



February 10, 2012

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street Toronto, Ontario M4P 1E4

Via RESS and Courier

Dear Ms. Walli,

**RE: BRANTFORD POWER INC. REPLY SUBMISSION TO BOARD STAFF
INTERROGATORIES 2012 IRM DISTRIBUTION RATE APPLICATION
EB-2011-0147**

Please find attached Brantford Power Inc.'s reply submission to Board Staff's 2012 IRM Distribution Rate Application interrogatories filed on February 3, 2012.

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

Yours truly,

Original signed by

George Mychailenko
CEO,
Brantford Power Inc.

cc.

Heather Wyatt, Manager, Regulatory Compliance and Governance,
Board Secretary

EB-2011-0147

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

AND IN THE MATTER OF an Application by Brantford Power
Inc. for an order or orders approving or fixing just and reasonable
distribution rates to be effective May 1, 2012

REPLY SUBMISSIONS OF BRANTFORD POWER INC.

DELIVERED FEBRUARY 10, 2012

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TO:

THE ONTARIO ENERGY BOARD

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AND TO:

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1. Ref: PILs Amounts Billed to Customers

Brantford provided detailed billing information to support the PILs recoveries from ratepayers for 2002, 2003 and 2004. Brantford did not file this same level of detail for the PILs recoveries in 2005 and for the period January 1 to April 30, 2006.

- (A) Please provide the detailed active Excel worksheets that show the Board-approved PILs rate slivers multiplied by the volumetric data for all of 2005 and the first four months of 2006.

RESPONSE

BPI has included attachments A through R which will cover all the Revenue Breakdowns for 2005 and we also included May and June 2006 worksheets for the bills that were issued after May 1st that included the PILs proxy.

- (B) Please describe how Brantford dealt with the unbilled revenue accrual at April 30, 2006.

RESPONSE

BPI did not accrue the unbilled revenue to April 30, 2006. Billings that included the 2005 PILs proxy were recognized in the month they were billed (\$112,411.65 in May 2006 and \$13,976.23 in June 2006).

2. Ref: 2002 Revised SIMPIL model filed on January 25, 2012

Brantford has used income tax rates that are not consistent with its evidence. The table below shows what was entered in the 2002 SIMPIL model and the tax rates that should be used.

- (A) Please **enter** (over-ride the formula) the correct income tax rates in the cells shown below and update the continuity schedule.

	Cell E122	Cell E175
Current evidence	19.12%	18.00%
Income tax rate should be	38.62%	37.50%

RESPONSE

Updated - resulted in a change in true up from \$208,038 to \$410,091.

Brantford has input actual interest expense of \$2,177,025 in the 2002 SIMPIL model sheet TAXCALC cell E201 for the true-up calculations. Interest reported in its 2002 audited financial statements was \$2,197,830.

Please enter \$2,197,830 in the 2002 SIMPIL model sheet TAXCALC cell E201 and update the continuity schedule.

RESPONSE

BPI did not update cell E201 as the only long term debt interest incurred during 2002 was \$2,177,025 (Promissory note to Shareholder \$24,189,168 @ 9%). The other \$20,805 related to miscellaneous items detailed in the chart from response (J) and is not subject to true-up.

3. Ref: 2003 Revised SIMPIL model filed on January 25, 2012

Brantford has input actual interest expense of \$2,177,025 in the 2003 SIMPIL model sheet TAXCALC cell E201 for the true-up calculations. Interest reported in its 2003 audited financial statements was \$2,205,799.

(A) Please enter \$2,205,799 in the 2003 SIMPIL model sheet TAXCALC cell E201 and update the continuity schedule.

RESPONSE

BPI did not update cell E201 as the only long term debt interest incurred during 2003 was \$2,177,025 (Promissory note to Shareholder \$24,189,168 @ 9%). The other \$28,774 related to miscellaneous items detailed in the chart from response (J) and is not subject to true-up.

4. Ref: 2004 Revised SIMPIL model filed on January 25, 2012

Brantford has input actual interest expense of \$2,177,025 in the 2004 SIMPIL model sheet TAXCALC cell E201 for the true-up calculations. Interest reported in its 2004 audited financial statements was \$2,210,472.

(A) Please enter \$2,210,472 in the 2004 SIMPIL model sheet TAXCALC cell E201 and update the continuity schedule.

RESPONSE

BPI did not update cell E201 as the only long term debt interest incurred during 2004 was \$2,177,025 (Promissory note to Shareholder \$24,189,168 @ 9%). The other \$33,447 related to miscellaneous items detailed in the chart from response (J) and is not subject to true-up.

5. Ref: 2005 Revised SIMPIL model filed on January 25, 2012

Brantford has input actual interest expense of \$2,177,025 in the 2005 SIMPIL model sheet TAXCALC cell E202 for the true-up calculations. Interest reported in its 2005 audited financial statements consisted of interest on a promissory note of \$2,210,472 and other financing expenses of \$112,523 for a total of \$2,289,548.

(A) Please enter \$2,289,548 in the 2005 SIMPIL model sheet TAXCALC cell E202 and update the continuity schedule.

RESPONSE

Other financing expenses reported on Brantford's 2005 financial statement consists of the IESO prudential payments of \$68,813, interest on customer deposits and retailer prudentials of \$40,118 and 10 days of interest expense on the Royal Bank construction loan advances of \$3,592. Brantford did not update cell E202 as the interest on the construction advances should be excluded from the true-up calculation. (See response to (I) below)

Interest and Financing Expenses

Interest Portion of True-up – 2001 to 2005 SIMPIL - TAXCALC

When the actual interest expense, as reflected in the financial statements and tax returns, exceeds the maximum deemed interest amount approved by the Board, the excess amount is subject to a claw-back penalty and is shown in sheet TAXCALC as an extra deduction in the true-up calculations.

For the tax years 2001 to 2005:

(A) Did Brantford have interest expense related to liabilities other than debt that is disclosed as interest and financing expenses in its financial statements?

RESPONSE

Yes, Brantford reported various items other than interest on debt as interest and financing expenses on its financial statements.

(B) Did Brantford net interest income against interest expense in deriving the amount it shows as interest and financing expenses in its financial statements and tax returns? If yes, please provide details to what the interest income relates.

RESPONSE

No, Brantford did not net any interest income against interest expense in its financial statements and tax returns.

(C) Did Brantford include interest expense on customer security deposits in interest and financing expenses for purposes of the interest true-up calculation?

RESPONSE

No, Brantford excluded interest expense on customer security deposits for purposes of the interest true-up calculation.

- (D) Did Brantford include interest income on customer security deposits in the disclosed amount of interest and financing expenses in its financial statements and tax returns?

RESPONSE

No, Brantford excluded interest income on customer security deposits in the interest and financing expenses in its financial statements and tax returns.

- (E) Did Brantford include interest expense on IESO prudentials in interest and financing expenses?

RESPONSE

Brantford only included the IESO prudential in other financing expenses on its 2005 financial statements.

- (F) Did Brantford include interest carrying charges on regulatory assets or liabilities in interest and financing expenses?

RESPONSE

No, Brantford did not include interest carrying charges on regulatory assets or liabilities in interest and financing expenses.

- (G) Did Brantford include the amortization of debt issue costs, debt discounts or debt premiums in interest and financing expenses? If the answer is yes, did Brantford also include the difference between the accounting and tax amortization amounts in the interest true-up calculations? Please explain.

RESPONSE

No, Brantford did not incur any debt issue costs, debt discounts or debt premiums and, as such, did not include any in interest and financing expenses.

- (H) Did Brantford deduct capitalized interest in deriving the interest and financing expenses disclosed in its financial statements? If the answer is yes, did Brantford back the capitalized interest to the actual interest and financing expenses amount for purposes of the interest true-up calculations? Please explain.

RESPONSE

Yes, Brantford deducted \$45,651 in capitalized interest in its 2005 financial statements related to borrowings for construction of a transformer station. No, Brantford did not back the capitalized interest to the actual interest and financing expenses amount for purposes of the interest true-up calculations. Brantford treated the capitalized interest consistently for tax and book purposes. For book purposes the capitalized interest was added to property, plant and equipment. For tax purposes it was an addition to capital on Schedule 8.

- (I) Please provide Brantford's views on which types of interest income and interest and financing expenses should be included in the excess interest true-up calculations.

RESPONSE

Brantford feels only interest paid on debt having interest rates in excess of the 7.25% that the OEB allowed should be included in the excess interest true-up calculations. Any interest on borrowings from non-related parties at rates less than the allowed 7.25% should be excluded from the true-up calculations

- (J) Please provide a table for the years 2001 to 2005 that shows all of the components of Brantford's interest and financing expenses and the amount associated with each type of interest.

RESPONSE

					Non- Capitalized Advances	rebate interest, bank charges and GST return	IESO Prudential	Total Interest and Financing Expenses
	Promissory Note Interest	Customer Deposit Interest	Retailer Prudential Interest					
2001	\$ 2,177,025	\$ 60,244	\$ -	\$ -	\$ 169	\$ -	\$ 2,237,438	
2002	\$ 2,177,025	\$ 17,850	\$ 275	\$ -	\$ 2,680	\$ -	\$ 2,197,830	
2003	\$ 2,177,025	\$ 16,795	\$ 11,979	\$ -		\$ -	\$ 2,205,799	
2004	\$ 2,177,025	\$ 26,810	\$ 2,675	\$ -	\$ 3,962		\$ 2,210,472	
2005	\$ 2,177,025	\$ 36,740	\$ 3,378	\$ 3,592	\$ -	\$ 68,813	\$ 2,289,548	

ATTACHMENT A

JANUARY 2005 RATES ANALYSIS - RATE BREAKDOWN

	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS-S0</u> <u>VOLUM</u> <u>GEO</u>	<u>GS-S0</u> <u>SERVICE</u> <u>GEO</u>	<u>Unmetered</u> <u>VOLUM</u> <u>GEU</u>	<u>Unmetered</u> <u>SERVICE</u> <u>GEU</u>	<u>GS-S0</u> <u>VOLUM</u> <u>(GE1 & GES)</u>	<u>GS-S0</u> <u>SERVICE</u> <u>(GE1 & GES)</u>	<u>STREET L</u> <u>VOLUM</u> <u>(GE9)</u>	<u>STREET L</u> <u>SERVICE</u> <u>(GE9)</u>	<u>SENT L</u> <u>VOLUM</u> <u>(S)</u>	<u>SENT L</u> <u>SERVICE</u> <u>(S)</u>	<u>CONTROL</u>
Billed	\$ 284,105.66	\$ 366,459.55	\$ 51,713.14	\$ 61,729.33	\$ 1,233.36	\$ 12,734.12	\$ 285,960.17	\$ 121,735.18	\$ 2,875.33	\$ 2,608.80	\$ 182.31	\$ 238.73	\$ 1,191,575.68
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 284,105.66	\$ 366,459.55	\$ 51,713.14	\$ 61,729.33	\$ 1,233.36	\$ 12,734.12	\$ 285,960.17	\$ 121,735.18	\$ 2,875.33	\$ 2,608.80	\$ 182.31	\$ 238.73	\$ -
KWH/KW	27,057,681.90	32,033.18	8,916,058.62	2,477.10	212,648.28	511.00	117,052.87	386.17	1,613.00	8,696.00	144.97	770.10	
Base Rates	0.008483702	9.559660801	0.003822303	21.08680126	0.003822303	21.08680126	1.673684618	265.2239243	0.905466815	0.254916969	0.836182979	0.266079642	
2004 PILS	0.002789768	0	0.001572537	0	0.001572537	0	0.358603382	0	0.530460985	0	0.167004839	0	
RSVA	0.001412		0.001412		0.001412		0.544419		0.511894		0.553139		
Regulatory	0.000301		0.00017		0.00017		0.038694		0.057238		0.01802		
S/C Adjust	-0.00248647	1.880339199	-0.00117684	3.833198737	-0.00117684	3.833198737	-0.172401	50.01607567	-0.2224598	0.045083031	-0.31674682	0.043920358	
Total Rate	0.0105	11.44	0.0058	24.92	0.0058	24.92	2.443	315.24	1.7826	0.300	1.2576	0.310	
Billed													
Base Rates	\$ 229,549.30	\$ 306,226.31	\$ 34,079.88	\$ 52,234.11	\$ 812.81	\$ 10,775.36	\$ 195,909.59	\$ 102,420.64	\$ 1,460.52	\$ 2,216.76	\$ 121.22	\$ 204.91	\$ 936,011.41
04 PILS Proxy	\$ 75,484.67	\$ -	\$ 14,020.83	\$ -	\$ 334.40	\$ -	\$ 41,975.56	\$ -	\$ 855.63	\$ -	\$ 24.21	\$ -	\$ 132,695.30
RSVA	\$ 38,205.45	\$ -	\$ 12,589.47	\$ -	\$ 300.26	\$ -	\$ 63,725.81	\$ -	\$ 825.68	\$ -	\$ 80.19	\$ -	\$ 115,726.86
Regulatory	\$ 8,144.36	\$ -	\$ 1,515.73	\$ -	\$ 36.15	\$ -	\$ 4,529.24	\$ -	\$ 92.32	\$ -	\$ 2.61	\$ -	\$ 14,320.41
S/C Adjust	\$ (67,278.11)	\$ 60,233.24	\$ (10,492.77)	\$ 9,495.22	\$ (250.25)	\$ 1,958.76	\$ (20,180.03)	\$ 19,314.54	\$ (358.83)	\$ 392.04	\$ (45.92)	\$ 33.82	\$ (7,178.29)
	\$ 0.01	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ 0.01

Journal Entry Required

904080.1804 Regulatory Asset Recovery	\$	122,868.98
600.0476.1940 Regulatory Asset Recovery	\$	(122,868.98)
600.0476.1562 PILS scorecard	collected	\$ (132,695.30)
600.0476.1562 PILS scorecard	approved	119,600.25
904080.1803 PILS Recovery		13,095.05
	\$	-

ATTACHMENT B

Feburary 2005 Rates Analysis - Rate Breakdown														CONTROL
	RESID VOLUM	RESIDENCE SERVICE	GS<50 VOLUM GEO	GS<50 SERVICE GEO	Unmetered VOLUM GEU	Unmetered SERVICE GEU	GS>50 VOLUM (GE1 & GE5)	GS>50 SERVICE (GE1 & GE5)	STREET L VOLUM (GE9)	STREET L SERVICE (GE9)	SENT L VOLUM (S.)	SENT L SERVICE (S.)		
Billed	\$ 282,869.52	\$ 367,196.35	\$ 52,260.64	\$ 61,405.32	\$ 1,232.78	\$ 12,709.20	\$ 287,604.76	\$ 123,521.56	\$ 2,910.99	\$ 2,628.60	\$ 183.31	\$ 238.41	\$ 1,194,761.44	
Less: Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL GL	\$ 282,869.52	\$ 367,196.35	\$ 52,260.64	\$ 61,405.32	\$ 1,232.78	\$ 12,709.20	\$ 287,604.76	\$ 123,521.56	\$ 2,910.99	\$ 2,628.60	\$ 183.31	\$ 238.41		
STAT (KWH/KW)	26,939,954.29	32,097.58	9,010,455.17	2,464.10	212,548.28	510.00	117,726.06	391.83	1,633.00	8,762.00	145.76	769.06		
Base Rates	0.008483702	9.559660801	0.003822303	21.08680126	0.003822303	21.08680126	1.673684618	265.2239243	0.905466815	0.254916969	0.836182979	0.266079642		
2004 PILS	0.002789768	0	0.001572537	0	0.001572537	0	0.358603382	0	0.530460985	0	0.167004839	0		
RSVA	0.001412		0.001412		0.001412		0.544419		0.511894		0.553139			
Regulatory	0.000301		0.00017		0.00017		0.038694		0.057238		0.01802			
S/C Adjust	-0.00248647	1.880339199	-0.00117684	3.833198737	-0.00117684	3.833198737	-0.172401	50.01607567	-0.2224598	0.045083031	-0.31674682	0.043920358		
Total Rate	0.0105	11.44	0.0058	24.92	0.0058	24.92	2.443	315.24	1.7826	0.300	1.2576	0.310		
Billed														
Base Rates	\$ 228,550.53	\$ 306,842.01	\$ 34,440.69	\$ 51,959.94	\$ 812.42	\$ 10,754.27	\$ 197,036.29	\$ 103,923.59	\$ 1,478.63	\$ 2,233.58	\$ 121.88	\$ 204.63	\$ 938,358.46	
2004 PILS Proxy	\$ 75,156.23	\$ -	\$ 14,169.27	\$ -	\$ 334.24	\$ -	\$ 42,216.96	\$ -	\$ 866.24	\$ -	\$ 24.34	\$ -	\$ 132,767.28	
RSVA	\$ 38,039.22	\$ -	\$ 12,722.76	\$ -	\$ 300.12	\$ -	\$ 64,092.30	\$ -	\$ 835.92	\$ -	\$ 80.63	\$ -	\$ 116,070.95	
Regulatory	\$ 8,108.93	\$ -	\$ 1,531.78	\$ -	\$ 36.13	\$ -	\$ 4,555.29	\$ -	\$ 93.47	\$ -	\$ 2.63	\$ -	\$ 14,328.23	
S/C Adjust	\$ (66,985.39)	\$ 60,354.34	\$ (10,603.86)	\$ 9,445.38	\$ (250.14)	\$ 1,954.93	\$ (20,296.09)	\$ 19,597.97	\$ (363.28)	\$ 395.02	\$ (46.17)	\$ 33.78	\$ (6,763.51)	
	\$ -	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ (0.01)	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.03)	

Journal Entry Required

904080.1804 Regulatory Asset Recovery	\$ 123,635.67
600.0476.1940 Regulatory Asset Recovery	\$ (123,635.67)
600.0476.1562 PILS scorecard	\$ (132,767.28)
600.0476.1562 PILS scorecard	119,600.25
904080.1803 PILS Recovery	13,167.03
	\$ -

ATTACHMENT C

March 2005 Rates Analysis - Rate Breakdown													
	RESID VOLUM	RESIDENCE SERVICE	GS-50 VOLUM GEO	GS-50 SERVICE GEO	Unmetered VOLUM GEU	Unmetered SERVICE GEU	GS-50 VOLUM (GEI & GES)	GS-50 SERVICE (GEI & GES)	STREET L VOLUM (GE9)	STREET L SERVICE (GE9)	SENT L VOLUM (S.)	SENT L SERVICE (S.)	CONTROL
Billed	\$ 253,219.06	\$ 367,704.66	\$ 50,754.61	\$ 61,589.79	\$ 1,232.78	\$ 12,709.20	\$ 286,260.09	\$ 122,491.76	\$ 2,918.12	\$ 2,638.50	\$ 179.31	\$ 236.09	\$ 1,161,933.97
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 253,219.06	\$ 367,704.66	\$ 50,754.61	\$ 61,589.79	\$ 1,232.78	\$ 12,709.20	\$ 286,260.09	\$ 122,491.76	\$ 2,918.12	\$ 2,638.50	\$ 179.31	\$ 236.09	\$ -
KWH/KW	24,116,100.95	32,142.02	8,750,794.83	2,471.50	212,548.28	510.00	117,175.64	388.57	1,637.00	8,795.00	142.58	761.58	
Base Rates	0.008483702	9.559660801	0.003822303	21.08680126	0.003822303	21.08680126	1.673684618	265.2239243	0.905466815	0.254916969	0.836182979	0.266079642	
2004 PILS	0.002789768	0	0.001572537	0	0.001572537	0	0.358603382	0	0.530460985	0	0.167004839	0	
RSVA	0.001412		0.001412		0.001412		0.544419		0.511894		0.553139		
Regulatory	0.000301		0.00017		0.00017		0.038694		0.057238		0.01802		
S/C Adjust	-0.00248647	1.880339199	-0.00117684	3.833198737	-0.00117684	3.833198737	-0.172401	50.01607567	-0.2224598	0.045083031	-0.31674682	0.043920358	
Total Rate	0.0105	11.44	0.0058	24.92	0.0058	24.92	2.443	315.24	1.7826	0.300	1.2576	0.310	
Base Rates	\$ 204,593.80	\$ 307,266.77	\$ 33,448.19	\$ 52,116.04	\$ 812.42	\$ 10,754.27	\$ 196,115.07	\$ 103,057.18	\$ 1,482.25	\$ 2,241.99	\$ 119.22	\$ 202.64	\$ 912,209.84
04 PILS Proxy	\$ 67,278.34	\$ -	\$ 13,760.95	\$ -	\$ 334.24	\$ -	\$ 42,019.58	\$ -	\$ 868.37	\$ -	\$ 23.81	\$ -	\$ 124,285.29
RSVA	\$ 34,051.93	\$ -	\$ 12,356.12	\$ -	\$ 300.12	\$ -	\$ 63,792.65	\$ -	\$ 837.97	\$ -	\$ 78.87	\$ -	\$ 111,417.66
Regulatory	\$ 7,258.95	\$ -	\$ 1,487.64	\$ -	\$ 36.13	\$ -	\$ 4,533.99	\$ -	\$ 93.70	\$ -	\$ 2.57	\$ -	\$ 13,412.98
S/C Adjust	\$ (59,963.96)	\$ 60,437.89	\$ (10,298.29)	\$ 9,473.75	\$ (250.14)	\$ 1,954.93	\$ (20,201.20)	\$ 19,434.58	\$ (364.17)	\$ 396.51	\$ (45.16)	\$ 33.45	\$ 608.19
	\$ -	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.01)

Journal Entry Required

904080.1804 Regulatory Asset Recovery	\$	125,438.83
600.0476.1940 Regulatory Asset Recovery	\$	(125,438.83)
600.0476.1562 PILS scorecard	collected	\$ (124,285.29)
600.0476.1562 PILS scorecard	approved	119,600.25
904080.1803 PILS Recovery		4,685.04
	\$	-

ATTACHMENT D

April 2005 Rates Analysis - New Rates													
	RESID VOLUM	RESIDENCE SERVICE	GS-50 VOLUM	GS-50 SERVICE	Unmetered VOLUM	Unmetered SERVICE	GS-50 VOLUM	GS-50 SERVICE	STREET L VOLUM	STREET L SERVICE	SENT L VOLUM	SENT L SERVICE	CONTROL
	GE0	GE0	GE0	GE0	GEU	GEU	(GE1 & GE5)	(GE1 & GE5)	(GE9)	(GE9)	(S.)	(S.)	
Billed	\$ 36,646.75	\$ 183,237.78	\$ 4,047.70	\$ 30,763.01	\$ 7.71	\$ 6,352.48	\$ 5,381.03	\$ 61,622.57	\$ -	\$ 1,319.25	\$ 17.73	\$ 118.10	\$ 329,514.11
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 36,646.75	\$ 183,237.78	\$ 4,047.70	\$ 30,763.01	\$ 7.71	\$ 6,352.48	\$ 5,381.03	\$ 61,622.57	\$ -	\$ 1,319.25	\$ 17.73	\$ 118.10	\$ -
KWH/KW	2,633,215.52	16,794.25	565,963.87	1,277.71	1,078.04	263.84	1,978.36	203.55	-	4,530.47	10.57	389.01	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711	10.910744	0.00715187	24.07664	0.00715187	24.07664	2.71994059	302.7335	1.74524924	0.291	1.67662713	0.304	
	(0.000000)	0.000000	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	(0.000000)	(0.000000)	0.000000	(0.000000)	0.000001	
Base Rates	\$ 22,253.65	\$ 160,547.35	\$ 2,160.37	\$ 26,942.86	\$ 4.12	\$ 5,563.63	\$ 3,311.22	\$ 53,987.35	\$ -	\$ 1,154.89	\$ 8.84	\$ 103.51	\$ 276,037.79
1/3 MARR	\$ 3,150.64	\$ 22,690.43	\$ 304.35	\$ 3,820.15	\$ 0.58	\$ 788.85	\$ 468.31	\$ 7,635.22	\$ -	\$ 164.36	\$ 1.26	\$ 14.59	\$ 39,038.74
05 PILS Proxy	\$ 8,239.75	\$ -	\$ 937.59	\$ -	\$ 1.79	\$ -	\$ 736.01	\$ -	\$ -	\$ -	\$ 4.01	\$ -	\$ 9,919.15
RSVA	\$ 3,002.68	\$ -	\$ 645.37	\$ -	\$ 1.23	\$ -	\$ 865.49	\$ -	\$ -	\$ -	\$ 3.62	\$ -	\$ 4,518.39
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.03)	\$ -	\$ (0.02)	\$ -	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.04)

Add old rates to new

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 4,518.39
600.0476.1940 Regulatory Asset Recovery		\$ (4,518.39)
600.0476.1562 PILS scorecard	collected	\$ (9,919.15)
600.0476.1562 PILS scorecard	approved	64,312.00
904080.1803 PILS Recovery	divided by 2 for April	(54,392.85)
		\$ -

April 2005 Rates Analysis - Old Rates													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> <u>GEO</u>	<u>GS<50</u> <u>SERVICE</u> <u>GEO</u>	<u>Unmetered</u> <u>VOLUM</u> <u>GEU</u>	<u>Unmetered</u> <u>SERVICE</u> <u>GEU</u>	<u>GS>50</u> <u>VOLUM</u> <u>(GE1 & GE5)</u>	<u>GS>50</u> <u>SERVICE</u> <u>(GE1 & GE5)</u>	<u>STREET L</u> <u>VOLUM</u> <u>(GE9)</u>	<u>STREET L</u> <u>SERVICE</u> <u>(GE9)</u>	<u>SENT L</u> <u>VOLUM</u> <u>(S)</u>	<u>SENT L</u> <u>SERVICE</u> <u>(S)</u>	<u>CONTROL</u>
Billed	\$ 228,412.17	\$ 183,237.78	\$ 48,648.08	\$ 30,763.02	\$ 1,226.54	\$ 6,352.48	\$ 280,363.99	\$ 61,622.57	\$ 2,918.12	\$ 1,319.25	\$ 166.19	\$ 118.10	\$ 845,148.29
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 228,412.17	\$ 183,237.78	\$ 48,648.08	\$ 30,763.02	\$ 1,226.54	\$ 6,352.48	\$ 280,363.99	\$ 61,622.57	\$ 2,918.12	\$ 1,319.25	\$ 166.19	\$ 118.10	\$ -
KWH/KW	21,753,540.00	16,017.29	8,387,600.00	1,234.47	211,472.41	254.91	114,762.17	195.48	1,637.00	4,397.50	132.15	380.97	
Base Rates	0.008483702	9.559660801	0.003822303	21.08680126	0.003822303	21.08680126	1.673684618	265.2239243	0.905466815	0.254916969	0.836182979	0.266079642	
2004 PILS	0.002789768	0	0.001572537	0	0.001572537	0	0.358603382	0	0.530460985	0	0.167004839	0	
RSVA	0.001412		0.001412		0.001412		0.544419		0.511894		0.553139		
Regulatory	0.000301		0.00017		0.00017		0.038694		0.057238		0.01802		
S/C Adjust	-0.00248647	1.880339199	-0.00117684	3.833198737	-0.00117684	3.833198737	-0.172401	50.01607567	-0.2224598	0.045083031	-0.31674682	0.043920358	
Total Rate	0.0105	11.44	0.0058	24.92	0.0058	24.92	2.443	315.24	1.7826	0.300	1.2576	0.310	
Billed													
Base Rates	\$ 184,550.54	\$ 153,119.84	\$ 32,059.95	\$ 26,031.05	\$ 808.31	\$ 5,375.34	\$ 192,075.68	\$ 51,845.51	\$ 1,482.25	\$ 1,121.00	\$ 110.50	\$ 101.37	\$ 648,681.34
04 PILS Proxy	\$ 60,687.34	\$ -	\$ 13,189.81	\$ -	\$ 332.55	\$ -	\$ 41,154.10	\$ -	\$ 868.37	\$ -	\$ 22.07	\$ -	\$ 116,254.24
RSVA	\$ 30,716.00	\$ -	\$ 11,843.29	\$ -	\$ 298.60	\$ -	\$ 62,478.71	\$ -	\$ 837.97	\$ -	\$ 73.10	\$ -	\$ 106,247.67
Regulatory	\$ 6,547.82	\$ -	\$ 1,425.89	\$ -	\$ 35.95	\$ -	\$ 4,440.61	\$ -	\$ 93.70	\$ -	\$ 2.38	\$ -	\$ 12,546.35
S/C Adjust	\$ (54,089.52)	\$ 30,117.94	\$ (9,870.86)	\$ 4,731.97	\$ (248.87)	\$ 977.14	\$ (19,785.11)	\$ 9,777.06	\$ (364.17)	\$ 198.25	\$ (41.86)	\$ 16.73	\$ (38,581.30)
	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01

Add old rates to new

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$	80,212.72
600.0476.1940 Regulatory Asset Recovery		\$	(80,212.72)
600.0476.1562 PILS scorecard	collected	\$	(116,254.24)
600.0476.1562 PILS scorecard	approved		59,800.13
904080.1803 PILS Recovery	divided by 2 for April	\$	56,454.11
		\$	-

ATTACHMENT E

May 2005 Rate Analysis - New Rates													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> <u>GEO</u>	<u>GS<50</u> <u>SERVICE</u> <u>GEO</u>	<u>Unmetered</u> <u>VOLUM</u> <u>GEU</u>	<u>Unmetered</u> <u>SERVICE</u> <u>GEU</u>	<u>GS>50</u> <u>VOLUM</u> <u>(GE1 & GE5)</u>	<u>GS>50</u> <u>SERVICE</u> <u>(GE1 & GE5)</u>	<u>STREET L</u> <u>VOLUM</u> <u>(GE9)</u>	<u>STREET L</u> <u>SERVICE</u> <u>(GE9)</u>	<u>SENT L</u> <u>VOLUM</u> <u>(S.)</u>	<u>SENT L</u> <u>SERVICE</u> <u>(S.)</u>	<u>CONTROL</u>
Billed	\$ 226,257.88	\$ 354,565.79	\$ 48,583.23	\$ 59,836.94	\$ 1,523.14	\$ 12,267.31	\$ 303,380.18	\$ 119,150.39	\$ 2,860.38	\$ 2,554.90	\$ 204.35	\$ 228.39	\$1,131,412.88
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 226,257.88	\$ 354,565.79	\$ 48,583.23	\$ 59,836.94	\$ 1,523.14	\$ 12,267.31	\$ 303,380.18	\$ 119,150.39	\$ 2,860.38	\$ 2,554.90	\$ 204.35	\$ 228.39	
KWH/KW	16,257,533.35	32,496.94	6,793,080.69	2,485.27	212,970.87	509.51	111,539.27	393.58	1,638.95	8,773.85	121.88	752.29	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
Billed													
Base Rates	\$ 137,394.52	\$ 310,659.72	\$ 25,930.26	\$ 52,406.38	\$ 812.94	\$ 10,743.95	\$ 186,685.33	\$ 104,387.30	\$ 1,483.94	\$ 2,236.60	\$ 101.91	\$ 200.17	\$ 833,043.02
1/3 MARR	\$ 19,452.14	\$ 43,906.07	\$ 3,653.05	\$ 7,430.56	\$ 114.53	\$ 1,523.36	\$ 26,403.00	\$ 14,763.09	\$ 207.88	\$ 318.30	\$ 14.48	\$ 28.22	\$ 117,814.68
05 PILS Proxy	\$ 50,872.42	\$ -	\$ 11,253.62	\$ -	\$ 352.81	\$ -	\$ 41,495.71	\$ -	\$ 557.71	\$ -	\$ 46.26	\$ -	\$ 104,578.53
RSVA	\$ 18,538.63	\$ -	\$ 7,746.22	\$ -	\$ 242.85	\$ -	\$ 48,796.14	\$ -	\$ 610.84	\$ -	\$ 41.69	\$ -	\$ 75,976.37
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.17)	\$ -	\$ (0.08)	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ (0.01)	\$ -	\$ (0.28)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 75,976.37
600.0476.1940 Regulatory Asset Recovery		\$ (75,976.37)
600.0476.1562 PILS scorecard	collected	\$ (104,578.53)
600.0476.1562 PILS scorecard	approved	128,624.00
904080.1803 PILS Recovery		(24,045.47)
		\$ -

May 2005 Rates Analysis - Old Rates													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> <u>GEO</u>	<u>GS<50</u> <u>SERVICE</u> <u>GEO</u>	<u>Unmetered</u> <u>VOLUM</u> <u>GEU</u>	<u>Unmetered</u> <u>SERVICE</u> <u>GEU</u>	<u>GS<50</u> <u>VOLUM</u> <u>(GE1 & GES)</u>	<u>GS<50</u> <u>SERVICE</u> <u>(GE1 & GES)</u>	<u>STREET L</u> <u>VOLUM</u> <u>(GE9)</u>	<u>STREET L</u> <u>SERVICE</u> <u>(GE9)</u>	<u>SENT L</u> <u>VOLUM</u> <u>(S_)</u>	<u>SENT L</u> <u>SERVICE</u> <u>(S_)</u>	<u>CONTROL</u>
Billed	\$ 44,116.80		\$ 5,534.70		\$ 3.39		\$ 15,182.30		\$ -		\$ 25.92		\$ 64,863.11
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 44,116.80	\$ -	\$ 5,534.70	\$ -	\$ 3.39	\$ -	\$ 15,182.30	\$ -	\$ -	\$ -	\$ 25.92	\$ -	\$ -
KWH/KW	4,201,600.00	-	954,258.62	-	584.48	-	6,214.61	-	-	-	20.61	-	
Base Rates	0.008483702	9.559660801	0.003822303	21.08680126	0.003822303	21.08680126	1.673684618	265.2239243	0.905466815	0.254916969	0.836182979	0.266079642	
2004 PILS	0.002789768	0	0.001572537	0	0.001572537	0	0.358603382	0	0.530460985	0	0.167004839	0	
RSVA	0.001412		0.001412		0.001412		0.544419		0.511894		0.553139		
Regulatory	0.000301		0.00017		0.00017		0.038694		0.057238		0.01802		
S/C Adjust	-0.00248647	1.880339199	-0.00117684	3.833198737	-0.00117684	3.833198737	-0.172401	50.01607567	-0.2224598	0.045083031	-0.31674682	0.043920358	
Total Rate	0.0105	11.44	0.0058	24.92	0.0058	24.92	2.443	315.24	1.7826	0.300	1.2576	0.310	
													Billed
Base Rates	\$ 35,645.12	\$ -	\$ 3,647.47	\$ -	\$ 2.23	\$ -	\$ 10,401.30	\$ -	\$ -	\$ -	\$ 17.23	\$ -	\$ 49,713.35
04 PILS Proxy	\$ 11,721.49	\$ -	\$ 1,500.61	\$ -	\$ 0.92	\$ -	\$ 2,228.58	\$ -	\$ -	\$ -	\$ 3.44	\$ -	\$ 15,455.04
RSVA	\$ 5,932.66	\$ -	\$ 1,347.41	\$ -	\$ 0.83	\$ -	\$ 3,383.35	\$ -	\$ -	\$ -	\$ 11.40	\$ -	\$ 10,675.65
Regulatory	\$ 1,264.68	\$ -	\$ 162.22	\$ -	\$ 0.10	\$ -	\$ 240.47	\$ -	\$ -	\$ -	\$ 0.37	\$ -	\$ 1,667.84
S/C Adjust	\$ (10,447.15)	\$ -	\$ (1,123.01)	\$ -	\$ (0.69)	\$ -	\$ (1,071.41)	\$ -	\$ -	\$ -	\$ (6.53)	\$ -	\$ (12,648.79)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ (0.02)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ (305.30)
600.0476.1940 Regulatory Asset Recovery		\$ 305.30
600.0476.1562 PILS scorecard	collected	\$ (15,455.04)
600.0476.1562 PILS scorecard	approved	
904080.1803 PILS Recovery		15,455.04
		\$ -

ATTACHMENT F

June 2005 Rates Analysis - New Rates

	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> <u>GEO</u>	<u>GS<50</u> <u>SERVICE</u> <u>GEO</u>	<u>Unmetered</u> <u>VOLUM</u> <u>GEU</u>	<u>Unmetered</u> <u>SERVICE</u> <u>GEU</u>	<u>GS>50</u> <u>VOLUM</u> <u>(GE1 & GES)</u>	<u>GS>50</u> <u>SERVICE</u> <u>(GE1 & GES)</u>	<u>STREET L</u> <u>VOLUM</u> <u>(GE9)</u>	<u>STREET L</u> <u>SERVICE</u> <u>(GE9)</u>	<u>SENT L</u> <u>VOLUM</u> <u>(S_)</u>	<u>SENT L</u> <u>SERVICE</u> <u>(S_)</u>	<u>CONTROL</u>
Billed	\$ 277,148.96	\$ 351,469.63	\$ 54,674.55	\$ 59,404.57	\$ 1,497.06	\$ 12,039.20	\$ 320,090.25	\$ 118,609.61	\$ 2,998.25	\$ 2,632.33	\$ 237.07	\$ 226.90	\$1,201,028.38
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL GL	\$ 277,148.96	\$ 351,469.63	\$ 54,674.55	\$ 59,404.57	\$ 1,497.06	\$ 12,039.20	\$ 320,090.25	\$ 118,609.61	\$ 2,998.25	\$ 2,632.33	\$ 237.07	\$ 226.90	
 KWH/KW	19,914,260.93	32,213.17	7,644,790.80	2,467.31	209,324.27	500.04	117,682.81	391.80	1,717.95	9,039.75	141.40	747.38	
 Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
 Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
Billed													
Base Rates	\$ 168,298.00	\$ 307,946.96	\$ 29,181.37	\$ 52,027.71	\$ 799.02	\$ 10,544.17	\$ 196,967.89	\$ 103,913.53	\$ 1,555.47	\$ 2,304.39	\$ 118.23	\$ 198.86	\$ 873,855.60
1/3 MARR	\$ 23,827.41	\$ 43,522.67	\$ 4,111.06	\$ 7,376.86	\$ 112.57	\$ 1,495.03	\$ 27,857.27	\$ 14,696.08	\$ 217.90	\$ 327.94	\$ 16.80	\$ 28.04	\$ 123,589.63
05 PILS Proxy	\$ 62,314.91	\$ -	\$ 12,664.59	\$ -	\$ 346.77	\$ -	\$ 43,781.28	\$ -	\$ 584.59	\$ -	\$ 53.67	\$ -	\$ 119,745.81
RSVA	\$ 22,708.43	\$ -	\$ 8,717.43	\$ -	\$ 238.69	\$ -	\$ 51,483.82	\$ -	\$ 640.29	\$ -	\$ 48.37	\$ -	\$ 83,837.03
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.21)	\$ -	\$ (0.10)	\$ -	\$ (0.01)	\$ -	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.31)

Journal Entry Required

904080.1804 Regulatory Asset Recovery	\$ 83,837.03
600.0476.1940 Regulatory Asset Recovery	\$ (83,837.03)
600.0476.1562 PILS scorecard	\$ (119,745.81)
600.0476.1562 PILS scorecard	128,624.00
904080.1803 PILS Recovery	(8,878.19)
	\$ -

ATTACHMENT G

July 2005 Rates Analysis													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> <u>GEO</u>	<u>GS<50</u> <u>SERVICE</u> <u>GEO</u>	<u>Unmetered</u> <u>VOLUM</u> <u>GEU</u>	<u>Unmetered</u> <u>SERVICE</u> <u>GEU</u>	<u>GS>50</u> <u>VOLUM</u> <u>(GE1 & GE5)</u>	<u>GS>50</u> <u>SERVICE</u> <u>(GE1 & GE5)</u>	<u>STREET L</u> <u>VOLUM</u> <u>(GE9)</u>	<u>STREET L</u> <u>SERVICE</u> <u>(GE9)</u>	<u>SENT L</u> <u>VOLUM</u> <u>(S)</u>	<u>SENT L</u> <u>SERVICE</u> <u>(S)</u>	<u>CONTROL</u>
July-05	\$ 385,208.78	\$ 351,529.00	\$ 68,525.88	\$ 59,765.77	\$ 1,489.49	\$ 11,922.81	\$ 342,265.89	\$ 118,801.34	\$ 3,020.94	\$ 2,661.33	\$ 235.37	\$ 225.27	\$1,345,651.87
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 385,208.78	\$ 351,529.00	\$ 68,525.88	\$ 59,765.77	\$ 1,489.49	\$ 11,922.81	\$ 342,265.89	\$ 118,801.34	\$ 3,020.94	\$ 2,661.33	\$ 235.37	\$ 225.27	
KWH/KW	27,678,791.07	32,218.61	9,581,533.22	2,482.31	208,265.81	495.20	125,835.80	392.43	1,730.95	9,139.34	140.38	742.01	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
July-05													
Base Rates	\$ 233,917.05	\$ 307,998.98	\$ 36,574.23	\$ 52,344.05	\$ 794.98	\$ 10,442.23	\$ 210,613.69	\$ 104,081.50	\$ 1,567.24	\$ 2,329.77	\$ 117.38	\$ 197.43	\$ 960,978.53
1/3 MARR	\$ 33,117.67	\$ 43,530.02	\$ 5,152.57	\$ 7,421.72	\$ 112.00	\$ 1,480.58	\$ 29,787.20	\$ 14,719.84	\$ 219.55	\$ 331.56	\$ 16.68	\$ 27.84	\$ 135,917.23
05 PILS Proxy	\$ 86,611.37	\$ -	\$ 15,873.06	\$ -	\$ 345.02	\$ -	\$ 46,814.41	\$ -	\$ 589.02	\$ -	\$ 53.28	\$ -	\$ 150,286.16
RSVA	\$ 31,562.40	\$ -	\$ 10,925.92	\$ -	\$ 237.49	\$ -	\$ 55,050.58	\$ -	\$ 645.13	\$ -	\$ 48.02	\$ -	\$ 98,469.54
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.29)	\$ -	\$ (0.10)	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ (0.41)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 98,469.54
600.0475.1590 Regulatory Asset Recovery		\$ (98,469.54)
600.0475.1562 PILS scorecard	collected	\$ (150,286.16)
600.0475.1562 PILS scorecard	approved	128,624.00
904080.1803 PILS Recovery		21,662.16
		\$ -

ATTACHMENT H

August 2005 Rate Analysis - Rate Breakdown													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> (GEO & GE2)	<u>GS<50</u> <u>SERVICE</u> (GEO & GE2)	<u>Unmetered</u> <u>VOLUM</u> GEU	<u>Unmetered</u> <u>SERVICE</u> GEU	<u>GS>50</u> <u>VOLUM</u> (GE1 & GE5)	<u>GS>50</u> <u>SERVICE</u> (GE1 & GE5)	<u>STREET L</u> <u>VOLUM</u> (GE9)	<u>STREET L</u> <u>SERVICE</u> (GE9)	<u>SENT L</u> <u>VOLUM</u> (S_)	<u>SENT L</u> <u>SERVICE</u> (S_)	<u>CONTROL</u>
August-05	\$ 453,883.53	\$ 352,559.37	\$ 69,123.39	\$ 59,764.40	\$ 1,429.58	\$ 11,964.55	\$ 339,558.33	\$ 118,327.07	\$ 3,031.41	\$ 2,674.96	\$ 238.10	\$ 226.62	\$1,412,781.31
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 453,883.53	\$ 352,559.37	\$ 69,123.39	\$ 59,764.40	\$ 1,429.58	\$ 11,964.55	\$ 339,558.33	\$ 118,327.07	\$ 3,031.41	\$ 2,674.96	\$ 238.10	\$ 226.62	
KWH/KW	32,613,346.45	32,313.05	9,665,079.20	2,482.26	199,888.98	496.94	124,840.35	390.86	1,736.95	9,186.15	142.01	746.46	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
August-05													
Base Rates	\$ 275,619.61	\$ 308,901.76	\$ 36,893.13	\$ 52,342.85	\$ 763.01	\$ 10,478.79	\$ 208,947.59	\$ 103,666.00	\$ 1,572.67	\$ 2,341.70	\$ 118.74	\$ 198.62	\$1,001,844.47
1/3 MARR	\$ 39,021.87	\$ 43,657.61	\$ 5,197.49	\$ 7,421.55	\$ 107.49	\$ 1,485.76	\$ 29,551.56	\$ 14,661.07	\$ 220.31	\$ 333.26	\$ 16.87	\$ 28.00	\$ 141,702.84
05 PILS Proxy	\$ 102,052.38	\$ -	\$ 16,011.46	\$ -	\$ 331.14	\$ -	\$ 46,444.08	\$ -	\$ 591.06	\$ -	\$ 53.90	\$ -	\$ 165,484.02
RSVA	\$ 37,189.33	\$ -	\$ 11,021.19	\$ -	\$ 227.94	\$ -	\$ 54,615.09	\$ -	\$ 647.37	\$ -	\$ 48.58	\$ -	\$ 103,749.50
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.34)	\$ -	\$ (0.12)	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ (0.48)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 103,749.50
600.0475.1590 Regulatory Asset Recovery		\$ (103,749.50)
600.0475.1562 PILS scorecard	collected	\$ (165,484.02)
600.0475.1562 PILS scorecard	approved	128,624.00
904080.1803 PILS Recovery		36,860.02
		\$ -

ATTACHMENT I

September 2005 Rate Analysis													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> (GEO & GE2)	<u>GS<50</u> <u>SERVICE</u> (GEO & GE2)	<u>Unmetered</u> <u>VOLUM</u> GEU	<u>Unmetered</u> <u>SERVICE</u> GEU	<u>GS>50</u> <u>VOLUM</u> (GE1 & GE5)	<u>GS>50</u> <u>SERVICE</u> (GE1 & GE5)	<u>STREET L</u> <u>VOLUM</u> (GE9)	<u>STREET L</u> <u>SERVICE</u> (GE9)	<u>SENT L</u> <u>VOLUM</u> (S.)	<u>SENT L</u> <u>SERVICE</u> (S.)	<u>CONTROL</u>
September-05	\$ 401,452.42	\$ 352,630.05	\$ 68,137.90	\$ 59,714.43	\$ 1,429.76	\$ 11,967.76	\$ 332,116.84	\$ 119,053.61	\$ 3,033.16	\$ 2,675.83	\$ 235.53	\$ 225.88	\$ 1,352,673.17
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 401,452.42	\$ 352,630.05	\$ 68,137.90	\$ 59,714.43	\$ 1,429.76	\$ 11,967.76	\$ 332,116.84	\$ 119,053.61	\$ 3,033.16	\$ 2,675.83	\$ 235.53	\$ 225.88	\$ -
KWH/KW	28,845,961.55	32,319.52	9,527,284.47	2,480.18	199,914.15	497.07	122,104.45	393.26	1,737.95	9,189.13	140.48	744.02	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
September-05													
Base Rates	\$ 243,780.96	\$ 308,963.68	\$ 36,367.15	\$ 52,299.09	\$ 763.10	\$ 10,481.60	\$ 204,368.47	\$ 104,302.52	\$ 1,573.58	\$ 2,342.47	\$ 117.46	\$ 197.97	\$ 965,558.05
1/3 MARR	\$ 34,514.19	\$ 43,666.37	\$ 5,123.39	\$ 7,415.34	\$ 107.51	\$ 1,486.16	\$ 28,903.94	\$ 14,751.09	\$ 220.44	\$ 333.36	\$ 16.69	\$ 27.91	\$ 136,566.39
05 PILS Proxy	\$ 90,263.63	\$ -	\$ 15,783.19	\$ -	\$ 331.18	\$ -	\$ 45,426.25	\$ -	\$ 591.40	\$ -	\$ 53.32	\$ -	\$ 152,448.97
RSVA	\$ 32,893.34	\$ -	\$ 10,864.06	\$ -	\$ 227.96	\$ -	\$ 53,418.19	\$ -	\$ 647.74	\$ -	\$ 48.06	\$ -	\$ 98,099.35
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	\$ (0.30)	\$ -	\$ (0.11)	\$ -	\$ (0.01)	\$ -	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.41)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 98,099.35
600.0475.1590 Regulatory Asset Recovery		\$ (98,099.35)
600.0475.1562 PILS scorecard	collected	\$ (152,448.97)
600.0475.1562 PILS scorecard	approved	128,624.00
904080.1803 PILS Recovery		23,824.97
		\$ -

ATTACHMENT J

October 2005 Rate Analysis														
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> (GEO & GE2)	<u>GS<50</u> <u>SERVICE</u> (GEO & GE2)	<u>Unmetered</u> <u>VOLUM</u> GEU	<u>Unmetered</u> <u>SERVICE</u> GEU	<u>GS>50</u> <u>VOLUM</u> (GE1 & GE5)	<u>GS>50</u> <u>SERVICE</u> (GE1 & GE5)	<u>STREET L</u> <u>VOLUM</u> (GE9)	<u>STREET L</u> <u>SERVICE</u> (GE9)	<u>SENT L</u> <u>VOLUM</u> (S.)	<u>SENT L</u> <u>SERVICE</u> (S.)	<u>CONTROL</u>	
October-05	\$ 304,970.80	\$ 352,846.09	\$ 59,349.18	\$ 60,072.41	\$ 1,424.14	\$ 11,992.64	\$ 331,165.64	\$ 117,913.34	\$ 3,033.16	\$ 2,675.54	\$ 234.44	\$ 225.29	\$1,245,902.67	
Less: Adj	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -				
TOTAL GL	\$ 304,970.80	\$ 352,846.09	\$ 59,349.18	\$ 60,072.41	\$ 1,424.14	\$ 11,992.64	\$ 331,165.64	\$ 117,913.34	\$ 3,033.16	\$ 2,675.54	\$ 234.44	\$ 225.29		
KWH/KW	21,913,371.38	32,339.32	8,298,414.26	2,495.05	199,128.34	498.10	121,754.73	389.50	1,737.95	9,188.14	139.83	742.08		
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608		
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461		
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0		
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409			
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001		
October-05														
Base Rates	\$ 185,192.74	\$ 309,152.97	\$ 31,676.36	\$ 52,612.61	\$ 760.10	\$ 10,503.39	\$ 203,783.14	\$ 103,303.53	\$ 1,573.58	\$ 2,342.21	\$ 116.92	\$ 197.45	\$ 901,215.00	
1/3 MARR	\$ 26,219.35	\$ 43,693.12	\$ 4,462.56	\$ 7,459.80	\$ 107.08	\$ 1,489.25	\$ 28,821.15	\$ 14,609.81	\$ 220.44	\$ 333.33	\$ 16.62	\$ 27.84	\$ 127,460.35	
05 PILS Proxy	\$ 68,570.45	\$ -	\$ 13,747.40	\$ -	\$ 329.88	\$ -	\$ 45,296.15	\$ -	\$ 591.40	\$ -	\$ 53.07	\$ -	\$ 128,588.35	
RSVA	\$ 24,988.04	\$ -	\$ 9,462.76	\$ -	\$ 227.07	\$ -	\$ 53,265.20	\$ -	\$ 647.74	\$ -	\$ 47.83	\$ -	\$ 88,638.64	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ (0.22)	\$ -	\$ (0.10)	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.33)	

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 88,638.64
600.0475.1590 Regulatory Asset Recovery		\$ (88,638.64)
600.0475.1562 PILS scorecard	collected	\$ (128,588.35)
600.0475.1562 PILS scorecard	approved	128,624.00
904080.1803 PILS Recovery		(35.65)
		\$ -

ATTACHMENT K

November 2005 Rates Analysis													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS-50</u> <u>VOLUM</u> (GEO & GE2)	<u>GS-50</u> <u>SERVICE</u> (GEO & GE2)	<u>Unmetered</u> <u>VOLUM</u> GEU	<u>Unmetered</u> <u>SERVICE</u> GEU	<u>GS-50</u> <u>VOLUM</u> (GE1 & GE5)	<u>GS-50</u> <u>SERVICE</u> (GE1 & GE5)	<u>STREET L</u> <u>VOLUM</u> (GE9)	<u>STREET L</u> <u>SERVICE</u> (GE9)	<u>SENT L</u> <u>VOLUM</u> (S.)	<u>SENT L</u> <u>SERVICE</u> (S.)	<u>CONTROL</u>
October-05	\$ 276,677.47	\$ 353,220.70	\$ 55,364.37	\$ 60,250.58	\$ 1,386.22	\$ 11,555.83	\$ 326,815.25	\$ 118,377.52	\$ 3,033.16	\$ 2,675.54	\$ 234.33	\$ 225.63	\$1,209,816.60
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL GL	\$ 276,677.47	\$ 353,220.70	\$ 55,364.37	\$ 60,250.58	\$ 1,386.22	\$ 11,555.83	\$ 326,815.25	\$ 118,377.52	\$ 3,033.16	\$ 2,675.54	\$ 234.33	\$ 225.63	
KWH/KW	19,880,382.49	32,373.66	7,741,243.90	2,502.45	193,826.23	479.96	120,155.29	391.03	1,737.95	9,188.14	139.76	743.20	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
Base Rates	\$ 168,011.69	\$ 309,481.19	\$ 29,549.55	\$ 52,768.66	\$ 739.87	\$ 10,120.83	\$ 201,106.13	\$ 103,710.20	\$ 1,573.58	\$ 2,342.21	\$ 116.86	\$ 197.75	\$ 879,718.52
1/3 MARR	\$ 23,786.88	\$ 43,739.51	\$ 4,162.93	\$ 7,481.92	\$ 104.23	\$ 1,435.00	\$ 28,442.54	\$ 14,667.32	\$ 220.44	\$ 333.33	\$ 16.61	\$ 27.88	\$ 124,418.59
05 PILS Proxy	\$ 62,208.90	\$ -	\$ 12,824.38	\$ -	\$ 321.10	\$ -	\$ 44,701.11	\$ -	\$ 591.40	\$ -	\$ 53.05	\$ -	\$ 120,699.94
RSVA	\$ 22,669.80	\$ -	\$ 8,827.42	\$ -	\$ 221.02	\$ -	\$ 52,565.47	\$ -	\$ 647.74	\$ -	\$ 47.81	\$ -	\$ 84,979.26
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.20)	\$ -	\$ (0.09)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.29)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 84,979.26
600.0475.1590 Regulatory Asset Recovery		\$ (84,979.26)
600.0475.1562 PILS scorecard	collected	\$ (120,699.94)
600.0475.1562 PILS scorecard	approved	128,624.00
904080.1803 PILS Recovery		(7,924.06)
		\$ -

ATTACHMENT L

December 2005 Rates Analysis													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> (GEO & GE2)	<u>GS<50</u> <u>SERVICE</u> (GEO & GE2)	<u>Unmetered</u> <u>VOLUM</u> GEU	<u>Unmetered</u> <u>SERVICE</u> GEU	<u>GS>50</u> <u>VOLUM</u> (GE1 & GE5)	<u>GS>50</u> <u>SERVICE</u> (GE1 & GE5)	<u>STREET L</u> <u>VOLUM</u> (GE9)	<u>STREET L</u> <u>SERVICE</u> (GE9)	<u>SENT L</u> <u>VOLUM</u> (S.)	<u>SENT L</u> <u>SERVICE</u> (S.)	<u>CONTROL</u>
December-05	\$ 309,999.69	\$ 354,480.88	\$ 61,157.18	\$ 60,520.60	\$ 1,341.99	\$ 11,501.42	\$ 328,589.15	\$ 118,841.72	\$ 3,040.14	\$ 2,684.82	\$ 233.98	\$ 225.28	\$1,252,616.85 \$ -
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL GL	\$ 309,999.69	\$ 354,480.88	\$ 61,157.18	\$ 60,520.60	\$ 1,341.99	\$ 11,501.42	\$ 328,589.15	\$ 118,841.72	\$ 3,040.14	\$ 2,684.82	\$ 233.98	\$ 225.28	
KWH/KW	22,274,717.24	32,489.16	8,551,215.28	2,513.66	187,641.83	477.70	120,807.47	392.56	1,741.95	9,220.01	139.55	742.04	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
Base Rates	\$ 188,246.52	\$ 310,585.33	\$ 32,641.34	\$ 53,005.15	\$ 716.26	\$ 10,073.17	\$ 202,197.70	\$ 104,116.88	\$ 1,577.20	\$ 2,350.34	\$ 116.69	\$ 197.44	December-05 \$ 905,824.02
1/3 MARR	\$ 26,651.70	\$ 43,895.56	\$ 4,598.50	\$ 7,515.45	\$ 100.91	\$ 1,428.25	\$ 28,596.92	\$ 14,724.84	\$ 220.94	\$ 334.48	\$ 16.58	\$ 27.84	\$ 128,111.97
05 PILS Proxy	\$ 69,701.15	\$ -	\$ 14,166.20	\$ -	\$ 310.85	\$ -	\$ 44,943.74	\$ -	\$ 592.76	\$ -	\$ 52.97	\$ -	\$ 129,767.67
RSVA	\$ 25,400.08	\$ -	\$ 9,751.04	\$ -	\$ 213.97	\$ -	\$ 52,850.79	\$ -	\$ 649.23	\$ -	\$ 47.74	\$ -	\$ 88,912.85
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.24)	\$ 0.01	\$ (0.10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.34)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 88,912.85
600.0475.1590 Regulatory Asset Recovery		\$ (88,912.85)
600.0475.1562 PILS scorecard	collected	\$ (129,767.67)
600.0475.1562 PILS scorecard	approved	128,624.00
904080.1803 PILS Recovery		1,143.67
		\$ -

ATTACHMENT M

January 2006 Rates Analysis													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS-50</u> <u>VOLUM</u> (GEO & GE2)	<u>GS-50</u> <u>SERVICE</u> (GEO & GE2)	<u>Unmetered</u> <u>VOLUM</u> GEU	<u>Unmetered</u> <u>SERVICE</u> GEU	<u>GS-50</u> <u>VOLUM</u> (GE1 & GE5)	<u>GS-50</u> <u>SERVICE</u> (GE1 & GE5)	<u>STREET L</u> <u>VOLUM</u> (GE9)	<u>STREET L</u> <u>SERVICE</u> (GE9)	<u>SENT L</u> <u>VOLUM</u> (S)	<u>SENT L</u> <u>SERVICE</u> (S)	<u>CONTROL</u>
January-06	\$ 375,610.01	\$ 355,226.53	\$ 65,673.64	\$ 60,565.98	\$ 1,339.66	\$ 11,485.36	\$ 322,509.27	\$ 120,426.01	\$ 3,041.88	\$ 2,685.40	\$ 232.75	\$ 224.99	\$1,319,021.48 \$
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 375,610.01	\$ 355,226.53	\$ 65,673.64	\$ 60,565.98	\$ 1,339.66	\$ 11,485.36	\$ 322,509.27	\$ 120,426.01	\$ 3,041.88	\$ 2,685.40	\$ 232.75	\$ 224.99	
KWH/KW	26,989,081.07	32,557.50	9,182,722.84	2,515.55	187,316.04	477.03	118,572.17	397.80	1,742.95	9,222.00	138.82	741.09	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
January-06													
Base Rates	\$ 228,088.22	\$ 311,238.64	\$ 35,051.90	\$ 53,044.89	\$ 715.01	\$ 10,059.11	\$ 198,456.44	\$ 105,504.87	\$ 1,578.10	\$ 2,350.84	\$ 116.08	\$ 197.19	\$ 946,401.29
1/3 MARR	\$ 32,292.44	\$ 43,987.89	\$ 4,938.10	\$ 7,521.09	\$ 100.73	\$ 1,426.25	\$ 28,067.79	\$ 14,921.14	\$ 221.07	\$ 334.56	\$ 16.50	\$ 27.80	\$ 133,855.36
05 PILS Proxy	\$ 84,453.15	\$ -	\$ 15,212.37	\$ -	\$ 310.31	\$ -	\$ 44,112.15	\$ -	\$ 593.10	\$ -	\$ 52.69	\$ -	\$ 144,733.77
RSVA	\$ 30,775.92	\$ -	\$ 10,471.15	\$ -	\$ 213.60	\$ -	\$ 51,872.89	\$ -	\$ 649.60	\$ -	\$ 47.49	\$ -	\$ 94,030.65
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.28)	\$ -	\$ (0.12)	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ 0.01	\$ -	\$ (0.41)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 94,030.65
600.0475.1590 Regulatory Asset Recovery		\$ (94,030.65)
600.0475.1562 Deferred PILS	collected	\$ (144,733.77)
600.0475.1562 Deferred PILS	approved	128,624.00
600.0475.1563 PILS Contra A/C		144,733.77
600.0475.1563 PILS Contra A/C		(128,624.00)
904080.1803 PILS Recovery		(144,733.77)
904080.1802 Distribution Revenue		\$ 144,733.77
		\$ -

ATTACHMENT N

February 2006 Rates Analysis													
	RESID VOLUM	RESIDENCE SERVICE	GS-50 VOLUM (GEO & GE2)	GS-50 SERVICE (GEO & GE2)	Unmetered VOLUM GEU	Unmetered SERVICE GEU	GS-50 VOLUM (GE1 & GE5)	GS-50 SERVICE (GE1 & GE5)	STREET L VOLUM (GE9)	STREET L SERVICE (GE9)	SENT L VOLUM (S.)	SENT L SERVICE (S.)	CONTROL
February-06	\$ 361,302.13	\$ 355,888.51	\$ 66,182.93	\$ 60,721.71	\$ 1,335.29	\$ 11,462.09	\$ 315,687.30	\$ 119,497.62	\$ 3,066.32	\$ 2,706.28	\$ 227.49	\$ 224.90	\$1,298,302.57
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,298,302.57
TOTAL GL	\$ 361,302.13	\$ 355,888.51	\$ 66,182.93	\$ 60,721.71	\$ 1,335.29	\$ 11,462.09	\$ 315,687.30	\$ 119,497.62	\$ 3,066.32	\$ 2,706.28	\$ 227.49	\$ 224.90	
KWH/KW	25,961,002.68	32,618.17	9,253,933.59	2,522.02	186,705.02	476.07	116,064.04	394.73	1,756.95	9,293.70	135.68	740.79	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
February-06													
Base Rates	\$ 219,399.80	\$ 311,818.65	\$ 35,323.73	\$ 53,181.28	\$ 712.68	\$ 10,038.73	\$ 194,258.53	\$ 104,691.51	\$ 1,590.78	\$ 2,369.12	\$ 113.45	\$ 197.11	\$ 933,695.37
1/3 MARR	\$ 31,062.34	\$ 44,069.86	\$ 4,976.40	\$ 7,540.43	\$ 100.40	\$ 1,423.36	\$ 27,474.08	\$ 14,806.11	\$ 222.85	\$ 337.16	\$ 16.12	\$ 27.79	\$ 132,056.90
05 PILS Proxy	\$ 81,236.13	\$ -	\$ 15,330.34	\$ -	\$ 309.30	\$ -	\$ 43,179.05	\$ -	\$ 597.87	\$ -	\$ 51.50	\$ -	\$ 140,704.19
RSVA	\$ 29,603.59	\$ -	\$ 10,552.35	\$ -	\$ 212.90	\$ -	\$ 50,775.64	\$ -	\$ 654.82	\$ -	\$ 46.42	\$ -	\$ 91,845.72
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.27)	\$ -	\$ (0.11)	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.39)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 91,845.72
600.0475.1590 Regulatory Asset Recovery		\$ (91,845.72)
600.0475.1562 Deferred PILS	collected	\$ (140,704.19)
600.0475.1562 Deferred PILS	approved	128,624.00
600.0475.1563 PILS Contra A/C		140,704.19
600.0475.1563 PILS Contra A/C		(128,624.00)
904080.1803 PILS Recovery		(140,704.19)
904080.1802 Distribution Revenue		\$ 140,704.19
		\$ -

ATTACHMENT O

March 2006 Rates Analysis													
	<u>RESID</u>	<u>RESIDENCE</u>	<u>GS<50</u>	<u>GS<50</u>	<u>Unmetered</u>	<u>Unmetered</u>	<u>GS<50</u>	<u>GS<50</u>	<u>STREET L</u>	<u>STREET L</u>	<u>SENT L</u>	<u>SENT L</u>	<u>CONTROL</u>
	<u>VOLUM</u>	<u>SERVICE</u>	<u>VOLUM</u>	<u>SERVICE</u>	<u>VOLUM</u>	<u>SERVICE</u>	<u>VOLUM</u>	<u>SERVICE</u>	<u>VOLUM</u>	<u>SERVICE</u>	<u>VOLUM</u>	<u>SERVICE</u>	
			(GEO & GE2)	(GEO & GE2)	GEU	GEU	(GSN & GE5)	(GSN & GE5)	(GE9)	(GE9)	(S.)	(S.)	
March-06	\$ 335,857.59	\$ 356,405.97	\$ 62,925.27	\$ 60,809.21	\$ 1,335.60	\$ 11,464.49	\$ 325,383.12	\$ 119,770.08	\$ 3,066.32	\$ 2,706.28	\$ 238.28	\$ 230.05	\$1,280,192.26
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 335,857.59	\$ 356,405.97	\$ 62,925.27	\$ 60,809.21	\$ 1,335.60	\$ 11,464.49	\$ 325,383.12	\$ 119,770.08	\$ 3,066.32	\$ 2,706.28	\$ 238.28	\$ 230.05	\$ -
KWH/KW	24,132,710.74	32,665.60	8,798,435.93	2,525.65	186,748.36	476.17	119,628.76	395.63	1,756.95	9,293.70	142.12	757.76	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711	10.910744	0.00715187	24.07664	0.00715187	24.07664	2.71994059	302.7335	1.74524924	0.291	1.67662713	0.304	
	(0.000000)	0.000000	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	(0.000000)	(0.000000)	0.000000	(0.000000)	0.000001	
Base Rates	\$ 203,948.66	\$ 312,272.03	\$ 33,585.02	\$ 53,257.92	\$ 712.85	\$ 10,040.83	\$ 200,224.86	\$ 104,930.21	\$ 1,590.78	\$ 2,369.12	\$ 118.83	\$ 201.62	\$ 923,252.73
1/3 MARR	\$ 28,874.79	\$ 44,133.94	\$ 4,731.45	\$ 7,551.29	\$ 100.43	\$ 1,423.66	\$ 28,317.90	\$ 14,839.87	\$ 222.85	\$ 337.16	\$ 16.89	\$ 28.43	\$ 130,578.66
05 PILS Proxy	\$ 75,515.11	\$ -	\$ 14,575.75	\$ -	\$ 309.37	\$ -	\$ 44,505.22	\$ -	\$ 597.87	\$ -	\$ 53.94	\$ -	\$ 135,557.26
RSVA	\$ 27,518.77	\$ -	\$ 10,032.94	\$ -	\$ 212.95	\$ -	\$ 52,335.13	\$ -	\$ 654.82	\$ -	\$ 48.62	\$ -	\$ 90,803.23
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.26)	\$ -	\$ (0.11)	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.38)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 90,803.23
600.0475.1590 Regulatory Asset Recovery		\$ (90,803.23)
600.0475.1562 Deferred PILS	collected	\$ (135,557.26)
600.0475.1562 Deferred PILS	approved	128,624.00
600.0475.1563 PILS Contra A/C		135,557.26
600.0475.1563 PILS Contra A/C		(128,624.00)
904080.1803 PILS Recovery		(135,557.26)
904080.1802 Distribution Revenue		\$ 135,557.26
		\$ -

ATTACHMENT P

April 2006 Rates Analysis													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> (GEO & GE2)	<u>GS<50</u> <u>SERVICE</u> (GEO & GE2)	<u>Unmetered</u> <u>VOLUM</u> GEU	<u>Unmetered</u> <u>SERVICE</u> GEU	<u>GS>50</u> <u>VOLUM</u> (GSN & GE5)	<u>GS>50</u> <u>SERVICE</u> (GSN & GE5)	<u>STREET L</u> <u>VOLUM</u> (GE9)	<u>STREET L</u> <u>SERVICE</u> (GE9)	<u>SENT L</u> <u>VOLUM</u> (S.)	<u>SENT L</u> <u>SERVICE</u> (S.)	<u>CONTROL</u>
April-06	\$ 333,165.88	\$ 356,270.93	\$ 64,989.17	\$ 60,967.35	\$ 1,328.45	\$ 11,458.87	\$ 323,968.11	\$ 119,517.81	\$ 3,080.28	\$ 2,709.47	\$ 236.85	\$ 228.96	\$ 1,277,922.13
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 333,165.88	\$ 356,270.93	\$ 64,989.17	\$ 60,967.35	\$ 1,328.45	\$ 11,458.87	\$ 323,968.11	\$ 119,517.81	\$ 3,080.28	\$ 2,709.47	\$ 236.85	\$ 228.96	\$ -
KWH/KW	23,939,300.62	32,653.22	9,087,017.80	2,532.22	185,748.62	475.93	119,108.52	394.80	1,764.95	9,304.66	141.27	754.17	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711 (0.000000)	10.910744 0.000000	0.00715187 (0.000000)	24.07664 0.000000	0.00715187 (0.000000)	24.07664 0.000000	2.71994059 0.000000	302.7335 (0.000000)	1.74524924 (0.000000)	0.291 0.000000	1.67662713 (0.000000)	0.304 0.000001	
April-06													
Base Rates	\$ 202,314.13	\$ 312,153.71	\$ 34,686.58	\$ 53,396.42	\$ 709.03	\$ 10,035.91	\$ 199,354.14	\$ 104,709.20	\$ 1,598.02	\$ 2,371.92	\$ 118.12	\$ 200.67	\$ 921,647.85
1/3 MARR	\$ 28,643.37	\$ 44,117.22	\$ 4,886.63	\$ 7,570.93	\$ 99.89	\$ 1,422.96	\$ 28,194.76	\$ 14,808.61	\$ 223.86	\$ 337.55	\$ 16.79	\$ 28.29	\$ 130,350.86
05 PILS Proxy	\$ 74,909.90	\$ -	\$ 15,053.83	\$ -	\$ 307.72	\$ -	\$ 44,311.68	\$ -	\$ 600.59	\$ -	\$ 53.62	\$ -	\$ 135,237.34
RSVA	\$ 27,298.22	\$ -	\$ 10,362.02	\$ -	\$ 211.81	\$ -	\$ 52,107.54	\$ -	\$ 657.80	\$ -	\$ 48.33	\$ -	\$ 90,685.72
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.26)	\$ -	\$ (0.11)	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ (0.01)	\$ -	\$ 0.01	\$ -	\$ (0.36)

Journal Entry Required

904080.1804 Regulatory Asset Recovery		\$ 90,685.72
600.0475.1590 Regulatory Asset Recovery		\$ (90,685.72)
600.0475.1562 Deferred PILS	collected	\$ (135,237.34)
600.0475.1562 Deferred PILS	approved	128,624.00
600.0475.1563 PILS Contra A/C		135,237.34
600.0475.1563 PILS Contra A/C		(128,624.00)
904080.1803 PILS Recovery		(135,237.34)
904080.1802 Distribution Revenue		\$ 135,237.34
		\$ -

ATTACHMENT Q

May 2006 Rates Analysis - New Rates													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS-50</u> <u>VOLUM</u> (GEO & GE2)	<u>GS-50</u> <u>SERVICE</u> (GEO & GE2)	<u>Unmetered</u> <u>VOLUM</u> GEU	<u>Unmetered</u> <u>SERVICE</u> GEU	<u>GS-50</u> <u>VOLUM</u> (GSN & GE5)	<u>GS-50</u> <u>SERVICE</u> (GSN & GE5)	<u>STREET L</u> <u>VOLUM</u> (GE9)	<u>STREET L</u> <u>SERVICE</u> (GE9)	<u>SENT L</u> <u>VOLUM</u> (S.)	<u>SENT L</u> <u>SERVICE</u> (S.)	<u>CONTROL</u>
May-06	\$ 27,859.20	\$ 176,681.56	\$ 2,926.53	\$ 30,565.91	\$ 8.84	\$ 5,651.76	\$ 3,130.20	\$ 60,007.56	\$ -	\$ 1,354.74	\$ 13.15	\$ 113.01	\$ 308,312.45
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 27,859.20	\$ 176,681.56	\$ 2,926.53	\$ 30,565.91	\$ 8.84	\$ 5,651.76	\$ 3,130.20	\$ 60,007.56	\$ -	\$ 1,354.74	\$ 13.15	\$ 113.01	\$ -
KWH/KW	1,908,164.38	15,126.85	400,894.52	1,232.00	1,245.07	417.41	1,271.04	189.86	-	4,515.78	8.94	364.53	
Base Rates	0.0137	11.68	0.0063	24.81	0.007	13.54	2.4187	316.07	1.4501	0.3	1.4283	0.31	
LV	0.0001	0	0.0001	0	0.0001	0	0.0409	0	0.0367	0	0.0418	0	
CDM	0.0008	0	0.0009	0	0	0	0.0031	0	0	0	0	0	
Total Rate	0.0146	11.68	0.0073	24.81	0.0071	13.54	2.4627	316.07	1.4868	0.300	1.4701	0.310	
May-06													
Base Rates	\$ 26,141.85	\$ 176,681.56	\$ 2,525.64	\$ 30,565.91	\$ 8.72	\$ 5,651.76	\$ 3,074.27	\$ 60,007.56	\$ -	\$ 1,354.74	\$ 12.78	\$ 113.01	\$ 306,137.80
LV	\$ 190.82	\$ -	\$ 40.09	\$ -	\$ 0.12	\$ -	\$ 51.99	\$ -	\$ -	\$ -	\$ 0.37	\$ -	\$ 283.39
CDM	\$ 1,526.53	\$ -	\$ 360.81	\$ -	\$ -	\$ -	\$ 3.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,891.28
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 0.01	\$ -	\$ -	\$ 0.01	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ 0.01	\$ 0.03

Journal Entry Required

904075.1821 Billed LV - Residential Volume	\$ (190.82)
904075.1822 Billed LV - Gen Serv <50 KW Volume	\$ (40.09)
904075.1823 Billed LV - G.S. Unmetered Volume	\$ (0.12)
904075.1824 Billed LV - Gen Serv >50KW Volume	\$ (51.99)
904075.1825 Billed LV - Street Light Volume	\$ -
904075.1826 Billed LV - Sentinel Light Volume	\$ (0.37)
904080.1821 Distribution Revenue - Residential Volume	\$ 190.82
904080.1822 Distribution Revenue - Gen Serv <50 KW Volume	\$ 40.09
904080.1823 Distribution Revenue - G.S. Unmetered Volume	\$ 0.12
904080.1824 Distribution Revenue - Gen Serv >50KW Volume	\$ 51.99
904080.1825 Distribution Revenue - Street Light Volume	\$ -
904080.1826 Distribution Revenue - Sentinel Light Volume	\$ 0.37
904075.8560 LV Variance	\$ 283.39
600.0475.1550 LV (Reg Asset)	\$ (283.39)
904080.1807 CDM Recovery	\$ 1,891.28
600.0475.1565 CDM Revenue & Exp	(1,891.28)
	\$ -

ATTACHMENT R

June 2006 Rates Analysis - New Rates													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u> (GEO & GE2)	<u>GS<50</u> <u>SERVICE</u> (GEO & GE2)	<u>Unmetered</u> <u>VOLUM</u> GEU	<u>Unmetered</u> <u>SERVICE</u> GEU	<u>GS<50</u> <u>VOLUM</u> (GSN & GES)	<u>GS<50</u> <u>SERVICE</u> (GSN & GES)	<u>STREET L</u> <u>VOLUM</u> (GE9)	<u>STREET L</u> <u>SERVICE</u> (GE9)	<u>SENT L</u> <u>VOLUM</u> (S)	<u>SENT L</u> <u>SERVICE</u> (S)	<u>CONTROL</u>
June-06	\$ 243,756.36	\$ 183,786.23	\$ 51,741.17	\$ 31,718.65	\$ 1,307.24	\$ 2,903.31	\$ 301,183.64	\$ 62,292.20	\$ 2,656.91	\$ 1,419.00	\$ 172.76	\$ 90.90	\$ 883,028.35
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 243,756.36	\$ 183,786.23	\$ 51,741.17	\$ 31,718.65	\$ 1,307.24	\$ 2,903.31	\$ 301,183.64	\$ 62,292.20	\$ 2,656.91	\$ 1,419.00	\$ 172.76	\$ 90.90	\$ -
KWH/KW	16,695,641.10	15,735.12	7,087,831.51	1,278.46	184,118.31	214.42	122,298.14	197.08	1,787.00	4,730.00	117.52	293.23	
Base Rates	0.0137	11.68	0.0063	24.81	0.007	13.54	2.4187	316.07	1.4501	0.3	1.4283	0.31	
LV	0.0001	0	0.0001	0	0.0001	0	0.0409	0	0.0367	0	0.0418	0	
CDM	0.0008	0	0.0009	0	0	0	0.0031	0	0	0	0	0	
Total Rate	0.0146	11.68	0.0073	24.81	0.0071	13.54	2.4627	316.07	1.4868	0.300	1.4701	0.310	
June-06													
Base Rates	\$ 228,730.28	\$ 183,786.23	\$ 44,653.34	\$ 31,718.65	\$ 1,288.83	\$ 2,903.31	\$ 295,802.52	\$ 62,292.20	\$ 2,591.33	\$ 1,419.00	\$ 167.85	\$ 90.90	\$ 855,444.44
LV	\$ 1,669.56	\$ -	\$ 708.78	\$ -	\$ 18.41	\$ -	\$ 5,001.99	\$ -	\$ 65.58	\$ -	\$ 4.91	\$ -	\$ 7,469.23
CDM	\$ 13,356.51	\$ -	\$ 6,379.05	\$ -	\$ -	\$ -	\$ 379.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,114.68
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.01)	\$ 0.01	\$ -	\$ 0.01	\$ -	\$ 0.01	\$ (0.01)	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ -
Journal Entry Required													
904075.1821 Billed LV - Residential Volume													\$ (1,669.56)
904075.1822 Billed LV - Gen Serv <50 KW Volume													\$ (708.78)
904075.1823 Billed LV - G.S. Unmetered Volume													\$ (18.41)
904075.1824 Billed LV - Gen Serv >50KW Volume													\$ (5,001.99)
904075.1825 Billed LV - Street Light Volume													\$ (65.58)
904075.1826 Billed LV - Sentinel Light Volume													\$ (4.91)
904080.1821 Distribution Revenue - Residential Volume													\$ 1,669.56
904080.1822 Distribution Revenue - Gen Serv <50 KW Volume													\$ 708.78
904080.1823 Distribution Revenue - G.S. Unmetered Volume													\$ 18.41
904080.1824 Distribution Revenue - Gen Serv >50KW Volume													\$ 5,001.99
904080.1825 Distribution Revenue - Street Light Volume													\$ 65.58
904080.1826 Distribution Revenue - Sentinel Light Volume													\$ 4.91
904075.8560 LV Variance													\$ 7,469.23
600.0475.1550 LV (Reg Asset)													\$ (7,469.23)
904080.1807 CDM Recovery													\$ 20,114.68
600.0475.1565 CDM Revenue & Exp													\$ (20,114.68)
													\$ -

June 2006 Rates Analysis - Old Rates													
	<u>RESID</u> <u>VOLUM</u>	<u>RESIDENCE</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u>	<u>GS<50</u> <u>SERVICE</u>	<u>Unmetered</u> <u>VOLUM</u>	<u>Unmetered</u> <u>SERVICE</u>	<u>GS<50</u> <u>VOLUM</u>	<u>GS<50</u> <u>SERVICE</u>	<u>STREET L</u> <u>VOLUM</u>	<u>STREET L</u> <u>SERVICE</u>	<u>SENT L</u> <u>VOLUM</u>	<u>SENT L</u> <u>SERVICE</u>	<u>CONTROL</u>
			(GEO & GE2)	(GEO & GE2)	GEU	GEU	(GSN & GES)	(GSN & GES)	(GE9)	(GE9)	(S.)	(S.)	
June-06	\$ 43,762.49	\$ 183,786.23	\$ 7,305.42	\$ 31,718.65	\$ 0.28	\$ 2,903.31	\$ 17,802.17	\$ 62,292.20	\$ -	\$ 1,419.00	\$ 41.33	\$ 90.90	\$ 351,121.96
Less: Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GL	\$ 43,762.49	\$ 183,786.23	\$ 7,305.42	\$ 31,718.65	\$ 0.28	\$ 2,903.31	\$ 17,802.17	\$ 62,292.20	\$ -	\$ 1,419.00	\$ 41.33	\$ 90.90	\$ -
KWH/KW	3,144,509.89	16,844.52	1,021,469.91	1,317.40	39.15	120.59	6,545.06	205.77	-	4,873.02	24.65	299.41	
Base Rates	0.00845113	9.559660801	0.003817158	21.08680126	0.003817158	21.08680126	1.673718454	265.2239243	0.9054212	0.254917	0.8361557	0.26608	
1/3 MARR	0.0011965	1.35108324	0.00053776	2.9898391	0.00053776	2.9898391	0.23671485	37.50957542	0.12683737	0.03627803	0.11882703	0.03751461	
2005 PILS	0.00312916	0	0.00165663	0	0.00165663	0	0.3720278	0	0.34028634	0	0.37955026	0	
RSVA	0.00114031		0.00114031	0	0.00114031	0	0.43747949	0	0.37270432		0.34209409		
Total Rate	0.01391711	10.910744	0.00715187	24.07664	0.00715187	24.07664	2.71994059	302.7335	1.74524924	0.291	1.67662713	0.304	
	(0.000000)	0.000000	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	(0.000000)	(0.000000)	0.000000	(0.000000)	0.000001	
Base Rates	\$ 26,574.66	\$ 161,027.88	\$ 3,899.11	\$ 27,779.82	\$ 0.15	\$ 2,542.77	\$ 10,954.59	\$ 54,574.01	\$ -	\$ 1,242.22	\$ 20.61	\$ 79.67	\$ 288,695.49
1/3 MARR	\$ 3,762.41	\$ 22,758.35	\$ 549.31	\$ 3,938.82	\$ 0.02	\$ 360.53	\$ 1,549.31	\$ 7,718.19	\$ -	\$ 176.78	\$ 2.93	\$ 11.23	\$ 40,827.88
05 PILS Proxy	\$ 9,839.67	\$ -	\$ 1,692.20	\$ -	\$ 0.06	\$ -	\$ 2,434.94	\$ -	\$ -	\$ -	\$ 9.36	\$ -	\$ 13,976.23
RSVA	\$ 3,585.72	\$ -	\$ 1,164.79	\$ -	\$ 0.04	\$ -	\$ 2,863.33	\$ -	\$ -	\$ -	\$ 8.43	\$ -	\$ 7,622.31
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (0.03)	\$ 0.01	\$ (0.01)	\$ (0.01)	\$ (0.01)	\$ (0.00)	\$ -	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ (0.05)

Journal Entry Required

30,160.15	904080.1804 Regulatory Asset Recovery	\$ 7,622.31
(30,160.15)	600.0475.1590 Regulatory Asset Recovery	\$ (7,622.31)
(69,523.53)	600.0475.1562 Deferred PILS	\$ (13,976.23)
-	600.0475.1562 Deferred PILS	\$ -
69,523.53	600.0475.1563 PILS Contra A/C	\$ 13,976.23
-	600.0475.1563 PILS Contra A/C	\$ -
(69,523.53)	904080.1803 PILS Recovery	\$ (13,976.23)
56,028.89	904080.1821 Distribution Revenue - Residential Volume	\$ 9,839.67
12,159.54	904080.1822 Distribution Revenue - Gen Serv <50 KW Volume	\$ 1,692.20
303.73	904080.1823 Distribution Revenue - G.S. Unmetered Volume	\$ 0.06
428.14	904080.1824 Distribution Revenue - Gen Serv >50KW Volume	\$ 2,434.94
600.25	904080.1825 Distribution Revenue - Street Light Volume	\$ -
2.98	904080.1826 Distribution Revenue - Sentinel Light Volume	\$ 9.36
		\$ (0.00)

