



# Ontario Energy Board

## 2006 Cost Allocation Information Filing

### Sheet I1 Utility Information Sheet

Name of LDC: PUC Distribution Inc.

License Number: ED-2002-0546

EDR 2006 EB Number: EB-2005-0412

Cost Allocation  
EB Number: EB-2007-0001

← drop-down menu

Date of Submission:

Version: 1.2

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

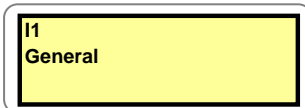
Input Cells	
Output Cells	
Exhibition	
Brought Forward	Brought Forward
Calculation	Calculation
Default Numbers	
Diagnostic	

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

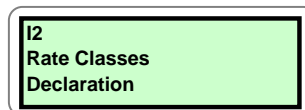
INPUTS			
I1	Intro		Brief explanation of what the pages do.
I2	LDC data and Classes		Enter LDC specific information and number of classes etc
I3	TB Data		Balance from approved 2006 EDR Trial Balance
I4	BO ASSETS		Break out assets into detail functions - bulk deliver, primary and secondary
I5	Misc Data		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
I9	Direct Allocation		
OUTPUTS			
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	
	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	
<b>EXHIBITS</b>	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

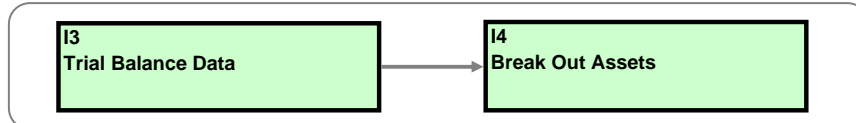
## 1. GENERAL



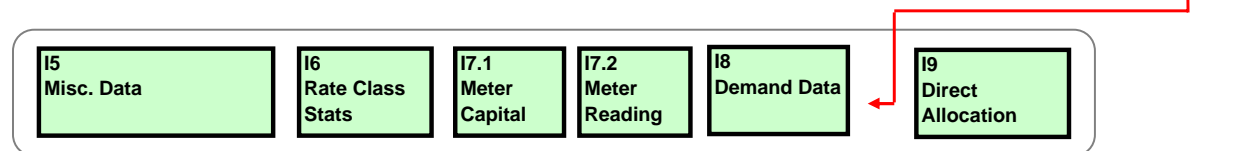
## 2. LDC INPUT - Rate Classes



## 3. LDC INPUT - Financial Data



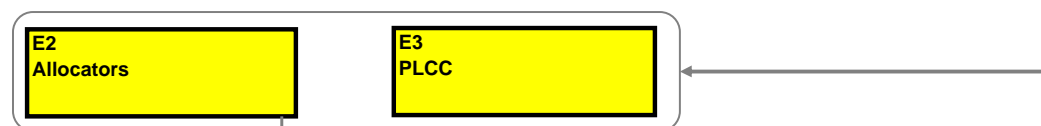
## 4. LDC INPUT - Customer Data and Operating Stats



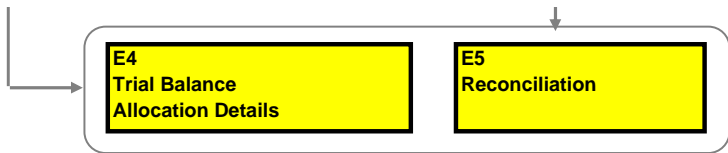
## 5. MODEL PROCESS - Categorization - OEB Defaults



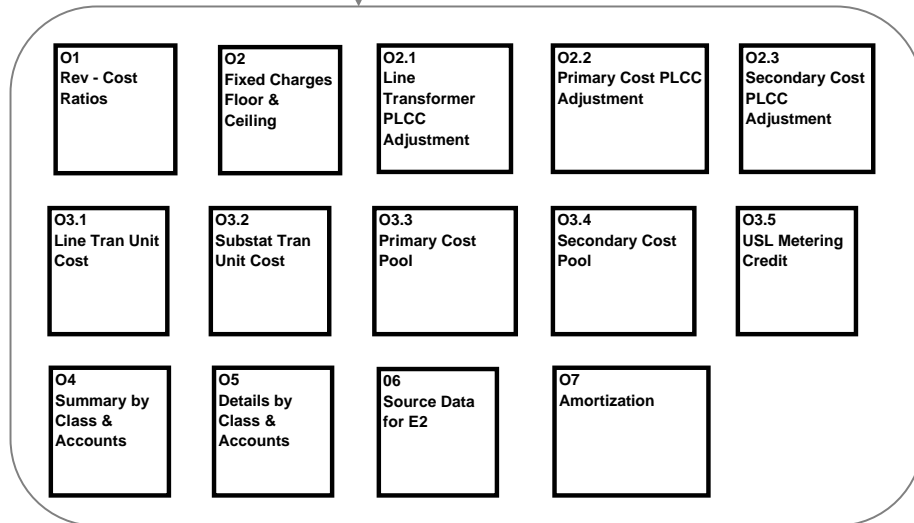
## 6. MODEL PROCESS - Allocators calculated from 4.

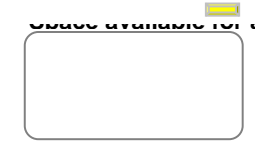


## 7. MODEL PROCESS - Detail Cost Elements by Rate Class



## 8. MODEL OUTPUT- Summaries by Rate Class





## 2006 Cost Allocation Information Filing

PUC Distribution Inc.  
EB-2005-0412 EB-2007-0001  
Saturday, January 00, 1900

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

**Instructions:**

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

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

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

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

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

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

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

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

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

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

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

Approved Target Net Income (\$)	\$1,937,462
Approved PILs (\$)	\$164,831
Approved Interest (\$)	\$1,366,385
Approved Specific Service Charges (\$)	\$384,124
Approved Transformer Ownership Allowance (\$)	
Approved Low Voltage Wheeling Adjustment (\$)	\$0
Approved Revenue Requirement (\$)	\$12,964,035
Revenue Requirement to be Used in this model (\$)	\$12,964,035
Approved Rate Base (\$)	\$43,054,701
Rate Base to be Used in this model (\$)	\$43,054,701

**From this Sheet**

**\$12,964.036**

### Differences?

Rev Reg Matches

### Rate Base Matches

### Uniform System of Accounts - Detail Accounts

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

1520	Power Purchase Variance Account	\$0			\$0	Unclassified
1525	Miscellaneous Deferred Debits	\$0			\$0	Unclassified
1530	Deferred Losses from Disposition of Utility Plant	\$0			\$0	Unclassified
1540	Unamortized Loss on Reacquired Debt	\$0			\$0	Unclassified
1545	Development Charge Deposits/ Receivables	\$0			\$0	Unclassified
1548	RCVASTR	\$0			\$0	Unclassified
1560	Deferred Development Costs	\$0			\$0	Unclassified
1562	Deferred Payments in Lieu of Taxes	\$0			\$0	Unclassified
1563	Account 1563 - Deferred PILs Contra Account	\$0			\$0	Unclassified
1565	Conservation and Demand Management Expenditures and Recoveries	\$220,657			\$220,657	CDM Exper
1570	Qualifying Transition Costs	\$0			\$0	Unclassified
1571	Pie-market Opening Energy Variance	\$0			\$0	Unclassified
1572	Extraordinary Event Costs	\$0			\$0	Unclassified
1574	Deferred Rate Impact Amounts	\$0			\$0	Unclassified
1580	RSVAWMS	\$0			\$0	Unclassified
1582	RSVAONE-TIME	\$0			\$0	Unclassified
1584	RSVANW	\$0			\$0	Unclassified
1586	RSVACN	\$0			\$0	Unclassified
1588	RSVAPOWER	\$0			\$0	Unclassified
1590	Recovery of Regulatory Asset Balances	\$0			\$0	Unclassified
1605	Electric Plant in Service - Control Account	\$0			\$0	Unclassified
1606	Organization	\$0			\$0	Non-Distrib
1608	Franchises and Consents	\$0			\$0	Other Distri
1610	Miscellaneous Intangible Plant	\$0			\$0	Non-Distrib
1615	Land	\$0			\$0	Non-Distrib
1616	Land Rights	\$0			\$0	Non-Distrib
1620	Buildings and Fixtures	\$0			\$0	Non-Distrib
1630	Leasehold Improvements	\$0			\$0	Non-Distrib
1635	Boiler Plant Equipment	\$0			\$0	Non-Distrib
1640	Engines and Engine-Driven Generators	\$0			\$0	Non-Distrib
1645	Turbogenerator Units	\$0			\$0	Non-Distrib
1650	Reservoirs, Dams and Waterways	\$0			\$0	Non-Distrib
1655	Water Wheels, Turbines and Generators	\$0			\$0	Non-Distrib
1660	Roads, Railroads and Bridges	\$0			\$0	Non-Distrib
1665	Fuel Holders, Producers and Accessories	\$0			\$0	Non-Distrib
1670	Prime Movers	\$0			\$0	Non-Distrib
1675	Generators	\$0			\$0	Non-Distrib
1680	Accessory Electric Equipment	\$0			\$0	Non-Distrib
1685	Miscellaneous Power Plant Equipment	\$0			\$0	Non-Distrib
1705	Land	(\$602,307)			(\$602,307)	Non-Distrib
1706	Land Rights	\$0			\$0	Non-Distrib
1708	Buildings and Fixtures	\$0			\$0	Non-Distrib
1710	Leasehold Improvements	\$0			\$0	Non-Distrib
1715	Station Equipment	\$0			\$0	Non-Distrib
1720	Towers and Fixtures	\$0			\$0	Non-Distrib
1725	Poles and Fixtures	(\$3,462,658)			(\$3,462,658)	Non-Distrib
1730	Overhead Conductors and Devices	(\$71,485)			(\$71,485)	Non-Distrib
1735	Underground Conduit	(\$1,456,173)			(\$1,456,173)	Non-Distrib
1740	Underground Conductors and Devices	(\$242,208)			(\$242,208)	Non-Distrib
1745	Roads and Trails	\$0			\$0	Non-Distrib
1805	Land	\$301,154			\$301,154	Land and B
1806	Land Rights	\$309,732			\$309,732	Land and B
1808	Buildings and Fixtures	\$1,157,109			\$1,157,109	Land and B
1810	Leasehold Improvements	\$0			\$0	Land and B
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$4,433,887			\$4,433,887	TS Primary
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$7,136,868			\$7,136,868	DS
1825	Storage Battery Equipment	\$0			\$0	Other Distri
1830	Poles, Towers and Fixtures	\$15,284,902	(\$7,804,744)		\$7,480,158	Poles, Wire
1835	Overhead Conductors and Devices	\$487,956	\$7,804,744		\$8,292,700	Poles, Wire
1840	Underground Conduit	\$20,848,887	(\$10,709,425)		\$10,139,462	Poles, Wire
1845	Underground Conductors and Devices	\$844,578			\$11,554,003	Poles, Wire
1850	Line Transformers	\$12,994,560			\$12,994,560	Line Transf
1855	Services	\$765,705			\$765,705	Services an
1860	Meters	\$4,304,842			\$4,304,842	Services an
1865	Other Installations on Customer's Premises	\$0			\$0	Non-Distrib
1870	Leased Property on Customer Premises	\$0			\$0	Non-Distrib
1875	Street Lighting and Signal Systems	\$0			\$0	Non-Distrib
1905	Land	\$0			\$0	Land and B
1906	Land Rights	\$0			\$0	Land and B
1908	Buildings and Fixtures	\$0			\$0	General Pl
1910	Leasehold Improvements	\$0			\$0	General Pl
1915	Office Furniture and Equipment	\$0			\$0	Equipment
1920	Computer Equipment - Hardware	\$0			\$0	IT Assets
1925	Computer Software	\$0			\$0	IT Assets
1930	Transportation Equipment	\$0			\$0	Equipment
1935	Stores Equipment	\$0			\$0	Equipment
1940	Tools, Shop and Garage Equipment	\$0			\$0	Equipment
1945	Measurement and Testing Equipment	\$0			\$0	Equipment
1950	Power Operated Equipment	\$0			\$0	Equipment
1955	Communication Equipment	\$0			\$0	Equipment
1960	Miscellaneous Equipment	\$0			\$0	Equipment
1965	Water Heater Rental Units	\$0			\$0	Non-Distrib
1970	Load Management Controls - Customer Premises	\$0			\$0	Other Distri
1975	Load Management Controls - Utility Premises	\$0			\$0	Other Distri
1980	System Supervisory Equipment	\$3,374,864			\$3,374,864	Other Distri
1985	Sentinel Lighting Rental Units	\$0			\$0	Non-Distrib
1990	Other Tangible Property	\$0			\$0	Other Distri
1995	Contributions and Grants - Credit	(\$989,570)			(\$989,570)	Contributi
2005	Property Under Capital Leases	\$0			\$0	Other Distri
2010	Electric Plant Purchased or Sold	\$0			\$0	Other Distri
2020	Experimental Electric Plant Unclassified	\$0			\$0	Non-Distrib
2030	Electric Plant and Equipment Leased to Others	\$0			\$0	Non-Distrib
2040	Electric Plant Held for Future Use	\$0			\$0	Non-Distrib
2050	Completed Construction Not Classified--Electric	\$0			\$0	Other Distri
2055	Construction Work in Progress--Electric	\$0			\$0	Non-Distrib
2060	Electric Plant Acquisition Adjustment	\$0			\$0	Unclassified
2065	Other Electric Plant Adjustment	\$0			\$0	Non-Distrib
2070	Other Utility Plant	\$0			\$0	Non-Distrib
2075	Non-Utility Property Owned or Under Capital Leases	\$0			\$0	Non-Distrib
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$36,205,186)			(\$36,205,186)	Accumulate
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0			\$0	Accumulate
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	\$0			\$0	Unclassified
2160	Accumulated Amortization of Other Utility Plant	\$0			\$0	Non-Distrib
2180	Accumulated Amortization of Non-Utility Property	\$0			\$0	Non-Distrib
2205	Accounts Payable	\$0			\$0	Liability
2208	Customer Credit Balances	\$0			\$0	Liability

2210	Current Portion of Customer Deposits	\$0			\$0	Liability
2215	Dividends Declared	\$0			\$0	Liability
2220	Miscellaneous Current and Accrued Liabilities	\$348,788			\$348,788	Liability
2225	Notes and Loans Payable	\$0			\$0	Liability
2240	Accounts Payable to Associated Companies	\$0			\$0	Liability
2242	Notes Payable to Associated Companies	\$0			\$0	Liability
2250	Debt Retirement Charges( DRC) Payable	\$0			\$0	Liability
2252	Transmission Charges Payable	\$0			\$0	Liability
2254	Electrical Safety Authority Fees Payable	\$0			\$0	Liability
2256	Independent Market Operator Fees and Penalties Payable	\$0			\$0	Liability
2260	Current Portion of Long Term Debt	\$0			\$0	Liability
2262	Ontario Hydro Debt - Current Portion	\$0			\$0	Liability
2264	Pensions and Employee Benefits - Current Portion	\$0			\$0	Liability
2268	Accrued Interest on Long Term Debt	\$0			\$0	Liability
2270	Matured Long Term Debt	\$0			\$0	Liability
2272	Matured Interest on Long Term Debt	\$0			\$0	Liability
2285	Obligations Under Capital Leases--Current	\$0			\$0	Liability
2290	Commodity Taxes	\$0			\$0	Liability
2292	Payroll Deductions / Expenses Payable	\$0			\$0	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	\$0			\$0	Liability
2296	Future Income Taxes - Current	\$0			\$0	Liability
2305	Accumulated Provision for Injuries and Damages	\$0			\$0	Liability
2306	Employee Future Benefits	\$0			\$0	Liability
2308	Other Pensions - Past Service Liability	\$0			\$0	Liability
2310	Vested Sick Leave Liability	\$0			\$0	Liability
2315	Accumulated Provision for Rate Refunds	\$0			\$0	Liability
2320	Other Miscellaneous Non-Current Liabilities	\$0			\$0	Liability
2325	Obligations Under Capital Lease--Non-Current	\$0			\$0	Liability
2330	Development Charge Fund	\$0			\$0	Liability
2335	Long Term Customer Deposits	\$0			\$0	Liability
2340	Collateral Funds Liability	\$0			\$0	Liability
2345	Unamortized Premium on Long Term Debt	\$0			\$0	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	\$0			\$0	Liability
2350	Future Income Tax - Non-Current	\$0			\$0	Liability
2405	Other Regulatory Liabilities	\$0			\$0	Liability
2410	Deferred Gains from Disposition of Utility Plant	\$0			\$0	Liability
2415	Unamortized Gain on Reacquired Debt	\$0			\$0	Liability
2425	Other Deferred Credits	\$0			\$0	Liability
2435	Accrued Rate-Payer Benefit	\$0			\$0	Liability
2505	Debentures Outstanding - Long Term Portion	\$0			\$0	Liability
2510	Debenture Advances	\$0			\$0	Liability
2515	Reacquired Bonds	\$0			\$0	Liability
2520	Other Long Term Debt	\$0			\$0	Liability
2525	Term Bank Loans - Long Term Portion	\$0			\$0	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion	\$0			\$0	Liability
2550	Advances from Associated Companies	\$0			\$0	Liability
3005	Common Shares Issued	\$0			\$0	Equity
3008	Preference Shares Issued	\$0			\$0	Equity
3010	Contributed Surplus	\$0			\$0	Equity
3020	Donations Received	\$0			\$0	Equity
3022	Development Charges Transferred to Equity	\$0			\$0	Equity
3026	Capital Stock Held in Treasury	\$0			\$0	Equity
3030	Miscellaneous Paid-In Capital	\$0			\$0	Equity
3035	Installments Received on Capital Stock	\$0			\$0	Equity
3040	Appropriated Retained Earnings	\$0			\$0	Equity
3045	Unappropriated Retained Earnings	\$0			\$0	Equity
3046	Balance Transferred From Income	\$0	\$0	\$0	(\$1,937,462)	Equity
3047	Appropriations of Retained Earnings - Current Period	\$0			\$0	Equity
3048	Dividends Payable-Preference Shares	\$0			\$0	Equity
3049	Dividends Payable-Common Shares	\$0			\$0	Equity
3055	Adjustment to Retained Earnings	\$0			\$0	Equity
3065	Unappropriated Undistributed Subsidiary Earnings	\$0			\$0	Equity
4006	Residential Energy Sales	(\$15,860,690)			(\$15,860,690)	Sales of Elk
4010	Commercial Energy Sales	\$0			\$0	Sales of Elk
4015	Industrial Energy Sales	\$0			\$0	Sales of Elk
4020	Energy Sales to Large Users	\$0			\$0	Sales of Elk
4025	Street Lighting Energy Sales	(\$383,392)			(\$383,392)	Sales of Elk
4030	Sentinel Lighting Energy Sales	(\$15,578)			(\$15,578)	Sales of Elk
4035	General Energy Sales	(\$16,968,515)			(\$16,968,515)	Sales of Elk
4040	Other Energy Sales to Public Authorities	\$0			\$0	Sales of Elk
4045	Energy Sales to Railroads and Railways	\$0			\$0	Sales of Elk
4050	Revenue Adjustment	\$0			\$0	Sales of Elk
4055	Energy Sales for Resale	(\$3,430,488)			(\$3,430,488)	Sales of Elk
4060	Interdepartmental Energy Sales	\$0			\$0	Sales of Elk
4062	Billed WMS	(\$4,768,244)			(\$4,768,244)	Sales of Elk
4064	Billed-One-Time	\$0			\$0	Sales of Elk
4066	Billed NW	(\$3,625,109)			(\$3,625,109)	Sales of Elk
4068	Billed CN	\$0			\$0	Sales of Elk
4080	Distribution Services Revenue	(\$10,313,594)	\$1,550,056		(\$11,863,650)	Distribution
4082	Retail Services Revenues	(\$32,487)			(\$32,487)	Other Distri
4084	Service Transaction Requests (STR) Revenues	(\$127)			(\$127)	Other Distri
4090	Electric Services Incidental to Energy Sales	(\$112,488)			(\$112,488)	Other Distri
4105	Transmission Charges Revenue	\$0			\$0	Other Reve
4110	Transmission Services Revenue	\$0			\$0	Other Reve
4205	Interdepartmental Rents	\$0			\$0	Other Distri
4210	Rent from Electric Property	\$0			\$0	Other Distri
4215	Other Utility Operating Income	\$0			\$0	Other Distri
4220	Other Electric Revenues	\$0			\$0	Other Distri
4225	Late Payment Charges	(\$158,171)			(\$158,171)	Late Payme
4230	Sales of Water and Water Power	(\$90,578)			(\$90,578)	Other Reve
4235	Miscellaneous Service Revenues	(\$219,407)	\$219,407		(\$384,124)	Specific Se
4240	Provision for Rate Refunds	\$0			\$0	Other Distri
4245	Government Assistance Directly Credited to Income	\$0			\$0	Other Distri
4305	Regulatory Debits	\$0			\$0	Other Incon
4310	Regulatory Credits	\$0			\$0	Other Incon
4315	Revenues from Electric Plant Leased to Others	\$0			\$0	Other Incon
4320	Expenses of Electric Plant Leased to Others	\$0			\$0	Other Incon
4325	Revenues from Merchandise, Jobbing, Etc.	(\$77,541)			(\$77,541)	Other Incon
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0			\$0	Other Incon
4335	Profits and Losses from Financial Instrument Hedges	\$0			\$0	Other Incon
4340	Profits and Losses from Financial Instrument Investments	\$0			\$0	Other Incon
4345	Gains from Disposition of Future Use Utility Plant	\$0			\$0	Other Incon
4350	Losses from Disposition of Future Use Utility Plant	\$0			\$0	Other Incon
4355	Gain on Disposition of Utility and Other Property	\$0			\$0	Other Incon
4360	Loss on Disposition of Utility and Other Property	\$0			\$0	Other Incon
4365	Gains from Disposition of Allowances for Emission	\$0			\$0	Other Incon
4370	Losses from Disposition of Allowances for Emission	\$0			\$0	Other Incon
4375	Revenues from Non-Utility Operations	\$0			\$0	Other Reve
4380	Expenses of Non-Utility Operations	\$0			\$0	Other Reve

4385	Non-Utility Rental Income	\$0		\$0	Other Reve
4390	Miscellaneous Non-Operating Income	(\$12,070)		(\$12,070)	Other Incon
4395	Rate-Payer Benefit Including Interest	\$0		\$0	Other Incon
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0		\$0	Other Incon
4405	Interest and Dividend Income	(\$323,378)		(\$323,378)	Other Incon
4415	Equity in Earnings of Subsidiary Companies	\$0		\$0	Other Incon
4505	Operation Supervision and Engineering	\$0		\$0	Non-Distrib
4510	Fuel	\$0		\$0	Non-Distrib
4515	Steam Expense	\$0		\$0	Non-Distrib
4520	Steam From Other Sources	\$0		\$0	Non-Distrib
4525	Steam Transferred--Credit	\$0		\$0	Non-Distrib
4530	Electric Expense	\$0		\$0	Non-Distrib
4535	Water For Power	\$0		\$0	Non-Distrib
4540	Water Power Taxes	\$0		\$0	Non-Distrib
4545	Hydraulic Expenses	\$0		\$0	Non-Distrib
4550	Generation Expense	\$0		\$0	Non-Distrib
4555	Miscellaneous Power Generation Expenses	\$0		\$0	Non-Distrib
4560	Rents	\$0		\$0	Non-Distrib
4565	Allowances for Emissions	\$0		\$0	Non-Distrib
4605	Maintenance Supervision and Engineering	\$0		\$0	Non-Distrib
4610	Maintenance of Structures	\$0		\$0	Non-Distrib
4615	Maintenance of Boiler Plant	\$0		\$0	Non-Distrib
4620	Maintenance of Electric Plant	\$0		\$0	Non-Distrib
4625	Maintenance of Reservoirs, Dams and Waterways	\$0		\$0	Non-Distrib
4630	Maintenance of Water Wheels, Turbines and Generators	\$0		\$0	Non-Distrib
4635	Maintenance of Generating and Electric Plant	\$0		\$0	Non-Distrib
4640	Maintenance of Miscellaneous Power Generation Plant	\$0		\$0	Non-Distrib
4705	Power Purchased	\$38,704,635		\$38,704,635	Power Supp
4708	Charges-WMS	\$3,971,144		\$3,971,144	Power Supp
4710	Cost of Power Adjustments	(\$2,114,630)		(\$2,114,630)	Power Supp
4712	Charges-One-Time	\$0		\$0	Power Supp
4714	Charges-NW	\$3,671,421		\$3,671,421	Power Supp
4715	System Control and Load Dispatching	\$0		\$0	Other Powe
4716	Charges-CN	\$0		\$0	Power Supp
4720	Other Expenses	\$0		\$0	Other Powe
4725	Competition Transition Expense	\$0		\$0	Other Powe
4730	Rural Rate Assistance Expense	\$757,686		\$757,686	Power Supp
4805	Operation Supervision and Engineering	\$0		\$0	Non-Distrib
4810	Load Dispatching	\$0		\$0	Non-Distrib
4815	Station Buildings and Fixtures Expenses	\$0		\$0	Non-Distrib
4820	Transformer Station Equipment - Operating Labour	\$0		\$0	Non-Distrib
4825	Transformer Station Equipment - Operating Supplies and Expense	\$0		\$0	Non-Distrib
4830	Overhead Line Expenses	(\$92,066)		(\$92,066)	Non-Distrib
4835	Underground Line Expenses	\$0		\$0	Non-Distrib
4840	Transmission of Electricity by Others	\$0		\$0	Non-Distrib
4845	Miscellaneous Transmission Expense	\$0		\$0	Non-Distrib
4850	Rents	\$0		\$0	Non-Distrib
4905	Maintenance Supervision and Engineering	\$0		\$0	Non-Distrib
4910	Maintenance of Transformer Station Buildings and Fixtures	\$0		\$0	Non-Distrib
4916	Maintenance of Transformer Station Equipment	\$0		\$0	Non-Distrib
4930	Maintenance of Towers, Poles and Fixtures	\$0		\$0	Non-Distrib
4935	Maintenance of Overhead Conductors and Devices	\$0		\$0	Non-Distrib
4940	Maintenance of Overhead Lines - Right of Way	\$0		\$0	Non-Distrib
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	\$0		\$0	Non-Distrib
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	\$0		\$0	Non-Distrib
4960	Maintenance of Underground Lines	\$0		\$0	Non-Distrib
4965	Maintenance of Miscellaneous Transmission Plant	\$0		\$0	Non-Distrib
5005	Operation Supervision and Engineering	\$0		\$0	Operation (
5010	Load Dispatching	\$128,801		\$128,801	Operation (
5012	Station Buildings and Fixtures Expense	\$248,916		\$248,916	Operation (
5014	Transformer Station Equipment - Operation Labour	\$22,243		\$22,243	Operation (
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$621		\$621	Operation (
5016	Distribution Station Equipment - Operation Labour	\$32,296		\$32,296	Operation (
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$15,236		\$15,236	Operation (
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$380,122		\$380,122	Operation (
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$270,881		\$270,881	Operation (
5030	Overhead Subtransmission Feeders - Operation	\$0		\$0	Operation (
5035	Overhead Distribution Transformers- Operation	\$52,632	\$0	\$52,632	Operation (
5040	Underground Distribution Lines and Feeders - Operation Labour	\$17,808		\$17,808	Operation (
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$20,872		\$20,872	Operation (
5050	Underground Subtransmission Feeders - Operation	\$0		\$0	Operation (
5055	Underground Distribution Transformers - Operation	\$3,206	\$0	\$3,206	Operation (
5060	Street Lighting and Signal System Expense	\$0		\$0	Non-Distrib
5065	Meter Expense	\$280,678		\$280,678	Operation (
5070	Customer Premises - Operation Labour	\$16,762		\$16,762	Operation (
5075	Customer Premises - Materials and Expenses	\$2,186		\$2,186	Operation (
5085	Miscellaneous Distribution Expense	\$2,004		\$2,004	Operation (
5090	Underground Distribution Lines and Feeders - Rental Paid	\$60		\$60	Operation (
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$1,204		\$1,204	Operation (
5096	Other Rent	\$0		\$0	Operation (
5105	Maintenance Supervision and Engineering	\$0		\$0	Maintenanc
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,528		\$32,528	Maintenanc
5112	Maintenance of Transformer Station Equipment	\$105,808		\$105,808	Maintenanc
5114	Maintenance of Distribution Station Equipment	\$384,640		\$384,640	Maintenanc
5120	Maintenance of Poles, Towers and Fixtures	\$90,675		\$90,675	Maintenanc
5125	Maintenance of Overhead Conductors and Devices	\$219,221		\$219,221	Maintenanc
5130	Maintenance of Overhead Services	\$266,258		\$266,258	Maintenanc
5135	Overhead Distribution Lines and Feeders - Right of Way	\$289,474		\$289,474	Maintenanc
5145	Maintenance of Underground Conduit	\$61,739		\$61,739	Maintenanc
5150	Maintenance of Underground Conductors and Devices	\$181,965		\$181,965	Maintenanc
5155	Maintenance of Underground Services	\$53,667		\$53,667	Maintenanc
5160	Maintenance of Line Transformers	\$36,964	\$0	\$36,964	Maintenanc
5165	Maintenance of Street Lighting and Signal Systems	\$0		\$0	Non-Distrib
5170	Sentinel Lights - Labour	\$0		\$0	Non-Distrib



5172	Sentinel Lights - Materials and Expenses	\$0			\$0	Non-Distrib
5175	Maintenance of Meters	\$70,319			\$70,319	Maintenanc
5178	Customer Installations Expenses- Leased Property	\$0			\$0	Non-Distrib
5185	Water Heater Rentals - Labour	\$0			\$0	Non-Distrib
5186	Water Heater Rentals - Materials and Expenses	\$0			\$0	Non-Distrib
5190	Water Heater Controls - Labour	\$0			\$0	Non-Distrib
5192	Water Heater Controls - Materials and Expenses	\$0			\$0	Non-Distrib
5195	Maintenance of Other Installations on Customer Premises	\$0			\$0	Non-Distrib
5205	Purchase of Transmission and System Services	\$0			\$0	Other Powe
5210	Transmission Charges	\$0			\$0	Other Powe
5215	Transmission Charges Recovered	\$0			\$0	Other Powe
5305	Supervision	\$0			\$0	Billing and (
5310	Meter Reading Expense	\$211,561			\$211,561	Billing and (
5315	Customer Billing	\$363,490			\$363,490	Billing and (
5320	Collecting	\$205,386			\$205,386	Billing and (
5325	Collecting- Cash Over and Short	\$1,138			\$1,138	Billing and (
5330	Collection Charges	\$0			\$0	Billing and (
5335	Bad Debt Expense	\$177,596			\$177,596	Bad Debt E
5340	Miscellaneous Customer Accounts Expenses	\$0			\$0	Billing and (
5405	Supervision	\$0			\$0	Community
5410	Community Relations - Sundry	\$364,776			\$364,776	Community
5415	Energy Conservation	\$0			\$0	Community
5420	Community Safety Program	\$10,556			\$10,556	Community
5425	Miscellaneous Customer Service and Informational Expenses	\$0			\$0	Community
5505	Supervision	\$0			\$0	Other Distri
5510	Demonstrating and Selling Expense	\$0			\$0	Other Distri
5515	Advertising Expense	\$0			\$0	Advertising
5520	Miscellaneous Sales Expense	\$0			\$0	Other Distri
5605	Executive Salaries and Expenses	\$67,893			\$67,893	Administrat
5610	Management Salaries and Expenses	\$273,871			\$273,871	Administrat
5615	General Administrative Salaries and Expenses	\$30,245			\$30,245	Administrat
5620	Office Supplies and Expenses	\$249,693			\$249,693	Administrat
5625	Administrative Expense Transferred Credit	\$0			\$0	Administrat
5630	Outside Services Employed	\$190,929			\$190,929	Insurance E
5635	Property Insurance	\$81,480			\$81,480	Administrat
5640	Injuries and Damages	\$0			\$0	Administrat
5645	Employee Pensions and Benefits	\$21,345			\$21,345	Administrat
5650	Franchise Requirements	\$0			\$0	Administrat
5655	Regulatory Expenses	\$112,875			\$112,875	Advertising
5660	General Advertising Expenses	\$0			\$0	Administrat
5665	Miscellaneous General Expenses	\$167,854	\$0		\$167,854	Administrat
5670	Rent	\$454,387			\$454,387	Administrat
5675	Maintenance of General Plant	\$565,154			\$565,154	Administrat
5680	Electrical Safety Authority Fees	\$0			\$0	Administrat
5685	Independent Market Operator Fees and Penalties	\$0			\$0	Power Supp
5705	Amortization Expense - Property, Plant, and Equipment	\$2,593,891			\$2,593,891	Amortizatio
5710	Amortization of Limited Term Electric Plant	\$0			\$0	Amortizatio
5715	Amortization of Intangibles and Other Electric Plant	\$0			\$0	Amortizatio
5720	Amortization of Electric Plant Acquisition Adjustments	\$0			\$0	Other Amor
5725	Miscellaneous Amortization	\$51,144			\$51,144	Other Amor
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0			\$0	Amortizatio
5735	Amortization of Deferred Development Costs	\$0			\$0	Amortizatio
5740	Amortization of Deferred Charges	\$0			\$0	Amortizatio
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$1,366,389	Interest Exp
6010	Amortization of Debt Discount and Expense	\$0			\$0	Interest Exp
6015	Amortization of Premium on Debt Credit	\$0			\$0	Interest Exp
6020	Amortization of Loss on Reacquired Debt	\$0			\$0	Interest Exp
6025	Amortization of Gain on Reacquired Debt--Credit	\$0			\$0	Interest Exp
6030	Interest on Debt to Associated Companies	\$0			\$0	Interest Exp
6035	Other Interest Expense	\$0			\$0	Interest Exp
6040	Allowance for Borrowed Funds Used During Construction--Credit	\$0			\$0	Interest Exp
6042	Allowance For Other Funds Used During Construction	\$0			\$0	Interest Exp
6045	Interest Expense on Capital Lease Obligations	\$0			\$0	Interest Exp
6105	Taxes Other Than Income Taxes	\$61,448			\$61,448	Other Distri
6110	Income Taxes	\$138,221	(\$138,221)	\$0	\$164,831	Income Tax
6115	Provision for Future Income Taxes	\$0			\$0	Income Tax
6205	Donations	\$0			\$0	Charitable (
6210	Life Insurance	\$0			\$0	Insurance E
6215	Penalties	\$0			\$0	Other Distri
6225	Other Deductions	\$0			\$0	Other Distri
6305	Extraordinary Income	\$11,200			\$11,200	Unclassifie
6310	Extraordinary Deductions	\$13,737			\$13,737	Unclassifie
6315	Income Taxes, Extraordinary Items	\$0			\$0	Unclassifie
6405	Discontinues Operations - Income/ Gains	\$0			\$0	Unclassifie
6410	Discontinued Operations - Deductions/ Losses	\$0			\$0	Unclassifie
6415	Income Taxes, Discontinued Operations	\$0			\$0	Unclassifie

\$0

↑

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

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

Financial Statement		
(EDR Sheet 2.4, Reclassified Balance Column P)		
Grouped Accounts as per 2006 EDR		
Land and Buildings	\$1,767,994	\$1,767,994
TS Primary Above 50	\$4,433,887	\$4,433,887
DS	\$7,136,868	\$7,136,868
Poles, Wires	\$37,466,322	\$37,466,322
Line Transformers	\$12,994,560	\$12,994,560
Services and Meters	\$5,070,547	\$5,070,547
General Plant	\$0	\$0
Equipment	\$0	\$0
IT Assets	\$0	\$0
CDM Expenditures and Recoveries	\$220,657	\$220,657
Other Distribution Assets	\$3,374,864	\$3,374,864
Contributions and Grants	(\$989,570)	(\$989,570)

Accumulated Amortization	(\$36,205,186)	(\$36,205,186)
Non-Distribution Asset	(\$5,834,831)	(\$5,834,831)
Unclassified Asset	\$0	\$0
Liability	\$348,788	\$348,788
Equity	\$0	(\$1,937,462)
Sales of Electricity	(\$45,052,016)	(\$45,052,016)
Distribution Services Revenue	(\$10,313,594)	(\$11,863,650)
Late Payment Charges	(\$158,171)	(\$158,171)
Specific Service Charges	(\$219,407)	(\$384,124)
Other Distribution Revenue	(\$145,102)	(\$145,102)
Other Revenue - Unclassified	(\$90,578)	(\$90,578)
Other Income & Deductions	(\$412,989)	(\$412,989)
Power Supply Expenses (Working Capital)	\$44,990,256	\$44,990,256
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$1,496,528	\$1,496,528
Maintenance (Working Capital)	\$1,793,258	\$1,793,258
Billing and Collection (Working Capital)	\$781,575	\$781,575
Community Relations (Working Capital)	\$375,332	\$375,332
Community Relations - CDM (Working Capital)	\$0	\$0
Administrative and General Expenses (Working Capital)	\$2,134,246	\$2,134,246
Insurance Expense (Working Capital)	\$81,480	\$81,480
Bad Debt Expense (Working Capital)	\$177,596	\$177,596
Advertising Expenses	\$0	\$0
Charitable Contributions	\$0	\$0
Amortization of Assets	\$2,593,891	\$2,593,891
Other Amortization - Unclassified	\$51,144	\$51,144
Interest Expense - Unclassified	\$0	\$1,366,389
Income Tax Expense - Unclassified	\$138,221	\$164,831
Other Distribution Expenses	\$61,448	\$61,448
Non-Distribution Expenses	(\$92,066)	(\$92,066)
Unclassified Expenses	\$24,937	\$24,937
<b>Total</b>	<b>\$28,000,889</b>	<b>\$25,741,653</b>





2006 Cost Allocation Information Filing

PUC Distribution Inc.  
EB-2005-0412 EB-2007-0001  
Saturday, January 00, 1900

Sheet I4 Break Out Worksheet - First Run

Instructions:  
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.  
**\*\*Please see Handbook for detailed instructions\*\***

Enter Net Fixed Assets from <b>approved</b> EDR, Sheet 3-1, cell F12	\$35,270,943
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720
Account	Description										Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		0.00%	\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		93.36%	\$7,742,065	7,742,065	(\$168,379)	\$11,211	\$ (3,948,647)		3,636,250	\$316,189			
1835-5	Overhead Conductors and Devices - Secondary		6.64%	\$550,635	550,635	(11,974)	\$797	\$ (280,808)		258,650	\$22,486			
1840	Underground Conduit	\$10,139,462		(\$10,139,462)	-									
1840-3	Underground Conduit - Bulk Delivery			\$0	-			\$ -		-				
1840-4	Underground Conduit - Primary		85.78%	\$8,697,630	8,697,630	(\$259,231)	\$36,197	\$ (4,554,614)		3,919,982	\$317,350			
1840-5	Underground Conduit - Secondary		14.22%	\$1,441,831	1,441,831	(\$42,957)	\$5,998	\$ (754,740)		650,132	\$52,588			
1845	Underground Conductors and Devices	\$11,554,003		(\$11,554,003)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-		\$0			-				
1845-4	Underground Conductors and Devices - Primary		85.78%	\$9,911,023	9,911,023	(\$295,396)	\$41,248	\$ (5,190,023)		4,466,852	\$361,623			
1845-5	Underground Conductors and Devices - Secondary		14.22%	\$1,642,979	1,642,979	(48,950)	\$6,835	\$ (860,033)		740,831	\$59,924			
1850	Line Transformers	\$12,994,560			12,994,560			\$ (6,338,931)		6,655,629	\$491,469			
1855	Services	\$765,705		\$0	765,705			\$ (914)		764,791				
1860	Meters	\$4,304,842		\$0	4,304,842			\$ (2,192,018)		2,112,824	\$153,205			
	Total	\$69,090,835		(\$0)	\$69,090,835	(\$989,570)	\$113,118	(\$35,510,305)	\$0	32,704,078	\$2,364,998	\$0	\$0	\$0
	SUB TOTAL from I3	\$69,090,835		Breakout does not										
											5705	5710	5715	5720



2006 Cost Allocation Information Filing

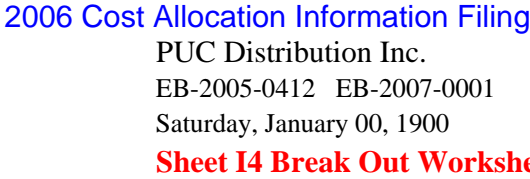
PUC Distribution Inc.  
EB-2005-0412 EB-2007-0001  
Saturday, January 00, 1900

Sheet I4 Break Out Worksheet - First Run

**Instructions:**  
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.  
**\*\*Please see Handbook for detailed instructions\*\***

Enter Net Fixed Assets from <b>approved</b> EDR, Sheet 3-1, cell F12	\$35,270,943
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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	\$0			-					\$ -				
1920	Computer Equipment - Hardware	\$0			-					\$ -				
1925	Computer Software	\$0			-					\$ -				
1930	Transportation Equipment	\$0			-					\$ -				
1935	Stores Equipment	\$0			-					\$ -				
1940	Tools, Shop and Garage Equipment	\$0			-					\$ -				
1945	Measurement and Testing Equipment	\$0			-					\$ -				
1950	Power Operated Equipment	\$0			-					\$ -				
1955	Communication Equipment	\$0			-					\$ -				
1960	Miscellaneous Equipment	\$0			-					\$ -				
1970	Load Management Controls - Customer Premises	\$0			-					\$ -				
1975	Load Management Controls - Utility Premises	\$0			-					\$ -				
1980	System Supervisory Equipment	\$3,374,864			3,374,864			\$ (807,999)		\$ 2,566,865	228,893			
1990	Other Tangible Property	\$0			-					\$ -				
2005	Property Under Capital Leases	\$0			-					\$ -				
2010	Electric Plant Purchased or Sold	\$0			-					\$ -				
Total		\$3,374,864		\$0	\$3,374,864	\$0		\$0	(\$807,999)	\$0	\$2,566,865	\$228,893	\$0	\$0
SUB TOTAL from I3		\$3,374,864												
I3 Directly Allocated		\$0												
Grand Total		\$72,465,699		(\$0)	\$72,465,699	(\$989,570)	\$113,118	(\$36,318,304)	\$0	\$35,270,943	\$2,593,891	\$0	\$0	\$0



## Sheet I4 Break Out Worksheet - First Run

**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	\$35,270,943
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[illegible]



2006 Cost Allocation Information Filing

PUC Distribution Inc.  
EB-2005-0412 EB-2007-0001  
Saturday, January 00, 1900

Sheet I5 Miscellaneous Data Worksheet - First Run

kMs of Roads in Service Area Where  
Distribution Lines Exist

581

Deemed Equity Component  
of Rate Base (%)

50%

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load

Instructions (Cont'd):

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

7.28 11.11 149.11 0.47 1.31 10.85

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



# 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

## Sheet I6 Customer Data Worksheet - First Run

Total kWhs	722,767,165
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Total kW	687,617
----------	---------

Total Approved Distribution Revenue (\$)	\$11,863,650
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			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
kWh from approved EDR model, Sheet 7-1, Col M	CEN	722,767,165	354,615,620	99,247,696	260,711,019	7,031,314	291,509	870,007
kW from approved EDR model, Sheet 7-1, Col S	CDEM	687,617	-	-	664,816	22,000	801	
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		144,338			144,338	-	-	
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	722,767,165	354,615,620	99,247,696	260,711,019	7,031,314	291,509	870,007
kWh - 30 year weather normalized amount		727,063,159	353,232,409	94,512,621	271,415,915	6,745,913	322,162	834,139
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H		\$11,863,650	\$6,341,336	\$2,272,498	\$3,110,064	\$105,959	\$14,182	\$19,611
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$212,105	\$173,448	\$24,919	\$13,738	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$173,697	\$117,157	\$24,697	\$31,843			
Weighting Factor - Services			1.0	2.0	10.0	1.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	1.0	0.1	5.0
Number of Bills	CNB	388,776	342,828	40,368	5,184	60	12	324
Number of Connections (Unmetered)	CCON	9,382		-		8,650	466	266
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	CCA	32,394	28,569	3,364	432	1	1	27
Bulk Customer Base	CCB	-						



Primary Customer Base	CCP	32,394	28,569	3,364	432	1	1	27
Line Transformer Customer Base	CCLT	32,346	28,569	3,359	389	1	1	27
Secondary Customer Base	CCS	31,618	28,569	2,875	145	1	1	27
Weighted - Services	CWCS	45,151	28,569	5,750	1,450	8,650	466	266
Weighted Meter -Capital	CWMC	3,579,120	1,849,300	705,060	1,024,760	-	-	-
Weighted Meter Reading	CWMR	557,891	428,117	105,954	23,820	-	-	-
Weighted Bills	CWNB	461,533	342,828	80,736	36,288	60	1	1,620
Data Mismatch Analysis								
Revenue with 30 year weather normalized kWh		11,854,577	6,316,601	2,164,078	3,237,764	101,658	15,673	18,802

### Weather Normalized Data from Hydro

	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
kWh - 30 year weather normalized amount	758,326,875	368,421,403	98,576,664	283,086,799	7,035,987	336,015	870,007
2006 EDR Distribution Loss Factor		1.0430	1.0430	1.0430	1.0430	1.0430	1.0430

### Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	260,875	213,670	30,822	16,383			
Sheet ADJ5 rows 26 - 32, column F	197,844	153,764	19,250	24,830			
Sheet ADJ5 rows 26 - 32, column G	177,596	152,910	24,686				
Three-year average	212,105	173,448	24,919	13,738	-	-	-

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		51.67%			20%			29%			0%			0%			0%			100%
Cost Relative to Residential Average Cost		1.00			3.24			36.65			-			-			-			1.71
Total	28569	1849300	64.73100214	3364	705060	209.5897741	432	1024760	2372.12963	0	0	-	0	0	-	0	0	32365	3579120	110.586127
Meter Types		Cost per Meter (Installed)																		
Single Phase 200 Amp - Urban	50	24,934	1246700	1,646	82300		0		0			0			0			26,580	1329000	
Single Phase 200 Amp - Rural	150	3,021	453150	483	72450		0		0			0			0			3,504	525600	
Central Meter	250	5	1250	13	3250	13	3250		0			0			0			31	7750	
Network Meter (Costs to be updated)	225	448	100800	154	34650	0	0		0			0			0			602	135450	
Three-phase - No demand	210	10	2100	891	187110	1	210		0			0			0			902	189420	
Smart Meters	300	151	45300	0	0	0	0		0			0			0			151	45300	
Demand without IT (usually three-phase)	500	0	0	29	14500	22	11000		0			0			0			51	25500	
Demand with IT	2,100		0	148	310800	372	781200		0			0			0			520	1092000	
Demand with IT and Interval Capability - Secondary	2,300		0		0	17	39100		0			0			0			17	39100	
Demand with IT and Interval Capability - Primary	10,000		0		0	3	30000		0			0			0			3	30000	
Demand with IT and Interval Capability -Special (WMP)	40,000		0		0	4	160000		0			0			0			4	160000	
LDC Specific 1	0		0		0		0		0			0			0			0	0	
LDC Specific 2			0		0		0		0			0			0			0	0	
LDC Specific 3			0		0		0		0			0			0			0	0	



## 2006 Cost Allocation Information Filing

PUC Distribution Inc.  
EB-2005-0412 EB-2007-0001  
Saturday, January 00, 1900

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

**Weighting Factors based on Contractor Pricing**

Description		1			2			3			7			8			9								
		Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load			TOTAL					
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs			
		Allocation Percentage Weighted Factor			76.74%			18.99%			4.27%			0.00%			0.00%			0.00%			100.00%		
		Cost Relative to Residential Average Cost			1.00			2.10			3.68			0.00			0.00			0.00			6.78		
	Total	342,828	428,117	1.25	40,368	105,954	2.62	5,184	23,820	4.59	-	-	0	-	-	0	-	-	0	388,380	557,891	8			
	Factor																								
Residential - Urban - Outside	1.00	17,871	17,871		0			0			0		0		0		0		0	17,871	17,871				
Residential - Urban - Outside with other services	1.00	257,817	257,817		0			0			0		0		0		0		0	257,817	257,817				
Residential - Urban - Inside	2.00	19,154	38,308		0			0			0		0		0		0		0	19,154	38,308				
Residential - Urban - Inside - with other services	1.00	11,918	11,918		0			0			0		0		0		0		0	11,918	11,918				
Residential - Rural - Outside	3.00	30,067	90,201		0			0			0		0		0		0		0	30,067	90,201				
Residential - Rural - Outside with other services	2.00	6,001	12,002		0			0			0		0		0		0		0	6,001	12,002				
LDC Specific 1		0	0		0			0			0		0		0		0		0	-	-				
LDC Specific 2		0	0		0			0			0		0		0		0		0	-	-				
GS - Walking	2.00	0	0		15,150	30,300		12	24		0		0		0		0		0	15,162	30,324				
GS - Walking - with other services	3.00	0	0		15,333	45,999		60	180		0		0		0		0		0	15,393	46,179				
GS - Vehicle with other services --- TOU Read	3.00	0	0		0	0		0	0		0		0		0		0		0	-	-				
GS - Vehicle with other services	3.00	0	0		9,885	29,655		4,932	14,796		0		0		0		0		0	14,817	44,451				
LDC Specific 3		0	0		0			0			0		0		0		0		0	-	-				
LDC Specific 4	0.00	0	0		0			0			0		0		0		0		0	-	-				
Interval	49.00	0	0		0			180	8,820		0		0		0		0		0	180	8,820				
LDC Specific 5		0	0		0			0			0		0		0		0		0	-	-				
LDC Specific 6		0	0		0			0			0		0		0		0		0	-	-				





## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

### Sheet I9 Direct Allocation Worksheet - First Ru

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
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#### Instructions:

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

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

1950	Power Operated Equipment	\$0	Yes
1955	Communication Equipment	\$0	Yes
1960	Miscellaneous Equipment	\$0	Yes
1970	Load Management Controls - Customer Premises	\$0	Yes
1975	Load Management Controls - Utility Premises	\$0	Yes
1980	System Supervisory Equipment	\$0	Yes
1990	Other Tangible Property	\$0	Yes
2005	Property Under Capital Leases	\$0	Yes
2010	Electric Plant Purchased or Sold	\$0	Yes
2050	Completed Construction Not Classified--Electric	\$0	Yes
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes
	<b>Directly Allocated Net Fixed Assets</b>		
5005	Operation Supervision and Engineering	\$0	Yes
5010	Load Dispatching	\$0	Yes
5012	Station Buildings and Fixtures Expense	\$0	Yes
5014	Transformer Station Equipment - Operation Labour	\$0	Yes
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes
5016	Distribution Station Equipment - Operation Labour	\$0	Yes
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes
5035	Overhead Distribution Transformers-Operation	\$0	Yes
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes
5050	Underground Subtransmission Feeders - Operation	\$0	Yes
5055	Underground Distribution Transformers - Operation	\$0	Yes
5065	Meter Expense	\$0	Yes
5070	Customer Premises - Operation Labour	\$0	Yes
5075	Customer Premises - Materials and Expenses	\$0	Yes

5085	Miscellaneous Distribution Expense	\$0	Yes
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	Yes
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes
5096	Other Rent	\$0	Yes
5105	Maintenance Supervision and Engineering	\$0	Yes
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes
5112	Maintenance of Transformer Station Equipment	\$0	Yes
5114	Maintenance of Distribution Station Equipment	\$0	Yes
5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes
5125	Maintenance of Overhead Conductors and Devices	\$0	Yes
5130	Maintenance of Overhead Services	\$0	Yes
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes
5145	Maintenance of Underground Conduit	\$0	Yes
5150	Maintenance of Underground Conductors and Devices	\$0	Yes
5155	Maintenance of Underground Services	\$0	Yes
5160	Maintenance of Line Transformers	\$0	Yes
5175	Maintenance of Meters	\$0	Yes
5305	Supervision	\$0	Yes
5310	Meter Reading Expense	\$0	Yes
5315	Customer Billing	\$0	Yes
5320	Collecting	\$0	Yes
5325	Collecting- Cash Over and Short	\$0	Yes
5330	Collection Charges	\$0	Yes
5335	Bad Debt Expense	\$0	Yes
5340	Miscellaneous Customer Accounts Expenses	\$0	Yes
5405	Supervision	\$0	Yes
5410	Community Relations - Sundry	\$0	Yes
5415	Energy Conservation	\$0	Yes
5420	Community Safety Program	\$0	Yes
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes
5505	Supervision	\$0	Yes
5510	Demonstrating and Selling Expense	\$0	Yes
5515	Advertising Expense	\$0	Yes
5520	Miscellaneous Sales Expense	\$0	Yes
5605	Executive Salaries and Expenses	\$0	Yes
5610	Management Salaries and Expenses	\$0	Yes
5615	General Administrative Salaries and Expenses	\$0	Yes
5620	Office Supplies and Expenses	\$0	Yes
5625	Administrative Expense Transferred Credit	\$0	Yes
5630	Outside Services Employed	\$0	Yes
5635	Property Insurance	\$0	Yes

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

<b>Total Net Fixed Assets Excluding Gen Plant</b>	<b>\$69,090,835</b>	<b>Allocated</b>
<b>Approved Total PILs</b>	<b>\$164,831</b>	<b>\$0</b>
<b>Approved Total Return on Debt</b>	<b>\$1,366,389</b>	<b>\$0</b>
<b>Approved Total Return on Equity</b>	<b>\$1,937,462</b>	<b>\$0</b>

<b>Total</b>
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# 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

## Sheet O1 Revenue to Cost Summary Worksheet - First Run

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

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Rate Base</b>							
<b>Assets</b>							
<b>crev</b>	Distribution Revenue (sale)	\$11,863,650	\$6,341,336	\$2,272,498	\$3,110,064	\$105,969	\$14,182
<b>mi</b>	Miscellaneous Revenue (mi)	\$1,100,386	\$742,544	\$169,118	\$157,128	\$27,408	\$1,469
	<b>Total Revenue</b>	<b>\$12,964,036</b>	<b>\$7,083,880</b>	<b>\$2,441,616</b>	<b>\$3,267,192</b>	<b>\$133,367</b>	<b>\$15,651</b>
<b>Expenses</b>							
<b>di</b>	Distribution Costs (di)	\$2,919,841	\$1,714,965	\$373,822	\$602,537	\$210,557	\$11,290
<b>cu</b>	Customer Related Costs (cu)	\$1,329,116	\$925,309	\$231,428	\$166,045	\$4,000	\$213
<b>ad</b>	General and Administration (ad)	\$2,652,506	\$1,643,130	\$376,044	\$484,129	\$136,398	\$7,314
<b>dep</b>	Depreciation and Amortization (dep)	\$2,593,891	\$1,527,283	\$338,383	\$537,011	\$176,251	\$9,477
<b>INPUT</b>	PILs (INPUT)	\$164,831	\$96,885	\$21,573	\$34,532	\$10,912	\$586
<b>INT</b>	Interest	\$1,366,389	\$903,143	\$178,828	\$288,257	\$90,454	\$4,855
	<b>Total Expenses</b>	<b>\$11,026,574</b>	<b>\$6,710,713</b>	<b>\$1,520,078</b>	<b>\$2,110,510</b>	<b>\$628,572</b>	<b>\$33,735</b>
	<b>Direct Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b>	Allocated Net Income (NI)	\$1,937,462	\$1,138,811	\$253,568	\$405,896	\$128,259	\$6,884
	<b>Revenue Requirement (includes NI)</b>	<b>\$12,964,036</b>	<b>\$7,849,524</b>	<b>\$1,773,646</b>	<b>\$2,516,405</b>	<b>\$40,619</b>	<b>\$27,011</b>
	Revenue Requirement Input equals Output						
	<b>Rate Base Calculation</b>						
	<b>Net Assets</b>						
<b>dp</b>	Distribution Plant - Gross	\$69,090,835	\$40,470,426	\$9,076,092	\$14,771,726	\$4,398,193	\$236,157
<b>gp</b>	General Plant - Gross	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$225,086	\$12,083
<b>accum dep</b>	Accumulated Depreciation	(\$36,205,186)	(\$21,126,957)	(\$4,779,556)	(\$7,906,219)	(\$2,204,894)	(\$118,421)
<b>co</b>	Capital Contribution	(\$989,570)	(\$595,779)	(\$121,906)	(\$182,733)	(\$82,196)	(\$4,428)
	<b>Total Net Plant</b>	<b>\$35,270,943</b>	<b>\$20,732,798</b>	<b>\$4,615,558</b>	<b>\$7,387,340</b>	<b>\$2,336,188</b>	<b>\$125,390</b>
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>	Cost of Power (COP)	\$44,990,256	\$22,073,841	\$6,177,894	\$16,228,539	\$437,680	\$18,146
	OM&A Expenses	\$6,901,463	\$4,283,403	\$981,294	\$1,252,711	\$350,955	\$18,817
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$51,891,719</b>	<b>\$26,357,244</b>	<b>\$7,159,189</b>	<b>\$17,481,250</b>	<b>\$788,635</b>	<b>\$36,963</b>
	<b>Working Capital</b>	<b>\$7,783,758</b>	<b>\$3,953,587</b>	<b>\$1,073,878</b>	<b>\$2,622,188</b>	<b>\$118,295</b>	<b>\$5,544</b>
	<b>Total Rate Base</b>	<b>\$43,054,700</b>	<b>\$24,686,385</b>	<b>\$5,689,436</b>	<b>\$10,009,528</b>	<b>\$2,454,484</b>	<b>\$130,935</b>
	Rate Base Input equals Output						
	<b>Equity Component of Rate Base</b>	<b>\$21,527,350</b>	<b>\$12,343,193</b>	<b>\$2,844,718</b>	<b>\$5,004,764</b>	<b>\$1,227,242</b>	<b>\$65,467</b>
	<b>Net Income on Allocated Assets</b>	<b>\$1,937,462</b>	<b>\$373,166</b>	<b>\$921,538</b>	<b>\$1,156,682</b>	<b>(\$495,205)</b>	<b>(\$18,084)</b>
	<b>Net Income on Direct Allocation Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Net Income</b>	<b>\$1,937,462</b>	<b>\$373,166</b>	<b>\$921,538</b>	<b>\$1,156,682</b>	<b>(\$495,205)</b>	<b>(\$18,084)</b>
	<b>RATIOS ANALYSIS</b>						
	REVENUE TO EXPENSES %	100.00%	90.25%	137.66%	129.84%	17.62%	38.53%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$765,644)	\$667,969	\$750,786	(\$623,464)	(\$24,968)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	3.02%	32.39%	23.11%	-40.35%	-27.62%



## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

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

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

#### Summary

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$2.45	\$6.05	\$42.22	\$0.04	\$0.04	\$0.51
Customer Unit Cost per month - Directly Related	\$3.92	\$9.44	\$62.71	\$0.06	\$0.06	\$0.92
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$9.79	\$15.41	\$69.61	\$7.20	\$7.20	\$7.61
Fixed Charge per approved 2006 EDR	\$7.28	\$11.11	\$149.11	\$0.47	\$1.31	\$10.85

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

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$225,086	\$12,083	\$7,092
General Plant - Accumulated Depreciation	(\$807,999)	(\$475,268)	(\$105,566)	(\$168,685)	(\$53,889)	(\$2,893)	(\$1,698)
General Plant - Net Fixed Assets	\$2,566,865	\$1,509,840	\$335,363	\$535,882	\$171,196	\$9,190	\$5,394
General Plant - Depreciation	\$228,893	\$134,636	\$29,905	\$47,786	\$15,266	\$819	\$481
Total Net Fixed Assets Excluding General Plant	\$32,704,078	\$19,222,958	\$4,280,195	\$6,851,458	\$2,164,992	\$116,201	\$68,273
Total Administration and General Expense	\$2,652,506	\$1,643,130	\$376,044	\$484,129	\$136,398	\$7,314	\$5,492
Total O&M	\$4,248,957	\$2,640,273	\$605,250	\$768,582	\$214,557	\$11,503	\$8,791

#### 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	<b>Distribution Plant</b>							
	Meters	\$4,304,842	\$2,224,274	\$848,022	\$1,232,546	\$0	\$0	\$0
	<b>Accumulated Amortization</b>							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$2,192,018)	(\$1,132,597)	(\$431,811)	(\$627,610)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$2,112,824	\$1,091,678	\$416,211	\$604,936	\$0	\$0	\$0
	<b>Misc Revenue</b>							
4082	Retail Services Revenues	(\$32,487)	(\$24,131)	(\$5,683)	(\$2,554)	(\$4)	(\$0)	(\$114)
4084	Service Transaction Requests (STR) Revenues	(\$127)	(\$94)	(\$22)	(\$10)	(\$0)	(\$0)	(\$0)
4090	Electric Services Incidental to Energy Sales	(\$112,488)	(\$83,556)	(\$19,678)	(\$8,844)	(\$15)	(\$0)	(\$395)
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$158,171)	(\$106,685)	(\$22,489)	(\$28,997)	\$0	\$0	\$0
	Sub-total	(\$303,273)	(\$214,467)	(\$47,872)	(\$40,405)	(\$19)	(\$0)	(\$509)
	<b>Operation</b>							
5065	Meter Expense	\$280,678	\$145,024	\$55,291	\$80,363	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$16,762	\$11,471	\$1,351	\$173	\$3,473	\$187	\$107
5075	Customer Premises - Materials and Expenses	\$2,186	\$1,496	\$176	\$23	\$453	\$24	\$14
	Sub-total	\$299,626	\$157,991	\$56,818	\$80,559	\$3,926	\$212	\$121
	<b>Maintenance</b>							
5175	Maintenance of Meters	\$70,319	\$36,333	\$13,852	\$20,133	\$0	\$0	\$0
	<b>Billing and Collection</b>							
5310	Meter Reading Expense	\$211,561	\$162,349	\$40,179	\$9,033	\$0	\$0	\$0
5315	Customer Billing	\$363,490	\$270,001	\$63,585	\$28,579	\$47	\$1	\$1,276
5320	Collecting	\$205,386	\$152,561	\$35,928	\$16,148	\$27	\$1	\$721
5325	Collecting- Cash Over and Short	\$1,138	\$845	\$199	\$89	\$0	\$0	\$4
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$781,575	\$585,756	\$139,892	\$53,850	\$74	\$1	\$2,001
	Total Operation, Maintenance and Billing	\$1,151,520	\$780,080	\$210,563	\$154,542	\$4,000	\$213	\$2,122
	<b>Amortization Expense - Meters</b>	\$153,205	\$79,160	\$30,180	\$43,865	\$0	\$0	\$0
	Allocated PILs	\$9,875	\$5,101	\$1,945	\$2,828	\$0	\$0	\$0
	Allocated Debt Return	\$81,856	\$42,289	\$16,126	\$23,441	\$0	\$0	\$0
	Allocated Equity Return	\$116,067	\$59,964	\$22,866	\$33,238	\$0	\$0	\$0
	Total	\$1,209,250	\$752,127	\$233,808	\$217,509	\$3,981	\$213	\$1,612

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	8	9	
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
1860	<b>Distribution Plant</b>								
	Meters	\$4,304,842	\$2,224,274	\$848,022	\$1,232,546	\$0	\$0	\$0	
	<b>Accumulated Amortization</b>								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$2,192,018)	(\$1,132,597)	(\$431,811)	(\$627,610)	\$0	\$0	\$0	
	Meter Net Fixed Assets	\$2,112,824	\$1,091,678	\$416,211	\$604,936	\$0	\$0	\$0	
	Allocated General Plant Net Fixed Assets	\$165,670	\$85,744	\$32,611	\$47,315	\$0	\$0	\$0	
	Meter Net Fixed Assets Including General Plant	\$2,278,494	\$1,177,422	\$448,822	\$652,250	\$0	\$0	\$0	
4082	<b>Misc Revenue</b>								
	Retail Services Revenues	(\$32,487)	(\$24,131)	(\$5,683)	(\$2,554)	(\$4)	(\$0)	(\$114)	
	Service Transaction Requests (STR) Revenues	(\$127)	(\$94)	(\$22)	(\$10)	(\$0)	(\$0)	(\$0)	
	Electric Services Incidental to Energy Sales	(\$112,488)	(\$83,556)	(\$19,678)	(\$8,844)	(\$15)	(\$0)	(\$395)	
	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Late Payment Charges	(\$158,171)	(\$106,685)	(\$22,489)	(\$28,997)	\$0	\$0	\$0	
	Sub-total	(\$303,273)	(\$214,467)	(\$47,872)	(\$40,405)	(\$19)	(\$0)	(\$509)	
5065	<b>Operation</b>								
	Meter Expense	\$280,678	\$145,024	\$55,291	\$80,363	\$0	\$0	\$0	
	Customer Premises - Operation Labour	\$16,762	\$11,471	\$1,351	\$173	\$3,473	\$187	\$107	
	Customer Premises - Materials and Expenses	\$2,186	\$1,496	\$176	\$23	\$453	\$24	\$14	
	Sub-total	\$299,626	\$157,991	\$56,818	\$80,559	\$3,926	\$212	\$121	
	5175	<b>Maintenance</b>							
		Maintenance of Meters	\$70,319	\$36,333	\$13,852	\$20,133	\$0	\$0	\$0
<b>Billing and Collection</b>									
Meter Reading Expense		\$211,561	\$162,349	\$40,179	\$9,033	\$0	\$0	\$0	
Customer Billing		\$363,490	\$270,001	\$63,585	\$28,579	\$47	\$1	\$1,276	
Collecting		\$205,386	\$152,561	\$35,928	\$16,148	\$27	\$1	\$721	
Collecting- Cash Over and Short		\$1,138	\$845	\$199	\$89	\$0	\$0	\$4	
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Sub-total	\$781,575	\$585,756	\$139,892	\$53,850	\$74	\$1	\$2,001	
	Total Operation, Maintenance and Billing	\$1,151,520	\$780,080	\$210,563	\$154,542	\$4,000	\$213	\$2,122	
	Amortization Expense - Meters	\$153,205	\$79,160	\$30,180	\$43,865	\$0	\$0	\$0	
	Amortization Expense - General Plant assigned to Meters	\$14,773	\$7,646	\$2,908	\$4,219	\$0	\$0	\$0	
	Admin and General	\$717,643	\$485,470	\$130,823	\$97,346	\$2,543	\$135	\$1,325	
	Allocated PILs	\$10,649	\$5,502	\$2,098	\$3,049	\$0	\$0	\$0	
Allocated Debt Return	\$88,275	\$45,611	\$17,389	\$25,274	\$0	\$0	\$0		
Allocated Equity Return	\$125,168	\$64,673	\$24,657	\$35,838	\$0	\$0	\$0		
Total	\$1,957,960	\$1,253,675	\$370,746	\$323,728	\$6,524	\$348	\$2,938		

## Scenario 3

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

USoA Account #	Accounts	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Distribution Plant</b>								
1565	Conservation and Demand Management							
	Expenditures and Recoveries	\$220,657	\$137,114	\$31,432	\$39,914	\$11,142	\$597	\$457
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk							
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$2,793,390	\$1,911,619	\$225,093	\$28,906	\$578,792	\$31,181	\$17,799
1830-5	Poles, Towers and Fixtures - Secondary	\$198,673	\$138,534	\$13,941	\$703	\$41,945	\$2,260	\$1,290
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -							
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$3,096,826	\$2,119,271	\$249,544	\$32,046	\$641,664	\$34,568	\$19,732
1835-5	Overhead Conductors and Devices - Secondary	\$220,254	\$153,583	\$15,456	\$779	\$46,501	\$2,505	\$1,430
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$3,479,052	\$2,380,843	\$280,344	\$36,001	\$720,861	\$38,835	\$22,168
1840-5	Underground Conduit - Secondary	\$576,733	\$402,155	\$40,470	\$2,041	\$121,763	\$6,560	\$3,744
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk Delivery							
1845-3		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$3,964,409	\$2,712,990	\$319,455	\$41,024	\$821,428	\$44,253	\$25,260
	Underground Conductors and Devices - Secondary							
1845-5		\$657,192	\$458,258	\$46,116	\$2,326	\$138,750	\$7,475	\$4,267
1850	Line Transformers	\$5,197,824	\$3,561,156	\$418,703	\$48,489	\$1,078,232	\$58,087	\$33,157
1855	Services	\$765,705	\$484,495	\$97,513	\$24,590	\$146,693	\$7,903	\$4,511
1860	Meters	\$4,304,842	\$2,224,274	\$848,022	\$1,232,546	\$0	\$0	\$0
<b>Sub-total</b>		<b>\$25,475,556</b>	<b>\$16,684,293</b>	<b>\$2,586,089</b>	<b>\$1,489,367</b>	<b>\$4,347,770</b>	<b>\$234,224</b>	<b>\$133,814</b>
<b>Accumulated Amortization</b>								
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters								
		(\$12,840,647)	(\$8,433,455)	(\$1,280,494)	(\$729,112)	(\$2,210,523)	(\$119,087)	(\$67,977)
<b>Customer Related Net Fixed Assets</b>		<b>\$12,634,909</b>	<b>\$8,250,838</b>	<b>\$1,305,595</b>	<b>\$760,254</b>	<b>\$2,137,248</b>	<b>\$115,137</b>	<b>\$65,837</b>

	<b>Allocated General Plant Net Fixed Assets</b>	<b>\$993,119</b>	<b>\$648,050</b>	<b>\$102,296</b>	<b>\$59,463</b>	<b>\$169,002</b>	<b>\$9,106</b>	<b>\$5,201</b>
	<b>Customer Related NFA Including General Plant</b>	<b>\$13,628,028</b>	<b>\$8,898,889</b>	<b>\$1,407,892</b>	<b>\$819,717</b>	<b>\$2,306,250</b>	<b>\$124,242</b>	<b>\$71,039</b>
	<b>Misc Revenue</b>							
4082	Retail Services Revenues	(\$32,487)	(\$24,131)	(\$5,683)	(\$2,554)	(\$4)	(\$0)	(\$114)
4084	Service Transaction Requests (STR) Revenues	(\$127)	(\$94)	(\$22)	(\$10)	(\$0)	(\$0)	(\$0)
4090	Electric Services Incidental to Energy Sales	(\$112,488)	(\$83,556)	(\$19,678)	(\$8,844)	(\$15)	(\$0)	(\$395)
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$158,171)	(\$106,685)	(\$22,489)	(\$28,997)	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	(\$384,124)	(\$285,328)	(\$67,195)	(\$30,202)	(\$50)	(\$1)	(\$1,348)
	<b>Sub-total</b>	<b>(\$687,397)</b>	<b>(\$499,795)</b>	<b>(\$115,067)</b>	<b>(\$70,607)</b>	<b>(\$69)</b>	<b>(\$1)</b>	<b>(\$1,858)</b>
	<b>Operating and Maintenance</b>							
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$51,520	\$35,223	\$4,197	\$533	\$10,665	\$575	\$328
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$152,049	\$104,183	\$12,147	\$1,505	\$31,544	\$1,699	\$970
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$108,352	\$74,243	\$8,656	\$1,072	\$22,479	\$1,211	\$691
5035	Overhead Distribution Transformers- Operation	\$21,053	\$14,424	\$1,696	\$196	\$4,367	\$235	\$134
5040	Underground Distribution Lines and Feeders - Operation Labour	\$7,123	\$4,888	\$563	\$67	\$1,480	\$80	\$46
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$8,349	\$5,729	\$660	\$78	\$1,735	\$93	\$53
5055	Underground Distribution Transformers - Operation	\$1,282	\$879	\$103	\$12	\$266	\$14	\$8
5065	Meter Expense	\$280,678	\$145,024	\$55,291	\$80,363	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$16,762	\$11,471	\$1,351	\$173	\$3,473	\$187	\$107
5075	Customer Premises - Materials and Expenses	\$2,186	\$1,496	\$176	\$23	\$453	\$24	\$14
5085	Miscellaneous Distribution Expense	\$802	\$548	\$65	\$8	\$166	\$9	\$5
5090	Underground Distribution Lines and Feeders - Rental Paid	\$24	\$16	\$2	\$0	\$5	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$482	\$330	\$38	\$5	\$100	\$5	\$3
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$36,270	\$24,852	\$2,898	\$359	\$7,525	\$405	\$231
5125	Maintenance of Overhead Conductors and Devices	\$87,688	\$60,084	\$7,005	\$868	\$18,192	\$980	\$559
5130	Maintenance of Overhead Services	\$266,258	\$168,473	\$33,908	\$8,551	\$51,010	\$2,748	\$1,569
5135	Overhead Distribution Lines and Feeders - Right of Way	\$115,790	\$79,339	\$9,250	\$1,146	\$24,022	\$1,294	\$739
5145	Maintenance of Underground Conduit	\$24,696	\$16,946	\$1,953	\$232	\$5,131	\$276	\$158
5150	Maintenance of Underground Conductors and Devices	\$72,786	\$49,944	\$5,757	\$683	\$15,122	\$815	\$465
5155	Maintenance of Underground Services	\$53,667	\$33,957	\$6,835	\$1,723	\$10,281	\$554	\$316
5160	Maintenance of Line Transformers	\$14,786	\$10,130	\$1,191	\$138	\$3,067	\$165	\$94
5175	Maintenance of Meters	\$70,319	\$36,333	\$13,852	\$20,133	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$1,392,921</b>	<b>\$878,511</b>	<b>\$167,597</b>	<b>\$117,868</b>	<b>\$211,081</b>	<b>\$11,372</b>	<b>\$6,491</b>
	<b>Billing and Collection</b>							
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$211,561	\$162,349	\$40,179	\$9,033	\$0	\$0	\$0
5315	Customer Billing	\$363,490	\$270,001	\$63,585	\$28,579	\$47	\$1	\$1,276
5320	Collecting	\$205,386	\$152,561	\$35,928	\$16,148	\$27	\$1	\$721
5325	Collecting- Cash Over and Short	\$1,138	\$845	\$199	\$89	\$0	\$0	\$4
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$177,596	\$145,228	\$20,865	\$11,503	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$959,171</b>	<b>\$730,985</b>	<b>\$160,757</b>	<b>\$65,353</b>	<b>\$74</b>	<b>\$1</b>	<b>\$2,001</b>
	<b>Sub Total Operating, Maintenance and Billing</b>	<b>\$2,352,092</b>	<b>\$1,609,496</b>	<b>\$328,354</b>	<b>\$183,221</b>	<b>\$211,156</b>	<b>\$11,373</b>	<b>\$8,492</b>
	<b>Amortization Expense - Customer Related</b>	<b>\$924,053</b>	<b>\$607,639</b>	<b>\$91,644</b>	<b>\$51,219</b>	<b>\$160,011</b>	<b>\$8,620</b>	<b>\$4,921</b>
	<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$88,559</b>	<b>\$57,788</b>	<b>\$9,122</b>	<b>\$5,302</b>	<b>\$15,070</b>	<b>\$812</b>	<b>\$464</b>
	<b>Admin and General</b>	<b>\$1,467,833</b>	<b>\$1,001,643</b>	<b>\$204,008</b>	<b>\$115,411</b>	<b>\$134,235</b>	<b>\$7,231</b>	<b>\$5,305</b>
	<b>Allocated PILs</b>	<b>\$63,681</b>	<b>\$41,585</b>	<b>\$6,580</b>	<b>\$3,832</b>	<b>\$10,772</b>	<b>\$580</b>	<b>\$332</b>
	<b>Allocated Debt Return</b>	<b>\$527,891</b>	<b>\$344,723</b>	<b>\$54,548</b>	<b>\$31,764</b>	<b>\$89,295</b>	<b>\$4,810</b>	<b>\$2,751</b>
	<b>Allocated Equity Return</b>	<b>\$748,520</b>	<b>\$488,798</b>	<b>\$77,346</b>	<b>\$45,039</b>	<b>\$126,615</b>	<b>\$6,821</b>	<b>\$3,900</b>
	<b>PLCC Adjustment for Line Transformer</b>	<b>\$82,934</b>	<b>\$73,316</b>	<b>\$8,619</b>	<b>\$999</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>PLCC Adjustment for Primary Costs</b>	<b>\$298,435</b>	<b>\$263,333</b>	<b>\$31,069</b>	<b>\$4,034</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>PLCC Adjustment for Secondary Costs</b>	<b>\$54,199</b>	<b>\$48,266</b>	<b>\$5,282</b>	<b>\$651</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total</b>	<b>\$5,049,664</b>	<b>\$3,266,962</b>	<b>\$611,566</b>	<b>\$359,497</b>	<b>\$747,085</b>	<b>\$40,246</b>	<b>\$24,307</b>

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
<b>Distribution Plant</b>							
CWMC	\$ 4,304,842	\$ 2,224,274	\$ 848,022	\$ 1,232,546	\$ -	\$ -	\$ -
<b>Accumulated Amortization</b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (2,192,018)	\$ (1,132,597)	\$ (431,811)	\$ (627,610)	\$ -	\$ -	\$ -
<b>Meter Net Fixed Assets</b>	\$ 2,112,824	\$ 1,091,678	\$ 416,211	\$ 604,936	\$ -	\$ -	\$ -
<b>Misc Revenue</b>							
CWNB	\$ (145,102)	\$ (107,782)	\$ (25,383)	\$ (11,409)	\$ (19)	\$ (0)	\$ (509)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (158,171)	\$ (106,685)	\$ (22,489)	\$ (28,997)	\$ -	\$ -	\$ -
<b>Sub-total</b>	\$ (303,273)	\$ (214,467)	\$ (47,872)	\$ (40,405)	\$ (19)	\$ (0)	\$ (509)
<b>Operation</b>							
CWMC	\$ 280,678	\$ 145,024	\$ 55,291	\$ 80,363	\$ -	\$ -	\$ -
CCA	\$ 18,948	\$ 12,967	\$ 1,527	\$ 196	\$ 3,926	\$ 212	\$ 121
<b>Sub-total</b>	\$ 299,626	\$ 157,991	\$ 56,818	\$ 80,559	\$ 3,926	\$ 212	\$ 121
<b>Maintenance</b>							
1860	\$ 70,319	\$ 36,333	\$ 13,852	\$ 20,133	\$ -	\$ -	\$ -
<b>Billing and Collection</b>							
CWMR	\$ 211,561	\$ 162,349	\$ 40,179	\$ 9,033	\$ -	\$ -	\$ -
CWNB	\$ 570,014	\$ 423,408	\$ 99,713	\$ 44,817	\$ 74	\$ 1	\$ 2,001
<b>Sub-total</b>	\$ 781,575	\$ 585,756	\$ 139,892	\$ 53,850	\$ 74	\$ 1	\$ 2,001
<b>Total Operation, Maintenance and Billing</b>	\$ 1,151,520	\$ 780,080	\$ 210,563	\$ 154,542	\$ 4,000	\$ 213	\$ 2,122
<b>Amortization Expense - Meters</b>	\$ 153,205	\$ 79,160	\$ 30,180	\$ 43,865	\$ -	\$ -	\$ -
<b>Allocated PILs</b>	\$ 9,875	\$ 5,101	\$ 1,945	\$ 2,828	\$ -	\$ -	\$ -
<b>Allocated Debt Return</b>	\$ 81,856	\$ 42,289	\$ 16,126	\$ 23,441	\$ -	\$ -	\$ -
<b>Allocated Equity Return</b>	\$ 116,067	\$ 59,964	\$ 22,866	\$ 33,238	\$ -	\$ -	\$ -
<b>Total</b>	\$ 1,209,250	\$ 752,127	\$ 233,808	\$ 217,509	\$ 3,981	\$ 213	\$ 1,612

## 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
<b>Distribution Plant</b>							
CWMC	\$ 4,304,842	\$ 2,224,274	\$ 848,022	\$ 1,232,546	\$ -	\$ -	\$ -
<b>Accumulated Amortization</b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (2,192,018)	\$ (1,132,597)	\$ (431,811)	\$ (627,610)	\$ -	\$ -	\$ -
<b>Meter Net Fixed Assets</b>	\$ 2,112,824	\$ 1,091,678	\$ 416,211	\$ 604,936	\$ -	\$ -	\$ -
<b>Allocated General Plant Net Fixed Assets</b>	\$ 165,670	\$ 85,744	\$ 32,611	\$ 47,315	\$ -	\$ -	\$ -
<b>Meter Net Fixed Assets Including General Plant</b>	\$ 2,278,494	\$ 1,177,422	\$ 448,822	\$ 652,250	\$ -	\$ -	\$ -
<b>Misc Revenue</b>							
CWNB	\$ (145,102)	\$ (107,782)	\$ (25,383)	\$ (11,409)	\$ (19)	\$ (0)	\$ (509)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (158,171)	\$ (106,685)	\$ (22,489)	\$ (28,997)	\$ -	\$ -	\$ -
<b>Sub-total</b>	\$ (303,273)	\$ (214,467)	\$ (47,872)	\$ (40,405)	\$ (19)	\$ (0)	\$ (509)
<b>Operation</b>							
CWMC	\$ 280,678	\$ 145,024	\$ 55,291	\$ 80,363	\$ -	\$ -	\$ -
CCA	\$ 18,948	\$ 12,967	\$ 1,527	\$ 196	\$ 3,926	\$ 212	\$ 121
<b>Sub-total</b>	\$ 299,626	\$ 157,991	\$ 56,818	\$ 80,559	\$ 3,926	\$ 212	\$ 121
<b>Maintenance</b>							
1860	\$ 70,319	\$ 36,333	\$ 13,852	\$ 20,133	\$ -	\$ -	\$ -
<b>Billing and Collection</b>							
CWMR	\$ 211,561	\$ 162,349	\$ 40,179	\$ 9,033	\$ -	\$ -	\$ -
CWNB	\$ 570,014	\$ 423,408	\$ 99,713	\$ 44,817	\$ 74	\$ 1	\$ 2,001
<b>Sub-total</b>	\$ 781,575	\$ 585,756	\$ 139,892	\$ 53,850	\$ 74	\$ 1	\$ 2,001
<b>Total Operation, Maintenance and Billing</b>	\$ 1,151,520	\$ 780,080	\$ 210,563	\$ 154,542	\$ 4,000	\$ 213	\$ 2,122
<b>Amortization Expense - Meters</b>	\$ 153,205	\$ 79,160	\$ 30,180	\$ 43,865	\$ -	\$ -	\$ -
<b>Amortization Expense - General Plant assigned to Meters</b>	\$ 14,773	\$ 7,646	\$ 2,908	\$ 4,219	\$ -	\$ -	\$ -
<b>Admin and General</b>	\$ 717,643	\$ 485,470	\$ 130,823	\$ 97,346	\$ 2,543	\$ 135	\$ 1,325
<b>Allocated PILs</b>	\$ 10,649	\$ 5,502	\$ 2,098	\$ 3,049	\$ -	\$ -	\$ -
<b>Allocated Debt Return</b>	\$ 88,275	\$ 45,611	\$ 17,389	\$ 25,274	\$ -	\$ -	\$ -
<b>Allocated Equity Return</b>	\$ 125,168	\$ 64,673	\$ 24,657	\$ 35,838	\$ -	\$ -	\$ -
<b>Total</b>	\$ 1,957,960	\$ 1,253,675	\$ 370,746	\$ 323,728	\$ 6,524	\$ 348	\$ 2,938

## 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
<b><u>Distribution Plant</u></b>								
	CDMPP	\$ 220,657	\$ 137,114	\$ 31,432	\$ 39,914	\$ 11,142	\$ 597	\$ 457
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 13,333,677	\$ 9,124,723	\$ 1,074,436	\$ 137,978	\$ 2,762,745	\$ 148,837	\$ 84,958
	SNCP	\$ 1,652,851	\$ 1,152,530	\$ 115,983	\$ 5,850	\$ 348,958	\$ 18,799	\$ 10,731
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 5,197,824	\$ 3,561,156	\$ 418,703	\$ 48,489	\$ 1,078,232	\$ 58,087	\$ 33,157
	CWCS	\$ 765,705	\$ 484,495	\$ 97,513	\$ 24,590	\$ 146,693	\$ 7,903	\$ 4,511
	CWMC	\$ 4,304,842	\$ 2,224,274	\$ 848,022	\$ 1,232,546	\$ -	\$ -	\$ -
	<b>Sub-total</b>	<b>\$ 25,475,556</b>	<b>\$ 16,684,293</b>	<b>\$ 2,586,089</b>	<b>\$ 1,489,367</b>	<b>\$ 4,347,770</b>	<b>\$ 234,224</b>	<b>\$ 133,814</b>
<b><u>Accumulated Amortization</u></b>								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (12,840,647)	\$ (8,433,455)	\$ (1,280,494)	\$ (729,112)	\$ (2,210,523)	\$ (119,087)	\$ (67,977)
	<b>Customer Related Net Fixed Assets</b>	<b>\$ 12,634,909</b>	<b>\$ 8,250,838</b>	<b>\$ 1,305,595</b>	<b>\$ 760,254</b>	<b>\$ 2,137,248</b>	<b>\$ 115,137</b>	<b>\$ 65,837</b>
	<b>Allocated General Plant Net Fixed Assets</b>	<b>\$ 993,119</b>	<b>\$ 648,050</b>	<b>\$ 102,296</b>	<b>\$ 59,463</b>	<b>\$ 169,002</b>	<b>\$ 9,106</b>	<b>\$ 5,201</b>
	<b>Customer Related NFA Including General Plant</b>	<b>\$ 13,628,028</b>	<b>\$ 8,898,889</b>	<b>\$ 1,407,892</b>	<b>\$ 819,717</b>	<b>\$ 2,306,250</b>	<b>\$ 124,242</b>	<b>\$ 71,039</b>
<b><u>Misc Revenue</u></b>								
	CWNB	\$ (529,226)	\$ (393,110)	\$ (92,578)	\$ (41,610)	\$ (69)	\$ (1)	\$ (1,858)
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (158,171)	\$ (106,685)	\$ (22,489)	\$ (28,997)	\$ -	\$ -	\$ -
	<b>Sub-total</b>	<b>\$ (687,397)</b>	<b>\$ (499,795)</b>	<b>\$ (115,067)</b>	<b>\$ (70,607)</b>	<b>\$ (69)</b>	<b>\$ (1)</b>	<b>\$ (1,858)</b>
<b><u>Operating and Maintenance</u></b>								
	1815-1855	\$ 52,322	\$ 35,771	\$ 4,262	\$ 542	\$ 10,831	\$ 583	\$ 333
	1830 & 1835	\$ 376,672	\$ 258,095	\$ 30,092	\$ 3,728	\$ 78,145	\$ 4,210	\$ 2,403
	1850	\$ 37,121	\$ 25,432	\$ 2,990	\$ 346	\$ 7,700	\$ 415	\$ 237
	1840 & 1845	\$ 15,496	\$ 10,633	\$ 1,226	\$ 145	\$ 3,219	\$ 173	\$ 99
	CWMC	\$ 280,678	\$ 145,024	\$ 55,291	\$ 80,363	\$ -	\$ -	\$ -
	CCA	\$ 18,948	\$ 12,967	\$ 1,527	\$ 196	\$ 3,926	\$ 212	\$ 121
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 36,270	\$ 24,852	\$ 2,898	\$ 359	\$ 7,525	\$ 405	\$ 231
	1835	\$ 87,688	\$ 60,084	\$ 7,005	\$ 868	\$ 18,192	\$ 980	\$ 559
	1855	\$ 319,925	\$ 202,430	\$ 40,743	\$ 10,274	\$ 61,291	\$ 3,302	\$ 1,885
	1840	\$ 24,696	\$ 16,946	\$ 1,953	\$ 232	\$ 5,131	\$ 276	\$ 158
	1845	\$ 72,786	\$ 49,944	\$ 5,757	\$ 683	\$ 15,122	\$ 815	\$ 465
	1860	\$ 70,319	\$ 36,333	\$ 13,852	\$ 20,133	\$ -	\$ -	\$ -
	<b>Sub-total</b>	<b>\$ 1,392,921</b>	<b>\$ 878,511</b>	<b>\$ 167,597</b>	<b>\$ 117,868</b>	<b>\$ 211,081</b>	<b>\$ 11,372</b>	<b>\$ 6,491</b>
<b><u>Billing and Collection</u></b>								
	CWNB	\$ 570,014	\$ 423,408	\$ 99,713	\$ 44,817	\$ 74	\$ 1	\$ 2,001
	CWMR	\$ 211,561	\$ 162,349	\$ 40,179	\$ 9,033	\$ -	\$ -	\$ -
	BDHA	\$ 177,596	\$ 145,228	\$ 20,865	\$ 11,503	\$ -	\$ -	\$ -
	<b>Sub-total</b>	<b>\$ 959,171</b>	<b>\$ 730,985</b>	<b>\$ 160,757</b>	<b>\$ 65,353</b>	<b>\$ 74</b>	<b>\$ 1</b>	<b>\$ 2,001</b>
	<b>Sub Total Operating, Maintenance and Billing</b>	<b>\$ 2,352,092</b>	<b>\$ 1,609,496</b>	<b>\$ 328,354</b>	<b>\$ 183,221</b>	<b>\$ 211,156</b>	<b>\$ 11,373</b>	<b>\$ 8,492</b>
	<b>Amortization Expense - Customer Related</b>	<b>\$ 924,053</b>	<b>\$ 607,639</b>	<b>\$ 91,644</b>	<b>\$ 51,219</b>	<b>\$ 160,011</b>	<b>\$ 8,620</b>	<b>\$ 4,921</b>
	<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$ 88,559</b>	<b>\$ 57,788</b>	<b>\$ 9,122</b>	<b>\$ 5,302</b>	<b>\$ 15,070</b>	<b>\$ 812</b>	<b>\$ 464</b>
	<b>Admin and General</b>	<b>\$ 1,467,833</b>	<b>\$ 1,001,643</b>	<b>\$ 204,008</b>	<b>\$ 115,411</b>	<b>\$ 134,235</b>	<b>\$ 7,231</b>	<b>\$ 5,305</b>
	<b>Allocated PILs</b>	<b>\$ 63,681</b>	<b>\$ 41,585</b>	<b>\$ 6,580</b>	<b>\$ 3,832</b>	<b>\$ 10,772</b>	<b>\$ 580</b>	<b>\$ 332</b>
	<b>Allocated Debt Return</b>	<b>\$ 527,891</b>	<b>\$ 344,723</b>	<b>\$ 54,548</b>	<b>\$ 31,764</b>	<b>\$ 89,295</b>	<b>\$ 4,810</b>	<b>\$ 2,751</b>
	<b>Allocated Equity Return</b>	<b>\$ 748,520</b>	<b>\$ 488,798</b>	<b>\$ 77,346</b>	<b>\$ 45,039</b>	<b>\$ 126,615</b>	<b>\$ 6,821</b>	<b>\$ 3,900</b>
	<b>PLCC Adjustment for Line Transformer</b>	<b>\$ 82,934</b>	<b>\$ 73,316</b>	<b>\$ 8,619</b>	<b>\$ 999</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>PLCC Adjustment for Primary Costs</b>	<b>\$ 298,435</b>	<b>\$ 263,333</b>	<b>\$ 31,069</b>	<b>\$ 4,034</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>PLCC Adjustment for Secondary Costs</b>	<b>\$ 54,199</b>	<b>\$ 48,266</b>	<b>\$ 5,282</b>	<b>\$ 651</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total</b>	<b>\$ 5,049,664</b>	<b>\$ 3,266,962</b>	<b>\$ 611,566</b>	<b>\$ 359,497</b>	<b>\$ 747,085</b>	<b>\$ 40,246</b>	<b>\$ 24,307</b>

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# 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

## Sheet O2.1 Line Transformer Worksheet - First Run

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

		1	2	3	4	5	6	7	8	9	10
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1850 Line Transformers	\$294,881	\$160,770	\$45,744	\$88,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$27,924	\$15,249	\$4,328	\$8,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5035 - Overhead Distribution Transformers - Operation	\$31,579	\$17,217	\$4,899	\$9,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$1,924	\$1,049	\$298	\$576	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$22,178	\$12,092	\$3,440	\$6,646	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$14,622	\$7,972	\$2,268	\$4,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$34,770	\$18,892	\$5,367	\$10,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Line Transformers	\$20,127	\$10,973	\$3,122	\$6,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$166,845	\$90,964	\$25,882	\$49,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$236,577	\$128,982	\$36,699	\$70,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$851,427</b>	<b>\$464,160</b>	<b>\$132,048</b>	<b>\$255,219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Line Tranformer NCP	530,794	289,390	82,340	159,065	0	0	0	0	0	0	0
PLCC Amount	60,019	45,710	5,374	622	0	0	0	7,430	477	405	0
Adjustment to Customer Related Cost for PLCC	<b>\$82,934</b>	<b>\$73,316</b>	<b>\$8,619</b>	<b>\$999</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
General Plant - Gross Assets	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$0	\$0	\$0	\$225,086	\$12,083	\$7,092	\$0
General Plant - Accumulated Depreciation	(\$807,999)	(\$475,268)	(\$105,566)	(\$168,685)	\$0	\$0	\$0	(\$53,889)	(\$2,893)	(\$1,698)	\$0
General Plant - Net Fixed Assets	\$2,566,865	\$1,509,840	\$335,363	\$535,882	\$0	\$0	\$0	\$171,196	\$9,190	\$5,394	\$0
General Plant - Depreciation	\$228,893	\$134,636	\$29,905	\$47,786	\$0	\$0	\$0	\$15,266	\$819	\$481	\$0
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$32,704,078</b>	<b>\$19,222,958</b>	<b>\$4,280,195</b>	<b>\$6,851,458</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,164,992</b>	<b>\$116,201</b>	<b>\$68,273</b>	<b>\$0</b>
<b>Total Administration and General Expense</b>	<b>\$2,652,506</b>	<b>\$1,643,130</b>	<b>\$376,044</b>	<b>\$484,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$136,398</b>	<b>\$7,314</b>	<b>\$5,492</b>	<b>\$0</b>
<b>Total O&amp;M</b>	<b>\$4,248,957</b>	<b>\$2,640,273</b>	<b>\$605,250</b>	<b>\$768,582</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$214,557</b>	<b>\$11,503</b>	<b>\$8,791</b>	<b>\$0</b>
<b>Line Transformer Rate Base</b>											
Acct 1850 - Line Transformers - Gross Assets	\$7,796,736	\$4,250,791	\$1,209,475	\$2,336,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$3,803,359)	(\$2,073,596)	(\$589,999)	(\$1,139,764)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$3,993,377	\$2,177,195	\$619,476	\$1,196,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$313,142	\$171,005	\$48,537	\$93,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$4,306,519	\$2,348,199	\$668,013	\$1,290,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>General Expenses</b>											
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$77,281	\$42,077	\$11,573	\$23,556	\$0	\$0	\$0	\$67	\$3	\$6	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$1,202	\$655	\$180	\$366	\$0	\$0	\$0	\$1	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$78,483</b>	<b>\$42,732</b>	<b>\$11,753</b>	<b>\$23,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68</b>	<b>\$3</b>	<b>\$6</b>	<b>\$0</b>
Acct 1850 - Line Transformers - Gross Assets	\$7,796,736	\$4,250,791	\$1,209,475	\$2,336,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$41,847,284	\$22,784,770	\$6,266,662	\$12,755,256	\$0	\$0	\$0	\$36,048	\$1,382	\$3,165	\$0



## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

### Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - First Run

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

#### Allocation by Rate Classification

	1	2	3	4	5	6	7	8	
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$171,125	\$90,263	\$25,735	\$55,127	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$189,713	\$100,068	\$28,530	\$61,115	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$190,410	\$100,436	\$28,635	\$61,339	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$216,974	\$114,447	\$32,630	\$69,896	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$64,198	\$33,921	\$9,648	\$20,630	\$0	\$0	\$0	\$0	\$0
Primary C&P Operations and Maintenance	\$819,323	\$428,114	\$122,731	\$268,478	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$37,510	\$19,786	\$5,641	\$12,084	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$511,796	\$266,429	\$76,253	\$169,114	\$0	\$0	\$0	\$0	\$0
PILs on Primary C&P	\$46,277	\$24,410	\$6,959	\$14,908	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$383,620	\$202,349	\$57,691	\$123,580	\$0	\$0	\$0	\$0	\$0
Equity Return on Primary C&P	\$543,952	\$286,919	\$81,803	\$175,230	\$0	\$0	\$0	\$0	\$0
Total	\$3,174,898	\$1,667,142	\$476,257	\$1,031,499	\$0	\$0	\$0	\$0	\$0
Primary NCP	548,636	289,390	82,508	176,739	0	0	0	0	0
PLCC Amount	60,096	45,710	5,382	691	0	0	0	7,430	477
Adjustment to Customer Related Cost for PLCC	\$298,435	\$263,333	\$31,069	\$4,034	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$0	\$0	\$0	\$225,086	\$12,083
General Plant - Accumulated Depreciation	(\$807,999)	(\$475,268)	(\$105,566)	(\$168,685)	\$0	\$0	\$0	(\$53,889)	(\$2,893)
General Plant - Net Fixed Assets	\$2,566,865	\$1,509,840	\$335,363	\$535,882	\$0	\$0	\$0	\$171,196	\$9,190
General Plant - Depreciation	\$228,893	\$134,636	\$29,905	\$47,786	\$0	\$0	\$0	\$15,266	\$819
Total Net Fixed Assets Excluding General Plant	\$32,704,078	\$19,222,958	\$4,280,195	\$6,851,458	\$0	\$0	\$0	\$2,164,992	\$116,201
Total Administration and General Expense	\$2,652,506	\$1,643,130	\$376,044	\$484,129	\$0	\$0	\$0	\$136,398	\$7,314
Total O&M	\$4,248,957	\$2,640,273	\$605,250	\$768,582	\$0	\$0	\$0	\$214,557	\$11,503
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	\$4,190,085	\$2,210,149	\$630,133	\$1,349,803	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$4,645,239	\$2,450,229	\$698,583	\$1,496,427	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$5,218,578	\$2,752,649	\$784,805	\$1,681,124	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$5,946,614	\$3,136,667	\$894,292	\$1,915,655	\$0	\$0	\$0	\$0	\$0
Subtotal	\$20,000,516	\$10,549,693	\$3,007,813	\$6,443,010	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation									
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$2,222,110)	(\$1,172,098)	(\$334,176)	(\$715,835)	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	(\$2,463,489)	(\$1,299,419)	(\$370,476)	(\$793,594)	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	(\$2,866,589)	(\$1,512,043)	(\$431,097)	(\$923,449)	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$3,266,503)	(\$1,722,986)	(\$491,239)	(\$1,052,278)	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$10,818,690)	(\$5,706,546)	(\$1,626,988)	(\$3,485,156)	\$0	\$0	\$0	\$0	\$0
Primary Conductor & Pools - Net Fixed Assets	\$9,181,826	\$4,843,147	\$1,380,825	\$2,957,854	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Primary C&P - NFA	\$719,935	\$380,398	\$108,191	\$231,346	\$0	\$0	\$0	\$0	\$0
Primary C&P Net Fixed Assets Including General Plant	\$9,901,761	\$5,223,546	\$1,489,016	\$3,189,200	\$0	\$0	\$0	\$0	\$0

Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$298,009	\$205,364	\$50,000	\$42,646	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$330,381	\$227,672	\$55,432	\$47,278	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$865,099	\$596,155	\$145,147	\$123,797	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$985,788	\$679,324	\$165,396	\$141,067	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,479,277</b>	<b>\$1,708,515</b>	<b>\$415,974</b>	<b>\$354,788</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operations and Maintenance</b>									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$228,073	\$122,750	\$34,563	\$70,761	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$162,529	\$87,474	\$24,630	\$50,425	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$10,685	\$5,882	\$1,633	\$3,170	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$12,523	\$6,893	\$1,914	\$3,715	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$36	\$20	\$6	\$11	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$722	\$389	\$109	\$224	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$54,405	\$29,281	\$8,245	\$16,879	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$131,533	\$70,791	\$19,933	\$40,808	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$173,684	\$93,478	\$26,320	\$53,886	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$37,043	\$20,391	\$5,662	\$10,990	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$109,179	\$60,098	\$16,689	\$32,392	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$920,413</b>	<b>\$497,447</b>	<b>\$139,704</b>	<b>\$283,262</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Expenses</b>									
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$77,281	\$42,077	\$11,573	\$23,556	\$0	\$0	\$0	\$67	\$3
Acct 5085 - Miscellaneous Distribution Expense	\$1,202	\$655	\$180	\$366	\$0	\$0	\$0	\$1	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$78,483</b>	<b>\$42,732</b>	<b>\$11,753</b>	<b>\$23,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68</b>	<b>\$3</b>
<b>Primary Conductors and Poles Gross Assets</b>	<b>\$20,000,516</b>	<b>\$10,549,693</b>	<b>\$3,007,813</b>	<b>\$6,443,010</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Acct 1815 - 1855</b>	<b>\$41,847,284</b>	<b>\$22,784,770</b>	<b>\$6,266,662</b>	<b>\$12,755,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,048</b>	<b>\$1,382</b>

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Unmetered  
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## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

### Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - First Run

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50- Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$12,170	\$8,386	\$2,042	\$1,742	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$22,486	\$15,569	\$2,895	\$1,962	\$0	\$0	\$0	\$1,899	\$102	\$58
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$52,588	\$36,411	\$6,770	\$4,590	\$0	\$0	\$0	\$4,441	\$239	\$137
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$59,924	\$41,491	\$7,714	\$5,230	\$0	\$0	\$0	\$5,061	\$273	\$156
Depreciation on General Plant Assigned to Secondary C&P	\$7,905	\$5,453	\$1,324	\$1,128	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$101,090	\$69,333	\$16,973	\$14,784	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$4,650	\$3,204	\$780	\$665	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$63,006	\$43,148	\$10,546	\$9,312	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Secondary C&P	\$5,694	\$3,924	\$955	\$815	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$47,202	\$32,527	\$7,919	\$6,755	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$66,929	\$46,122	\$11,229	\$9,578	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$443,643	\$305,569	\$69,149	\$56,560	\$0	\$0	\$0	\$11,401	\$614	\$351
Secondary NCP	419,942	289,390	70,458	60,094	0	0	0	0	0	0
PLCC Amount	60,096	45,710	5,382	691	0	0	0	7,430	477	405
Adjustment to Customer Related Cost for PLCC	\$54,199	\$48,266	\$5,282	\$651	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$0	\$0	\$0	\$225,086	\$12,083	\$7,092
General Plant - Accumulated Depreciation	(\$807,999)	(\$475,268)	(\$105,566)	(\$168,685)	\$0	\$0	\$0	(\$53,889)	(\$2,893)	(\$1,698)
General Plant - Net Fixed Assets	\$2,566,865	\$1,509,840	\$335,363	\$535,882	\$0	\$0	\$0	\$171,196	\$9,190	\$5,394
General Plant - Depreciation	\$228,893	\$134,636	\$29,905	\$47,786	\$0	\$0	\$0	\$15,266	\$819	\$481
Total Net Fixed Assets Excluding General Plant	\$32,704,078	\$19,222,958	\$4,280,195	\$6,851,458	\$0	\$0	\$0	\$2,164,992	\$116,201	\$68,273
Total Administration and General Expense	\$2,652,506	\$1,643,130	\$376,044	\$484,129	\$0	\$0	\$0	\$136,398	\$7,314	\$5,492
Total O&M	\$4,248,957	\$2,640,273	\$605,250	\$768,582	\$0	\$0	\$0	\$214,557	\$11,503	\$8,791
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$298,009	\$205,364	\$50,000	\$42,646	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$330,381	\$227,672	\$55,432	\$47,278	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$865,099	\$596,155	\$145,147	\$123,797	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$985,788	\$679,324	\$165,396	\$141,067	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,479,277	\$1,708,515	\$415,974	\$354,788	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$158,025)	(\$108,898)	(\$26,514)	(\$22,614)	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$175,191)	(\$120,727)	(\$29,394)	(\$25,070)	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	(\$475,019)	(\$327,345)	(\$79,699)	(\$67,976)	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$541,289)	(\$373,012)	(\$90,818)	(\$77,459)	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$1,349,524)	(\$929,982)	(\$226,424)	(\$193,119)	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductor & Pools - Net Fixed Assets	\$1,129,753	\$778,533	\$189,551	\$161,669	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$88,645	\$61,149	\$14,852	\$12,645	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$1,218,398	\$839,682	\$204,402	\$174,314	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$4,190,085	\$2,210,149	\$630,133	\$1,349,803	\$0	\$0	\$0	\$0	\$0	\$0

Acct 1835-4 Primary Overhead Conductors	\$4,645,239	\$2,450,229	\$698,583	\$1,496,427	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$5,218,578	\$2,752,649	\$784,805	\$1,681,124	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$5,946,614	\$3,136,667	\$894,292	\$1,915,655	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$20,000,516</b>	<b>\$10,549,693</b>	<b>\$3,007,813</b>	<b>\$6,443,010</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operations and Maintenance</b>										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$228,073	\$122,750	\$34,563	\$70,761	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$162,529	\$87,474	\$24,630	\$50,425	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$10,685	\$5,882	\$1,633	\$3,170	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$12,523	\$6,893	\$1,914	\$3,715	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$36	\$20	\$6	\$11	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$722	\$389	\$109	\$224	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$54,405	\$29,281	\$8,245	\$16,879	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$131,533	\$70,791	\$19,933	\$40,808	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$173,684	\$93,478	\$26,320	\$53,886	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$37,043	\$20,391	\$5,662	\$10,990	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$109,179	\$60,098	\$16,689	\$32,392	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$920,413</b>	<b>\$497,447</b>	<b>\$139,704</b>	<b>\$283,262</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Expenses</b>										
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$77,281	\$42,077	\$11,573	\$23,556	\$0	\$0	\$0	\$67	\$3	\$6
Acct 5085 - Miscellaneous Distribution Expense	\$1,202	\$655	\$180	\$366	\$0	\$0	\$0	\$1	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$78,483</b>	<b>\$42,732</b>	<b>\$11,753</b>	<b>\$23,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68</b>	<b>\$3</b>	<b>\$6</b>
<b>Secondary Conductors and Poles Gross Assets</b>	<b>\$2,479,277</b>	<b>\$1,708,515</b>	<b>\$415,974</b>	<b>\$354,788</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Acct 1815 - 1855</b>	<b>\$41,847,284</b>	<b>\$22,784,770</b>	<b>\$6,266,662</b>	<b>\$12,755,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,048</b>	<b>\$1,382</b>	<b>\$3,165</b>



# 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

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

### ALLOCATION BY RATE CLASSIFICATION

#### Description

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$491,469	\$295,457	\$61,580	\$90,202	\$40,780	\$2,197	\$1,254
Depreciation on General Plant Assigned to Line Transformers	\$46,594	\$28,024	\$5,827	\$8,520	\$3,894	\$210	\$120
Acct 5035 - Overhead Distribution Transformers- Operation	\$52,632	\$31,641	\$6,595	\$9,660	\$4,367	\$235	\$134
Acct 5055 - Underground Distribution Transformers - Operation	\$3,206	\$1,927	\$402	\$588	\$266	\$14	\$8
Acct 5160 - Maintenance of Line Transformers	\$36,964	\$22,222	\$4,631	\$6,784	\$3,067	\$165	\$94
Allocation of General Expenses	\$27,209	\$16,527	\$3,270	\$4,498	\$2,687	\$145	\$82
Admin and General Assigned to Line Transformers	\$57,980	\$34,720	\$7,224	\$10,729	\$4,895	\$264	\$148
PILs on Line Transformers	\$33,545	\$20,166	\$4,203	\$6,157	\$2,783	\$150	\$86
Debt Return on Line Transformers	\$278,075	\$167,170	\$34,842	\$51,037	\$23,073	\$1,243	\$710
Equity Return on Line Transformers	\$394,294	\$237,038	\$49,404	\$72,367	\$32,717	\$1,763	\$1,006
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,421,967</b>	<b>\$854,891</b>	<b>\$177,977</b>	<b>\$260,541</b>	<b>\$118,531</b>	<b>\$6,386</b>	<b>\$3,642</b>
Billed kWh without Line Transformer Allowance		0	0	520,478	22,000	801	0
Billed kWh without Line Transformer Allowance		354,615,620	99,247,696	260,711,019	7,031,314	291,509	870,007
Line Transformation Unit Cost (\$/kWh)	\$0.0000	\$0.0000	\$0.0000	\$0.5006	\$5.3878	\$7.9722	\$0.0000
Line Transformation Unit Cost (\$/kWh)	\$0.0024	\$0.0018	\$0.0018	\$0.0010	\$0.0169	\$0.0219	\$0.0042
General Plant - Gross Assets	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$225,086	\$12,083	\$7,092
General Plant - Accumulated Depreciation	(\$807,999)	(\$475,268)	(\$105,566)	(\$168,685)	(\$53,889)	(\$2,893)	(\$1,698)
General Plant - Net Fixed Assets	\$2,566,865	\$1,509,840	\$335,363	\$535,882	\$171,196	\$9,190	\$5,394
General Plant - Depreciation	\$228,893	\$134,636	\$29,905	\$47,786	\$15,266	\$819	\$481
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$32,704,078</b>	<b>\$19,222,958</b>	<b>\$4,280,195</b>	<b>\$6,851,458</b>	<b>\$2,164,992</b>	<b>\$116,201</b>	<b>\$68,273</b>
<b>Total Administration and General Expense</b>	<b>\$2,652,506</b>	<b>\$1,643,130</b>	<b>\$376,044</b>	<b>\$484,129</b>	<b>\$136,398</b>	<b>\$7,314</b>	<b>\$5,492</b>
<b>Total O&amp;M</b>	<b>\$4,248,957</b>	<b>\$2,640,273</b>	<b>\$605,250</b>	<b>\$768,582</b>	<b>\$214,557</b>	<b>\$11,503</b>	<b>\$8,791</b>
<b>Line Transformer Rate Base</b>							
Acct 1850 - Line Transformers - Gross Assets	\$12,994,560	\$7,811,947	\$1,628,177	\$2,384,960	\$1,078,232	\$58,087	\$33,157
Line Transformers - Accumulated Depreciation	(\$6,338,931)	(\$3,810,779)	(\$794,248)	(\$1,163,417)	(\$525,977)	(\$28,336)	(\$16,175)
Line Transformers - Net Fixed Assets	\$6,655,629	\$4,001,168	\$833,929	\$1,221,543	\$552,255	\$29,752	\$16,983
General Plant Assigned to Line Transformers - NFA	\$522,512	\$314,266	\$65,340	\$95,542	\$43,669	\$2,353	\$1,342
Line Transformer Net Fixed Assets Including General Plant	\$7,178,141	\$4,315,434	\$899,270	\$1,317,085	\$595,924	\$32,104	\$18,324
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$128,801	\$77,300	\$15,770	\$24,089	\$10,731	\$577	\$334
Acct 5085 - Miscellaneous Distribution Expense	\$2,004	\$1,203	\$245	\$375	\$167	\$9	\$5
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$130,805</b>	<b>\$78,503</b>	<b>\$16,015</b>	<b>\$24,464</b>	<b>\$10,898</b>	<b>\$586</b>	<b>\$339</b>
Acct 1850 - Line Transformers - Gross Assets	\$12,994,560	\$7,811,947	\$1,628,177	\$2,384,960	\$1,078,232	\$58,087	\$33,157
Acct 1815 - 1855	\$62,797,342	\$37,107,674	\$7,973,297	\$12,972,163	\$4,372,676	\$235,009	\$136,523



## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

### Sheet O3.2 Substation Transformers Unit Cost Worksheet - First Run

#### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$164,862	\$86,960	\$24,793	\$53,109	\$0	\$0	\$0
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$10,919	\$6,184	\$1,379	\$3,255	\$89	\$3	\$8
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$28,287)	(\$14,745)	(\$4,375)	(\$9,214)	\$42	\$2	\$4
Acct 5012 - Station Buildings and Fixtures Expense	\$248,916	\$140,982	\$31,444	\$74,211	\$2,024	\$78	\$178
Acct 5016 - Distribution Station Equipment - Labour	\$32,296	\$17,035	\$4,857	\$10,404	\$0	\$0	\$0
Acct 5017 - Distribution Station Equipment - Other	\$15,236	\$8,037	\$2,291	\$4,908	\$0	\$0	\$0
Acct 5114 - Maintenance of Distribution Station Equipment	\$384,640	\$202,886	\$57,845	\$123,909	\$0	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$269,941	\$141,866	\$40,380	\$87,695	\$0	\$0	\$0
PILs on Substation Transformers	(\$20,391)	(\$10,611)	(\$3,156)	(\$6,658)	\$30	\$1	\$3
Debt Return on Substation Transformers	(\$169,035)	(\$87,959)	(\$26,164)	(\$55,195)	\$251	\$10	\$22
Equity Return on Substation Transformers	(\$239,682)	(\$124,721)	(\$37,099)	(\$78,263)	\$356	\$14	\$31
<b>Total</b>	<b>Error - Please Rev</b>	<b>\$365,915</b>	<b>\$92,195</b>	<b>\$208,161</b>	<b>\$2,792</b>	<b>\$107</b>	<b>\$245</b>
Billed kW without Substation Transformer Allowance		0	0	664,816	22,000	801	0
Billed kWh without Substation Transformer Allowance		354,615,620	99,247,696	260,711,019	7,031,314	291,509	870,007
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.3131	\$0.1269	\$0.1337	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0010	\$0.0009	\$0.0008	\$0.0004	\$0.0004	\$0.0003
General Plant - Gross Assets	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$225,086	\$12,083	\$7,092
General Plant - Accumulated Depreciation	(\$807,999)	(\$475,268)	(\$105,566)	(\$168,685)	(\$53,889)	(\$2,893)	(\$1,698)
General Plant - Net Fixed Assets	\$2,566,865	\$1,509,840	\$335,363	\$535,882	\$171,196	\$9,190	\$5,394
General Plant - Depreciation	\$228,893	\$134,636	\$29,905	\$47,786	\$15,266	\$819	\$481
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$32,704,078</b>	<b>\$19,222,958</b>	<b>\$4,280,195</b>	<b>\$6,851,458</b>	<b>\$2,164,992</b>	<b>\$116,201</b>	<b>\$68,273</b>
<b>Total Administration and General Expense</b>	<b>\$2,652,506</b>	<b>\$1,643,130</b>	<b>\$376,044</b>	<b>\$484,129</b>	<b>\$136,398</b>	<b>\$7,314</b>	<b>\$5,492</b>
<b>Total O&amp;M</b>	<b>\$4,248,957</b>	<b>\$2,640,273</b>	<b>\$605,250</b>	<b>\$768,582</b>	<b>\$214,557</b>	<b>\$11,503</b>	<b>\$8,791</b>
Substation Transformer Rate Base Gross Plant							
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$234,900	\$133,043	\$29,674	\$70,032	\$1,910	\$73	\$168
Acct 1806-2 Land Rights Station <50 kV	\$34,070	\$19,297	\$4,304	\$10,158	\$277	\$11	\$24
Acct 1808-2 Buildings and Fixtures < 50 KV	\$844,690	\$478,418	\$106,705	\$251,832	\$6,868	\$263	\$603
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$1,113,660</b>	<b>\$630,759</b>	<b>\$140,683</b>	<b>\$332,022</b>	<b>\$9,054</b>	<b>\$347</b>	<b>\$795</b>
Substation Transformers - Accumulated Depreciation							
Acct 1820-2 Distribution Station Equipment	(\$4,785,189)	(\$2,524,049)	(\$719,629)	(\$1,541,511)	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$374,266)	(\$211,978)	(\$47,279)	(\$111,582)	(\$3,043)	(\$117)	(\$267)
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$5,159,455)</b>	<b>(\$2,736,027)</b>	<b>(\$766,908)</b>	<b>(\$1,653,093)</b>	<b>(\$3,043)</b>	<b>(\$117)</b>	<b>(\$267)</b>
Substation Transformers - Net Fixed Assets	(\$4,045,795)	(\$2,105,268)	(\$626,225)	(\$1,321,071)	\$6,011	\$231	\$528
General Plant Assigned to Substation Transformers - NFA	(\$317,213)	(\$165,355)	(\$49,066)	(\$103,327)	\$475	\$18	\$42
Substation Transformer NFA Including General Plant	(\$4,363,008)	(\$2,270,623)	(\$675,292)	(\$1,424,398)	\$6,487	\$249	\$569
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$128,801	\$77,300	\$15,770	\$24,089	\$10,731	\$577	\$334
Acct 5085 - Miscellaneous Distribution Expense	\$2,004	\$1,203	\$245	\$375	\$167	\$9	\$5
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$130,805</b>	<b>\$78,503</b>	<b>\$16,015</b>	<b>\$24,464</b>	<b>\$10,898</b>	<b>\$586</b>	<b>\$339</b>
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Acct 1815 - 1855</b>	<b>\$62,797,342</b>	<b>\$37,107,674</b>	<b>\$7,973,297</b>	<b>\$12,972,163</b>	<b>\$4,372,676</b>	<b>\$235,009</b>	<b>\$136,523</b>



## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

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

#### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$285,208	\$168,335	\$34,928	\$56,307	\$23,638	\$1,273
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$316,189	\$186,620	\$38,722	\$62,423	\$26,206	\$1,412
Depreciation on Acct 1840-4 Primary Underground Conduit	\$317,350	\$187,305	\$38,864	\$62,653	\$26,302	\$1,417
Depreciation on Acct 1845-4 Primary Underground Conductors	\$361,623	\$213,436	\$44,286	\$71,393	\$29,971	\$1,615
Depreciation on General Plant Assigned to Primary C&P	\$107,125	\$63,260	\$13,094	\$21,071	\$8,943	\$482
Primary C&P Operations and Maintenance	\$1,365,210	\$801,453	\$166,889	\$274,247	\$113,054	\$6,091
Allocation of General Expenses	\$69,700	\$41,622	\$8,200	\$12,411	\$6,886	\$371
Admin and General Assigned to Primary C&P	\$853,122	\$498,771	\$103,689	\$172,748	\$71,870	\$3,872
PILs on Primary C&P	\$77,128	\$45,523	\$9,445	\$15,227	\$6,392	\$344
Debt Return on Primary C&P	\$639,367	\$377,365	\$78,300	\$126,227	\$52,991	\$2,855
Equity Return on Primary C&P	\$906,586	\$535,083	\$111,024	\$178,982	\$75,138	\$4,048
<b>Total</b>	<b>\$5,298,609</b>	<b>\$3,118,774</b>	<b>\$647,440</b>	<b>\$1,053,690</b>	<b>\$441,392</b>	<b>\$23,780</b>
General Plant - Gross Assets	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$225,086	\$12,083
General Plant - Accumulated Depreciation	(\$807,999)	(\$475,268)	(\$105,566)	(\$168,685)	(\$53,889)	(\$2,893)
General Plant - Net Fixed Assets	\$2,566,865	\$1,509,840	\$335,363	\$535,882	\$171,196	\$9,190
General Plant - Depreciation	\$228,893	\$134,636	\$29,905	\$47,786	\$15,266	\$819
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$32,704,078</b>	<b>\$19,222,958</b>	<b>\$4,280,195</b>	<b>\$6,851,458</b>	<b>\$2,164,992</b>	<b>\$116,201</b>
<b>Total Administration and General Expense</b>	<b>\$2,652,506</b>	<b>\$1,643,130</b>	<b>\$376,044</b>	<b>\$484,129</b>	<b>\$136,398</b>	<b>\$7,314</b>
<b>Total O&amp;M</b>	<b>\$4,248,957</b>	<b>\$2,640,273</b>	<b>\$605,250</b>	<b>\$768,582</b>	<b>\$214,557</b>	<b>\$11,503</b>
Primary Conductors and Poles Gross Assets						
Acct 1830-4 Primary Poles, Towers & Fixtures	\$6,983,475	\$4,121,768	\$855,227	\$1,378,709	\$578,792	\$31,181
Acct 1835-4 Primary Overhead Conductors	\$7,742,065	\$4,569,500	\$948,127	\$1,528,474	\$641,664	\$34,568
Acct 1840-4 Primary Underground Conduit	\$8,697,630	\$5,133,491	\$1,065,149	\$1,717,126	\$720,861	\$38,835
Acct 1845-4 Primary Underground Conductors	\$9,911,023	\$5,849,657	\$1,213,747	\$1,956,679	\$821,428	\$44,253
<b>Subtotal</b>	<b>\$33,334,194</b>	<b>\$19,674,416</b>	<b>\$4,082,249</b>	<b>\$6,580,988</b>	<b>\$2,762,745</b>	<b>\$148,837</b>
Primary Conductors and Poles Accumulated Depreciation						
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$3,703,516)	(\$2,185,879)	(\$453,549)	(\$731,165)	(\$306,948)	(\$16,536)
Acct 1835-4 Primary Overhead Conductors	(\$4,105,815)	(\$2,423,323)	(\$502,816)	(\$810,589)	(\$340,291)	(\$18,332)
Acct 1840-4 Primary Underground Conduit	(\$4,777,648)	(\$2,819,850)	(\$585,091)	(\$943,225)	(\$395,972)	(\$21,332)

Acct 1845-4 Primary Underground Conductors	(\$5,444,171)	(\$3,213,244)	(\$666,717)	(\$1,074,813)	(\$451,214)	(\$24,308)
<b>Subtotal</b>	<b>(\$18,031,150)</b>	<b>(\$10,642,296)</b>	<b>(\$2,208,173)</b>	<b>(\$3,559,791)</b>	<b>(\$1,494,425)</b>	<b>(\$80,509)</b>
Primary Conductor & Pools - Net Fixed Assets	\$15,303,044	\$9,032,121	\$1,874,077	\$3,021,196	\$1,268,319	\$68,328
General Plant Assigned to Primary C&P - NFA	\$1,201,331	\$709,415	\$146,838	\$236,301	\$100,292	\$5,404
Primary C&P Net Fixed Assets Including General Plant	\$16,504,375	\$9,741,536	\$2,020,915	\$3,257,497	\$1,368,612	\$73,732
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$496,682	\$343,898	\$63,941	\$43,349	\$41,945	\$2,260
Acct 1835-5 Secondary Overhead Conductors	\$550,635	\$381,254	\$70,887	\$48,057	\$46,501	\$2,505
Acct 1840-5 Secondary Underground Conduit	\$1,441,831	\$998,310	\$185,617	\$125,838	\$121,763	\$6,560
Acct 1845-5 Secondary Underground Conductors	\$1,642,979	\$1,137,583	\$211,512	\$143,393	\$138,750	\$7,475
<b>Subtotal</b>	<b>\$4,132,128</b>	<b>\$2,861,045</b>	<b>\$531,958</b>	<b>\$360,637</b>	<b>\$348,958</b>	<b>\$18,799</b>

<b>Operations and Maintenance</b>						
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$380,122	\$226,933	\$46,710	\$72,265	\$31,544	\$1,699
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$270,881	\$161,716	\$33,286	\$51,497	\$22,479	\$1,211
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$17,808	\$10,769	\$2,197	\$3,237	\$1,480	\$80
Acct 5045 Underground Distribution Lines & Feeders - Other	\$20,872	\$12,622	\$2,575	\$3,794	\$1,735	\$93
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$60	\$36	\$7	\$11	\$5	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$1,204	\$719	\$148	\$229	\$100	\$5
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$90,675	\$54,133	\$11,142	\$17,238	\$7,525	\$405
Acct 5125 Maintenance of Overhead Conductors & Devices	\$219,221	\$130,875	\$26,938	\$41,676	\$18,192	\$980
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$289,474	\$172,816	\$35,571	\$55,032	\$24,022	\$1,294
Acct 5145 Maintenance of Underground Conduit	\$61,739	\$37,336	\$7,616	\$11,222	\$5,131	\$276
Acct 5150 Maintenance of Underground Conductors & Devices	\$181,965	\$110,043	\$22,447	\$33,074	\$15,122	\$815
<b>Total</b>	<b>\$1,534,021</b>	<b>\$918,000</b>	<b>\$188,636</b>	<b>\$289,276</b>	<b>\$127,333</b>	<b>\$6,860</b>
<b>General Expenses</b>						
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$128,801	\$77,300	\$15,770	\$24,089	\$10,731	\$577
Acct 5085 - Miscellaneous Distribution Expense	\$2,004	\$1,203	\$245	\$375	\$167	\$9
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$130,805</b>	<b>\$78,503</b>	<b>\$16,015</b>	<b>\$24,464</b>	<b>\$10,898</b>	<b>\$586</b>
<b>Primary Conductors and Poles Gross Assets</b>	<b>\$33,334,194</b>	<b>\$19,674,416</b>	<b>\$4,082,249</b>	<b>\$6,580,988</b>	<b>\$2,762,745</b>	<b>\$148,837</b>
<b>Acct 1815 - 1855</b>	<b>\$62,797,342</b>	<b>\$37,107,674</b>	<b>\$7,973,297</b>	<b>\$12,972,163</b>	<b>\$4,372,676</b>	<b>\$235,009</b>

<b>Grouping of Operation and Maintenance</b>						
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel
1830	\$ 90,675	\$ 54,133	\$ 11,142	\$ 17,238	\$ 7,525	\$ 405
1835	\$ 219,221	\$ 130,875	\$ 26,938	\$ 41,676	\$ 18,192	\$ 980
1840	\$ 61,739	\$ 37,336	\$ 7,616	\$ 11,222	\$ 5,131	\$ 276
1845	\$ 181,965	\$ 110,043	\$ 22,447	\$ 33,074	\$ 15,122	\$ 815
1830 & 1835	\$ 941,681	\$ 562,185	\$ 115,715	\$ 179,024	\$ 78,145	\$ 4,210
1840 & 1845	\$ 38,740	\$ 23,428	\$ 4,779	\$ 7,041	\$ 3,219	\$ 173
<b>Total</b>	<b>\$ 1,534,021</b>	<b>\$ 918,000</b>	<b>\$ 188,636</b>	<b>\$ 289,276</b>	<b>\$ 127,333</b>	<b>\$ 6,860</b>

9

Unmetered  
Scattered Load

\$727  
\$806  
\$809  
\$922  
\$275  
\$3,477  
\$211  
\$2,172  
\$197  
\$1,630  
\$2,311

\$13,534

\$7,092  
(\$1,698)  
\$5,394

\$481

\$68,273

\$5,492

\$8,791

\$17,799  
\$19,732  
\$22,168  
\$25,260

\$84,958

(\$9,439)  
(\$10,464)  
(\$12,177)



(\$13,875)

(\$45,956)

\$39,003

\$3,081

\$42,084

\$0

\$0

\$0

\$0

\$0

\$0

\$1,290

\$1,430

\$3,744

\$4,267

\$10,731

\$970  
\$691  
\$46  
\$53  
\$0  
\$3  
\$231  
\$559  
\$739  
\$158  
\$465

**\$3,916**

\$0  
\$334  
\$5  
\$0

**\$339**

\$84,958

\$136,523

**Unmetered  
Scattered Load**

\$ 231  
\$ 559  
\$ 158  
\$ 465  
\$ 2,403  
\$ 99  
**\$ 3,916**



## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

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

#### ALLOCATION BY RATE CLASSIFICATION

##### Description

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$20,283	\$14,044	\$2,611	\$1,770	\$1,713	\$92	\$53
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$22,486	\$15,569	\$2,895	\$1,962	\$1,899	\$102	\$58
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$52,588	\$36,411	\$6,770	\$4,590	\$4,441	\$239	\$137
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$59,924	\$41,491	\$7,714	\$5,230	\$5,061	\$273	\$156
Depreciation on General Plant Assigned to Secondary C&P	\$13,187	\$9,131	\$1,694	\$1,146	\$1,121	\$60	\$34
Secondary C&P Operations and Maintenance	\$168,811	\$116,547	\$21,747	\$15,029	\$14,280	\$769	\$439
Allocation of General Expenses	\$8,745	\$6,053	\$1,068	\$680	\$870	\$47	\$27
Admin and General Assigned to Primary C&P	\$105,351	\$72,531	\$13,512	\$9,467	\$9,078	\$489	\$274
PILs on Secondary C&P	\$9,490	\$6,571	\$1,222	\$828	\$801	\$43	\$25
Debt Return on Secondary C&P	\$78,669	\$54,470	\$10,128	\$6,866	\$6,644	\$358	\$204
Equity Return on Secondary C&P	\$111,548	\$77,235	\$14,360	\$9,736	\$9,420	\$507	\$290
<b>Total</b>	<b>\$651,082</b>	<b>\$450,053</b>	<b>\$83,721</b>	<b>\$57,304</b>	<b>\$55,327</b>	<b>\$2,981</b>	<b>\$1,696</b>
General Plant - Gross Assets	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$225,086	\$12,083	\$7,092
General Plant - Accumulated Depreciation	(\$807,999)	(\$475,268)	(\$105,566)	(\$168,685)	(\$53,889)	(\$2,893)	(\$1,698)
General Plant - Net Fixed Assets	\$2,566,865	\$1,509,840	\$335,363	\$535,882	\$171,196	\$9,190	\$5,394
General Plant - Depreciation	\$228,893	\$134,636	\$29,905	\$47,786	\$15,266	\$819	\$481
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$32,704,078</b>	<b>\$19,222,958</b>	<b>\$4,280,195</b>	<b>\$6,851,458</b>	<b>\$2,164,992</b>	<b>\$116,201</b>	<b>\$68,273</b>
<b>Total Administration and General Expense</b>	<b>\$2,652,506</b>	<b>\$1,643,130</b>	<b>\$376,044</b>	<b>\$484,129</b>	<b>\$136,398</b>	<b>\$7,314</b>	<b>\$5,492</b>
<b>Total O&amp;M</b>	<b>\$4,248,957</b>	<b>\$2,640,273</b>	<b>\$605,250</b>	<b>\$768,582</b>	<b>\$214,557</b>	<b>\$11,503</b>	<b>\$8,791</b>
<b>Secondary Conductors and Poles Gross Plant</b>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$496,682	\$343,898	\$63,941	\$43,349	\$41,945	\$2,260	\$1,290
Acct 1835-5 Secondary Overhead Conductors	\$550,635	\$381,254	\$70,887	\$48,057	\$46,501	\$2,505	\$1,430
Acct 1840-5 Secondary Underground Conduit	\$1,441,831	\$998,310	\$185,617	\$125,838	\$121,763	\$6,560	\$3,744
Acct 1845-5 Secondary Underground Conductors	\$1,642,979	\$1,137,583	\$211,512	\$143,393	\$138,750	\$7,475	\$4,267
<b>Subtotal</b>	<b>\$4,132,128</b>	<b>\$2,861,045</b>	<b>\$531,958</b>	<b>\$360,637</b>	<b>\$348,958</b>	<b>\$18,799</b>	<b>\$10,731</b>
<b>Secondary Conductors and Poles Accumulated Depreciation</b>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$263,375)	(\$182,358)	(\$33,906)	(\$22,986)	(\$22,242)	(\$1,198)	(\$684)
Acct 1835-5 Secondary Overhead Conductors	(\$291,985)	(\$202,168)	(\$37,589)	(\$25,483)	(\$24,658)	(\$1,328)	(\$758)
Acct 1840-5 Secondary Underground Conduit	(\$791,699)	(\$548,165)	(\$101,921)	(\$69,097)	(\$66,859)	(\$3,602)	(\$2,056)
Acct 1845-5 Secondary Underground Conductors	(\$902,148)	(\$624,638)	(\$116,140)	(\$78,736)	(\$76,186)	(\$4,104)	(\$2,343)
<b>Subtotal</b>	<b>(\$2,249,207)</b>	<b>(\$1,557,329)</b>	<b>(\$289,556)</b>	<b>(\$196,303)</b>	<b>(\$189,945)</b>	<b>(\$10,233)</b>	<b>(\$5,841)</b>
Secondary Conductor & Pools - Net Fixed Assets	\$1,882,921	\$1,303,716	\$242,402	\$164,335	\$159,013	\$8,566	\$4,890
General Plant Assigned to Secondary C&P - NFA	\$147,882	\$102,399	\$18,993	\$12,853	\$12,574	\$677	\$386
Secondary C&P Net Fixed Assets Including General Plant	\$2,030,804	\$1,406,115	\$261,394	\$177,188	\$171,587	\$9,244	\$5,276
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$6,983,475	\$4,121,768	\$855,227	\$1,378,709	\$578,792	\$31,181	\$17,799
Acct 1835-4 Primary Overhead Conductors	\$7,742,065	\$4,569,500	\$948,127	\$1,528,474	\$641,664	\$34,568	\$19,732
Acct 1840-4 Primary Underground Conduit	\$8,697,630	\$5,133,491	\$1,065,149	\$1,717,126	\$720,861	\$38,835	\$22,168
Acct 1845-4 Primary Underground Conductors	\$9,911,023	\$5,849,657	\$1,213,747	\$1,956,679	\$821,428	\$44,253	\$25,260
<b>Subtotal</b>	<b>\$33,334,194</b>	<b>\$19,674,416</b>	<b>\$4,082,249</b>	<b>\$6,580,988</b>	<b>\$2,762,745</b>	<b>\$148,837</b>	<b>\$84,958</b>

<b><u>Operations and Maintenance</u></b>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$380,122	\$226,933	\$46,710	\$72,265	\$31,544	\$1,699	\$970
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$270,881	\$161,716	\$33,286	\$51,497	\$22,479	\$1,211	\$691
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$17,808	\$10,769	\$2,197	\$3,237	\$1,480	\$80	\$46
Acct 5045 Underground Distribution Lines & Feeders - Other	\$20,872	\$12,622	\$2,575	\$3,794	\$1,735	\$93	\$53
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$60	\$36	\$7	\$11	\$5	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$1,204	\$719	\$148	\$229	\$100	\$5	\$3
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$90,675	\$54,133	\$11,142	\$17,238	\$7,525	\$405	\$231
Acct 5125 Maintenance of Overhead Conductors & Devices	\$219,221	\$130,875	\$26,938	\$41,676	\$18,192	\$980	\$559
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$289,474	\$172,816	\$35,571	\$55,032	\$24,022	\$1,294	\$739
Acct 5145 Maintenance of Underground Conduit	\$61,739	\$37,336	\$7,616	\$11,222	\$5,131	\$276	\$158
Acct 5150 Maintenance of Underground Conductors & Devices	\$181,965	\$110,043	\$22,447	\$33,074	\$15,122	\$815	\$465
<b>Total</b>	<b>\$1,534,021</b>	<b>\$918,000</b>	<b>\$188,636</b>	<b>\$289,276</b>	<b>\$127,333</b>	<b>\$6,860</b>	<b>\$3,916</b>
<b><u>General Expenses</u></b>							
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$128,801	\$77,300	\$15,770	\$24,089	\$10,731	\$577	\$334
Acct 5085 - Miscellaneous Distribution Expense	\$2,004	\$1,203	\$245	\$375	\$167	\$9	\$5
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$130,805</b>	<b>\$78,503</b>	<b>\$16,015</b>	<b>\$24,464</b>	<b>\$10,898</b>	<b>\$586</b>	<b>\$339</b>
<b>Secondary Conductors and Poles Gross Assets</b>	<b>\$4,132,128</b>	<b>\$2,861,045</b>	<b>\$531,958</b>	<b>\$360,637</b>	<b>\$348,958</b>	<b>\$18,799</b>	<b>\$10,731</b>
<b>Acct 1815 - 1855</b>	<b>\$62,797,342</b>	<b>\$37,107,674</b>	<b>\$7,973,297</b>	<b>\$12,972,163</b>	<b>\$4,372,676</b>	<b>\$235,009</b>	<b>\$136,523</b>

<b><u>Grouping of Operation and Maintenance</u></b>	<b>Total</b>	<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>	<b>Sentinel</b>	<b>Unmetered Scattered Load</b>
1830	\$ 90,675	\$ 54,133	\$ 11,142	\$ 17,238	\$ 7,525	\$ 405	\$ 231
1835	\$ 219,221	\$ 130,875	\$ 26,938	\$ 41,676	\$ 18,192	\$ 980	\$ 559
1840	\$ 61,739	\$ 37,336	\$ 7,616	\$ 11,222	\$ 5,131	\$ 276	\$ 158
1845	\$ 181,965	\$ 110,043	\$ 22,447	\$ 33,074	\$ 15,122	\$ 815	\$ 465
1830 & 1835	\$ 941,681	\$ 562,185	\$ 115,715	\$ 179,024	\$ 78,145	\$ 4,210	\$ 2,403
1840 & 1845	\$ 38,740	\$ 23,428	\$ 4,779	\$ 7,041	\$ 3,219	\$ 173	\$ 99
<b>Total</b>	<b>\$ 1,534,021</b>	<b>\$ 918,000</b>	<b>\$ 188,636</b>	<b>\$ 289,276</b>	<b>\$ 127,333</b>	<b>\$ 6,860</b>	<b>\$ 3,916</b>



## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

### Sheet O3.5 USL Metering Credit Worksheet - First Run

#### ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$30,180
Depreciation on General Plant Assigned to Metering	\$2,908
Acct 5065 - Meter expense	\$55,291
Acct 5070 & 5075 - Customer Premises	\$1,527
Acct 5175 - Meter Maintenance	\$13,852
Acct 5310 - Meter Reading	\$40,179
Admin and General Assigned to Metering	\$68,872
PILs on Metering	\$2,098
Debt Return on Metering	\$17,389
Equity Return on Metering	\$24,657
<b>Total</b>	<b>\$256,954</b>
 Number of Customers	 3,364
 Metering Unit Cost (\$/Customer/Month)	 <b>\$6.37</b>
 General Plant - Gross Assets	 \$440,929
General Plant - Accumulated Depreciation	(\$105,566)
General Plant - Net Fixed Assets	\$335,363
 General Plant - Depreciation	 \$29,905
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$4,280,195</b>
 <b>Total Administration and General Expense</b>	 <b>\$376,044</b>
 <b>Total O&amp;M</b>	 <b>\$605,250</b>
 Metering Rate Base	 
Acct 1860 - Metering - Gross Assets	\$848,022
Metering - Accumulated Depreciation	(\$431,811)
Metering - Net Fixed Assets	\$416,211
General Plant Assigned to Metering - NFA	\$32,611
Metering Net Fixed Assets Including General Plant	\$448,822



## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

### Sheet O4 Summary of Allocators by Class & Accounts - First Run

#### ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1	2	3	7	8	9
				Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$220,657	\$137,114	\$31,432	\$39,914	\$11,142	\$597	\$457
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$66,254	\$37,525	\$8,369	\$19,753	\$539	\$21	\$47
1805-2	Land Station <50 kV	dp	\$234,900	\$133,043	\$29,674	\$70,032	\$1,910	\$73	\$168
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$275,661	\$156,130	\$34,823	\$82,185	\$2,241	\$86	\$197
1806-2	Land Rights Station <50 kV	dp	\$34,070	\$19,297	\$4,304	\$10,158	\$277	\$11	\$24
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$312,419	\$176,949	\$39,466	\$93,144	\$2,540	\$97	\$223
1808-2	Buildings and Fixtures < 50 kV	dp	\$844,690	\$478,418	\$106,705	\$251,832	\$6,868	\$263	\$603
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$4,433,887	\$2,511,280	\$560,109	\$1,321,902	\$36,048	\$1,382	\$3,165
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$7,136,868	\$3,764,491	\$1,073,291	\$2,299,086	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$6,983,475	\$4,121,768	\$855,227	\$1,378,709	\$578,792	\$31,181	\$17,799
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$496,682	\$343,898	\$63,941	\$43,349	\$41,945	\$2,260	\$1,290
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$7,742,065	\$4,569,500	\$948,127	\$1,528,474	\$641,664	\$34,568	\$19,732
1835-5	Overhead Conductors and Devices - Secondary	dp	\$550,635	\$381,254	\$70,887	\$48,057	\$46,501	\$2,505	\$1,430
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$8,697,630	\$5,133,491	\$1,065,149	\$1,717,126	\$720,861	\$38,836	\$22,168
1840-5	Underground Conduit - Secondary	dp	\$1,441,831	\$998,310	\$185,617	\$125,838	\$121,763	\$6,560	\$3,744
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	dp	\$9,911,023	\$5,849,657	\$1,213,747	\$1,956,679	\$821,428	\$44,253	\$25,260
1855	Services	dp	\$1,642,979	\$1,137,583	\$211,512	\$143,393	\$138,750	\$7,475	\$4,267
1860	Meters	dp	\$12,994,560	\$7,811,947	\$1,628,177	\$2,384,960	\$1,078,232	\$58,087	\$33,157
1905	Land	gp	\$765,705	\$484,495	\$97,513	\$24,590	\$146,693	\$7,903	\$4,511
1906	Land Rights	gp	\$4,304,842	\$2,224,274	\$848,022	\$1,232,546	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$3,374,864	\$1,985,108	\$440,929	\$704,567	\$225,086	\$12,083	\$7,092
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$989,570)	(\$595,779)	(\$121,906)	(\$182,733)	(\$82,196)	(\$4,428)	(\$2,528)
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	(\$36,205,186)	(\$21,126,957)	(\$4,779,556)	(\$7,906,219)	(\$2,204,894)	(\$118,421)	(\$69,138)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$1,937,462)	(\$1,138,811)	(\$253,568)	(\$405,896)	(\$128,259)	(\$6,884)	(\$4,045)
4080	Distribution Services Revenue	CREV	(\$11,863,650)	(\$6,341,336)	(\$2,272,498)	(\$3,110,064)	(\$105,959)	(\$14,182)	(\$19,611)
4082	Retail Services Revenues	mi	(\$32,487)	(\$24,131)	(\$5,683)	(\$2,554)	(\$4)	(\$0)	(\$114)
4084	Service Transaction Requests (STR) Revenues	mi	(\$127)	(\$94)	(\$22)	(\$10)	(\$0)	(\$0)	(\$0)
4090	Electric Services Incidental to Energy Sales	mi	(\$112,488)	(\$83,556)	(\$19,678)	(\$8,844)	(\$15)	(\$0)	(\$395)
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$158,171)	(\$106,685)	(\$22,489)	(\$28,997)	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	mi	(\$384,124)	(\$285,328)	(\$67,195)	(\$30,202)	(\$50)	(\$1)	(\$1,348)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	(\$77,541)	(\$45,577)	(\$10,148)	(\$16,245)	(\$5,133)	(\$276)	(\$162)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4355	Gain on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	mi	(\$12,070)	(\$7,095)	(\$1,580)	(\$2,529)	(\$799)	(\$43)	(\$25)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$323,378)	(\$190,077)	(\$42,323)	(\$67,747)	(\$21,407)	(\$1,149)	(\$675)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$38,704,635	\$18,989,889	\$5,314,776	\$13,961,239	\$376,531	\$15,610	\$46,589
4708	Charges-WMS	cop	\$3,971,144	\$1,948,386	\$545,303	\$1,432,441	\$38,633	\$1,602	\$4,780
4710	Cost of Power Adjustments	cop	(\$2,114,630)	(\$1,037,514)	(\$290,373)	(\$762,773)	(\$20,572)	(\$853)	(\$2,545)
4712	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$3,671,421	\$1,801,331	\$504,146	\$1,324,327	\$35,717	\$1,481	\$4,419
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	cop	\$757,686	\$371,748	\$104,043	\$273,307	\$7,371	\$306	\$912
5005	Operation Supervision and Engineering	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	di	\$128,801	\$77,300	\$15,770	\$24,089	\$10,731	\$577	\$334
5012	Station Buildings and Fixtures Expense	di	\$248,916	\$140,982	\$31,444	\$74,211	\$2,024	\$78	\$178
5014	Transformer Station Equipment - Operation Labour	di	\$22,243	\$12,598	\$2,810	\$6,631	\$181	\$7	\$16
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$621	\$352	\$78	\$185	\$5	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$32,296	\$17,035	\$4,857	\$10,404	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$15,236	\$8,037	\$2,291	\$4,908	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$380,122	\$226,933	\$46,710	\$72,265	\$31,544	\$1,699	\$970
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$270,881	\$161,716	\$33,286	\$51,497	\$22,479	\$1,211	\$691
5030	Overhead Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	di	\$52,632	\$31,641	\$6,595	\$9,660	\$4,367	\$235	\$134
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$17,808	\$10,769	\$2,197	\$3,237	\$1,480	\$80	\$46
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$20,872	\$12,622	\$2,575	\$3,794	\$1,735	\$93	\$53
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$3,206	\$1,927	\$402	\$588	\$266	\$14	\$8
5065	Meter Expense	cu	\$280,678	\$145,024	\$55,291	\$80,363	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$16,762	\$11,471	\$1,351	\$173	\$3,473	\$187	\$107
5075	Customer Premises - Materials and Expenses	cu	\$2,186	\$1,496	\$176	\$23	\$453	\$24	\$14
5085	Miscellaneous Distribution Expense	di	\$2,004	\$1,203	\$245	\$375	\$167	\$9	\$5
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$60	\$36	\$7	\$11	\$5	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$1,204	\$719	\$148	\$229	\$100	\$5	\$3
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$32,528	\$18,423	\$4,109	\$9,698	\$264	\$10	\$23
5112	Maintenance of Transformer Station Equipment	di	\$105,808	\$59,928	\$13,366	\$31,545	\$860	\$33	\$76
5114	Maintenance of Distribution Station Equipment	di	\$384,640	\$202,886	\$57,845	\$123,909	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	di	\$90,675	\$54,133	\$11,142	\$17,238	\$7,525	\$405	\$231
5125	Maintenance of Overhead Conductors and Devices	di	\$219,221	\$130,875	\$26,938	\$41,676	\$18,192	\$980	\$559
5130	Maintenance of Overhead Services	di	\$266,258	\$168,473	\$33,908	\$8,551	\$51,010	\$2,748	\$1,569
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$289,474	\$172,816	\$35,571	\$55,032	\$24,022	\$1,294	\$739
5145	Maintenance of Underground Conduit	di	\$61,739	\$37,336	\$7,616	\$11,222	\$5,131	\$276	\$158
5150	Maintenance of Underground Conductors and Devices	di	\$181,965	\$110,043	\$22,447	\$33,074	\$15,122	\$815	\$465
5155	Maintenance of Underground Services	di	\$53,667	\$33,957	\$6,835	\$1,723	\$10,281	\$554	\$316
5160	Maintenance of Line Transformers	di	\$36,964	\$22,222	\$4,631	\$6,784	\$3,067	\$165	\$94
5175	Maintenance of Meters	cu	\$70,319	\$36,333	\$13,852	\$20,133	\$0	\$0	\$0
5305	Supervision	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	cu	\$211,561	\$162,349	\$40,179	\$9,033	\$0	\$0	\$0
5315	Customer Billing	cu	\$363,490	\$270,001	\$63,585	\$28,579	\$47	\$1	\$1,276
5320	Collecting	cu	\$205,386	\$152,561	\$35,928	\$16,148	\$27	\$1	\$721
5325	Collecting- Cash Over and Short	cu	\$1,138	\$845	\$199	\$89	\$0	\$0	\$4
5330	Collection Charges	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$177,596	\$145,228	\$20,865	\$11,503	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$364,776	\$226,669	\$51,961	\$65,983	\$18,420	\$988	\$755
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$10,556	\$6,209	\$1,379	\$2,204	\$704	\$38	\$22
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$67,893	\$42,188	\$9,671	\$12,281	\$3,428	\$184	\$140
5610	Management Salaries and Expenses	ad	\$273,871	\$170,182	\$39,012	\$49,540	\$13,830	\$741	\$567
5615	General Administrative Salaries and Expenses	ad	\$30,245	\$18,794	\$4,308	\$5,471	\$1,527	\$82	\$63
5620	Office Supplies and Expenses	ad	\$249,693	\$155,158	\$35,568	\$45,166	\$12,609	\$676	\$517
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$190,929	\$118,642	\$27,197	\$34,537	\$9,641	\$517	\$395
5635	Property Insurance	ad	\$81,480	\$47,927	\$10,645	\$17,011	\$5,434	\$292	\$171
5640	Injuries and Damages	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	ad	\$21,345	\$13,264	\$3,041	\$3,861	\$1,078	\$58	\$44
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$112,875	\$70,140	\$16,079	\$20,418	\$5,700	\$306	\$234
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$167,854	\$104,303	\$23,910	\$30,363	\$8,476	\$454	\$347
5670	Rent	ad	\$454,387	\$282,353	\$64,726	\$82,193	\$22,945	\$1,230	\$940
5675	Maintenance of General Plant	ad	\$565,154	\$351,183	\$80,504	\$102,229	\$28,538	\$1,530	\$1,169
5680	Electrical Safety Authority Fees	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$2,593,891	\$1,527,283	\$338,383	\$537,011	\$176,251	\$9,477	\$5,487
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$1,366,389	\$803,143	\$178,828	\$286,257	\$90,454	\$4,855	\$2,852
6105	Taxes Other Than Income Taxes	ad	\$61,448	\$36,118	\$8,042	\$12,873	\$4,068	\$218	\$128
6110	Income Taxes	Input	\$164,831	\$96,885	\$21,573	\$34,532	\$10,912	\$586	\$344
6205	Donations	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$76,386,275	\$41,294,662	\$9,618,347	\$22,053,302	\$3,140,814	\$154,736	\$124,413
			\$76,386,275						

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1808	\$ 281,444	\$ 159,405	\$ 35,553	\$ 83,909	\$ 2,288	\$ 88	\$ 201
1815	\$ 128,672	\$ 72,878	\$ 16,254	\$ 38,362	\$ 1,046	\$ 40	\$ 92
1820	\$ 432,172	\$ 227,958	\$ 64,993	\$ 139,221	\$ -	\$ -	\$ -
1830	\$ 90,675	\$ 54,133	\$ 11,142	\$ 17,238	\$ 7,525	\$ 405	\$ 231
1835	\$ 219,221	\$ 130,875	\$ 26,938	\$ 41,676	\$ 18,192	\$ 980	\$ 559
1840	\$ 61,739	\$ 37,336	\$ 7,616	\$ 11,222	\$ 5,131	\$ 276	\$ 158
1845	\$ 181,965	\$ 110,043	\$ 22,447	\$ 33,074	\$ 15,122	\$ 815	\$ 465
1850	\$ 92,802	\$ 55,790	\$ 11,628	\$ 17,032	\$ 7,700	\$ 415	\$ 237
1855	\$ 319,925	\$ 202,430	\$ 40,743	\$ 10,274	\$ 61,291	\$ 3,302	\$ 1,885
1860	\$ 70,319	\$ 36,333	\$ 13,852	\$ 20,133	\$ -	\$ -	\$ -
1815-1855	\$ 130,805	\$ 78,503	\$ 16,015	\$ 24,464	\$ 10,898	\$ 586	\$ 339
1830 & 1835	\$ 941,681	\$ 562,185	\$ 115,715	\$ 179,024	\$ 78,145	\$ 4,210	\$ 2,403
1840 & 1845	\$ 38,740	\$ 23,428	\$ 4,779	\$ 7,041	\$ 3,219	\$ 173	\$ 99
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 177,596	\$ 145,228	\$ 20,865	\$ 11,503	\$ -	\$ -	\$ -
Break Out	-\$ 34,600,865	-\$ 20,195,453	-\$ 4,563,080	-\$ 7,551,942	-\$ 2,110,839	-\$ 113,372	-\$ 66,179
CCA	\$ 18,948	\$ 12,967	\$ 1,527	\$ 196	\$ 3,926	\$ 212	\$ 121
CDMPP	\$ 220,657	\$ 137,114	\$ 31,432	\$ 39,914	\$ 11,142	\$ 597	\$ 457
CEN	\$ 3,671,421	\$ 1,801,331	\$ 504,146	\$ 1,324,327	\$ 35,717	\$ 1,481	\$ 4,419
CEN EWMP	\$ 41,318,835	\$ 20,272,510	\$ 5,673,749	\$ 14,904,213	\$ 401,963	\$ 16,665	\$ 49,736
CREV	-\$ 11,863,650	-\$ 6,341,336	-\$ 2,272,498	-\$ 3,110,064	-\$ 105,959	-\$ 14,182	-\$ 19,611
CWCS	\$ 765,705	\$ 484,495	\$ 97,513	\$ 24,590	\$ 146,693	\$ 7,903	\$ 4,511
CWMC	\$ 4,585,520	\$ 2,369,298	\$ 903,313	\$ 1,312,909	\$ -	\$ -	\$ -
CWMR	\$ 211,561	\$ 162,349	\$ 40,179	\$ 9,033	\$ -	\$ -	\$ -
CWNB	\$ 40,788	\$ 30,297	\$ 7,135	\$ 3,207	\$ 5	\$ 0	\$ 143
DCP	\$ 1,113,660	\$ 630,759	\$ 140,683	\$ 332,022	\$ 9,054	\$ 347	\$ 795
LPHA	-\$ 158,171	-\$ 106,685	-\$ 22,489	-\$ 28,997	\$ -	\$ -	\$ -
LTNCP	\$ 12,994,560	\$ 7,811,947	\$ 1,628,177	\$ 2,384,960	\$ 1,078,232	\$ 58,087	\$ 33,157
NFA	-\$ 757,783	-\$ 445,413	-\$ 99,176	-\$ 158,754	-\$ 50,165	-\$ 2,692	-\$ 1,582
NFA ECC	\$ 3,466,900	\$ 2,039,244	\$ 452,953	\$ 723,781	\$ 231,224	\$ 12,412	\$ 7,285
O&M	\$ 2,499,022	\$ 1,552,876	\$ 355,977	\$ 452,041	\$ 126,192	\$ 6,766	\$ 5,170
PNCP	\$ 40,471,062	\$ 23,438,908	\$ 5,155,540	\$ 8,880,074	\$ 2,762,745	\$ 148,837	\$ 84,958
SNCP	\$ 4,132,128	\$ 2,861,045	\$ 531,958	\$ 360,637	\$ 348,958	\$ 18,799	\$ 10,731
TCP	\$ 5,088,222	\$ 2,881,884	\$ 642,768	\$ 1,516,982	\$ 41,368	\$ 1,586	\$ 3,632
Total	\$ 76,386,275	\$ 41,294,662	\$ 9,618,347	\$ 22,053,302	\$ 3,140,814	\$ 154,736	\$ 124,413









Uniform System of Accounts - Detail Accounts										
Categorization								Allocation - Demand Related		
								1	2	3
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular
1565	Conservation and Demand Management Expenditures and Recoveries	\$220,657	\$0	\$220,657	\$0	\$220,657	\$220,657	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$301,154	(\$301,154)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$66,254	\$66,254	\$66,254	\$0	\$66,254	\$37,525	\$8,369	\$19,753
1805-2	Land Station <50 kV	\$0	\$234,900	\$234,900	\$234,900	\$0	\$234,900	\$133,043	\$29,674	\$70,032
1806	Land Rights	\$309,732	(\$309,732)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$275,661	\$275,661	\$275,661	\$0	\$275,661	\$156,130	\$34,823	\$82,185
1806-2	Land Rights Station <50 kV	\$0	\$34,070	\$34,070	\$34,070	\$0	\$34,070	\$19,297	\$4,304	\$10,158
1808	Buildings and Fixtures	\$1,157,109	(\$1,157,109)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$312,419	\$312,419	\$312,419	\$0	\$312,419	\$176,949	\$39,466	\$93,144
1808-2	Buildings and Fixtures < 50 kV	\$0	\$844,690	\$844,690	\$844,690	\$0	\$844,690	\$478,418	\$106,705	\$251,832
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$4,433,887	\$0	\$4,433,887	\$4,433,887	\$0	\$4,433,887	\$2,511,280	\$560,109	\$1,321,902
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$7,136,868	(\$7,136,868)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$7,136,868	\$7,136,868	\$7,136,868	\$0	\$7,136,868	\$3,764,491	\$1,073,291	\$2,299,086
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$7,480,158	(\$7,480,158)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$6,983,475	\$6,983,475	\$4,190,085	\$2,793,390	\$6,983,475	\$2,210,149	\$630,133	\$1,349,803
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$496,682	\$496,682	\$298,009	\$198,673	\$496,682	\$205,364	\$50,000	\$42,646
1835	Overhead Conductors and Devices	\$8,292,700	(\$8,292,700)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$7,742,065	\$7,742,065	\$4,645,239	\$3,096,826	\$7,742,065	\$2,450,229	\$698,583	\$1,496,427
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$550,635	\$550,635	\$330,381	\$220,254	\$550,635	\$227,672	\$55,432	\$47,278
1840	Underground Conduit	\$10,139,462	(\$10,139,462)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$8,697,630	\$8,697,630	\$5,218,578	\$3,479,052	\$8,697,630	\$2,752,649	\$784,805	\$1,681,124
1840-5	Underground Conduit - Secondary	\$0	\$1,441,831	\$1,441,831	\$865,099	\$576,733	\$1,441,831	\$596,155	\$145,147	\$123,797
1845	Underground Conductors and Devices	\$11,554,003	(\$11,554,003)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1845-4	Underground Conductors and Devices - Primary	\$0	\$9,911,023	\$9,911,023	\$5,946,614	\$3,964,409	\$9,911,023	\$3,136,667	\$894,292	\$1,915,655
1845-5	Underground Conductors and Devices - Secondary	\$0	\$1,642,979	\$1,642,979	\$985,788	\$657,192	\$1,642,979	\$679,324	\$165,396	\$141,067
1850	Line Transformers	\$12,994,560	\$0	\$12,994,560	\$7,796,736	\$5,197,824	\$12,994,560	\$4,250,791	\$1,209,475	\$2,336,471
1855	Services	\$765,705	\$0	\$765,705	\$0	\$765,705	\$765,705	\$0	\$0	\$0
1860	Meters	\$4,304,842	\$0	\$4,304,842	\$0	\$4,304,842	\$4,304,842	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$3,374,864	\$0	\$3,374,864	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$989,570)		(\$989,570)				(\$324,305)	(\$90,488)	(\$178,950)
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$36,205,186)		(\$36,205,186)				(\$12,489,708)	(\$3,424,916)	(\$7,012,205)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0				\$0	\$0	\$0
3046	Balance Transferred From Income	(\$1,937,462)		(\$1,937,462)	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	(\$11,863,650)		(\$11,863,650)	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	(\$32,487)		(\$32,487)	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	(\$127)		(\$127)	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	(\$112,488)		(\$112,488)	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$158,171)		(\$158,171)	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	(\$384,124)		(\$384,124)	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$77,541)		(\$77,541)	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0

4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	(\$12,070)	(\$12,070)	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$323,378)	(\$323,378)	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$38,704,635	\$38,704,635	\$0	\$0	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$3,971,144	\$3,971,144	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	(\$2,114,630)	(\$2,114,630)	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$3,671,421	\$3,671,421	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$757,686	\$757,686	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$128,801	\$128,801	\$77,281	\$51,520	\$128,801	\$42,077	\$11,573	\$23,556
5012	Station Buildings and Fixtures Expense	\$248,916	\$248,916	\$248,916	\$0	\$248,916	\$140,982	\$31,444	\$74,211
5014	Transformer Station Equipment - Operation Labour	\$22,243	\$22,243	\$22,243	\$0	\$22,243	\$12,598	\$2,810	\$6,631
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$621	\$621	\$621	\$0	\$621	\$352	\$78	\$185
5016	Distribution Station Equipment - Operation Labour	\$32,296	\$32,296	\$32,296	\$0	\$32,296	\$17,035	\$4,857	\$10,404
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$15,236	\$15,236	\$15,236	\$0	\$15,236	\$8,037	\$2,291	\$4,908
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$380,122	\$380,122	\$228,073	\$152,049	\$380,122	\$122,750	\$34,563	\$70,761
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$270,881	\$270,881	\$162,529	\$108,352	\$270,881	\$87,474	\$24,630	\$50,425
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$52,632	\$52,632	\$31,579	\$21,053	\$52,632	\$17,217	\$4,899	\$9,463
5040	Underground Distribution Lines and Feeders - Operation Labour	\$17,808	\$17,808	\$10,685	\$7,123	\$17,808	\$5,882	\$1,633	\$3,170
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$20,872	\$20,872	\$12,523	\$8,349	\$20,872	\$6,893	\$1,914	\$3,715
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$3,206	\$3,206	\$1,924	\$1,282	\$3,206	\$1,049	\$298	\$576
5065	Meter Expense	\$280,678	\$280,678	\$0	\$280,678	\$280,678	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$16,762	\$16,762	\$0	\$16,762	\$16,762	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$2,186	\$2,186	\$0	\$2,186	\$2,186	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$2,004	\$2,004	\$1,202	\$802	\$2,004	\$655	\$180	\$366
5090	Underground Distribution Lines and Feeders - Rental Paid	\$60	\$60	\$36	\$24	\$60	\$20	\$6	\$11
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$1,204	\$1,204	\$722	\$482	\$1,204	\$389	\$109	\$224
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,528	\$32,528	\$32,528	\$0	\$32,528	\$18,423	\$4,109	\$9,698
5112	Maintenance of Transformer Station Equipment	\$105,808	\$105,808	\$105,808	\$0	\$105,808	\$59,928	\$13,366	\$31,545
5114	Maintenance of Distribution Station Equipment	\$384,640	\$384,640	\$384,640	\$0	\$384,640	\$202,886	\$57,845	\$123,909
5120	Maintenance of Poles, Towers and Fixtures	\$90,675	\$90,675	\$54,405	\$36,270	\$90,675	\$29,281	\$8,245	\$16,879
5125	Maintenance of Overhead Conductors and Devices	\$219,221	\$219,221	\$131,533	\$87,688	\$219,221	\$70,791	\$19,933	\$40,808

5130	Maintenance of Overhead Services	\$266,258		\$266,258	\$0	\$266,258	\$266,258	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$289,474		\$289,474	\$173,684	\$115,790	\$289,474	\$93,478	\$26,320	\$53,886
5145	Maintenance of Underground Conduit	\$61,739		\$61,739	\$37,043	\$24,696	\$61,739	\$20,391	\$5,662	\$10,990
5150	Maintenance of Underground Conductors and Devices	\$181,965		\$181,965	\$109,179	\$72,786	\$181,965	\$60,098	\$16,689	\$32,392
5155	Maintenance of Underground Services	\$53,667		\$53,667	\$0	\$53,667	\$53,667	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$36,964		\$36,964	\$22,178	\$14,786	\$36,964	\$12,092	\$3,440	\$6,646
5175	Maintenance of Meters	\$70,319		\$70,319	\$0	\$70,319	\$70,319	\$0	\$0	\$0
5305	Supervision	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$211,561		\$211,561	\$0	\$211,561	\$211,561	\$0	\$0	\$0
5315	Customer Billing	\$363,490		\$363,490	\$0	\$363,490	\$363,490	\$0	\$0	\$0
5320	Collecting	\$205,386		\$205,386	\$0	\$205,386	\$205,386	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$1,138		\$1,138	\$0	\$1,138	\$1,138	\$0	\$0	\$0
5330	Collection Charges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$177,596		\$177,596	\$0	\$177,596	\$177,596	\$0	\$0	\$0
5340										
	Miscellaneous Customer Accounts Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0		\$0			\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$364,776		\$364,776			\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0		\$0			\$0	\$0	\$0	\$0
5420	Community Safety Program	\$10,556		\$10,556			\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0		\$0			\$0	\$0	\$0	\$0
5505	Supervision	\$0		\$0			\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0		\$0			\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0		\$0			\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0		\$0			\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$67,893		\$67,893			\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$273,871		\$273,871			\$0	\$0	\$0	\$0
5615										
	General Administrative Salaries and Expenses	\$30,245		\$30,245			\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$249,693		\$249,693			\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0		\$0			\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$190,929		\$190,929			\$0	\$0	\$0	\$0
5635	Property Insurance	\$81,480		\$81,480			\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0		\$0			\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$21,345		\$21,345			\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0		\$0			\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$112,875		\$112,875			\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0		\$0			\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$167,854		\$167,854			\$0	\$0	\$0	\$0
5670	Rent	\$454,387		\$454,387			\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$565,154		\$565,154			\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0		\$0			\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0			\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$2,593,891	\$0	\$2,593,891			\$0	\$785,008	\$216,834	\$438,006
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0			\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0			\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0			\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0		\$0						
5735	Amortization of Deferred Development Costs	\$0		\$0						
5740	Amortization of Deferred Charges	\$0		\$0						
6005	Interest on Long Term Debt	\$1,366,389		\$1,366,389			\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$61,448		\$61,448	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$164,831		\$164,831			\$0	\$0	\$0	\$0
6205	Donations	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$76,386,275	(\$0)	\$76,386,275	\$45,512,143	\$27,827,649	\$73,339,792	\$12,787,905	\$3,468,330	\$7,114,571
							O5 Summary	O4 Summary		

	\$22,105,165	\$11,916,594	\$76,386,275	\$76,386,275
			\$0	
(\$0)			\$76,386,275	

Grouping by Allocator		Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
1808	\$	281,444.00	\$ 281,444.00	\$ -	\$ 281,444.00	\$ 159,405.22	\$ 35,553.33	\$ 83,908.61	\$ -	\$ -
1815	\$	128,672.00	\$ 128,672.00	\$ -	\$ 128,672.00	\$ 72,877.69	\$ 16,254.45	\$ 38,361.76	\$ -	\$ -
1820	\$	432,172.00	\$ 432,172.00	\$ -	\$ 432,172.00	\$ 227,958.21	\$ 64,992.95	\$ 139,220.83	\$ -	\$ -
1830	\$	90,675.00	\$ 54,405.00	\$ 36,270.00	\$ 90,675.00	\$ 29,281.01	\$ 8,244.63	\$ 16,879.36	\$ -	\$ -
1835	\$	219,221.00	\$ 131,532.60	\$ 87,688.40	\$ 219,221.00	\$ 70,791.43	\$ 19,932.68	\$ 40,808.50	\$ -	\$ -
1840	\$	61,739.00	\$ 37,043.40	\$ 24,695.60	\$ 61,739.00	\$ 20,390.81	\$ 5,662.46	\$ 10,990.13	\$ -	\$ -
1845	\$	181,965.00	\$ 109,179.00	\$ 72,786.00	\$ 181,965.00	\$ 60,098.37	\$ 16,689.12	\$ 32,391.51	\$ -	\$ -
1850	\$	92,802.00	\$ 55,681.20	\$ 37,120.80	\$ 92,802.00	\$ 30,357.46	\$ 8,637.59	\$ 16,686.15	\$ -	\$ -
1855	\$	319,925.00	\$ -	\$ 319,925.00	\$ 319,925.00	\$ -	\$ -	\$ -	\$ -	\$ -
1860	\$	70,319.00	\$ -	\$ 70,319.00	\$ 70,319.00	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$	130,805.00	\$ 78,483.00	\$ 52,322.00	\$ 130,805.00	\$ 42,731.98	\$ 11,752.89	\$ 23,922.00	\$ -	\$ -
1830 & 1835	\$	941,681.00	\$ 565,008.60	\$ 376,672.40	\$ 941,681.00	\$ 304,090.12	\$ 85,622.38	\$ 175,296.10	\$ -	\$ -
1840 & 1845	\$	38,740.00	\$ 23,244.00	\$ 15,496.00	\$ 38,740.00	\$ 12,794.83	\$ 3,553.08	\$ 6,896.09	\$ -	\$ -
BCP	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$	177,596.00	\$ -	\$ 177,596.00	\$ 177,596.00	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	\$	(34,600,864.68)	\$ -	\$ -	\$ -	\$ (12,029,004.97)	\$ (3,298,569.19)	\$ (6,753,148.93)	\$ -	\$ -
CCA	\$	18,948.00	\$ -	\$ 18,948.00	\$ 18,948.00	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$	220,656.50	\$ -	\$ 220,656.50	\$ 220,656.50	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$	3,671,421.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$	41,318,834.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$	(11,863,650.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$	765,704.87	\$ -	\$ 765,704.87	\$ 765,704.87	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC	\$	4,585,520.16	\$ -	\$ 4,585,520.16	\$ 4,585,520.16	\$ -	\$ -	\$ -	\$ -	\$ -
CWMR	\$	211,561.00	\$ -	\$ 211,561.00	\$ 211,561.00	\$ -	\$ -	\$ -	\$ -	\$ -
CWNB	\$	40,788.00	\$ -	\$ 570,014.00	\$ 570,014.00	\$ -	\$ -	\$ -	\$ -	\$ -
DCP	\$	1,113,659.88	\$ 1,113,659.88	\$ -	\$ 1,113,659.88	\$ 630,758.51	\$ 140,682.75	\$ 332,022.18	\$ -	\$ -
LPHA	\$	(158,171.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$	12,994,560.06	\$ 7,796,736.03	\$ 5,197,824.02	\$ 12,994,560.06	\$ 4,250,790.77	\$ 1,209,474.52	\$ 2,336,470.74	\$ -	\$ -
NFA	\$	(757,783.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$	3,466,899.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$	2,499,022.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$	40,471,061.53	\$ 27,137,384.07	\$ 13,333,677.45	\$ 40,471,061.53	\$ 14,314,184.13	\$ 4,081,103.74	\$ 8,742,096.21	\$ -	\$ -
SNCP	\$	4,132,128.36	\$ 2,479,277.02	\$ 1,652,851.35	\$ 4,132,128.36	\$ 1,708,515.04	\$ 415,974.37	\$ 354,787.61	\$ -	\$ -
TCP	\$	5,088,221.63	\$ 5,088,221.63	\$ -	\$ 5,088,221.63	\$ 2,881,884.46	\$ 642,768.08	\$ 1,516,982.42	\$ -	\$ -
Total	\$	76,386,275	\$ 45,512,143	\$ 27,827,649	\$ 73,339,792	\$ 12,787,905	\$ 3,468,330	\$ 7,114,571	\$ -	\$ -



[illegible]

[illegible]

[illegible]

[illegible]

Unmetered Scattered Load		Embedded Distributor	Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU		
\$	200.90	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	91.85	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	2,897.59	\$	358.93	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	7,005.38	\$	867.76	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	1,953.43	\$	231.64	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	5,757.41	\$	682.72	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	2,990.21	\$	346.29	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	40,742.59	\$	10,274.22	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	13,852.32	\$	20,133.47	\$	-	\$	-	\$	-	\$	-
\$	5.94	\$	-	\$	4,262.26	\$	541.72	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	30,092.16	\$	3,727.53	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	1,225.74	\$	145.35	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	20,865.01	\$	11,502.58	\$	-	\$	-	\$	-	\$	-
\$	(1,905.59)	\$	-	\$	(1,188,849.85)	\$	(677,893.74)	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	1,526.84	\$	196.07	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	31,431.79	\$	39,913.95	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	97,512.86	\$	24,590.20	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	903,313.34	\$	1,312,908.66	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	40,179.42	\$	9,032.92	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	99,712.55	\$	44,817.29	\$	-	\$	-	\$	-	\$	-
\$	794.96	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	418,702.87	\$	48,489.26	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	1,074,436.27	\$	137,977.55	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	115,983.20	\$	5,849.59	\$	-	\$	-	\$	-	\$	-
\$	3,632.12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	2,820	\$	-	\$	1,725,593	\$	994,694	\$	-	\$	-	\$	-	\$	-

3			7		8		9		1		2		3		7		8		9	
GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Mis		Residential		GS <50		GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - A&G						

[illegible]








[illegible]

[illegible]

	A	B	C	D	E	F	J	K	L				
1		2006 Cost Allocation Information Filing											
2		PUC Distribution Inc.											
3		EB-2005-0412 EB-2007-0001											
4		Saturday, January 00, 1900											
5		Sheet O6 Composite Allocator Detail Worksheet - First Run											
6													
7													
8	<div><div>Details:</div><div>Output Sheet Details How Various Composite Allocators are Derived</div><div>Demand Allocators can be found in columns C to AG</div><div>Customer Allocators can be found in columns AJ to BN</div></div>												
9													
10													
11													
12													
13													
14													
15													
16													
17													
18	Demand Allocators												
19		1		2		3		7		8		9	
20	Demand Total	Residential		GS <50		GS>50-Regular		Street Light		Sentinel		Unmetered Scattered Load	
21													
22													
23													
24	Composite allocators												
25	Rate Base												
26													
27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28													
29	1805-1	Land Station >50 kV		\$37,525	\$8,369	\$19,753	\$539	\$21	\$47	\$168	\$215	\$24	\$215
30	1805-2	Land Station <50 kV		\$133,043	\$29,674	\$70,032	\$1,910	\$73	\$168	\$215	\$24	\$215	\$215
31	1805	Total	\$301,154	\$170,568	\$38,043	\$89,785	\$2,448	\$94	\$215	\$24	\$215	\$215	\$215
32													
33	1806-1	Land Rights Station >50 kV		\$156,130	\$34,823	\$82,185	\$2,241	\$86	\$197	\$221	\$24	\$215	\$215
34	1806-2	Land Rights Station <50 kV		\$19,297	\$4,304	\$10,158	\$277	\$11	\$24	\$215	\$24	\$215	\$215
35	1806	Total	\$309,732	\$175,427	\$39,127	\$92,342	\$2,518	\$97	\$221	\$24	\$215	\$215	\$215
36													
37	1808-1	Buildings and Fixtures > 50 kV		\$176,949	\$39,466	\$93,144	\$2,540	\$97	\$223	\$24	\$215	\$215	\$215
38	1808-2	Buildings and Fixtures < 50 kV		\$478,418	\$106,705	\$251,832	\$6,868	\$263	\$603	\$826	\$24	\$215	\$215
39	1808	Total	\$1,157,109	\$655,367	\$146,171	\$344,976	\$9,408	\$361	\$826	\$24	\$215	\$215	\$215
40													
41	1810-1	Leasehold Improvements >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	1810-2	Leasehold Improvements <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	1810	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44													
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$4,433,887	\$2,511,280	\$560,109	\$1,321,902	\$36,048	\$1,382	\$3,165	\$0	\$0	\$0	\$0
46													
47	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$7,136,868	\$3,764,491	\$1,073,291	\$2,299,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	1820	Total	\$7,136,868	\$3,764,491	\$1,073,291	\$2,299,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51													
52	1815 & 1820	Total	\$11,570,755	\$6,275,771	\$1,633,400	\$3,620,988	\$36,048	\$1,382	\$3,165	\$0	\$0	\$0	\$0
53													
54	1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	1825	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57													
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary		\$2,210,149	\$630,133	\$1,349,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	1830-5	Poles, Towers and Fixtures - Secondary		\$205,364	\$50,000	\$42,646	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	1830	Total	\$4,488,095	\$2,415,512	\$680,134	\$1,392,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62													
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$2,450,229	\$698,583	\$1,496,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	1835-5	Overhead Conductors and Devices - Secondary		\$227,672	\$55,432	\$47,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	1835	Total	\$4,975,620	\$2,677,901	\$754,014	\$1,543,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67													
68	1830 & 1835	Total	\$9,463,715	\$5,093,413	\$1,434,148	\$2,936,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69													
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$2,752,649	\$784,805	\$1,681,124	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	1840-5	Underground Conduit - Secondary		\$596,155	\$145,147	\$123,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	1840	Total	\$6,083,677	\$3,348,804	\$929,952	\$1,804,921	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74													
75	1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices - Primary		\$3,136,667	\$894,292	\$1,915,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	1845-5	Underground Conductors and Devices - Secondary		\$679,324	\$165,396	\$141,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	1845	Total	\$6,932,402	\$3,815,991	\$1,059,688	\$2,056,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79													
80	1840 & 1845	Total	\$13,016,078	\$7,164,795	\$1,989,640	\$3,861,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81													
82	1850	Line Transformers	\$7,796,736	\$4,250,791	\$1,209,475	\$2,336,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83													
84	1815- 1850	Total	\$41,847,284	\$22,784,770	\$6,266,662	\$12,755,256	\$36,048	\$1,382	\$3,165	\$0	\$0	\$0	\$0
85													
86	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87													
88	1815- 1855	Total	\$41,847,284	\$22,784,770	\$6,266,662	\$12,755,256	\$36,048	\$1,382	\$3,165	\$0	\$0	\$0	\$0
89													
90	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91													
92	1815-1860	Total	\$41,847,284	\$22,784,770	\$6,266,662	\$12,755,256	\$36,048	\$1,382	\$3,165	\$0	\$0	\$0	\$0
93													
94	1565-1860	Total	\$43,615,279	\$23,786,133	\$6,490,003	\$13,282,359	\$50,423	\$1,933	\$4,427	\$0	\$0	\$0	\$0
95													
96		Total Demand And Customer	\$69,090,835	\$40,470,426	\$9,076,092	\$14,771,726	\$4,398,193	\$236,157	\$138,241	\$0	\$0	\$0	\$0
97		Accum Depreciation - NFA	(\$36,386,757)	(\$21,247,467)	(\$4,795,897)	(\$7,920,267)	(\$2,233,201)	(\$119,957)	(\$69,968)	\$0	\$0	\$0	\$0
98		Accum Depreciation - NFA ECC	(\$35,397,187)	(\$20,651,689)	(\$4,673,991)	(\$7,737,534)	(\$2,151,005)	(\$115,529)	(\$67,440)	\$0	\$0	\$0	\$0
99	NFA	Net Fixed Assets	\$32,704,078	\$19,222,958	\$4,280,195	\$6,851,458	\$2,164,992	\$116,201	\$68,273	\$0	\$0	\$0	\$0
100	NFA ECC	Net Fixed Assets Excluding Capital Contribution	\$33,693,648	\$19,818,737	\$4,402,102	\$7,034,192	\$2,247,188	\$120,629	\$70,801	\$0	\$0	\$0	\$0
101													

	A	B	C	D	E	F	J	K	L
102									
103	<b>Operating and Maintenance</b>		Allocate all the costs to the O and M expenses before using it as a composite allocator.						
104									
105	<b>Accounts</b>								
106	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	5010	Load Dispatching	\$77,281	\$42,077	\$11,573	\$23,556	\$67	\$3	\$6
108	5012	Station Buildings and Fixtures Expense	\$248,916	\$140,982	\$31,444	\$74,211	\$2,024	\$78	\$178
109	5014	Transformer Station Equipment - Operation Labour	\$22,243	\$12,598	\$2,810	\$6,631	\$181	\$7	\$16
110	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$621	\$352	\$78	\$185	\$5	\$0	\$0
111	5016	Distribution Station Equipment - Operation Labour	\$32,296	\$17,035	\$4,857	\$10,404	\$0	\$0	\$0
112	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$15,236	\$8,037	\$2,291	\$4,908	\$0	\$0	\$0
113	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$228,073	\$122,750	\$34,563	\$70,761	\$0	\$0	\$0
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$162,529	\$87,474	\$24,630	\$50,425	\$0	\$0	\$0
115	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116	5035	Overhead Distribution Transformers- Operation	\$31,579	\$17,217	\$4,899	\$9,463	\$0	\$0	\$0
117	5040	Underground Distribution Lines and Feeders - Operation Labour	\$10,685	\$5,882	\$1,633	\$3,170	\$0	\$0	\$0
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$12,523	\$6,893	\$1,914	\$3,715	\$0	\$0	\$0
119	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	5055	Underground Distribution Transformers - Operation	\$1,924	\$1,049	\$298	\$576	\$0	\$0	\$0
121	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	5085	Miscellaneous Distribution Expense	\$1,202	\$655	\$180	\$366	\$1	\$0	\$0
125	5090	Underground Distribution Lines and Feeders - Rental Paid	\$36	\$20	\$6	\$11	\$0	\$0	\$0
126	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$722	\$389	\$109	\$224	\$0	\$0	\$0
127	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,528	\$18,423	\$4,109	\$9,698	\$264	\$10	\$23
130	5112	Maintenance of Transformer Station Equipment	\$105,808	\$59,928	\$13,366	\$31,545	\$860	\$33	\$76
131	5114	Maintenance of Distribution Station Equipment	\$384,640	\$202,886	\$57,845	\$123,909	\$0	\$0	\$0
132	5120	Maintenance of Poles, Towers and Fixtures	\$54,405	\$29,281	\$8,245	\$16,879	\$0	\$0	\$0
133	5125	Maintenance of Overhead Conductors and Devices	\$131,533	\$70,791	\$19,933	\$40,808	\$0	\$0	\$0
134	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	5135	Overhead Distribution Lines and Feeders - Right of Way	\$173,684	\$93,478	\$26,320	\$53,886	\$0	\$0	\$0
136	5145	Maintenance of Underground Conduit	\$37,043	\$20,391	\$5,662	\$10,990	\$0	\$0	\$0
137	5150	Maintenance of Underground Conductors and Devices	\$109,179	\$60,098	\$16,689	\$32,392	\$0	\$0	\$0
138	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	5160	Maintenance of Line Transformers	\$22,178	\$12,092	\$3,440	\$6,646	\$0	\$0	\$0
140	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149									
150	O&M DC	Total	\$1,896,865	\$1,030,777	\$276,896	\$585,361	\$3,402	\$130	\$299
151									
152	O&M	Total Demand and Customer	\$4,248,957	\$2,640,273	\$605,250	\$768,582	\$214,557	\$11,503	\$8,791
153									
154									
155	<b>Accounts</b>								
156	4705	Power Purchased	\$38,704,635	\$18,989,889	\$5,314,776	\$13,961,239	\$376,531	\$15,610	\$46,589
157	4708	Charges-WMS	\$3,971,144	\$1,948,386	\$545,303	\$1,432,441	\$38,633	\$1,602	\$4,780
158	4710	Cost of Power Adjustments	(\$2,114,630)	(\$1,037,514)	(\$290,373)	(\$762,773)	(\$20,572)	(\$853)	(\$2,545)
159	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	4714	Charges-NW	\$3,671,421	\$1,801,331	\$504,146	\$1,324,327	\$35,717	\$1,481	\$4,419
161	4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	J	K	L
162	4730	Rural Rate Assistance Expense	\$757,686	\$371,748	\$104,043	\$273,307	\$7,371	\$306	\$912
163	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164									
165	COP	Cost of Power	\$44,990,256	\$22,073,841	\$6,177,894	\$16,228,539	\$437,680	\$18,146	\$54,156
166									
167	Accounts								
168	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	5010	Load Dispatching	\$128,801	\$77,300	\$15,770	\$24,089	\$10,731	\$577	\$334
170	5012	Station Buildings and Fixtures Expense	\$248,916	\$140,982	\$31,444	\$74,211	\$2,024	\$78	\$178
171	5014	Transformer Station Equipment - Operation Labour	\$22,243	\$12,598	\$2,810	\$6,631	\$181	\$7	\$16
172	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$621	\$352	\$78	\$185	\$5	\$0	\$0
173	5016	Distribution Station Equipment - Operation Labour	\$32,296	\$17,035	\$4,857	\$10,404	\$0	\$0	\$0
174	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$15,236	\$8,037	\$2,291	\$4,908	\$0	\$0	\$0
175	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$380,122	\$226,933	\$46,710	\$72,265	\$31,544	\$1,699	\$970
176	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$270,881	\$161,716	\$33,286	\$51,497	\$22,479	\$1,211	\$691
177	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	5035	Overhead Distribution Transformers- Operation	\$52,632	\$31,641	\$6,595	\$9,660	\$4,367	\$235	\$134
179	5040	Underground Distribution Lines and Feeders - Operation Labour	\$17,808	\$10,769	\$2,197	\$3,237	\$1,480	\$80	\$46
180	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$20,872	\$12,622	\$2,575	\$3,794	\$1,735	\$93	\$53
181	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	5055	Underground Distribution Transformers - Operation	\$3,206	\$1,927	\$402	\$588	\$266	\$14	\$8
183	5065	Meter Expense	\$280,678	\$145,024	\$55,291	\$80,363	\$0	\$0	\$0
184	5070	Customer Premises - Operation Labour	\$16,762	\$11,471	\$1,351	\$173	\$3,473	\$187	\$107
185	5075	Customer Premises - Materials and Expenses	\$2,186	\$1,496	\$176	\$23	\$453	\$24	\$14
186	5085	Miscellaneous Distribution Expense	\$2,004	\$1,203	\$245	\$375	\$167	\$9	\$5
187	5090	Underground Distribution Lines and Feeders - Rental Paid	\$60	\$36	\$7	\$11	\$5	\$0	\$0
188	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$1,204	\$719	\$148	\$229	\$100	\$5	\$3
189	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,528	\$18,423	\$4,109	\$9,698	\$264	\$10	\$23
192	5112	Maintenance of Transformer Station Equipment	\$105,808	\$59,928	\$13,366	\$31,545	\$860	\$33	\$76
193	5114	Maintenance of Distribution Station Equipment	\$384,640	\$202,886	\$57,845	\$123,909	\$0	\$0	\$0
194	5120	Maintenance of Poles, Towers and Fixtures	\$90,675	\$54,133	\$11,142	\$17,238	\$7,525	\$405	\$231
195	5125	Maintenance of Overhead Conductors and Devices	\$219,221	\$130,875	\$26,938	\$41,676	\$18,192	\$980	\$559
196	5130	Maintenance of Overhead Services	\$266,258	\$168,473	\$33,908	\$8,551	\$51,010	\$2,748	\$1,569
197	5135	Overhead Distribution Lines and Feeders - Right of Way	\$289,474	\$172,816	\$35,571	\$55,032	\$24,022	\$1,294	\$739
198	5145	Maintenance of Underground Conduit	\$61,739	\$37,336	\$7,616	\$11,222	\$5,131	\$276	\$158
199	5150	Maintenance of Underground Conductors and Devices	\$181,965	\$110,043	\$22,447	\$33,074	\$15,122	\$815	\$465
200	5155	Maintenance of Underground Services	\$53,667	\$33,957	\$6,835	\$1,723	\$10,281	\$554	\$316
201	5160	Maintenance of Line Transformers	\$36,964	\$22,222	\$4,631	\$6,784	\$3,067	\$165	\$94
202	5175	Maintenance of Meters	\$70,319	\$36,333	\$13,852	\$20,133	\$0	\$0	\$0
203	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	5310	Meter Reading Expense	\$211,561	\$162,349	\$40,179	\$9,033	\$0	\$0	\$0
205	5315	Customer Billing	\$363,490	\$270,001	\$63,585	\$28,579	\$47	\$1	\$1,276
206	5320	Collecting	\$205,386	\$152,561	\$35,928	\$16,148	\$27	\$1	\$721
207	5325	Collecting- Cash Over and Short	\$1,138	\$845	\$199	\$89	\$0	\$0	\$4
208	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209	5335	Bad Debt Expense	\$177,596	\$145,228	\$20,865	\$11,503	\$0	\$0	\$0
210	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211	5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212	5410	Community Relations - Sundry	\$364,776	\$226,669	\$51,961	\$65,983	\$18,420	\$988	\$755
213	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214	5420	Community Safety Program	\$10,556	\$6,209	\$1,379	\$2,204	\$704	\$38	\$22
215	5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
217	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
218	5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$940
219	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	5605	Executive Salaries and Expenses	\$67,893	\$42,188	\$9,671	\$12,281	\$3,428	\$184	\$140
221	5610	Management Salaries and Expenses	\$273,871	\$170,182	\$39,012	\$49,540	\$13,830	\$741	\$567
222	5615	General Administrative Salaries and Expenses	\$30,245	\$18,794	\$4,308	\$5,471	\$1,527	\$82	\$63
223	5620	Office Supplies and Expenses	\$249,693	\$155,158	\$35,568	\$45,166	\$12,609	\$676	\$517
224	5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225	5630	Outside Services Employed	\$190,929	\$118,642	\$27,197	\$34,537	\$9,641	\$517	\$395
226	5635	Property Insurance	\$81,480	\$47,927	\$10,645	\$17,011	\$5,434	\$292	\$171
227	5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
228	5645	Employee Pensions and Benefits	\$21,345	\$13,264	\$3,041	\$3,861	\$1,078	\$58	\$44
229	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	5655	Regulatory Expenses	\$112,875	\$70,140	\$16,079	\$20,418	\$5,700	\$306	\$234
231	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	5665	Miscellaneous General Expenses	\$167,854	\$104,303	\$23,910	\$30,363	\$8,476	\$454	\$347
233	5670	Rent	\$454,387	\$282,353	\$64,726	\$82,193	\$22,945	\$1,230	\$940
234	5675	Maintenance of General Plant	\$565,154	\$351,183	\$80,504	\$102,229	\$28,538	\$1,530	\$1,169
235	5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	6105	Taxes Other Than Income Taxes	\$61,448	\$36,118	\$8,042	\$12,873	\$4,068	\$218	\$128
237	6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
238	6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
239	6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
241									
242		OM&A Expenses	\$6,901,463	\$4,283,403	\$981,294	\$1,252,711	\$350,955	\$18,817	\$14,282
243									
244									
245									

	A	B	C	D	E	F	J	K	L
246									
247			Demand Allocators						
	Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)		Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
248									
249									
250		1808	\$ 281,444	\$ 159,405	\$ 35,553	\$ 83,909	\$ 2,288	\$ 88	\$ 201
251		1815	\$ 128,672	\$ 72,878	\$ 16,254	\$ 38,362	\$ 1,046	\$ 40	\$ 92
252		1820	\$ 432,172	\$ 227,958	\$ 64,993	\$ 139,221	\$ -	\$ -	\$ -
253		1830	\$ 54,405	\$ 29,281	\$ 8,245	\$ 16,879	\$ -	\$ -	\$ -
254		1835	\$ 131,533	\$ 70,791	\$ 19,933	\$ 40,808	\$ -	\$ -	\$ -
255		1840	\$ 37,043	\$ 20,391	\$ 5,662	\$ 10,990	\$ -	\$ -	\$ -
256		1845	\$ 109,179	\$ 60,098	\$ 16,689	\$ 32,392	\$ -	\$ -	\$ -
257		1850	\$ 55,681	\$ 30,357	\$ 8,638	\$ 16,686	\$ -	\$ -	\$ -
258		1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
259		1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
260		1815-1855	\$ 78,483	\$ 42,732	\$ 11,753	\$ 23,922	\$ 68	\$ 3	\$ 6
261		1830 & 1835	\$ 565,009	\$ 304,090	\$ 85,622	\$ 175,296	\$ -	\$ -	\$ -
262		1840 & 1845	\$ 23,244	\$ 12,795	\$ 3,553	\$ 6,896	\$ -	\$ -	\$ -
263		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
264		BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
265		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
266		CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
267		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
269		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
271		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272		CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
273		CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
274		CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
275		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
276		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
277		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
278		NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
279		NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280		O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
283		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284									
285		Total	\$ 1,896,865	\$ 1,030,777	\$ 276,896	\$ 585,361	\$ 3,402	\$ 130	\$ 299
286									
287									
288			Demand Allocators						
	Grouping of OM&A (lines 168 - 240)		Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
289									
290									
291		1808	\$ 281,444	\$ 159,405	\$ 35,553	\$ 83,909	\$ 2,288	\$ 88	\$ 201
292		1815	\$ 128,672	\$ 72,878	\$ 16,254	\$ 38,362	\$ 1,046	\$ 40	\$ 92
293		1820	\$ 432,172	\$ 227,958	\$ 64,993	\$ 139,221	\$ -	\$ -	\$ -
294		1830	\$ 90,675	\$ 54,133	\$ 11,142	\$ 17,238	\$ 7,525	\$ 405	\$ 231
295		1835	\$ 219,221	\$ 130,875	\$ 26,938	\$ 41,676	\$ 18,192	\$ 980	\$ 559
296		1840	\$ 61,739	\$ 37,336	\$ 7,616	\$ 11,222	\$ 5,131	\$ 276	\$ 158
297		1845	\$ 181,965	\$ 110,043	\$ 22,447	\$ 33,074	\$ 15,122	\$ 815	\$ 465
298		1850	\$ 92,802	\$ 55,790	\$ 11,628	\$ 17,032	\$ 7,700	\$ 415	\$ 237
299		1855	\$ 319,925	\$ 202,430	\$ 40,743	\$ 10,274	\$ 61,291	\$ 3,302	\$ 1,885
300		1860	\$ 70,319	\$ 36,333	\$ 13,852	\$ 20,133	\$ -	\$ -	\$ -
301		1815-1855	\$ 130,805	\$ 78,503	\$ 16,015	\$ 24,464	\$ 10,898	\$ 586	\$ 339
302		1830 & 1835	\$ 941,681	\$ 562,185	\$ 115,715	\$ 179,024	\$ 78,145	\$ 4,210	\$ 2,403
303		1840 & 1845	\$ 38,740	\$ 23,428	\$ 4,779	\$ 7,041	\$ 3,219	\$ 173	\$ 99
304		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305		BDHA	\$ 177,596	\$ 145,228	\$ 20,865	\$ 11,503	\$ -	\$ -	\$ -
306		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307		CCA	\$ 18,948	\$ 12,967	\$ 1,527	\$ 196	\$ 3,926	\$ 212	\$ 121
308		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313		CWMC	\$ 280,678	\$ 145,024	\$ 55,291	\$ 80,363	\$ -	\$ -	\$ -
314		CWMR	\$ 211,561	\$ 162,349	\$ 40,179	\$ 9,033	\$ -	\$ -	\$ -
315		CWNB	\$ 570,014	\$ 423,408	\$ 99,713	\$ 44,817	\$ 74	\$ 1	\$ 2,001
316		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
318		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
319		NFA	\$ 61,448	\$ 36,118	\$ 8,042	\$ 12,873	\$ 4,068	\$ 218	\$ 128
320		NFA ECC	\$ 92,036	\$ 54,136	\$ 12,025	\$ 19,214	\$ 6,138	\$ 330	\$ 193
321		O&M	\$ 2,499,022	\$ 1,552,876	\$ 355,977	\$ 452,041	\$ 126,192	\$ 6,766	\$ 5,170
322		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325									
326		Total	\$ 6,901,463	\$ 4,283,403	\$ 981,294	\$ 1,252,711	\$ 350,955	\$ 18,817	\$ 14,282
327									
328									
329									
330									
331									



	X	Y	Z	AA	AE	AF	AG	AS	AT
102									
103									
104									
105									
106	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
107	\$39,953	\$35,223	\$4,197	\$533	\$10,665	\$575	\$328		
108	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
109	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
110	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
111	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
112	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
113	\$117,835	\$104,183	\$12,147	\$1,505	\$31,544	\$1,699	\$970		
114	\$83,971	\$74,243	\$8,656	\$1,072	\$22,479	\$1,211	\$691		
115	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
116	\$16,316	\$14,424	\$1,696	\$196	\$4,367	\$235	\$134		
117	\$5,518	\$4,888	\$563	\$67	\$1,480	\$80	\$46		
118	\$6,467	\$5,729	\$660	\$78	\$1,735	\$93	\$53		
119	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
120	\$994	\$879	\$103	\$12	\$266	\$14	\$8		
121	\$280,678	\$145,024	\$55,291	\$80,363	\$0	\$0	\$0		
122	\$12,995	\$11,471	\$1,351	\$173	\$3,473	\$187	\$107		
123	\$1,695	\$1,496	\$176	\$23	\$453	\$24	\$14		
124	\$622	\$548	\$65	\$8	\$166	\$9	\$5		
125	\$19	\$16	\$2	\$0	\$5	\$0	\$0		
126	\$373	\$330	\$38	\$5	\$100	\$5	\$3		
127	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
128	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
129	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
130	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
131	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
132	\$28,109	\$24,852	\$2,898	\$359	\$7,525	\$405	\$231		
133	\$67,957	\$60,084	\$7,005	\$868	\$18,192	\$980	\$559		
134	\$210,932	\$168,473	\$33,908	\$8,551	\$51,010	\$2,748	\$1,569		
135	\$89,735	\$79,339	\$9,250	\$1,146	\$24,022	\$1,294	\$739		
136	\$19,131	\$16,946	\$1,953	\$232	\$5,131	\$276	\$158		
137	\$56,384	\$49,944	\$5,757	\$683	\$15,122	\$815	\$465		
138	\$42,515	\$33,957	\$6,835	\$1,723	\$10,281	\$554	\$316		
139	\$11,459	\$10,130	\$1,191	\$138	\$3,067	\$165	\$94		
140	\$70,319	\$36,333	\$13,852	\$20,133	\$0	\$0	\$0		
141	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
142	\$211,561	\$162,349	\$40,179	\$9,033	\$0	\$0	\$0		
143	\$362,166	\$270,001	\$63,585	\$28,579	\$47	\$1	\$1,276		
144	\$204,638	\$152,561	\$35,928	\$16,148	\$27	\$1	\$721		
145	\$1,134	\$845	\$199	\$89	\$0	\$0	\$4		
146	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
147	\$177,596	\$145,228	\$20,865	\$11,503	\$0	\$0	\$0		
148	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
149									
150	\$2,121,072	\$1,609,496	\$328,354	\$183,221	\$211,156	\$11,373	\$8,492		
151									
152									
153									
154									
155									
156	\$38,704,635								
157	\$3,971,144								
158	(\$2,114,630)								
159	\$0								
160	\$3,671,421								
161	\$0								



	X	Y	Z	AA	AE	AF	AG	AS	AT
162	\$757,686								
163	\$0								
164									
165	\$44,990,256								
166									
167									
168	\$0								
169	\$128,801								
170	\$248,916								
171	\$22,243								
172	\$621								
173	\$32,296								
174	\$15,236								
175	\$380,122								
176	\$270,881								
177	\$0								
178	\$52,632								
179	\$17,808								
180	\$20,872								
181	\$0								
182	\$3,206								
183	\$280,678								
184	\$16,762								
185	\$2,186								
186	\$2,004								
187	\$60								
188	\$1,204								
189	\$0								
190	\$0								
191	\$32,528								
192	\$105,808								
193	\$384,640								
194	\$90,675								
195	\$219,221								
196	\$266,258								
197	\$289,474								
198	\$61,739								
199	\$181,965								
200	\$53,667								
201	\$36,964								
202	\$70,319								
203	\$0								
204	\$211,561								
205	\$363,490								
206	\$205,386								
207	\$1,138								
208	\$0								
209	\$177,596								
210	\$0								
211	\$0								
212	\$364,776								
213	\$0								
214	\$10,556								
215	\$0								
216	\$0								
217	\$0								
218	\$0								
219	\$0								
220	\$67,893								
221	\$273,871								
222	\$30,245								
223	\$249,693								
224	\$0								
225	\$190,929								
226	\$81,480								
227	\$0								
228	\$21,345								
229	\$0								
230	\$112,875								
231	\$0								
232	\$167,854								
233	\$454,387								
234	\$565,154								
235	\$0								
236	\$61,448								
237	\$0								
238	\$0								
239	\$0								
240	\$0								
241									
242	\$6,901,463								
243									
244									
245									

	X	Y	Z	AA	AE	AF	AG	AS	AT
246									
247		Customer Allocators							
	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total	
248									
249									
250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
253	\$ 28,109	\$ 24,852	\$ 2,898	\$ 359	\$ 7,525	\$ 405	\$ 231	\$ -	-
254	\$ 67,957	\$ 60,084	\$ 7,005	\$ 868	\$ 18,192	\$ 980	\$ 559	\$ -	-
255	\$ 19,131	\$ 16,946	\$ 1,953	\$ 232	\$ 5,131	\$ 276	\$ 158	\$ -	-
256	\$ 56,384	\$ 49,944	\$ 5,757	\$ 683	\$ 15,122	\$ 815	\$ 465	\$ -	-
257	\$ 28,769	\$ 25,432	\$ 2,990	\$ 346	\$ 7,700	\$ 415	\$ 237	\$ -	-
258	\$ 253,447	\$ 202,430	\$ 40,743	\$ 10,274	\$ 61,291	\$ 3,302	\$ 1,885	\$ -	-
259	\$ 70,319	\$ 36,333	\$ 13,852	\$ 20,133	\$ -	\$ -	\$ -	\$ -	-
260	\$ 40,575	\$ 35,771	\$ 4,262	\$ 542	\$ 10,831	\$ 583	\$ 333	\$ -	-
261	\$ 291,915	\$ 258,095	\$ 30,092	\$ 3,728	\$ 78,145	\$ 4,210	\$ 2,403	\$ -	-
262	\$ 12,004	\$ 10,633	\$ 1,226	\$ 145	\$ 3,219	\$ 173	\$ 99	\$ -	-
263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
264	\$ 177,596	\$ 145,228	\$ 20,865	\$ 11,503	\$ -	\$ -	\$ -	\$ -	-
265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
266	\$ 14,690	\$ 12,967	\$ 1,527	\$ 196	\$ 3,926	\$ 212	\$ 121	\$ -	-
267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
272	\$ 280,678	\$ 145,024	\$ 55,291	\$ 80,363	\$ -	\$ -	\$ -	\$ -	-
273	\$ 211,561	\$ 162,349	\$ 40,179	\$ 9,033	\$ -	\$ -	\$ -	\$ -	-
274	\$ 567,938	\$ 423,408	\$ 99,713	\$ 44,817	\$ 74	\$ 1	\$ 2,001	\$ -	-
275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
284									
285	\$ 2,121,072	\$ 1,609,496	\$ 328,354	\$ 183,221	\$ 211,156	\$ 11,373	\$ 8,492	\$ -	-
286									
287		Customer Allocators							
288	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total	
289									
290									
291	\$ 281,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
292	\$ 128,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
293	\$ 432,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
294	\$ 90,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
295	\$ 219,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
296	\$ 61,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
297	\$ 181,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
298	\$ 92,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
299	\$ 319,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
300	\$ 70,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
301	\$ 130,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
302	\$ 941,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
303	\$ 38,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
305	\$ 177,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
307	\$ 18,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
313	\$ 280,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
314	\$ 211,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
315	\$ 570,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
319	\$ 61,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
320	\$ 92,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
321	\$ 2,499,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
325									
326	\$ 6,901,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
327									
328									
329									
330									
331									

[illegible][illegible]

		A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV
95	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	1808-2	Buildings and Fixtures <= 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	1810-2	Leasehold Improvements <=50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	1825-2	Storage Battery Equipment <=50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	1830-4	Poles, Towers and Fixtures - Primary	\$10,113	\$6,068	\$4,045	\$10,113	\$3,201	\$913	\$1,955	\$0	\$0	\$0	\$0	\$6,068	\$2,768	\$326	\$42	\$638	\$45	\$26	\$4,045
112	1830-5	Poles, Towers and Fixtures - Secondary	\$719	\$431	\$288	\$719	\$297	\$72	\$62	\$0	\$0	\$0	\$0	\$431	\$201	\$20	\$1	\$61	\$3	\$2	\$288
113	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	1835-4	Overhead Conductors and Devices - Primary	\$11,211	\$6,727	\$4,484	\$11,211	\$3,548	\$1,012	\$2,167	\$0	\$0	\$0	\$0	\$6,727	\$3,069	\$361	\$46	\$929	\$50	\$29	\$4,484
116	1835-5	Overhead Conductors and Devices - Secondary	\$797	\$478	\$319	\$797	\$330	\$80	\$68	\$0	\$0	\$0	\$0	\$478	\$222	\$22	\$1	\$67	\$4	\$2	\$319
117	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	1840-4	Underground Conduit - Primary	\$36,197	\$21,718	\$14,479	\$36,197	\$11,456	\$3,266	\$6,996	\$0	\$0	\$0	\$0	\$21,718	\$9,908	\$1,167	\$150	\$3,000	\$162	\$92	\$14,479
120	1840-5	Underground Conduit - Secondary	\$8,998	\$3,599	\$2,399	\$8,998	\$2,480	\$604	\$515	\$0	\$0	\$0	\$0	\$3,599	\$1,673	\$168	\$8	\$507	\$27	\$16	\$2,399
121	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	1845-4	Underground Conductors and Devices - Primary	\$41,248	\$24,749	\$16,499	\$41,248	\$13,054	\$3,722	\$7,973	\$0	\$0	\$0	\$0	\$24,749	\$11,291	\$1,330	\$171	\$3,419	\$184	\$105	\$16,499
124	1845-5	Underground Conductors and Devices - Secondary	\$6,835	\$4,101	\$2,734	\$6,835	\$2,826	\$688	\$587	\$0	\$0	\$0	\$0	\$4,101	\$1,906	\$192	\$10	\$577	\$31	\$18	\$2,734
125	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128	Sub - Total		\$113,118	\$67,871	\$45,247	\$113,118	\$37,192	\$10,357	\$20,323	\$0	\$0	\$0	\$0	\$67,871	\$31,039	\$3,586	\$429	\$9,398	\$506	\$289	\$45,247
129	General Plant																				
130	1905	Land	\$0																		
131	1906	Land Rights	\$0																		
132	1908	Buildings and Fixtures	\$0																		
133	1910	Leasehold Improvements	\$0																		
134	1915	Office Furniture and Equipment	\$0																		
135	1920	Computer Equipment - Hardware	\$0																		
136	1925	Computer Software	\$0																		
137	1930	Transportation Equipment	\$0																		
138	1935	Stores Equipment	\$0																		
139	1940	Tools, Shop and Garage Equipment	\$0																		
140	1945	Measurement and Testing Equipment	\$0																		
141	1950	Power Operated Equipment	\$0																		
142	1955	Communication Equipment	\$0																		
143	1960	Miscellaneous Equipment	\$0																		
144	1970	Load Management Controls - Customer Premises	\$0																		
145	1975	Load Management Controls - Utility Premises	\$0																		
146	1980	System Supervisory Equipment	\$0																		
147	1990	Other Tangible Property	\$0																		
148	2005	Property Under Capital Leases	\$0																		
149	2010	Electric Plant Purchased or Sold	\$0																		
150	Sub - Total		\$0																		
151																					
152	TOTAL - 2105 CC		\$113,118	\$67,871	\$45,247	\$113,118	\$37,192	\$10,357	\$20,323	\$0	\$0	\$0	\$0	\$67,871	\$31,039	\$3,586	\$429	\$9,398	\$506	\$289	\$45,247
153																					
154	Accumulated Depreciation - 2105 Fixed Assets Only																				
155							Demand Allocation						Customer Allocation								
156							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	
157	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	
158	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	1805-2	Land Station <=50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	1806-2	Land Rights Station <=50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	1808-1	Buildings and Fixtures > 50 kV	(\$138,427)	(\$138,427)	\$0	(\$138,427)	(\$78,403)	(\$17,487)	(\$41,270)	(\$1,125)	(\$43)	(\$99)	(\$138,427)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	1808-2	Buildings and Fixtures <= 50 kV	(\$374,266)	(\$374,266)	\$0	(\$374,266)	(\$211,978)	(\$47,279)	(\$111,582)	(\$3,043)	(\$117)	(\$267)	(\$374,266)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	1810-2	Leasehold Improvements <=50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	1815	Transformer Station Equipment - Normally Primary above 50 kV	(\$2,276,655)	(\$2,276,655)	\$0	(\$2,276,655)	(\$1,289,460)	(\$287,598)	(\$678,753)	(\$18,510)	(\$710)	(\$1,625)	(\$2,276,655)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$4,785,189)	(\$4,785,189)	\$0	(\$4,785,189)	(\$2,524,049)	(\$719,629)	(\$1,541,511)	\$0	\$0	\$0	(\$4,785,189)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	1825-2	Storage Battery Equipment <=50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181	1830-4	Poles, Towers and Fixtures - Primary	(\$3,561,747)	(\$2,137,048)	(\$1,424,699)	(\$3,561,747)	(\$1,127,231)	(\$321,384)	(\$688,433)	\$0											

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV
1835-5		Overhead Conductors and Devices - Secondary	(\$280,808)	(\$168,485)	(\$112,323)	(\$280,808)	(\$116,106)	(\$28,268)	(\$24,110)	\$0	\$0	\$0	(\$168,485)	(\$78,323)	(\$7,882)	(\$398)	(\$23,714)	(\$1,278)	(\$729)	(\$112,323)
186	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189	1840-4	Underground Conduit - Primary	(\$4,554,614)	(\$2,732,768)	(\$1,821,846)	(\$4,554,614)	(\$1,441,456)	(\$410,972)	(\$880,340)	\$0	\$0	\$0	(\$2,732,768)	(\$1,246,756)	(\$146,805)	(\$18,853)	(\$377,487)	(\$20,336)	(\$11,608)	(\$1,821,846)
190	1840-5	Underground Conduit - Secondary	(\$754,740)	(\$452,844)	(\$301,896)	(\$754,740)	(\$312,063)	(\$75,978)	(\$64,803)	\$0	\$0	\$0	(\$452,844)	(\$210,512)	(\$21,185)	(\$1,068)	(\$63,738)	(\$3,434)	(\$1,960)	(\$301,896)
191	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193	1845-4	Underground Conductors and Devices - Primary	(\$5,190,023)	(\$3,114,014)	(\$2,076,009)	(\$5,190,023)	(\$1,642,552)	(\$468,307)	(\$1,003,155)	\$0	\$0	\$0	(\$3,114,014)	(\$1,420,689)	(\$167,286)	(\$21,483)	(\$430,150)	(\$23,173)	(\$13,228)	(\$2,076,009)
194	1845-5	Underground Conductors and Devices - Secondary	(\$860,033)	(\$516,020)	(\$344,013)	(\$860,033)	(\$355,599)	(\$86,578)	(\$73,843)	\$0	\$0	\$0	(\$516,020)	(\$239,880)	(\$24,140)	(\$1,217)	(\$72,630)	(\$3,913)	(\$2,233)	(\$344,013)
195	1850	Line Transformers	(\$6,338,931)	(\$3,803,359)	(\$2,635,572)	(\$6,338,931)	(\$2,073,596)	(\$589,999)	(\$1,139,764)	\$0	\$0	\$0	(\$3,803,359)	(\$1,737,182)	(\$204,249)	(\$23,654)	(\$525,977)	(\$28,336)	(\$16,175)	(\$2,635,572)
196	1855	Services	(\$914)	\$0	(\$914)	(\$914)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$578)	(\$116)	(\$29)	(\$175)	(\$9)	(\$5)	(\$914)
197	1860	Meters	(\$2,192,018)	\$0	(\$2,192,018)	(\$2,192,018)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,132,597)	(\$431,811)	(\$627,610)	\$0	\$0	\$0	(\$2,192,018)
198		Sub - Total	(\$35,510,305)	(\$23,020,239)	(\$12,490,066)	(\$35,510,305)	(\$12,526,900)	(\$3,435,272)	(\$7,032,528)	(\$22,678)	(\$870)	(\$1,991)	(\$23,020,239)	(\$8,193,019)	(\$1,252,661)	(\$725,758)	(\$2,137,725)	(\$115,165)	(\$65,738)	(\$12,490,066)
199		General Plant																		
200	1905	Land	\$0																	
201	1906	Land Rights	\$0																	
202	1908	Buildings and Fixtures	\$0																	
203	1910	Leasehold Improvements	\$0																	
204	1915	Office Furniture and Equipment	\$0																	
205	1920	Computer Equipment - Hardware	\$0																	
206	1925	Computer Software	\$0																	
207	1930	Transportation Equipment	\$0																	
208	1935	Stores Equipment	\$0																	
209	1940	Tools, Shop and Garage Equipment	\$0																	
210	1945	Measurement and Testing Equipment	\$0																	
211	1950	Power Operated Equipment	\$0																	
212	1955	Communication Equipment	\$0																	
213	1960	Miscellaneous Equipment	\$0																	
214	1970	Load Management Controls - Customer Premises	\$0																	
215	1975	Load Management Controls - Utility Premises	\$0																	
216	1980	System Supervisory Equipment	(\$807,999)																	
217	1990	Other Tangible Property	\$0																	
218	2005	Property Under Capital Leases	\$0																	
219	2010	Electric Plant Purchased or Sold	\$0																	
220		Sub - Total	(\$807,999)																	
221																				
222		TOTAL - 2105 FA	(\$36,318,304)	(\$23,020,239)	(\$12,490,066)	(\$35,510,305)	(\$12,526,900)	(\$3,435,272)	(\$7,032,528)	(\$22,678)	(\$870)	(\$1,991)	(\$23,020,239)	(\$8,193,019)	(\$1,252,661)	(\$725,758)	(\$2,137,725)	(\$115,165)	(\$65,738)	(\$12,490,066)
223																				
224	Accumulated Depreciation - 2120																			
225																				
226																				
	Account	Description	Accumulated Depreciation																	
227																				
228	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
229	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
231	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
237	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
238	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
239	1810-1	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	1810-2	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
241	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
242	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
243	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
244	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
245	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
246	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
247	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
248	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
249	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
261	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
262	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
263	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
264	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
265	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
266	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
267	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
268		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
269		General Plant																		
270	1905	Land	\$0																	
271	1906	Land Rights	\$0																	
272	1908	Buildings and Fixtures	\$0																	
273	1910	Leasehold Improvements	\$0																	

A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AK
282	1955	Communication Equipmen	\$0																
283	1960	Miscellaneous Equipmen	\$0																
284	1970	Load Management Controls - Customer Premises	\$0																
285	1975																		
286	1980	Load Management Controls - Utility Premises	\$0																
287	1990	System Supervisory Equipmen	\$0																
288	2005	Other Tangible Property	\$0																
289	2010	Property Under Capital Lease	\$0																
290	2010	Electric Plant Purchased or Sold	\$0																
291		Sub - Total	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292		TOTAL - 2120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

293																			
294																			

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

297																				
298						Demand Allocation						Customer Allocation								
299						1	2	3	7	8	9	Sub-total	1	2	3	7	8	9	Sub-total	
300	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total
301	1565	Conservation and Demand Managemer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
307	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
309	1808-1	Buildings and Fixtures > 50 kV	\$4,039	\$4,039	\$0	\$4,039	\$2,288	\$510	\$1,204	\$33	\$1	\$3	\$4,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	1808-2	Buildings and Fixtures < 50 Kv	\$10,919	\$10,919	\$0	\$10,919	\$6,184	\$1,379	\$3,255	\$89	\$3	\$8	\$10,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311	1810	Leasehold Improvement:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
312	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
314	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$104,853	\$104,853	\$0	\$104,853	\$59,387	\$13,246	\$31,260	\$852	\$33	\$75	\$104,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0
315	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$164,862	\$164,862	\$0	\$164,862	\$86,960	\$24,793	\$53,109	\$0	\$0	\$0	\$164,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0
318	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
319	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
322	1830	Poles, Towers and Fixtures: Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
324	1830-4	Poles, Towers and Fixtures - Primary	\$285,208	\$171,125	\$114,083	\$285,208	\$90,263	\$25,735	\$55,127	\$0	\$0	\$0	\$171,125	\$78,071	\$9,193	\$1,181	\$23,638	\$1,273	\$727	\$114,083
325	1830-5	Poles, Towers and Fixtures - Secondary	\$20,283	\$12,170	\$8,113	\$20,283	\$8,386	\$2,042	\$1,742	\$0	\$0	\$0	\$12,170	\$5,657	\$569	\$29	\$1,713	\$92	\$53	\$8,113
326	1835	Overhead Conductors and Devices: Overhead Conductors and Device:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
327	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
328	1835-4	Overhead Conductors and Devices - Primary Overhead Conductors and Devices -	\$316,189	\$189,713	\$126,476	\$316,189	\$100,068	\$28,530	\$61,115	\$0	\$0	\$0	\$189,713	\$86,552	\$10,191	\$1,309	\$26,206	\$1,412	\$806	\$126,476
329	1835-5	Secondary	\$22,486	\$13,492	\$8,994	\$22,486	\$9,297	\$2,264	\$1,931	\$0	\$0	\$0	\$13,492	\$6,272	\$631	\$32	\$1,899	\$102	\$58	\$8,994
330	1840	Underground Conduit: Underground Conduit - Bulk Deliverv	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331	1840-3	Underground Conduit - Bulk Deliverv	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
332	1840-4	Underground Conduit - Primary	\$317,350	\$190,410	\$126,940	\$317,350	\$100,436	\$28,635	\$61,339	\$0	\$0	\$0	\$190,410	\$86,870	\$10,229	\$1,314	\$26,302	\$1,417	\$809	\$126,940
333	1840-5	Underground Conduit - Secondary	\$52,588	\$31,553	\$21,035	\$52,588	\$21,744	\$5,294	\$4,515	\$0	\$0	\$0	\$31,553	\$14,668	\$1,476	\$74	\$4,441	\$239	\$137	\$21,035
334	1845	Underground Conductors and Devices: Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
335	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
336	1845-4	Underground Conductors and Devices - Primary Underground Conductors and Devices -	\$361,623	\$216,974	\$144,649	\$361,623	\$114,447	\$32,630	\$69,896	\$0	\$0	\$0	\$216,974	\$98,989	\$11,656	\$1,497	\$29,971	\$1,615	\$922	\$144,649
337	1845-5	Secondary	\$59,924	\$35,954	\$23,970	\$59,924	\$24,777	\$6,032	\$5,145	\$0	\$0	\$0	\$35,954	\$16,714	\$1,682	\$85	\$5,061	\$273	\$156	\$23,970
338	1850	Line Transformers	\$491,469	\$294,881	\$196,588	\$491,469	\$160,770	\$45,744	\$88,368	\$0	\$0	\$0	\$294,881	\$134,687	\$15,836	\$1,834	\$40,780	\$2,197	\$1,254	\$196,588
339	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	1860	Meters	\$153,205	\$0	\$153,205	\$153,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,160	\$30,180	\$43,865	\$0	\$0	\$0	\$153,205
341	Sub - Total		\$2,364,998	\$1,440,945	\$924,053	\$2,364,998	\$785,008	\$216,834	\$438,006	\$974	\$37	\$86	\$1,440,945	\$607,639	\$91,644	\$51,219	\$160,011	\$8,620	\$4,921	\$924,053

343	General Plant																		
344	1905	Land	\$0																
345	1906	Land Rights	\$0																
346	1908	Buildings and Fixtures	\$0																
347	1910	Leasehold Improvement:	\$0																
348	1915	Office Furniture and Equipmen	\$0																
349	1920	Computer Equipment - Hardwar	\$0																
350	1925	Computer Software	\$0																
351	1930	Transportation Equipmen	\$0																
352	1935	Stores Equipment	\$0																
353	1940	Tools, Shop and Garage Equipmen	\$0																
354	1945	Measurement and Testing Equipmen	\$0																
355	1950	Power Operated Equipmen	\$0																
356	1955	Communication Equipmen	\$0																
357	1960	Miscellaneous Equipmen	\$0																
358	1970	Load Management Controls - Customer Premises	\$0																
359	1975																		
360	1980	Load Management Controls - Utility Premises	\$0																
361	1990	System Supervisory Equipmen	\$228,893																
362	2005	Other Tangible Property	\$0																
363	2010	Property Under Capital Lease	\$0																
363	2010	Electric Plant Purchased or Sold	\$0																
364		Sub - Total	\$228,893			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
365		TOTAL - 5705	\$2,593,891	\$1,440,945	\$924,053	\$2,364,998	\$785,008	\$216,834	\$438,006	\$974	\$37	\$86	\$1,440,945	\$607,639	\$91,644	\$51,219	\$160,011	\$8,620	\$4,921
366																			
367																			

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

369																					
370																					
371							Demand Allocation							Customer Allocation							
372							1	2	3	7	8	9	Sub-total	1	2	3	7	8	9	Sub-total	
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	
373																					
374	1565	Conservation and Demand Managemer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
375	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

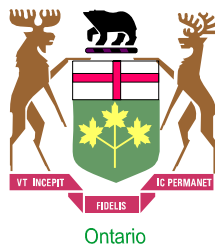
	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	
376	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
377	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
378	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
379	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
380	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
381	1808	Buildings and Fixture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
382	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
383	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
384	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
385	1810-1	Leasehold Improvements >50 k\	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
386	1810-2	Leasehold Improvements <50 k\	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
387	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
388	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
389	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
390	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
391	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
392	1825	Storage Battery Equipmen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
393	1825-1	Storage Battery Equipment > 50 k\	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
394	1825-2	Storage Battery Equipment <50 k\	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
395	1830	Poles, Towers and Fixture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
396	1830-3	Poles, Towers and Fixtures - Subtransmissior Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
397	1830-4	Poles, Towers and Fixtures - Primar	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
398	1830-5	Poles, Towers and Fixtures - Secondar	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
399	1835	Overhead Conductors and Device	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
400	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
401	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
402	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
403	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
404	1840-3	Underground Conduit - Bulk Delivien	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
405	1840-4	Underground Conduit - Primar	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
406	1840-5	Underground Conduit - Secondar	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407	1845	Underground Conductors and Device	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
409	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
410	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
411	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
412	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
413	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
414		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
415	General Plant																				
416	1905	Land	\$0																		
417	1906	Land Rights	\$0																		
418	1908	Buildings and Fixture	\$0																		
419	1910	Leasehold Improvement	\$0																		
420	1915	Office Furniture and Equipmen	\$0																		
421	1920	Computer Equipment - Hardwar	\$0																		
422	1925	Computer Software	\$0																		
423	1930	Transportation Equipmen	\$0																		
424	1935	Stores Equipment	\$0																		
425	1940	Tools, Shop and Garage Equipmen	\$0																		
426	1945	Measurement and Testing Equipmen	\$0																		
427	1950	Power Operated Equipmen	\$0																		
428	1955	Communication Equipmen	\$0																		
429	1960	Miscellaneous Equipmen	\$0																		
430	1970	Load Management Controls - Custome Premises	\$0																		
431	1975	Load Management Controls - Utility Premises	\$0																		
432	1980	System Supervisory Equipmen	\$0																		
433	1990	Other Tangible Property	\$0																		
434	2005	Property Under Capital Lease	\$0																		
435	2010	Electric Plant Purchased or Sold	\$0																		
436		Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
437																					
438		TOTAL - 5710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

[illegible]



	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV
564	1908	Buildings and Fixtures	\$0																	
565	1910	Leasehold Improvements	\$0																	
566	1915	Office Furniture and Equipment	\$0																	
567	1920	Computer Equipment - Hardware	\$0																	
568	1925	Computer Software	\$0																	
569	1930	Transportation Equipment	\$0																	
570	1935	Stores Equipment	\$0																	
571	1940	Tools, Shop and Garage Equipment	\$0																	
572	1945	Measurement and Testing Equipment	\$0																	
573	1950	Power Operated Equipment	\$0																	
574	1955	Communication Equipment	\$0																	
575	1960	Miscellaneous Equipment	\$0																	
	1970	Load Management Controls - Customer Premises																		
576			\$0																	
	1975																			
577		Load Management Controls - Utility Premises	\$0																	
578	1980	System Supervisory Equipment	\$0																	
579	1990	Other Tangible Property	\$0																	
580	2005	Property Under Capital Lease	\$0																	
581	2010	Electric Plant Purchased or Sold	\$0																	
582		Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
583																				
584		TOTAL - 5720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
585																				
586							Demand Allocation							Customer Allocation						
587							1	2	3	7	8	9	Sub-total	1	2	3	7	8	9	Sub-total
	Account	Description		Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total
588																				
589	1565	Conservation and Demand Manager	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	62.14%	14.24%	18.09%	5.05%	0.27%	0.21%	100.00%
590	1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
591	1805-1	Land Station >50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
592	1805-2	Land Station <50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
593	1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
594	1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
595	1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
596	1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
597	1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
598	1808-2	Buildings and Fixtures < 50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
599	1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
600	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
601	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Transformer Station Equipment - Normally																		
602	1815	Primary above 50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Distribution Station Equipment - Normally																		
603	1820	Primary below 50 kV					56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Distribution Station Equipment - Normally																		
604	1820-1	Primary below 50 kV (Bulk)	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
605	1820-2	Distribution Station Equipment - Normally																		
		Primary below 50 kV (Primary)	100%	100%	0%	100%	52.75%	15.04%	32.21%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Distribution Station Equipment - Normally																		
606	1820-3	Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	49.06%	13.73%	36.07%	0.97%	0.04%	0.12%	100.00%
607	1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
608	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
609	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
610	1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Poles, Towers and Fixtures - Subtransmission																		
611	1830-3	Bulk Delivery	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
612	1830-4	Poles, Towers and Fixtures - Primary	100%	60%	40%	100%	52.75%	15.04%	32.21%	0.00%	0.00%	0.00%	100.00%	68.43%	8.06%	1.03%	20.72%	1.12%	0.64%	100.00%
613	1830-5	Poles, Towers and Fixtures - Secondary	100%	60%	40%	100%	68.91%	16.78%	14.31%	0.00%	0.00%	0.00%	100.00%	69.73%	7.02%	0.35%	21.11%	1.14%	0.65%	100.00%
614	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Subtransmission Bulk Delivery	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
615	1835-3																			
616	1835-4	Overhead Conductors and Devices - Primary	100%	60%	40%	100%	52.75%	15.04%	32.21%	0.00%	0.00%	0.00%	100.00%	68.43%	8.06%	1.03%	20.72%	1.12%	0.64%	100.00%
		Overhead Conductors and Devices - Secondary	100%	60%	40%	100%	68.91%	16.78%	14.31%	0.00%	0.00%	0.00%	100.00%	69.73%	7.02%	0.35%	21.11%	1.14%	0.65%	100.00%
617	1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
618	1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
619	1840-4	Underground Conduit - Primary	100%	60%	40%	100%	52.75%	15.04%	32.21%	0.00%	0.00%	0.07%	100.00%	68.43%	8.06%	1.03%	20.72%	1.12%	0.64%	100.00%
620	1840-5	Underground Conduit - Secondary	100%	60%	40%	100%	68.91%	16.78%	14.31%	0.00%	0.00%	0.00%	100.00%	69.73%	7.02%	0.35%	21.11%	1.14%	0.65%	100.00%
621	1845	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
622	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
623	1845-4	Underground Conductors and Devices - Primary	100%	60%	40%	100%	52.75%	15.04%	32.21%	0.00%	0.00%	0.00%	100.00%	68.43%	8.06%	1.03%	20.72%	1.12%	0.64%	100.00%
624	1845-5	Underground Conductors and Devices - Secondary	100%	60%	40%	100%	68.91%	16.78%	14.31%	0.00%	0.00%	0.00%	100.00%	69.73%	7.02%	0.35%	21.11%	1.14%	0.65%	100.00%
625	1850	Line Transformers	100%	60%	40%	100%	54.52%	15.51%	29.97%	0.00%	0.00%	0.00%	100.00%	68.51%	8.06%	0.93%	20.74%	1.12%	0.64%	100.00%
626	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	63.27%	12.74%	3.21%	19.16%	1.03%	0.59%	100.00%
627	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	51.67%	19.70%	28.63%	0.00%	0.00%	0.00%	100.00%
628		General Plant																		
629	1905	Land	100%																	
630	1906	Land Rights	100%																	
631	1908	Buildings and Fixtures	100%																	
632	1910	Leasehold Improvements	100%																	
633	1915	Office Furniture and Equipment	100%																	
634	1920	Computer Equipment - Hardware	100%																	
635	1925	Computer Software	100%																	
636	1930	Transportation Equipment	100%																	
637	1935	Stores Equipment	100%																	

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV
662																				
663																				
664																				
665																				
666																				
667																				
668																				
669																				



# 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

## Sheet E1 Categorization Worksheet - First Run

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

### Density of Utility

Density	Number of Customers	kM of Lines
56	32394	581

### Deemed Customer Cost Component based on Survey Results

#### Customer Component


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

### Categorization and Demand Allocation for Distribution Assets Accounts

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

1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	40%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	40%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	40%
1835	Overhead Conductors and Devices	DNCP	CCA	40%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	40%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	40%
1840	Underground Conduit	DNCP	CCA	40%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	40%
1840-5	Underground Conduit - Secondary	SNCP	CCS	40%
1845	Underground Conductors and Devices	DNCP	CCA	40%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	40%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	40%
1850	Line Transformers	LTNCP	CCLT	40%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	<b>Accumulated Amortization</b>			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	<b>Operation</b>			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5010	Load Dispatching	1815-1855 D	1815-1855 C	40%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	40%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	40%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	40%

5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	40%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	40%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	40%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	40%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	40%
	<b><u>Maintenance</u></b>			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	40%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	40%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	40%
5145	Maintenance of Underground Conduit	1840 D	1840 C	40%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	40%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	40%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%

	A	B	C	D	E	F	J	K	L
1		2006 Cost Allocation Information Filing							
2		PUC Distribution Inc.							
3		EB-2005-0412 EB-2007-0001							
4		Saturday, January 00, 1900							
5		Sheet E2 Allocator Worksheet - First Run							
6									
7	<div><b>Details:</b> The worksheet below details how allocators are derived.</div>								
8									
9									
10									
11									
12									
13									
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%	58.16%	14.45%	27.33%	0.00%	0.00%	0.07%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	58.16%	14.45%	27.33%	0.00%	0.00%	0.07%
22	Distribution CP (Total System)	DCP1	100.00%	58.16%	14.45%	27.33%	0.00%	0.00%	0.07%
23									
24	4 cp								
25	Transformation CP	TCP4	100.00%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%
27	Distribution CP (Total System)	DCP4	100.00%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%
28									
29	12 cp								
30	Transformation CP	TCP12	100.00%	52.76%	13.36%	33.12%	0.65%	0.03%	0.09%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	52.76%	13.36%	33.12%	0.65%	0.03%	0.09%
32	Distribution CP (Total System)	DCP12	100.00%	52.76%	13.36%	33.12%	0.65%	0.03%	0.09%
33									
34	NON CO_INCIDENT PEAK								
35	1 NCP								
36	Distribution NCP ( Total System)	DNCP1	100.00%	56.37%	14.84%	28.79%	0.00%	0.00%	0.00%
37	Primary NCP	PNCP1	100.00%	53.51%	15.24%	31.26%	0.00%	0.00%	0.00%
38	Line Transformer NCP	LTNCP1	100.00%	55.25%	15.70%	29.05%	0.00%	0.00%	0.00%
39	Secondary NCP	SNCP1	100.00%	69.36%	16.86%	13.78%	0.00%	0.00%	0.00%
40									
41	4 NCP								
42	Distribution NCP ( Total System)	DNCP4	100.00%	55.81%	14.64%	29.55%	0.00%	0.00%	0.00%
43	Primary NCP	PNCP4	100.00%	52.75%	15.04%	32.21%	0.00%	0.00%	0.00%
44	Line Transformer NCP	LTNCP4	100.00%	54.52%	15.51%	29.97%	0.00%	0.00%	0.00%
45	Secondary NCP	SNCP4	100.00%	68.91%	16.78%	14.31%	0.00%	0.00%	0.00%
46									
47	12 NCP								
48	Distribution NCP ( Total System)	DNCP12	100.00%	51.71%	15.20%	33.09%	0.00%	0.00%	0.00%
49	Primary NCP	PNCP12	100.00%	47.45%	15.76%	36.79%	0.00%	0.00%	0.00%
50	Line Transformer NCP	LTNCP12	100.00%	49.27%	16.33%	34.39%	0.00%	0.00%	0.00%
51	Secondary NCP	SNCP12	100.00%	64.63%	18.33%	17.04%	0.00%	0.00%	0.00%
52									
53	Demand Allocators - Composite								
54									
55	DEMAND 1815-1855	1815-1855 D	100.00%	54.45%	14.98%	30.48%	0.09%	0.00%	0.01%
56	DEMAND 1808	1808 D	100.00%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%
57	DEMAND 1815	1815 D	100.00%	56.64%	12.63%	29.81%	0.81%	0.03%	0.07%
58	DEMAND 1820	1820 D	100.00%	52.75%	15.04%	32.21%	0.00%	0.00%	0.00%
		1815 & 1820							
59	DEMAND 1815 & 1820	D	100.00%	54.24%	14.12%	31.29%	0.31%	0.01%	0.03%
60	DEMAND 1830	1830 D	100.00%	53.82%	15.15%	31.03%	0.00%	0.00%	0.00%
61	DEMAND 1835	1835 D	100.00%	53.82%	15.15%	31.03%	0.00%	0.00%	0.00%
		1830 & 1835							
62	DEMAND 1830 & 1835	D	100.00%	53.82%	15.15%	31.03%	0.00%	0.00%	0.00%
63	DEMAND 1840	1840 D	100.00%	55.05%	15.29%	29.67%	0.00%	0.00%	0.00%
64	DEMAND 1845	1845 D	100.00%	55.05%	15.29%	29.67%	0.00%	0.00%	0.00%
		1840 & 1845							
65	DEMAND 1840 & 1845	D	100.00%	55.05%	15.29%	29.67%	0.00%	0.00%	0.00%
66	DEMAND 1850	1850 D	100.00%	54.52%	15.51%	29.97%	0.00%	0.00%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69									







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

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related			
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M					
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC				
1805	Land		dp	DDCP										
1805-1	Land Station >50 kV		dp	TCP	TCP4			TCP4				TCP4		
1805-2	Land Station <50 kV		dp	DCP	DCP4			DCP4				DCP4		
1806	Land Rights		dp	DDCP										
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4			TCP4				TCP4		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4			DCP4				DCP4		
1808	Buildings and Fixtures		dp	DDCP										
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4			TCP4				TCP4		
1808-2	Buildings and Fixtures < 50 kV		dp	DCP	DCP4			DCP4				DCP4		
1810	Leasehold Improvements		dp	DDCP										
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4			TCP4				TCP4		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4			DCP4				DCP4		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4			TCP4				TCP4		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4			DCP4				DCP4		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4			DCP4				DCP4		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4					PNCP4	
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN					
1825	Storage Battery Equipment		dp	DDCP										
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4			TCP4				TCP4		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4			DCP4				DCP4		
1830	Poles, Towers and Fixtures		dp	DDNCP										
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4			BCP4				BCP4		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4	
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4	
1835	Overhead Conductors and Devices		dp	DDNCP										
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4			BCP4				BCP4		
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4	
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4	
1840	Underground Conduit		dp	DDNCP										
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4			BCP4				BCP4		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4	
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				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			BCP4				BCP4		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4	
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4	
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT				LTNCP4	
1855	Services	Services and Meters	dp			CWCS			CWCS					
1860	Meters	Services and Meters	dp			CWMC			CWMC					
1905	Land	Land and Buildings	gp							NFA ECC				
1906	Land Rights	Land and Buildings	gp							NFA ECC				
1908	Buildings and Fixtures	General Plant	gp							NFA ECC				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand
1910	Leasehold Improvements	General Plant	gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC					
1925	Computer Software	IT Assets	gp							NFA ECC					
1930	Transportation Equipment	Equipment	gp							NFA ECC					
1935	Stores Equipment	Equipment	gp							NFA ECC					
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC					
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC					
1950	Power Operated Equipment	Equipment	gp							NFA ECC					
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC					
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV								CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi								CWNB				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								CWNB				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								CWNB				
4205	Interdepartmental Rents	Other Distribution Revenue	mi								NFA				
4210	Rent from Electric Property	Other Distribution Revenue	mi								NFA				
4215	Other Utility Operating Income	Other Distribution Revenue	mi								NFA				
4220	Other Electric Revenues	Other Distribution Revenue	mi								NFA				
4225	Late Payment Charges	Late Payment Charges	mi								LPHA				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi								CWNB				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								NFA				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								NFA				
4305	Regulatory Debits	Other Income & Deductions	mi								NFA				
4310	Regulatory Credits	Other Income & Deductions	mi								NFA				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								NFA				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								NFA				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								NFA				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								NFA				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								NFA				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								NFA				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								NFA				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								NFA				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								NFA				
4405	Interest and Dividend Income	Other Income & Deductions	mi								NFA				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								NFA				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C						1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C						1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C						1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C		1830 & 1835 D	1830 & 1835 C						1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C						1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C						1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C		1840 & 1845 D	1840 & 1845 C						1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C						1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C						1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di							O&M					
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C						1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C						1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C						1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C						1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C						1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C						1845 D

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID				
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C						1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR						
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5405	Supervision	Community Relations (Working Capital)	ad							O&M					
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M					
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
5505	Supervision	Other Distribution Expenses	ad							O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5660	General Advertising Expenses	Advertising Expenses	ad							O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M					
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop							NFA ECC					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout						PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout						PRORATED

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

FINAL
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FINAL
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## 2006 Cost Allocation Information Filing

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

### Sheet E5 Reconciliation Worksheet - First Run

#### Details:

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary
1565	Conservation and Demand Management Expenditures and Recoveries	\$220,657		\$220,657		\$0	\$220,657	\$220,657	\$0	\$220,657
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$66,254	\$66,254		\$0	\$66,254	\$66,254	\$0	\$66,254
1805-2	Land Station <50 kV		\$234,900	\$234,900		\$0	\$234,900	\$234,900	\$0	\$234,900
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$275,661	\$275,661		\$0	\$275,661	\$275,661	\$0	\$275,661
1806-2	Land Rights Station <50 kV		\$34,070	\$34,070		\$0	\$34,070	\$34,070	\$0	\$34,070
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$312,419	\$312,419		\$0	\$312,419	\$312,419	\$0	\$312,419
1808-2	Buildings and Fixtures < 50 kV		\$844,690	\$844,690		\$0	\$844,690	\$844,690	\$0	\$844,690
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$4,433,887	\$4,433,887		\$0	\$4,433,887	\$4,433,887	\$0	\$4,433,887
	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$7,136,868	\$7,136,868		\$0	\$7,136,868	\$7,136,868	\$0	\$7,136,868
	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Primary		\$6,983,475	\$6,983,475		\$0	\$6,983,475	\$6,983,475	\$0	\$6,983,475
1830-5	Poles, Towers and Fixtures - Secondary		\$496,682	\$496,682		\$0	\$496,682	\$496,682	\$0	\$496,682
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Primary		\$7,742,065	\$7,742,065		\$0	\$7,742,065	\$7,742,065	\$0	\$7,742,065
	Overhead Conductors and Devices - Secondary		\$550,635	\$550,635		\$0	\$550,635	\$550,635	\$0	\$550,635
1840	Underground Conduit		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$8,697,630	\$8,697,630		\$0	\$8,697,630	\$8,697,630	\$0	\$8,697,630
1840-5	Underground Conduit - Secondary		\$1,441,831	\$1,441,831		\$0	\$1,441,831	\$1,441,831	\$0	\$1,441,831
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0

1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$9,911,023	\$9,911,023	\$0	\$9,911,023	\$9,911,023	\$0	\$9,911,023
1845-5	Underground Conductors and Devices - Secondary	\$1,642,979	\$1,642,979	\$0	\$1,642,979	\$1,642,979	\$0	\$1,642,979
1850	Line Transformers	\$12,994,560	\$12,994,560	\$0	\$12,994,560	\$12,994,560	\$0	\$12,994,560
1855	Services	\$765,705	\$765,705	\$0	\$765,705	\$765,705	\$0	\$765,705
1860	Meters	\$4,304,842	\$4,304,842	\$0	\$4,304,842	\$4,304,842	\$0	\$4,304,842
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$3,374,864	\$3,374,864	\$0	\$3,374,864	\$3,374,864	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$989,570)	\$0	(\$989,570)	\$0	(\$989,570)	(\$989,570)	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$36,205,186)	(\$36,205,186)	\$0	(\$36,205,186)	(\$36,205,186)	\$0	(\$36,205,186)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$1,937,462)	(\$1,937,462)	\$0	(\$1,937,462)	(\$1,937,462)	\$0	(\$1,937,462)
4080	Distribution Services Revenue	(\$11,863,650)	(\$11,863,650)	\$0	(\$11,863,650)	(\$11,863,650)	\$0	(\$11,863,650)
4082	Retail Services Revenues	(\$32,487)	(\$32,487)	\$0	(\$32,487)	(\$32,487)	\$0	(\$32,487)
4084	Service Transaction Requests (STR) Revenues	(\$127)	(\$127)	\$0	(\$127)	(\$127)	\$0	(\$127)
4090	Electric Services Incidental to Energy Sales	(\$112,488)	(\$112,488)	\$0	(\$112,488)	(\$112,488)	\$0	(\$112,488)
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$158,171)	(\$158,171)	\$0	(\$158,171)	(\$158,171)	\$0	(\$158,171)
4235	Miscellaneous Service Revenues	(\$384,124)	(\$384,124)	\$0	(\$384,124)	(\$384,124)	\$0	(\$384,124)
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$77,541)	(\$77,541)	\$0	(\$77,541)	(\$77,541)	\$0	(\$77,541)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	(\$12,070)	(\$12,070)	\$0	(\$12,070)	(\$12,070)	\$0	(\$12,070)
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$323,378)	(\$323,378)	\$0	(\$323,378)	(\$323,378)	\$0	(\$323,378)
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$38,704,635	\$38,704,635	\$0	\$38,704,635	\$38,704,635	\$0	\$38,704,635
4708	Charges-WMS	\$3,971,144	\$3,971,144	\$0	\$3,971,144	\$3,971,144	\$0	\$3,971,144
4710	Cost of Power Adjustments	(\$2,114,630)	(\$2,114,630)	\$0	(\$2,114,630)	(\$2,114,630)	\$0	(\$2,114,630)
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$3,671,421	\$3,671,421	\$0	\$3,671,421	\$3,671,421	\$0	\$3,671,421
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$757,686	\$757,686	\$0	\$757,686	\$757,686	\$0	\$757,686
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$128,801	\$128,801	\$0	\$128,801	\$128,801	\$0	\$128,801
5012	Station Buildings and Fixtures Expense	\$248,916	\$248,916	\$0	\$248,916	\$248,916	\$0	\$248,916
5014	Transformer Station Equipment - Operation Labour	\$22,243	\$22,243	\$0	\$22,243	\$22,243	\$0	\$22,243
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$621	\$621	\$0	\$621	\$621	\$0	\$621
5016	Distribution Station Equipment - Operation Labour	\$32,296	\$32,296	\$0	\$32,296	\$32,296	\$0	\$32,296
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$15,236	\$15,236	\$0	\$15,236	\$15,236	\$0	\$15,236
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$380,122	\$380,122	\$0	\$380,122	\$380,122	\$0	\$380,122
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$270,881	\$270,881	\$0	\$270,881	\$270,881	\$0	\$270,881
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$52,632	\$52,632	\$0	\$52,632	\$52,632	\$0	\$52,632
5040	Underground Distribution Lines and Feeders - Operation Labour	\$17,808	\$17,808	\$0	\$17,808	\$17,808	\$0	\$17,808
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$20,872	\$20,872	\$0	\$20,872	\$20,872	\$0	\$20,872
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$3,206	\$3,206	\$0	\$3,206	\$3,206	\$0	\$3,206
5065	Meter Expense	\$280,678	\$280,678	\$0	\$280,678	\$280,678	\$0	\$280,678
5070	Customer Premises - Operation Labour	\$16,762	\$16,762	\$0	\$16,762	\$16,762	\$0	\$16,762
5075	Customer Premises - Materials and Expenses	\$2,186	\$2,186	\$0	\$2,186	\$2,186	\$0	\$2,186
5085	Miscellaneous Distribution Expense	\$2,004	\$2,004	\$0	\$2,004	\$2,004	\$0	\$2,004

5090	Underground Distribution Lines and Feeders - Rental Paid	\$60	\$60	\$0	\$60	\$60	\$0	\$60
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$1,204	\$1,204	\$0	\$1,204	\$1,204	\$0	\$1,204
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,528	\$32,528	\$0	\$32,528	\$32,528	\$0	\$32,528
5112	Maintenance of Transformer Station Equipment	\$105,808	\$105,808	\$0	\$105,808	\$105,808	\$0	\$105,808
5114	Maintenance of Distribution Station Equipment	\$384,640	\$384,640	\$0	\$384,640	\$384,640	\$0	\$384,640
5120	Maintenance of Poles, Towers and Fixtures	\$90,675	\$90,675	\$0	\$90,675	\$90,675	\$0	\$90,675
5125	Maintenance of Overhead Conductors and Devices	\$219,221	\$219,221	\$0	\$219,221	\$219,221	\$0	\$219,221
5130	Maintenance of Overhead Services	\$266,258	\$266,258	\$0	\$266,258	\$266,258	\$0	\$266,258
5135	Overhead Distribution Lines and Feeders - Right of Way	\$289,474	\$289,474	\$0	\$289,474	\$289,474	\$0	\$289,474
5145	Maintenance of Underground Conduit	\$61,739	\$61,739	\$0	\$61,739	\$61,739	\$0	\$61,739
5150	Maintenance of Underground Conductors and Devices	\$181,965	\$181,965	\$0	\$181,965	\$181,965	\$0	\$181,965
5155	Maintenance of Underground Services	\$53,667	\$53,667	\$0	\$53,667	\$53,667	\$0	\$53,667
5160	Maintenance of Line Transformers	\$36,964	\$36,964	\$0	\$36,964	\$36,964	\$0	\$36,964
5175	Maintenance of Meters	\$70,319	\$70,319	\$0	\$70,319	\$70,319	\$0	\$70,319
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$211,561	\$211,561	\$0	\$211,561	\$211,561	\$0	\$211,561
5315	Customer Billing	\$363,490	\$363,490	\$0	\$363,490	\$363,490	\$0	\$363,490
5320	Collecting	\$205,386	\$205,386	\$0	\$205,386	\$205,386	\$0	\$205,386
5325	Collecting- Cash Over and Short	\$1,138	\$1,138	\$0	\$1,138	\$1,138	\$0	\$1,138
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$177,596	\$177,596	\$0	\$177,596	\$177,596	\$0	\$177,596
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$364,776	\$364,776	\$0	\$364,776	\$364,776	\$0	\$364,776
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$10,556	\$10,556	\$0	\$10,556	\$10,556	\$0	\$10,556
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$67,893	\$67,893	\$0	\$67,893	\$67,893	\$0	\$67,893
5610	Management Salaries and Expenses	\$273,871	\$273,871	\$0	\$273,871	\$273,871	\$0	\$273,871
5615	General Administrative Salaries and Expenses	\$30,245	\$30,245	\$0	\$30,245	\$30,245	\$0	\$30,245
5620	Office Supplies and Expenses	\$249,693	\$249,693	\$0	\$249,693	\$249,693	\$0	\$249,693
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$190,929	\$190,929	\$0	\$190,929	\$190,929	\$0	\$190,929
5635	Property Insurance	\$81,480	\$81,480	\$0	\$81,480	\$81,480	\$0	\$81,480
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$21,345	\$21,345	\$0	\$21,345	\$21,345	\$0	\$21,345
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$112,875	\$112,875	\$0	\$112,875	\$112,875	\$0	\$112,875
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$167,854	\$167,854	\$0	\$167,854	\$167,854	\$0	\$167,854
5670	Rent	\$454,387	\$454,387	\$0	\$454,387	\$454,387	\$0	\$454,387
5675	Maintenance of General Plant	\$565,154	\$565,154	\$0	\$565,154	\$565,154	\$0	\$565,154
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5705	Amortization Expense - Property, Plant, and Equipment	\$2,593,891		\$2,593,891		\$0	\$2,593,891	\$2,593,891	\$0	\$2,593,891
5710	Amortization of Limited Term Electric Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0		\$0		\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0		\$0		\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0		\$0		\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0		\$0		\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$1,366,389		\$1,366,389		\$0	\$1,366,389	\$1,366,389	\$0	\$1,366,389
6105	Taxes Other Than Income Taxes	\$61,448		\$61,448		\$0	\$61,448	\$61,448	\$0	\$61,448
6110	Income Taxes	\$164,831		\$164,831		\$0	\$164,831	\$164,831	\$0	\$164,831
6205	Donations	\$0		\$0		\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0		\$0		\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0		\$0	\$0	\$0	\$0	\$0
<b>Total</b>		<b>\$4,141,233</b>	<b>\$72,245,042</b>	<b>\$76,386,275</b>	<b>Control</b>	<b>\$0</b>	<b>\$76,386,275</b>	<b>\$76,386,275</b>	<b>\$0</b>	<b>\$76,386,275</b>



Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ 281,444	\$ -	\$ -	\$ 281,444	\$ 281,444	\$ -	\$ 281,444	\$ -
1815	\$ 128,672	\$ -	\$ -	\$ 128,672	\$ 128,672	\$ -	\$ 128,672	\$ -
1820	\$ 432,172	\$ -	\$ -	\$ 432,172	\$ 432,172	\$ -	\$ 432,172	\$ -
1830	\$ 90,675	\$ -	\$ -	\$ 90,675	\$ 90,675	\$ -	\$ 90,675	\$ -
1835	\$ 219,221	\$ -	\$ -	\$ 219,221	\$ 219,221	\$ -	\$ 219,221	\$ -
1840	\$ 61,739	\$ -	\$ -	\$ 61,739	\$ 61,739	\$ -	\$ 61,739	\$ -
1845	\$ 181,965	\$ -	\$ -	\$ 181,965	\$ 181,965	\$ -	\$ 181,965	\$ -
1850	\$ 92,802	\$ -	\$ -	\$ 92,802	\$ 92,802	\$ -	\$ 92,802	\$ -
1855	\$ 319,925	\$ -	\$ -	\$ 319,925	\$ 319,925	\$ -	\$ 319,925	\$ -
1860	\$ 70,319	\$ -	\$ -	\$ 70,319	\$ 70,319	\$ -	\$ 70,319	\$ -
1815-1855	\$ 130,805	\$ -	\$ -	\$ 130,805	\$ 130,805	\$ -	\$ 130,805	\$ -
1830 & 1835	\$ 941,681	\$ -	\$ -	\$ 941,681	\$ 941,681	\$ -	\$ 941,681	\$ -
1840 & 1845	\$ 38,740	\$ -	\$ -	\$ 38,740	\$ 38,740	\$ -	\$ 38,740	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 177,596	\$ -	\$ -	\$ 177,596	\$ 177,596	\$ -	\$ 177,596	\$ -
Break Out	\$ (34,600,865)	\$ -	\$ -	\$ (34,600,865)	\$ (34,600,865)	\$ -	\$ (34,600,865)	\$ 0
CCA	\$ 18,948	\$ -	\$ -	\$ 18,948	\$ 18,948	\$ -	\$ 18,948	\$ -
CDMPP	\$ 220,657	\$ -	\$ -	\$ 220,657	\$ 220,657	\$ -	\$ 220,657	\$ -
CEN	\$ 3,671,421	\$ -	\$ -	\$ 3,671,421	\$ 3,671,421	\$ -	\$ 3,671,421	\$ -
CEN EWMP	\$ 41,318,835	\$ -	\$ -	\$ 41,318,835	\$ 41,318,835	\$ -	\$ 41,318,835	\$ -
CREV	\$ (11,863,650)	\$ -	\$ -	\$ (11,863,650)	\$ (11,863,650)	\$ -	\$ (11,863,650)	\$ -
CWCS	\$ 765,705	\$ -	\$ -	\$ 765,705	\$ 765,705	\$ -	\$ 765,705	\$ -
CWMC	\$ 4,585,520	\$ -	\$ -	\$ 4,585,520	\$ 4,585,520	\$ -	\$ 4,585,520	\$ -
CWMR	\$ 211,561	\$ -	\$ -	\$ 211,561	\$ 211,561	\$ -	\$ 211,561	\$ -
CWNB	\$ 40,788	\$ -	\$ -	\$ 40,788	\$ 40,788	\$ -	\$ 40,788	\$ -
DCP	\$ 1,113,660	\$ -	\$ -	\$ 1,113,660	\$ 1,113,660	\$ -	\$ 1,113,660	\$ -
LPHA	\$ (158,171)	\$ -	\$ -	\$ (158,171)	\$ (158,171)	\$ -	\$ (158,171)	\$ -
LTNCP	\$ 12,994,560	\$ -	\$ -	\$ 12,994,560	\$ 12,994,560	\$ -	\$ 12,994,560	\$ -
NFA	\$ (757,783)	\$ -	\$ -	\$ (757,783)	\$ (757,783)	\$ -	\$ (757,783)	\$ -
NFA ECC	\$ 3,466,900	\$ -	\$ -	\$ 3,466,900	\$ 3,466,900	\$ -	\$ 3,466,900	\$ -
O&M	\$ 2,499,022	\$ -	\$ -	\$ 2,499,022	\$ 2,499,022	\$ -	\$ 2,499,022	\$ -
PNCP	\$ 40,471,062	\$ -	\$ -	\$ 40,471,062	\$ 40,471,062	\$ -	\$ 40,471,062	\$ -
SNCP	\$ 4,132,128	\$ -	\$ -	\$ 4,132,128	\$ 4,132,128	\$ -	\$ 4,132,128	\$ -
TCP	\$ 5,088,222	\$ -	\$ -	\$ 5,088,222	\$ 5,088,222	\$ -	\$ 5,088,222	\$ -

Total

\$	76,386,275	\$	-	\$	-	\$	76,386,275	\$	76,386,275	\$	-	\$	76,386,275	\$	0
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Difference

[illegible]

[illegible]

[illegible]



[illegible]

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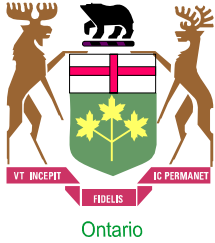












## 2006 Cost Allocation

PUC Distribution Inc.

EB-2005-0412 EB-2007-0001

Saturday, January 00, 1900

### Sheet E5 Reconciliation Worksheet - First Run

If you have completed the Cost Allocation filing model and prepare your findings to the Ontario Energy Board, please note that you have options.

#### **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**

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ed to submit  
ive 2 saving

