ -	\$ -	\$ -
310		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -
311		CREV	\$ -	\$ -	\$ -	\$ -	\$ -
312		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -
313		CWMC	\$ 4,744	\$ 1,898	\$ 2,480	\$ 366	\$ -
314		CWMR	\$ 33,129	\$ 24,496	\$ 7,961	\$ 672	\$ -
315		CWNB	\$ 187,126	\$ 135,878	\$ 44,478	\$ 5,299	\$ 47
316		DCP	\$ -	\$ -	\$ -	\$ -	\$ -
317		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -
318		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -
319		NFA	\$ 5,003	\$ 2,821	\$ 1,200	\$ 622	\$ 345
320		NFA ECC	\$ 8,715	\$ 4,918	\$ 2,079	\$ 1,064	\$ 627
321		O&M	\$ 229,077	\$ 146,592	\$ 53,405	\$ 18,915	\$ 9,128
322		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -
323		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -
324		TCP	\$ -	\$ -	\$ -	\$ -	\$ -
325							
326		Total	\$ 757,128	\$ 483,465	\$ 176,589	\$ 63,067	\$ 30,593
327							
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21								
22	8	9		1	2	3	7	8
23	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel
24								
25								
26								
27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28								
29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	\$7	\$42	\$0	\$0	\$0	\$0	\$0	\$0
31	\$7	\$42	\$0	\$0	\$0	\$0	\$0	\$0
32								
33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36								
37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$31	\$174	\$0	\$0	\$0	\$0	\$0	\$0
39	\$31	\$174	\$0	\$0	\$0	\$0	\$0	\$0
40								
41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44								
45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46								
47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0
49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0
51								
52	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0
53								
54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57								
58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	\$0	\$152	\$489,018	\$318,360	\$50,391	\$1,792	\$113,772	\$3,023
60	\$0	\$18	\$54,940	\$35,816	\$5,656	\$139	\$12,800	\$340
61	\$0	\$171	\$543,958	\$354,176	\$56,048	\$1,930	\$126,572	\$3,364
62								
63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	\$0	\$101	\$323,028	\$210,297	\$33,287	\$1,184	\$75,154	\$1,997
65	\$0	\$12	\$36,291	\$23,659	\$3,736	\$92	\$8,455	\$225
66	\$0	\$113	\$359,319	\$233,956	\$37,023	\$1,275	\$83,609	\$2,222
67								
68	\$0	\$283	\$903,277	\$588,132	\$93,071	\$3,205	\$210,180	\$5,585
69								
70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	\$0	\$76	\$244,581	\$159,227	\$25,203	\$896	\$56,903	\$1,512
72	\$0	\$9	\$28,389	\$18,507	\$2,923	\$72	\$6,614	\$176
73	\$0	\$86	\$272,970	\$177,734	\$28,126	\$968	\$63,517	\$1,688
74								
75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	\$0	\$4	\$12,631	\$8,223	\$1,302	\$46	\$2,939	\$78

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77	\$0	\$0	\$1,466	\$956	\$151	\$4	\$342	\$9
78	\$0	\$4	\$14,097	\$9,179	\$1,453	\$50	\$3,280	\$87
79								
80	\$0	\$90	\$287,068	\$186,913	\$29,578	\$1,018	\$66,797	\$1,775
81								
82	\$0	\$93	\$297,556	\$193,715	\$30,662	\$1,090	\$69,228	\$1,840
83								
84	\$0	\$524	\$1,487,901	\$968,760	\$153,311	\$5,313	\$346,205	\$9,200
85								
86	\$0	\$0	\$40,172	\$23,265	\$7,349	\$900	\$8,314	\$221
87								
88	\$0	\$524	\$1,528,073	\$992,025	\$160,660	\$6,213	\$354,519	\$9,421
89								
90	\$0	\$0	\$339,963	\$135,975	\$177,729	\$26,258	\$0	\$0
91								
92	\$0	\$524	\$1,868,035	\$1,128,001	\$338,389	\$32,471	\$354,519	\$9,421
93								
94	\$38	\$740	\$1,868,035	\$1,128,001	\$338,389	\$32,471	\$354,519	\$9,421
95								
96	\$9,459	\$5,974						
97	(\$5,954)	(\$3,677)						
98	(\$5,604)	(\$3,474)						
99	\$3,505	\$2,298						
100	\$3,855	\$2,500						
101								
102								
103	locator.							
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149								
150	\$6	\$64	\$299,969	\$225,017	\$67,757	\$7,195	\$20,321	\$543
151								
152	\$550	\$1,782						
153								
154								
155								
156	\$1,252	\$5,154	\$3,294,748					
157	\$161	\$662	\$423,033					
158	(\$22)	(\$90)	(\$57,323)					
159	\$0	\$0	\$0					
160	\$130	\$535	\$342,043					
161	\$99	\$408	\$260,571					
162	\$0	\$0	\$0					
163	\$0	\$0	\$0					
164								
165	\$1,619	\$6,669	\$4,263,072					
166								
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236								
237								
238								
239								
240								
241								
242	\$820	\$2,593	\$757,128					
243								
244								
245								
246								
247				Customer Allocators				
	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel
248								
249								
250	\$ 6	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	-
251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
252	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	-
253	\$ -	\$ 0	\$ 903	\$ 776	\$ 123	\$ 4	\$ 277	7
254	\$ -	\$ 2	\$ 5,660	\$ 4,864	\$ 770	\$ 27	\$ 1,738	46
255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
256	\$ -	\$ 1	\$ 2,134	\$ 1,834	\$ 290	\$ 10	\$ 655	17
257	\$ -	\$ 3	\$ 7,204	\$ 6,190	\$ 980	\$ 35	\$ 2,212	59
258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
259	\$ -	\$ -	\$ 6,990	\$ 2,796	\$ 3,654	\$ 540	\$ -	-
260	\$ -	\$ 5	\$ 11,271	\$ 9,648	\$ 1,563	\$ 60	\$ 3,448	92
261	\$ -	\$ 13	\$ 30,933	\$ 26,582	\$ 4,207	\$ 145	\$ 9,500	252
262	\$ -	\$ 3	\$ 7,955	\$ 6,836	\$ 1,082	\$ 37	\$ 2,443	65
263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
264	\$ -	\$ -	\$ 3,390	\$ 3,220	\$ 170	\$ -	\$ -	-
265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
272	\$ -	\$ -	\$ 4,744	\$ 1,898	\$ 2,480	\$ 366	\$ -	-
273	\$ -	\$ -	\$ 33,129	\$ 24,496	\$ 7,961	\$ 672	\$ -	-
274	\$ -	\$ -	\$ 185,655	\$ 135,878	\$ 44,478	\$ 5,299	\$ 47	5
275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284								
285	\$ 6	\$ 64	\$ 299,969	\$ 225,017	\$ 67,757	\$ 7,195	\$ 20,321	\$ 543
286								
287								
288				Customer Allocators				
	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel
289								
290								
291	\$ 6	\$ 35	\$ 57,536	\$ -	\$ -	\$ -	\$ -	\$ -
292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293	\$ -	\$ 1	\$ 3,488	\$ -	\$ -	\$ -	\$ -	\$ -
294	\$ 7	\$ 4	\$ 2,978	\$ -	\$ -	\$ -	\$ -	\$ -
295	\$ 46	\$ 28	\$ 18,675	\$ -	\$ -	\$ -	\$ -	\$ -
296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
297	\$ 17	\$ 11	\$ 7,041	\$ -	\$ -	\$ -	\$ -	\$ -
298	\$ 59	\$ 36	\$ 23,769	\$ -	\$ -	\$ -	\$ -	\$ -
299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	\$ -	\$ -	\$ 6,990	\$ -	\$ -	\$ -	\$ -	\$ -
301	\$ 92	\$ 56	\$ 37,154	\$ -	\$ -	\$ -	\$ -	\$ -
302	\$ 252	\$ 153	\$ 102,064	\$ -	\$ -	\$ -	\$ -	\$ -
303	\$ 65	\$ 39	\$ 26,247	\$ -	\$ -	\$ -	\$ -	\$ -
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314	\$ -	\$ -	\$ 33,129	\$ -	\$ -	\$ -	\$ -	\$ -
315	\$ 5	\$ 1,419	\$ 187,126	\$ -	\$ -	\$ -	\$ -	\$ -
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319	\$ 9	\$ 6	\$ 5,003	\$ -	\$ -	\$ -	\$ -	\$ -
320	\$ 17	\$ 11	\$ 8,715	\$ -	\$ -	\$ -	\$ -	\$ -
321	\$ 245	\$ 794	\$ 229,077	\$ -	\$ -	\$ -	\$ -	\$ -
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65		\$125											
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71		\$840											
72		\$98											
73		\$938											
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76		\$43											

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254	\$	26	\$	-									
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256	\$	10	\$	-									
257	\$	33	\$	-									
258	\$	-	\$	-									
259	\$	-	\$	-									
260	\$	51	\$	-									
261	\$	140	\$	-									
262	\$	36	\$	-									
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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	40%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	40%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	40%
1835	Overhead Conductors and Devices	DNCP	CCA	40%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	40%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	40%
1840	Underground Conduit	DNCP	CCA	40%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	40%
1840-5	Underground Conduit - Secondary	SNCP	CCS	40%
1845	Underground Conductors and Devices	DNCP	CCA	40%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	40%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	40%
1850	Line Transformers	LTNCP	CCLT	40%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	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	40%
5010	Load Dispatching	1815-1855 D	1815-1855 C	40%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	40%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	40%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	40%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	40%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	40%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	40%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	40%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	40%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	40%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	40%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	40%
5145	Maintenance of Underground Conduit	1840 D	1840 C	40%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	40%

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



2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet E2 Allocator Worksheet - Second Run

Details:

The worksheet below details how allocators are derived.

14				1	2	3	7	8	9
	Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Street Light	Sentinel	Unmetered Scattered Load
15									
16									
17	Demand Allocators								
18									
19	1 cp								
20	Transformation CP	TCP1	100.00%	55.02%	27.62%	17.22%	0.08%	0.00%	0.05%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	55.02%	27.62%	17.22%	0.08%	0.00%	0.05%
22	Distribution CP (Total System)	DCP1	100.00%	55.02%	27.62%	17.22%	0.08%	0.00%	0.05%
23									
24	4 cp								
25	Transformation CP	TCP4	100.00%	55.19%	27.08%	17.35%	0.30%	0.01%	0.06%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	55.19%	27.08%	17.35%	0.30%	0.01%	0.06%
27	Distribution CP (Total System)	DCP4	100.00%	55.19%	27.08%	17.35%	0.30%	0.01%	0.06%
28									
29	12 cp								
30	Transformation CP	TCP12	100.00%	52.04%	26.92%	20.57%	0.38%	0.02%	0.08%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	52.04%	26.92%	20.57%	0.38%	0.02%	0.08%
32	Distribution CP (Total System)	DCP12	100.00%	52.04%	26.92%	20.57%	0.38%	0.02%	0.08%
33									
34	NON CO_INCIDENT PEAK								
35	1 NCP								
36	Distribution NCP (Total System)	DNCP1	100.00%	57.23%	25.95%	16.81%	0.00%	0.00%	0.02%
37	Primary NCP	PNCP1	100.00%	54.55%	27.10%	18.33%	0.00%	0.00%	0.02%
38	Line Transformer NCP	LTNCP1	100.00%	54.55%	27.10%	18.33%	0.00%	0.00%	0.02%
39	Secondary NCP	SNCP1	100.00%	57.91%	28.70%	13.37%	0.00%	0.00%	0.02%
40									
41	4 NCP								
42	Distribution NCP (Total System)	DNCP4	100.00%	56.55%	25.87%	17.56%	0.00%	0.00%	0.02%
43	Primary NCP	PNCP4	100.00%	53.61%	27.10%	19.27%	0.00%	0.00%	0.02%
44	Line Transformer NCP	LTNCP4	100.00%	53.61%	27.10%	19.27%	0.00%	0.00%	0.02%
45	Secondary NCP	SNCP4	100.00%	57.08%	28.79%	14.10%	0.00%	0.00%	0.02%
46									
47	12 NCP								
48	Distribution NCP (Total System)	DNCP12	100.00%	52.10%	26.79%	21.09%	0.00%	0.00%	0.02%
49	Primary NCP	PNCP12	100.00%	47.68%	28.52%	23.78%	0.00%	0.00%	0.02%
50	Line Transformer NCP	LTNCP12	100.00%	47.68%	28.52%	23.78%	0.00%	0.00%	0.02%
51	Secondary NCP	SNCP12	100.00%	51.54%	30.76%	17.67%	0.00%	0.00%	0.03%
52									
53	Demand Allocators - Composite								
54									
55	DEMAND 1815-1855	1815-1855 D	100.00%	53.86%	27.22%	18.89%	0.00%	0.00%	0.02%
56	DEMAND 1808	1808 D	100.00%	55.19%	27.08%	17.35%	0.30%	0.01%	0.06%
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	53.61%	27.10%	19.27%	0.00%	0.00%	0.02%
		1815 & 1820							
59	DEMAND 1815 & 1820	D	100.00%	53.61%	27.10%	19.27%	0.00%	0.00%	0.02%
60	DEMAND 1830	1830 D	100.00%	53.96%	27.27%	18.75%	0.00%	0.00%	0.02%
61	DEMAND 1835	1835 D	100.00%	53.96%	27.27%	18.75%	0.00%	0.00%	0.02%
		1830 & 1835							
62	DEMAND 1830 & 1835	D	100.00%	53.96%	27.27%	18.75%	0.00%	0.00%	0.02%
63	DEMAND 1840	1840 D	100.00%	53.97%	27.28%	18.73%	0.00%	0.00%	0.02%
64	DEMAND 1845	1845 D	100.00%	53.97%	27.28%	18.73%	0.00%	0.00%	0.02%
		1840 & 1845							
65	DEMAND 1840 & 1845	D	100.00%	53.97%	27.28%	18.73%	0.00%	0.00%	0.02%
66	DEMAND 1850	1850 D	100.00%	53.61%	27.10%	19.27%	0.00%	0.00%	0.02%
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	J	K	L	X
70	CUSTOMER ALLOCATORS									
71										
72	Billing Data									
73	kWh	CEN	100.00%	51.35%	19.37%	28.02%	1.07%	0.04%	0.16%	
74	kW	CDEM	100.00%	0.00%	0.00%	96.20%	3.70%	0.10%	0.00%	
75	kWh - Excl WMP	CEN EWMP	100.00%	51.35%	19.37%	28.02%	1.07%	0.04%	0.16%	
76										
77	Dollar Billed (per 2006 EDR)	CREV	100.00%	66.36%	26.96%	5.65%	0.78%	0.04%	0.21%	
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	95.00%	5.00%	0.00%	0.00%	0.00%	0.00%	
79	Late Payment 3 Year Historical Average	LPHA	100.00%	95.00%	5.00%	0.00%	0.00%	0.00%	0.00%	
80										
81	Number of Bills	CNB	100.00%	85.32%	13.96%	0.48%	0.03%	0.03%	0.18%	
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	96.03%	2.55%	1.42%	
83										
85										
86	Total Number of Customer	CCA	100.00%	65.10%	10.30%	0.37%	23.27%	0.62%	0.34%	
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	96.03%	2.55%	1.42%	
88	Primary Feeder Customer Base	CCP	100.00%	65.10%	10.30%	0.37%	23.27%	0.62%	0.34%	
89	Line Transformer Customer Base	CCLT	100.00%	65.10%	10.30%	0.37%	23.27%	0.62%	0.34%	
90	Secondary Feeder Customer Base	CCS	100.00%	65.19%	10.30%	0.25%	23.30%	0.62%	0.34%	
91										
92	Weighted - Services	CWCS	100.00%	57.91%	18.29%	2.24%	20.70%	0.55%	0.31%	
93	Weighted Meter -Capital	CWMC	100.00%	40.00%	52.28%	7.72%	0.00%	0.00%	0.00%	
94	Weighted Meter Reading	CWMR	100.00%	73.94%	24.03%	2.03%	0.00%	0.00%	0.00%	
95	Weighted Bills	CWNB	100.00%	72.61%	23.77%	2.83%	0.03%	0.00%	0.76%	
96										
97	CUSTOMER ALLOCATORS - Composite									
98										
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	64.92%	10.51%	0.41%	23.20%	0.62%	0.34%	
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%	
		1815 & 1820								
103	CUSTOMER 1815 & 1820	C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
104	CUSTOMER 1830	1830 C	100.00%	65.11%	10.30%	0.35%	23.27%	0.62%	0.34%	
105	CUSTOMER 1835	1835 C	100.00%	65.11%	10.30%	0.35%	23.27%	0.62%	0.34%	
		1830 & 1835								
106	CUSTOMER 1830 & 1835	C	100.00%	65.11%	10.30%	0.35%	23.27%	0.62%	0.34%	
107	CUSTOMER 1840	1840 C	100.00%	65.11%	10.30%	0.35%	23.27%	0.62%	0.34%	
108	CUSTOMER 1845	1845 C	100.00%	65.11%	10.30%	0.35%	23.27%	0.62%	0.34%	
		1840 & 1845								
109	CUSTOMER 1840 & 1845	C	100.00%	65.11%	10.30%	0.35%	23.27%	0.62%	0.34%	
110	CUSTOMER 1850	1850 C	100.00%	65.10%	10.30%	0.37%	23.27%	0.62%	0.34%	
111	CUSTOMER 1855	1855 C	100.00%	57.91%	18.29%	2.24%	20.70%	0.55%	0.31%	
112	CUSTOMER 1860	1860 C	100.00%	40.00%	52.28%	7.72%	0.00%	0.00%	0.00%	
113										
114	Composite Allocators									
115	Net Fixed Assets	NFA	100.00%	56.39%	23.99%	12.42%	6.90%	0.18%	0.12%	
	Net Fixed Assets Excluding Capital									
116	Contribution	NFA ECC	100.00%	56.43%	23.85%	12.21%	7.19%	0.19%	0.12%	
117	5005-5340	O&M	100.00%	63.99%	23.31%	8.26%	3.98%	0.11%	0.35%	
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Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp		
1608	Franchises and Consents	Other Distribution Assets	gp		
1805	Land		dp	DDCP	
1805-1	Land Station >50 kV		dp	TCP	TCP4
1805-2	Land Station <50 kV		dp	DCP	DCP4
1806	Land Rights		dp	DDCP	
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4
1808	Buildings and Fixtures		dp	DDCP	
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4
1810	Leasehold Improvements		dp	DDCP	
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp		
1825	Storage Battery Equipment		dp	DDCP	
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4
1830	Poles, Towers and Fixtures		dp	DDNCP	
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP	
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4
1840	Underground Conduit		dp	DDNCP	
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP	
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4
1855	Services	Services and Meters	dp		
1860	Meters	Services and Meters	dp		
1905	Land	Land and Buildings	gp		
1906	Land Rights	Land and Buildings	gp		
1908	Buildings and Fixtures	General Plant	gp		
1910	Leasehold Improvements	General Plant	gp		
1915	Office Furniture and Equipment	Equipment	gp		
1920	Computer Equipment - Hardware	IT Assets	gp		
1925	Computer Software	IT Assets	gp		
1930	Transportation Equipment	Equipment	gp		
1935	Stores Equipment	Equipment	gp		
1940	Tools, Shop and Garage Equipment	Equipment	gp		
1945	Measurement and Testing Equipment	Equipment	gp		
1950	Power Operated Equipment	Equipment	gp		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
1955	Communication Equipment	Equipment	gp		
1960	Miscellaneous Equipment	Equipment	gp		
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp		
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp		
1980	System Supervisory Equipment	Other Distribution Assets	gp		
1990	Other Tangible Property	Other Distribution Assets	gp		
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out
2005	Property Under Capital Leases	Other Distribution Assets	gp		
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp		
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out
3046	Balance Transferred From Income	Equity	NI		
4080	Distribution Services Revenue	Distribution Services Revenue	CREV		
4082	Retail Services Revenues	Other Distribution Revenue	mi		
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi		
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi		
4205	Interdepartmental Rents	Other Distribution Revenue	mi		
4210	Rent from Electric Property	Other Distribution Revenue	mi		
4215	Other Utility Operating Income	Other Distribution Revenue	mi		
4220	Other Electric Revenues	Other Distribution Revenue	mi		
4225	Late Payment Charges	Late Payment Charges	mi		
4235	Miscellaneous Service Revenues	Specific Service Charges	mi		
4240	Provision for Rate Refunds	Other Distribution Revenue	mi		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
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		
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		

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

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu		
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu		
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu		
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di		
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu		
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu		
5315	Customer Billing	Billing and Collection (Working Capital)	cu		
5320	Collecting	Billing and Collection (Working Capital)	cu		
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu		
5330	Collection Charges	Billing and Collection (Working Capital)	cu		
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu		
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu		
5405	Supervision	Community Relations (Working Capital)	ad		
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad		
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad		
5420	Community Safety Program	Community Relations (Working Capital)	ad		
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad		
5505	Supervision	Other Distribution Expenses	ad		
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5515	Advertising Expense	Advertising Expenses	ad		
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad		
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad		
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad		
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad		
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad		
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad		
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad		
5635	Property Insurance	Insurance Expense (Working Capital)	ad		
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad		
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad		
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad		
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad		
5660	General Advertising Expenses	Advertising Expenses	ad		
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad		
5670	Rent	Administrative and General Expenses (Working Capital)	ad		
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad		
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop		
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep		
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep		
5740	Amortization of Deferred Charges	Amortization of Assets	dep		
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT		
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad		
6110	Income Taxes	Income Tax Expense - Unclassified	Input		
6205	Donations	Charitable Contributions	ad		
6210	Life Insurance	Insurance Expense (Working Capital)	ad		
6215	Penalties	Other Distribution Expenses	ad		
6225	Other Deductions	Other Distribution Expenses	ad		

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Customer	Joint
O&M	
CEN	
CCP	x

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Customer	Joint
1815-1855 C	x
1815-1855 C	x
1808 C	
1815 C	
1815 C	
1820 C	
1820 C	
1830 & 1835 C	x
1830 & 1835 C	x
1830 & 1835 C	
1850 C	x

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

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Customer

Joint

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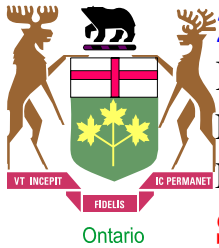
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2006 Cost Allocation Information Filing

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet E5 Reconciliation Worksheet - Second Run

Details:

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

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

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

1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1990	Other Tangible Property
1995	Contributions and Grants - Credit
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility Plant - Intangibles
3046	Balance Transferred From Income
4080	Distribution Services Revenue
4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
4225	Late Payment Charges

4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits
4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies

4705	Power Purchased
4708	Charges-WMS
4710	Cost of Power Adjustments
4712	Charges-One-Time
4714	Charges-NW
4715	System Control and Load Dispatching
4716	Charges-CN
4730	Rural Rate Assistance Expense
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour

5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses

5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation
5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses
5505	Supervision
5510	Demonstrating and Selling Expense
5515	Advertising Expense
5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses
5625	Administrative Expense Transferred Credit
5630	Outside Services Employed
5635	Property Insurance
5640	Injuries and Damages
5645	Employee Pensions and Benefits
5650	Franchise Requirements
5655	Regulatory Expenses
5660	General Advertising Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties
5705	Amortization Expense - Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant
5720	Amortization of Electric Plant Acquisition Adjustments

5730	Amortization of Unrecovered Plant and Regulatory Study Costs				
5735	Amortization of Deferred Development Costs				
5740	Amortization of Deferred Charges				
6005	Interest on Long Term Debt				
6105	Taxes Other Than Income Taxes				
6110	Income Taxes				
6205	Donations				
6210	Life Insurance				
6215	Penalties				
6225	Other Deductions				
Total		\$841,359	\$5,142,282	\$5,983,642	Control

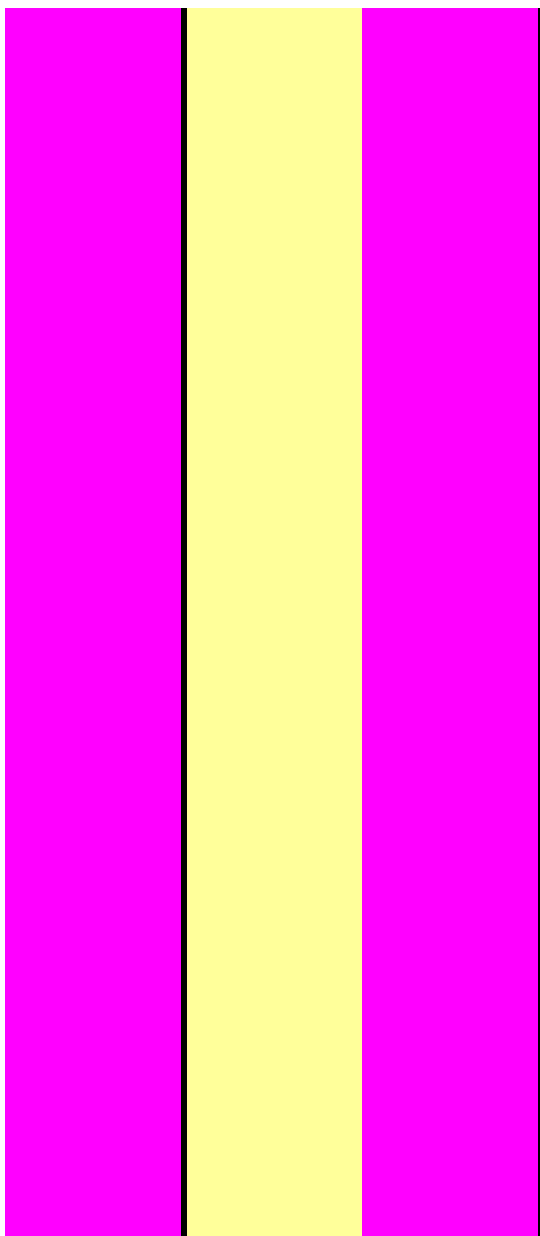
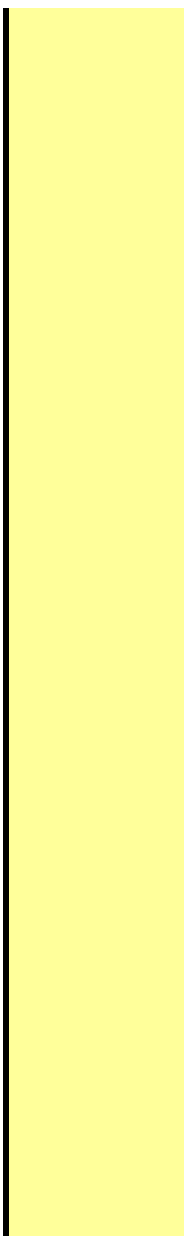


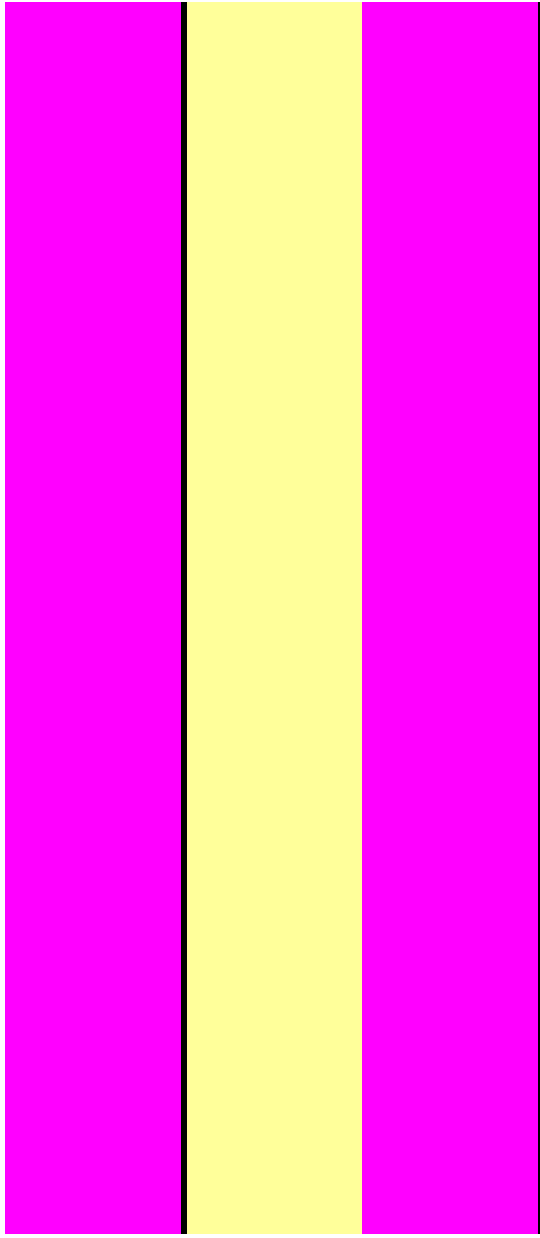
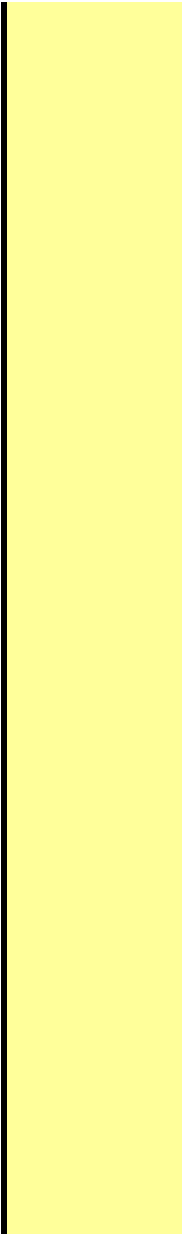
Grouping by Allocator		Adjusted TB	Excluded from COSS	Excluded	Included
1808	\$	57,536	\$ -	\$ -	\$ 57,536
1815	\$	-	\$ -	\$ -	\$ -
1820	\$	3,488	\$ -	\$ -	\$ 3,488
1830	\$	2,978	\$ -	\$ -	\$ 2,978
1835	\$	18,675	\$ -	\$ -	\$ 18,675
1840	\$	-	\$ -	\$ -	\$ -
1845	\$	7,041	\$ -	\$ -	\$ 7,041
1850	\$	23,769	\$ -	\$ -	\$ 23,769
1855	\$	-	\$ -	\$ -	\$ -
1860	\$	6,990	\$ -	\$ -	\$ 6,990
1815-1855	\$	37,154	\$ -	\$ -	\$ 37,154
1830 & 1835	\$	102,064	\$ -	\$ -	\$ 102,064
1840 & 1845	\$	26,247	\$ -	\$ -	\$ 26,247
BCP	\$	-	\$ -	\$ -	\$ -
BDHA	\$	3,390	\$ -	\$ -	\$ 3,390
Break Out	\$	(3,010,638)	\$ -	\$ -	\$ (3,010,638)

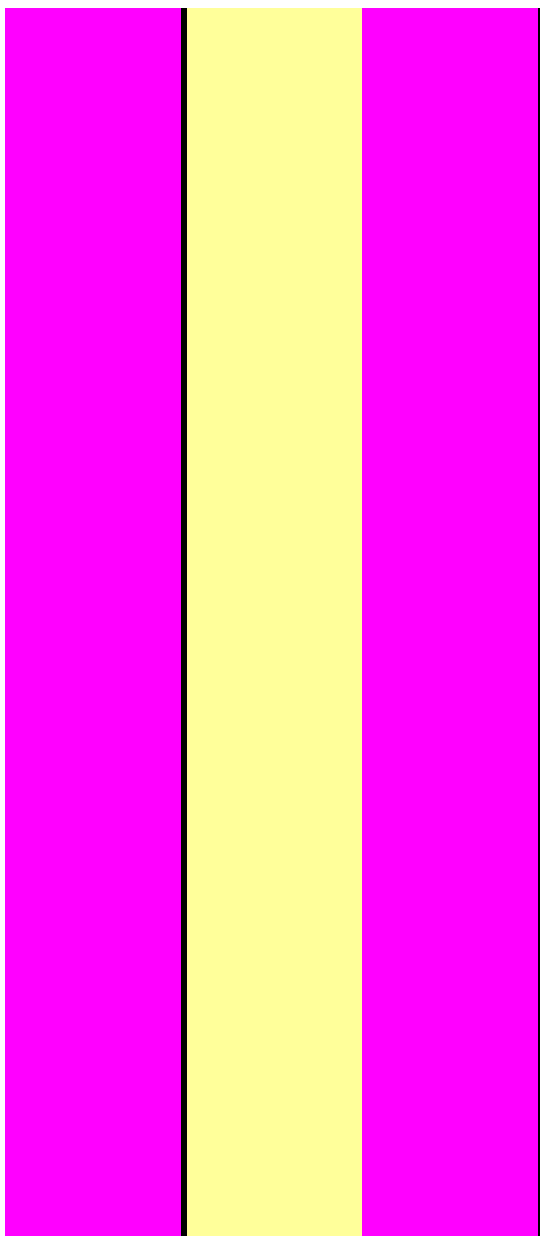
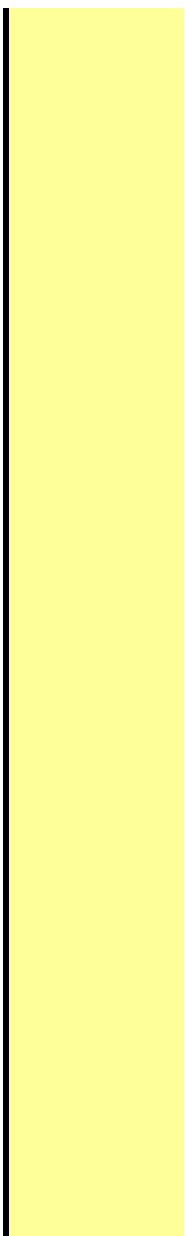
CCA	\$	-	\$	-	\$	-	\$	-
CDMPP	\$	-	\$	-	\$	-	\$	-
CEN	\$	602,614	\$	-	\$	-	\$	602,614
CEN EWMP	\$	3,660,458	\$	-	\$	-	\$	3,660,458
CREV	\$	(1,065,411)	\$	-	\$	-	\$	(1,065,411)
CWCS	\$	40,172	\$	-	\$	-	\$	40,172
CWMC	\$	344,707	\$	-	\$	-	\$	344,707
CWMR	\$	33,129	\$	-	\$	-	\$	33,129
CWNB	\$	88,308	\$	-	\$	-	\$	88,308
DCP	\$	350,820	\$	-	\$	-	\$	350,820
LPHA	\$	(9,185)	\$	-	\$	-	\$	(9,185)
LTNCP	\$	743,891	\$	-	\$	-	\$	743,891
NFA	\$	(40,974)	\$	-	\$	-	\$	(40,974)
NFA ECC	\$	421,706	\$	-	\$	-	\$	421,706
O&M	\$	280,266	\$	-	\$	-	\$	280,266
PNCP	\$	2,951,731	\$	-	\$	-	\$	2,951,731
SNCP	\$	302,715	\$	-	\$	-	\$	302,715
TCP	\$	-	\$	-	\$	-	\$	-
Total	\$	5,983,642	\$	-	\$	-	\$	5,983,642

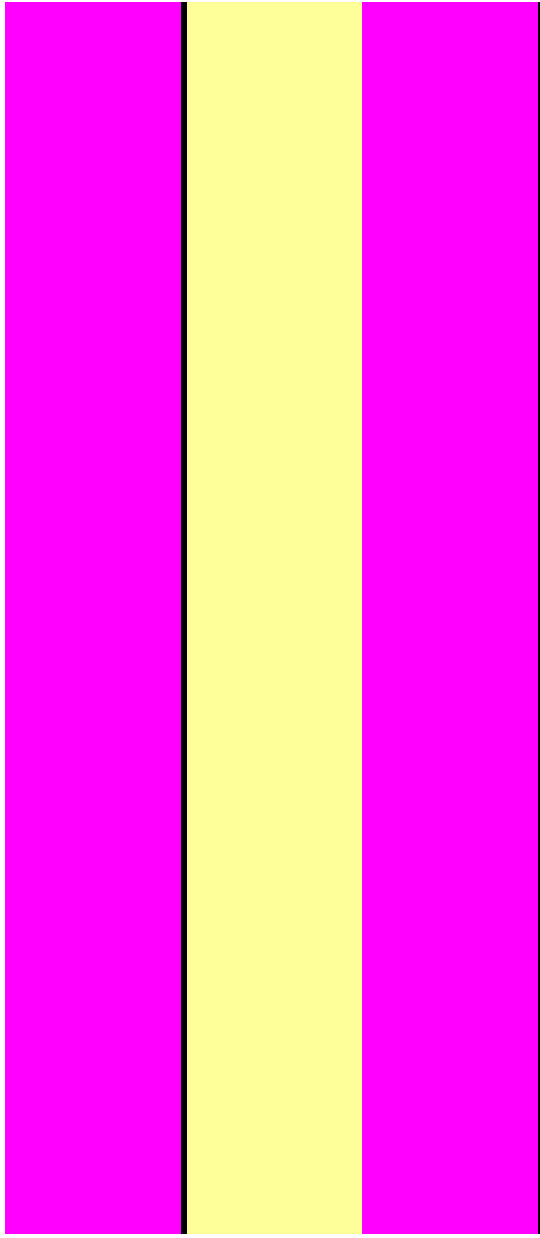
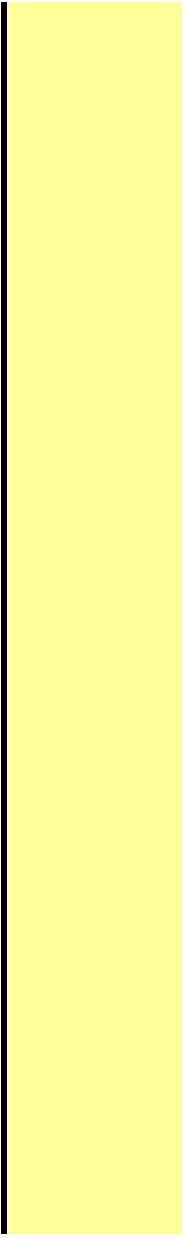


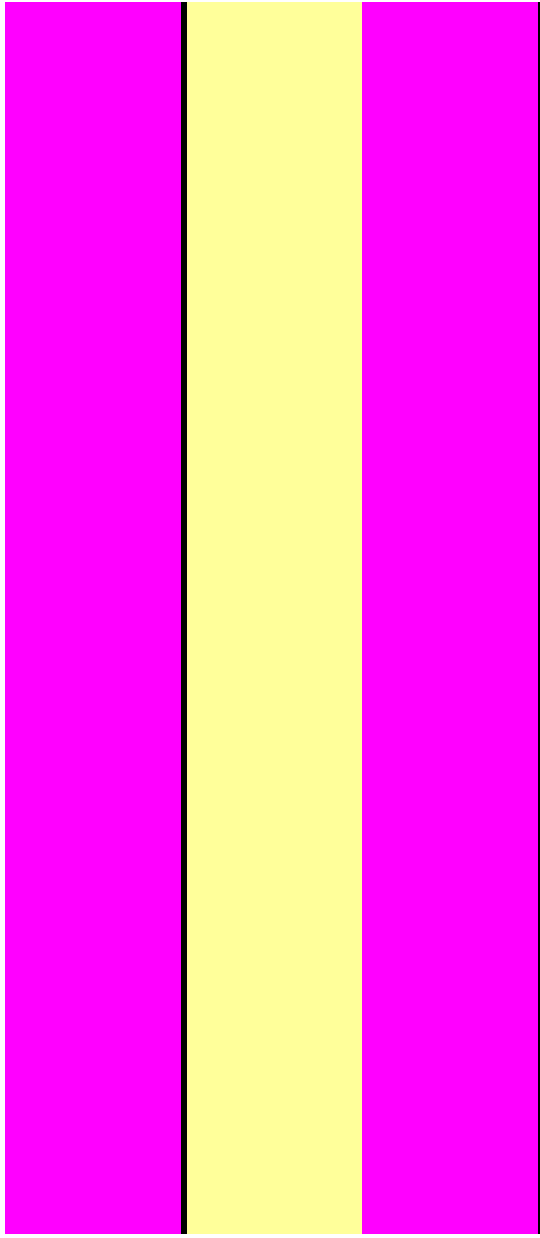
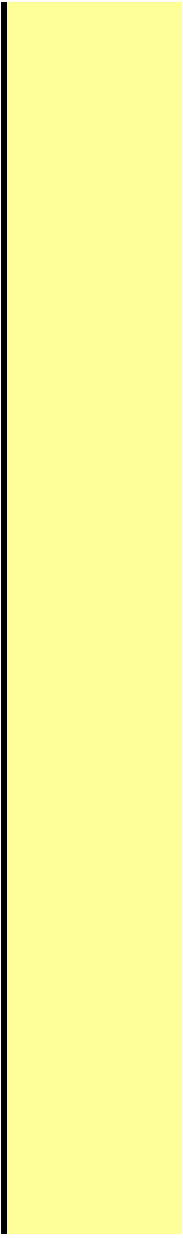
Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference

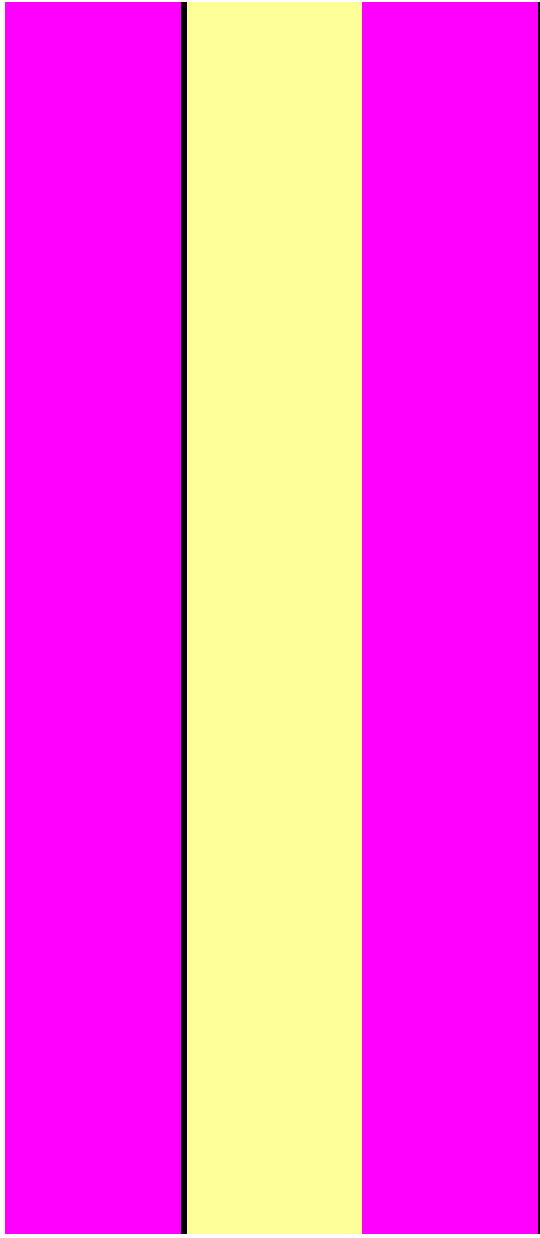
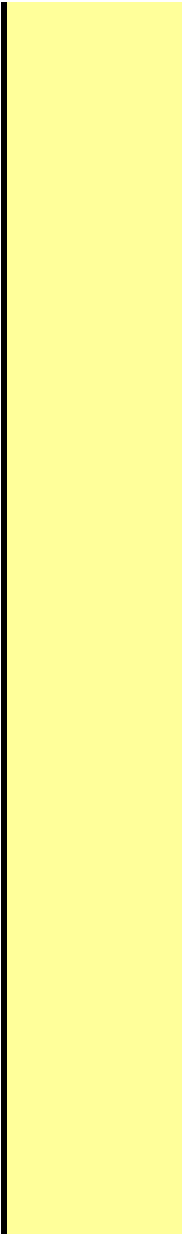








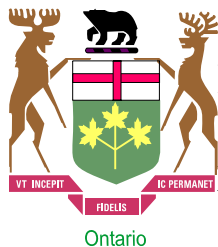




\$0	\$5,983,642	\$5,983,642	\$0	\$5,983,642	(\$0)
\$5,983,642					

Balance in O5		Difference		Balance in O4 Summary		Difference	
\$	57,536	\$	-	\$	57,536	\$	-
\$	-	\$	-	\$	-	\$	-
\$	3,488	\$	-	\$	3,488	\$	-
\$	2,978	\$	-	\$	2,978	\$	-
\$	18,675	\$	-	\$	18,675	\$	-
\$	-	\$	-	\$	-	\$	-
\$	7,041	\$	-	\$	7,041	\$	-
\$	23,769	\$	-	\$	23,769	\$	-
\$	-	\$	-	\$	-	\$	-
\$	6,990	\$	-	\$	6,990	\$	-
\$	37,154	\$	-	\$	37,154	\$	-
\$	102,064	\$	-	\$	102,064	\$	-
\$	26,247	\$	-	\$	26,247	\$	-
\$	-	\$	-	\$	-	\$	-
\$	3,390	\$	-	\$	3,390	\$	-
\$	(3,010,638)	\$	-	\$	(3,010,638)	\$	(0)

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	602,614	\$	-	\$	602,614	\$	-
\$	3,660,458	\$	-	\$	3,660,458	\$	-
\$	(1,065,411)	\$	-	\$	(1,065,411)	\$	-
\$	40,172	\$	-	\$	40,172	\$	-
\$	344,707	\$	-	\$	344,707	\$	-
\$	33,129	\$	-	\$	33,129	\$	-
\$	88,308	\$	-	\$	88,308	\$	-
\$	350,820	\$	-	\$	350,820	\$	-
\$	(9,185)	\$	-	\$	(9,185)	\$	-
\$	743,891	\$	-	\$	743,891	\$	-
\$	(40,974)	\$	-	\$	(40,974)	\$	-
\$	421,706	\$	-	\$	421,706	\$	-
\$	280,266	\$	-	\$	280,266	\$	-
\$	2,951,731	\$	-	\$	2,951,731	\$	-
\$	302,715	\$	-	\$	302,715	\$	-
\$	-	\$	-	\$	-	\$	-
\$	5,983,642	\$	-	\$	5,983,642	\$	(0)



2006 Cost Allocation

Espanola Regional Hydro Distribution

EB-2005-0362 EB-2007-0003

Friday, March 30, 2007

Sheet E5 Reconciliation Worksheet - Second Run

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

OPTION #1 - Detailed

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: Printout sheets I2, I4, and O1

OPTION #2 - Rolled Up

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: **Click on the Option 2 Button**
Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**
Step 4: Printout sheets I2, I4, and O1

OPTION 2

d to submit your
saving options.

