

117 Gorrie Street, Box 1480 Atikokan, Ontario POT 1C0

 Telephone
 (807)597-6600

 Fax
 (807)597-6988

 e-mail wilf.thorburn@athydro.com

August 7, 2012

Kirsten Walli, Board Secretary Ontario Energy Board, 2300 Yonge Street Suite 2700, P.O. Box 2319 Toronto, Ontario M4P, 1E4 Canada

Dear Ms. Walli:

Re: Atikokan Hydro Inc.

2012 Draft rate Order (EB-2011-0293)

Atikokan Hydro Inc. is pleased to submit its second revised 2012 Draft Rate Order ("DRO"). The second revised DRO responds to comments made on the original revised DRO from Board.

The second revised DRO addresses the following issues raised by the Board.

- The adjustment of rates to reflect the specifically approved R/C ratios the Board approved in the Decision and Order of June 18, 2012.
- The recalculation of various rate riders for the disposition of deferral and variance accounts from 46 months to 44 months.
- The calculation of foregone revenue rate riders to accommodate the implementation date of September 1, 2012

Atikokan Hydro will be able to implement the new rates, if final rates are issued by the Board, by August 23 to be effective for all energy consumed after the effective date of July 1, 2012 as noted in the Decision of June 18, 2012 with an implementation date of September 1, 2012.

The revised DRO has been filed electronically with the Board today and two (2) paper copies will be delivered to the Board Secretary.

If you require further information please contact me.

Regards.

Wilf Thorburn

CEO Secretary/Treasurer

Atikokan Hydro Inc

EB-2011-0293

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

AND IN THE MATTER OF an Application by Atikokan Hydro Incorporated to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of July 1, 2012.

SECOND REVISED DRAFT RATE ORDER

ATIKOKAN HYDRO INC.

Filed: August 7, 2012

Introduction

Atikokan Hydro Inc. ("Atikokan") owns and operates the electricity distribution system located in the Town of Atikokan.

Atikokan filed an application (the "Application") with the Ontario Energy Board (the "Board") on September 30, 2011 under section 78 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that Atikokan charges for electricity distribution, to be effective May 1, 2012. The Board assigned the Application file number EB-2011-0293.

On October 24, 2011, the Board issued a letter to Atikokan identifying certain additional evidence that needed to be filed before the Board would consider the Application. Atikokan filed the requested additional evidence on December 14, 2011.

The Board issued a Notice of Application and Hearing dated December 22, 2011. The Vulnerable Energy Consumers Coalition ("VECC") applied for intervenor status and cost eligibility. No objections were received. The Board determined that VECC would be

Atikokan Hydro Inc. EB-2011-0273 Draft Rate Order Page 2 of 29 Revised and Filed – August 7, 2012

granted intervenor status and is eligible to apply for an award of costs under the Board's Practice and Direction on Cost Awards.

In its Notice of Application and Hearing, the Board indicated its intention to consider the Application by way of a written hearing. The Board issued Procedural Order No. 1 on January 13, 2012. In Procedural Order No. 1, the Board allowed for an initial round of discovery through written interrogatories.

Board staff filed its interrogatories on January 31, 2012, and VECC filed its interrogatories on February 3, 2012. On February 23, 2012 Atikokan filed a letter requesting a six day extension for filing its interrogatory responses. The Board responded by way of a letter issued on February 24, 2012 granting an extension to February 29, 2012. Atikokan filed its interrogatory responses on March 2, 2012.

On March 16, 2012, the Board issued Procedural Order No. 2. In Procedural Order No. 2, the Board allowed for a supplementary round of interrogatories and responses, to be followed by submissions from parties.

In accordance with Procedural Order No. 2, Board staff and VECC filed supplementary interrogatories on March 28, 2012. Atikokan filed its responses on April 11, 2012.

Atikokan filed its Argument-in-Chief ("AIC") on April 20, 2012. Board staff and VECC filed submissions on May 4 and May 9, 2012, respectively. Atikokan Hydro filed its Reply Submission on May 24, 2012.

On June 18, 2012, the Board issued its Decision and Order ("the Decision") in regards to Atikokan's 2012 cost of service rate application. The Decision addressed the following issues.

- Effective Date for New Rates;
- Rate Base and Capital Expenditures;

Atikokan Hydro Inc. EB-2011-0273 Draft Rate Order Page 3 of 29 Revised and Filed – August 7, 2012

- Operating Revenues and Load Forecast;
- Operating Expenses;
- Cost of Capital;
- Cost Allocation;
- Rate Design;
- Deferral and Variance Accounts;
- Smart Meters;
- Rate Mitigation;
- Other Matters; and
- Implementation.

In the Decision the Board directed Atikokan to file a Draft Rate Order ("DRO") reflecting the findings of the Board. The Board expects Atikokan to file detailed supporting material, including all relevant calculations showing the impact of the implementation of this Decision on its proposed revenue requirement, the allocation of the approved revenue requirement to the classes and the determination of the final rates and all approved rate riders, including bill impacts. Supporting documentation shall include, but not be limited to, the filing of a completed version of the Revenue Requirement Work Form Excel spreadsheet.

On July 10, 2012 Board staff and VECC submitted comments on the original DRO filed on July 3, 2012. Atikokan reviewed the comments and made adjustments to the original DRO and file a revised DRO on July 16, 2012.

Atikokan Hydro Inc. EB-2011-0273 Draft Rate Order Page 4 of 29 Revised and Filed – August 7, 2012

On August 2, 2012 the Board issued a Decision on the revised DRO filed by Atikokan. The Board found that with the exception of the updated cost allocation model and the associated adjusted R/C ratios, the Board is of the view that Atikokan has appropriately reflected the Board's Decision in the DRO filing, as revised and filed on July 16, 2012. However, with regards to the R/C ratios the Board directed Atikokan to use those ratios specifically approved in the Decision and Order of June 18, 2012.

As a result, the Board has directed Atikokan to prepare a second revised DRO to reflect the approved R/C ratios. The Board understands that Atikokan will not be able to implement new rates as of the approved effective date of July 1, 2012. The Board is of the view that an implementation date of September 1, 2012 is practical.

In the revised DRO filing, the Board directed Atikokan to calculate foregone revenue rate riders to recover the incremental revenues for the two-month period of July 1 to August 31, 2012.

The delay in implementation also affects the determination of rate riders to recover the balances of deferral and variance accounts ("DVAs") approved to be disposed. In the Decision and Order, the Board approved a recovery of the DVA balances over a 46-month period from July 1, 2012 to April 30, 2016. With the delay in implementation, the Board directs Atikokan to calculate the DVA rate riders to recover the balance over the 44-month period from September 1, 2012 to April 30, 2016. For the Smart Meter Disposition Rider, the recovery shall be from September 1, 2012 to August 31, 2015.

In addition, based on a discussion with Board staff Atikokan has assumed the PP&E adjustment would also move to a 44 month amortization period.

In this second revised DRO, changes to the first revised DRO document will be note with bold lettering.

On the following pages, Atikokan has set out its DRO and includes detailed supporting material, including all relevant calculations showing the impact of the Decision on Atikokan's revenue requirement, the allocation of the approved revenue requirement to the classes, the determination of the final rates, and customer rate impacts are provided in the commentary and Appendices which follow.

The DRO provides material to support the findings of the Board by the issues listed above.

Appendices A to C are provided to support the second revised DRO

Appendix A	Tariff of Rates and Charges
Appendix B	Summary of Monthly Bill Impacts
Appendix C	Summary of the Significant Items Adjusted from Initial Application to the Decision
	Application to the Decision
Appendix D	Detail 2012 Cost of Power Calculations

Atikokan Hydro Inc. EB-2011-0273 Draft Rate Order Page 6 of 29 Revised and Filed – August 7, 2012

The following live Excel models also accompany the second revised DRO

- Revised Deferral and Variance Account Rate Rider Model.
- Revised Revenue Requirement Work Form.
- Revised Cost Allocation Model.

The following models have not changed as a result of the Board Decision on the DRO

- Smart Meter Model
- Smart Meter Model by Rate Class

Summary of Changes

Atikokan has updated its revenue requirement for the 2012 Test Year and has recalculated the original rates proposed in its Application in accordance with the Board findings in the Decision. As a result of the Decision, Atikokan's 2012 revenue requirement has changed as shown in Table 1. At the time the Initial Application was submitted Atikokan's 2012 revenue deficiency was \$364,011. As a result of the Decision, the revenue deficiency has reduced to \$147,706. The revenue requirement shown in the following table is lower by \$502 compared to the revenue requirement provided in the first revised DRO to reflect the amortization of the PPE adjustment from 46 to 44 months

<u>Table 1 – Summary of Changes to Service Revenue Requirement</u>

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
OM&A Expenses	1,175,151	45,229	1,220,380	(190,380)	1,030,000
Amortization Expenses	197,456	(28,663)	168,793	(18,395)	150,398
PP&E Adjustment	0	(1,813)	(1,813)	(447)	(2,261)
Regulated Return On Capital	189,083	(3,710)	185,372	(14,756)	170,616
PILs	17,914	(3,826)	14,087	(4,790)	9,297
Service Revenue Requirement	1,579,603	7,216	1,586,820	(228,769)	1,358,050
Revenue Offsets	125,235	0	125,235	0	125,235
Base Revenue Requirement	1,454,368	7,216	1,461,585	(228,769)	1,232,815

Atikokan's Draft Tariff of Rates and Charges reflecting the Decision accompanies this DRO as Appendix A. The customer bill impacts are attached as Appendix B. Appendix C has been provided to summarize the significant items adjusted from the initial Application to the Decision.

Changes arising out of the Decision and reflected in the proposed rates include the following:

- Changes in Rate Base including changes in the 2012 Test Year Capital Expenditures and Working Capital Allowance
- Changes in Load Forecast
- Changes in Operating, Maintenance, and Administration (OM&A) Expenses
- Inclusion of the Rate Riders for Deferral/Variance Account Disposition.
- Changes to the class specific Smart Meter Disposition Riders

Effective Date for New Rates

The Board has determined that Atikokan's new rates will become effective the closest month following the issuance of this Decision; that is, July 1, 2012. Atikokan has prepared the draft Tariff of Rates and Charges with a July 1, 2012 effective date.

Atikokan Hydro Inc. EB-2011-0273 Draft Rate Order Page 8 of 29 Revised and Filed – August 7, 2012

However, based the Board's Decision on the DRO an implementation date of September 1, 2012 has been reflected in the draft Tariff of Rates and Charges.

Rate Base and Capital Expenditures

In its Application, Atikokan proposed a 2012 test year rate base of \$2,913,786. Through interrogatories, Atikokan revised the rate base to \$3,041,625. The increase of \$127,838 is a result of the following:

- An increase in the net book value of fixed assets of \$34,914 due to restatement of the 2011 bridge year according to MIFRS instead of CGAAP;
- An increase of \$6,784 in the working capital allowance, due to recognition of \$45,229 of OMERS expenses omitted in the initial Application; and
- Reclassification of certain smart meter-related assets from computer hardware to meters as a result of a review of smart meter costs, increasing the net fixed assets by \$86,140

Board Findings

The Board accepts the rate base of \$3,033,125 - that being the requested amount of \$3,041,625 minus the \$8,500 reduction agreed to by Atikokan in its reply submission, subject to any adjustments to the Working Capital Allowance necessitated by the Board's determinations on the approved operating expenses elsewhere in this Decision. The Board finds that this amount is reasonable and that the Asset Management Plan supports its planned capital expenditures.

The \$8,500 represented the cost to repair the roof of the administrative building but Atikokan has agreed with its affiliate, Atikokan Enercom, with whom it shares the building, that Atikokan Enercom will incur the expenditure.

In preparing the models that support the DRO, Atikokan noticed that a reduction of \$8,500 in 2012 would only reduce the rate base by \$4,250 as a result of the half year rule. Atikokan has reflected the half year rule in the calculation of the rate base. Table 2 outlined below provides the change in the Rate Base from the Initial Application to the Decision

In Board staff's comments on the original DRO, Board staff outlined that Atikokan had reflected the 50% of approved costs for smart meters through the SMDR, and has assumed it evenly between capital and operating expenses. Board staff submits that the 2012 rate base should similarly be adjusted to reflect only the 50% of smart meter capital costs approved in the Decision and Order. Atikokan has made the adjustment to the 2012 rate base as suggested by Board staff which has been reflected in the following table. The average gross fixed assets have reduced by \$257,599 representing a reduction in smart meter assets of \$253,349 (i.e. \$506,648/2 – smart meter capital at 100%) plus the \$4,250 mention above. The adjustment in average accumulated depreciation includes reduced opening 2012 accumulated depreciation balances of \$40,066 reflecting the impact of reducing smart meter capital costs by 50% plus \$8,811 which is one half of the lower 2012 depreciation (i.e. \$17,453 plus \$170) discussed below before the adjustment for PP&E.

Table 2 - Change in Rate Base

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Gross Fixed Assets					
(average)	5,661,851	34,171	5,696,022	(257,599)	5,438,424
Accumulated Depreciation					
(average)	(3,253,626)	86,883	(3,166,743)	48,877	(3,117,866)
Net Fixed Assets (average)	2,408,225	121,054	2,529,279	(208,721)	2,320,558
Allowance for Working					
Capital	505,561	6,784	512,346	(33,403)	478,942
Total Rate Base	2,913,786	127,838	3,041,625	(242,125)	2,799,500

Working Capital Allowance

Board Findings

The Board notes that, in the absence of a lead-lag study, the default for Working Capital Allowance for 2012 cost of service applicants is 15%. While this may be generous for Atikokan due to its monthly billing cycle, there is no evidence to suggest any other percentage other than the Board default of 15%. The Board will therefore approve a WCA factor of 15%, as identified in the 2012 Filing Guidelines

The working capital allowance has been updated to reflect the OM&A approved in the Decision and the revised Cost of Power reflecting the load forecast and updated 2012 retail transmission rates approved by the Board.

The revised calculation of the Working Capital Allowance is as shown in Table 3 below.

<u>Table 3 – Revised Working Capital</u> Allowance

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
Controllable Expenses	1,175,151	45,229	1,220,380	(190,380)	1,030,000
Cost of Power	2,195,257	0	2,195,257	(32,309)	2,162,948
Working Capital Base	3,370,408	45,229	3,415,637	(222,689)	3,192,948
Working Capital Rate %	15%		15%		15%
Working Capital					
Allowance	505,561	6,784	512,346	(33,403)	478,942

The controllable expenses reflect the Decision and detail on these expenses are provided further on in the DRO. Appendix D provides the detailed calculation supporting the 2012 cost of power reflecting the Decision.

Atikokan Hydro Inc. EB-2011-0273 Draft Rate Order Page 11 of 29 Revised and Filed – August 7, 2012

Operating Revenue and Load Forecast

Board Findings

The Board finds that the lower forecast submitted in response to VECC IR # 8 c) and Board staff IR # 59 results in a more accurate result, given the loss of the Intermediate customer and little prospect of new customer load. The Board therefore finds a load forecast of 25,003,092 purchased system kWh and 23,276,163 billed kWh as being reasonable. The Board also accepts the customer forecast and the CDM adjustment. It should be noted that Atikokan did not find that it had a material amount of CDM up to and including 2011. The CDM reductions that relate to its CDM license conditions have been reflected in the approved load forecast.

Atikokan will implement a LRAM variance account as set out in the Guidelines.

With respect to the analysis and documentation of the street lighting load, the Board agrees with Board staff's suggestion that improved data is required with the next cost of service application

In preparing the models that support the DRO, Atikokan noticed that in response to a Board staff IR # 59 the value of 23,276,163 billed kWh was the amount before the CDM adjustment was applied. The amount billed shown in Board staff IR # 59 that is after the CDM adjustment is 23,044,163 kWh. Atikokan has used 23,044,163 billed kWh in the preparation of the DRO in order to reflect the Decision on load forecast. Table 4 outlines the changes in the load forecast from the Initial Application to the Decision.

Table 4 – Forecast Data for 2012 Test Year

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
Predicted kWh					
Purchases	25,592,783	0	25,592,783	(589,691)	25,003,092
Billed kWh	23,593,125	0	23,593,125	(548,962)	23,044,163
Residential					
Customers	1,424	0	1,424	0	1,424
kWh	11,395,913	0	11,395,913	(282,893)	11,113,021
GS<50 kW					
Customers	235	0	235	0	235
kWh	6,387,021	0	6,387,021	(140,934)	6,246,087
GS>50 kW					
Customers	15	0	15	0	15
kWh	5,343,698	0	5,343,698	(125,135)	5,218,563
kW	14,205	0	14,205	(333)	13,872
Streetlights					
Connections	623	0	623	0	623
kWh	466,493	0	466,493	0	466,493
kW	1,316	0	1,316	0	1,316
Total					
Customer/Connections	2,297	0	2,297	0	2,297
kWh	23,593,125	0	23,593,125	(548,962)	23,044,163
kW from applicable					
classes	15,521	0	15,521	(333)	15,188

In accordance with the Guidelines for Electricity Distributor Conservation and Demand Management [EB-2012-0003], issued April 26, 2012, Atikokan will use the CDM adjustment assumed in the above 2012 load forecast to establish the value of kWh and kWs, where applicable, for purposes of the LRAM variance account. These values are shown in table 5 and will be used for the LRAM variance account for 2012 and for all years up to the next rebasing year.

<u>Table 5 – LRAM Variance Account Values for 2012 and until next rebasing.</u>

	LRAM Variance Account Values
Residential	
kWh	110,787
GS<50 kW	
kWh	55,193
GS>50 kW	
kWh	60,654
kW	161
Streetlights	
kWh	5,367
kW	15
Total	
kWh	232,000
kW from applicable classes	176

With regards to the street lighting load, Atikokan will undertake to improve the data supporting the load forecast for the next cost of service application.

Regarding Other Revenues, the DRO includes the projected revenue offsets of \$125,235 which is the forecast proposed by Atikokan in its Application and approved by the Board in the Decision.

Operating Expenses

Board Findings

The Board agrees with the concerns expressed by VECC and Board staff with respect to the increase and the total amount of Atikokan's proposed OM&A budget. As shown in the evidence, on a per customer basis Atikokan's spend is significantly higher (almost 40%) than other distributors in its cohort. Coupled with a declining customer base and load, this is of great concern to the Board with respect to the resulting rates. Atikokan must increase its efforts to look for efficiency improvements and reduce its OM&A spending. The Board will not micromanage the distributor's

business by identifying where reductions should be made, whether in employee complement and compensation, regulatory costs or elsewhere. On an envelope basis the Board approves an OM&A budget approximately 15% lower than proposed, being \$1,030,000. This represents approximately a 3% increase over 2011 expenditures.

In accordance with the Decision the OM&A adjustment will be based on an "envelope" approach. It is Atikokan's understanding that any determination of potential budget reductions to reflect the Board-approved 2012 OM&A will be at the discretion of Atikokan. For the Board's assistance, Atikokan has considered on a preliminary basis how its OM&A budget as requested in the Application may be reduced to \$1,030,000 and has prepared the Table 6 illustrating how the reduction may be achieved.

Table 6 – Changes to OM&A.

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
Operations	418,349	ı	418,349	(73,019)	345,330
Maintenance	53,177	ı	53,177	(12,000)	41,177
Billing and Collecting	153,170	ı	153,170	(2,979)	150,191
Administrative and General					
Expenses	550,455	45,229	595,684	(102,382)	493,302
Total	1,175,151	45,229	1,220,380	(190,380)	1,030,000

With regards to depreciation and based on comments from Board staff and the Board's Decision on the DRO, Atikokan has assumed an amount of \$150,398. This amount is less than the amount outlined in the Decision at the bottom of page 11 of \$168,793. The reduction reflects lower depreciation of \$17,453 on 50% of the smart meter capital; lower depreciation of \$170 from reduced building capital costs plus a \$772 reduction from the change in amortization of PP&E deferral account of \$34,002 from four years to 44 months.

Regarding Taxes/PILs, Table 7 outlines a PILs proxy of **\$9,297** and is based on the methodology Atikokan has used to calculate its tax/PILs allowance for 2012 which has been approved by the Board in the Decision.

Table 7 - Changes to Taxes/PILs

			Close		
	Initial		of		
	Application	Adjustments	Record	Adjustments	Decision
Deemed Utility Income	111,656	(698)	110,958	(8,833)	102,126
Tax Adjustments to Accounting					
Income	(13,997)	(20,162)	(34,159)	(17,283)	(51,442)
Regulatory Net Income	97,659	(20,860)	76,799	(26,115)	50,684
Tax Rate	15.50%	ı	15.50%	ı	15.50%
Total PILs before gross up	15,137	(3,233)	11,904	(4,048)	7,856
Grossed up PILs	17,914	(3,826)	14,087	(4,790)	9,297

Cost of Capital

Board Findings

The Board finds that Atikokan's proposal for the cost of capital, as amended, complies with the Board's policy and practice. Accordingly, the cost of capital parameters applicable to Atikokan's 2012 revenue requirement shall be:

Parameter	% Capitalization (Deemed)	Rate (%)
Long-term Debt (Weighted Average)	56%	4.22%
Deemed Short-term Debt	4%	2.08%
Return on Equity	40%	9.12%
Weighted Average Cost of Capital	100%	6.09%

Table 8 outlines the cost of capital and rate of return on rate base calculation reflecting the Decision and included in the DRO.

Table 8 - Changes to Rate of Return on Rate Base

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
Capitalization					
Long-Term Debt	56%	-	56%	-	56%
Short-Tern Debt	4%	-	4%	-	4%
Equity	40%	-	40%	-	40%
Rate of Return					
Long-Term Debt	4.57%	(0.35%)	4.22%	-	4.22%
Short-Tern Debt	2.46%	(0.38%)	2.08%	-	2.08%
Equity	9.58%	(0.46%)	9.12%	-	9.12%
Rate Base	2,913,786	127,838	3,041,625	(242,125)	2,799,500
Return					
Long-Term Debt	74,559	(2,676)	71,883	(5,722)	66,161
Short-Tern Debt	2,867	(337)	2,531	(201)	2,329
Equity	111,656	(698)	110,958	(8,833)	102,126
Total Return on Rate					
Base	189,083	(3,710)	185,372	(14,756)	170,616
Rate of Return on Rate					
Base	6.49%	(0.39%)	6.09%	0.00%	6.09%

Cost Allocation

Board Findings

The Board accepts Atikokan's proposed cost allocation ratios for 2012, as amended in response to VECC's interrogatories, that being:

Customer Class	2012 Revenue-to- Cost Ratios
Residential	97.3%
GS < 50 kW	120.0%
GS > 50 kW	90.6%
Street lighting	90.6%

With the revision to the revenue requirement and the load forecast, the two tables below outlined how Atikokan has implemented the Decision with regards to cost allocation.

With the change to load forecast base revenue at existing rates is recalculated for purposes of revenue deficiency and to determine the proportion of base revenue currently collected by rate class. This proportion is used to determine how the revised base revenue requirement would be collected before changes are made in the revenue to cost ratios. Table 9 shows the calculation of the base revenue at existing rates with the revised load forecast from the Decision

Table 9: Updated Base Revenue at Existing Rates

Class	Annual Volumes	UOM	Customers/ Connections	Existing Monthly Charge	Existing Volumetric Charge	Fixed Distribution Revenue	Variable Distribution Revenue	Dist. Rev. @ Exist Rates Including Transformer	Transformer Allowance	Dist. Rev. @ Exist Rates Excluding Transformer	Dist Rev At Existing Rates %
Residential	11,113,021	kWh	1,424	30.58	0.0121	522,368	134,468	656,835		656,835	60.53%
GS < 50 kW	6,246,087	kWh	235	70.02	0.0089	197,418	55,590	253,008		253,008	23.32%
GS > 50 kW	13,872	kW	15	440.74	1.7161	78,589	23,806	102,395	1,147	101,248	9.33%
Street Lighting	1,316	kW	623	8.13	10.0266	60,822	13,196	74,018		74,018	6.82%
Total						859,197	227,060	1,086,256	1,147	1,085,109	100.00%

Table 10 shows how the proportion of base revenue at existing rates is used to allocate the revised base revenue requirement by rate class which is used to determine the starting point revenue to cost ratios. The proposed revenue to cost ratios are consistent with the ratios approved in the Decision and confirmed in the Board's Decision on the DRO. The implementation of these ratios produces a revenue shortfall of \$1,235.

Table 10: Updated Movement in Revenue to Cost Ratios

	Revenue Requirement - 2012 Cost Allocation	Proportion of Revenue at	Miscellaneous Revenue Allocated from 2012 Cost Allocation	Total	Starting Point Revenue Cost	Proposed Revenue to Cost	-	Miscellaneous	
Class	Model	Existing Rates	Model	Revenue	Ratio	Ratio	Revenue	Revenue	Revenue
Residential	827,265	746,244	74,869	821,113	99.3%	97.3%	804,929	74,869	730,060
GS < 50 kW	241,480	287,448	22,136	309,584	128.2%	120.0%	289,775	22,136	267,639
GS > 50 kW	153,958	115,030	13,652	128,681	83.6%	90.6%	139,486	13,652	125,834
Street Lighting	135,347	84,093	14,578	98,671	72.9%	90.6%	122,625	14,578	108,047
Total	1,358,050	1,232,815	125,235	1,358,050			1,356,815	125,235	1,231,580
							Revenu	ie Shortfall	(1,235)

VECC requested in their comments that the cost allocation model supporting the "Starting Point Revenue to Cost Ratio" shown above be provided. Atikokan has provided the requested cost allocation model as part of the material filed with the second revised DRO.

Rate Design

Elimination of Unmetered Scattered Load ("USL") and Sentinel Lighting Classes

Board Findings

The Board approves the elimination of two rate classes, the unmetered scattered load class, and the Sentinel Lighting class, on the basis that these are no longer necessary, with no customers in either class. Should any new USL customers

Atikokan Hydro Inc. EB-2011-0273 Draft Rate Order Page 19 of 29 Revised and Filed – August 7, 2012

become customers of Atikokan, these customers are to be treated as customers in the GS < 50 kW class

Retail Transmission Service Rates ("RTSRs")

Board Findings

The Board approves Atikokan's proposed 2012 RTSRs as amended in response to VECC's interrogatory. The revised proposal is consistent with Board policy and practice.

The approved RTSRs have been included in the Tariff of Rates and Charges and are summarized in Table 11

Table 11: Retail Transmission Service Rates.

Class	RTSR Network	RTSR Connection
Residential (\$/kWh)	\$0.0063	\$0.0037
GS < 50 kW (\$/kWh)	\$0.0056	\$0.0032
GS > 50 kW (\$/kW)	\$2.2668	\$1.2627
GS > 50 kW - Interval Metered	_	
(\$/kW)	\$2.4048	\$1.3956
Street Lighting (\$/kW)	\$1.7097	\$0.9760

Transformer Ownership Allowance ("TOA") Credit

Board Findings

The Board approves a TOA credit of \$0.29/kW as a fixed rate and agrees that this more closely corresponds to the avoided cost.

The approved TOA credit has been included in the Tariff of Rates and Charges

Fixed/Variable Splits

Board Findings

The Board approves maintaining the existing percentage split between fixed and variable rates of about 80/20 on the grounds that, for a utility the size of Atikokan, this protects the utility from significant variability in revenues. As noted in Atikokan's reply submission, this is consistent with previous decisions of the Board where the current fixed/variable proportions were maintained.

Table 12 provides the calculation of the proposed distribution monthly service charge and the volumetric charge resulting from the Decision regarding fixed/variable splits. The volumetric

charge for GS > 50 kW includes the "cost" of transformation allowance assuming a rate of \$0.29/kW

Table 12: Calculation of Distribution Charges

Class	Proposed Base Revenue	Current Fixed Charge Spilt		Proposed Fixed Costs	Proposed Variable Costs	Transformer Allowance	Annual Volumes	UOM	Customers/ Connections	Proposed Monthly Charge	Proposed Volumetric Charge
Residential	730,060	79.53%	20.47%	580,602	149,458		11,113,021	kWh	1,424	33.99	0.0134
GS < 50 kW	267,639	78.03%	21.97%	208,835	58,805		6,246,087	kWh	235	74.07	0.0094
GS > 50 kW	125,834	77.62%	22.38%	97,673	28,161	1,938	13,872	kW	15	547.77	2.1698
Street Lighting	108,047	82.17%	17.83%	88,784	19,263		1,316	kW	623	11.87	14.6362
Total	1,231,580			975,893	255,687	1,938					

Loss Factors

Board Findings

The Board accepts the proposed Total Loss Factors (e.g. 7.78% for a secondary metered customer < 5,000 kW), but is concerned about these high loss factors. The Board's policy on the level of losses required applicants to file a plan on reducing losses if the distribution loss factor is at or above 5%. Atikokan's proposed distribution loss factor for a secondary metered customer < 5,000 kW is 7.3%. The Board directs Atikokan to investigate measures to reduce losses and to have empirical data available in its next cost of service filing to explain the level of losses and what has been done to reduce losses. The Board notes that Atikokan, in its reply submission, indicated agreement to conduct such a review and provide the results in the next cost of service application.

The above loss factors have been included in the Tariff of Rates and Charges provided in Appendix A. Atikokan will undertake to investigate measures to reduce losses and to have empirical data available in its next cost of service filing to explain the level of losses and what has been done to reduce losses.

Atikokan Hydro Inc. EB-2011-0273 Draft Rate Order Page 22 of 29 Revised and Filed – August 7, 2012

Deferral and Variance Accounts

Summary of Board Findings

- The Board will not defer clearing of the Group 1 and Group 2 DVA balances
- The Board confirms that the Group 1 DVA balances for 2008 and 2009 as revised in the response to the Board staff interrogatory filed on April 11, 2012 correctly reflect the Board's prior decision, and are final for the purposes of disposition
- The Board denies the request for OMERS contributions for the period 2006 to 2011 and OEB cost assessments for the period 2006 to 2009 as being out of period.
- The Board approves the incorporation of the Account 1592 Sub-account HST/OVAT Input Tax Credits balance of December 31, 2010 of a credit of \$7,716 in the DVA account balances being considered for disposition in this proceeding
- The Board accepts that the principal balance of Account 1562 deferred PILs to be disposed shall be \$8,222, plus interest to April 30, 2012 of \$2,260.
 Atikokan should include this amount in the Group 1 and Group 2 DVA balances to be recovered through rate riders resulting from this Decision.

Table 13 summarizes the Group 1 and 2 DVA accounts that will be disposed of resulting from the Decision

Table 13: Group 1 and 2 DVA Accounts

	Group 1 D	/A Accounts		
Account Description	Account Number	Principal (\$)	Interest (\$)	Total Claim
RSVA - Wholesale Market Service				
Charge	1580	\$ (36,935)	\$ 14,276	\$ (22,659)
RSVA - Retail Transmission				
Network Charge	1584	\$ 8,273	\$ 765	\$ 9,038
RSVA - Retail Transmission				
Connection Charge	1586	\$ 34,957	\$ 13,411	\$ 48,368
RSVA - Power (excluding Global				
Adjustment)	1588	\$ (5,710)	\$ 8,256	\$ 2,546
RSVA - Power - Sub-Account -				
Global Adjustment	1588	\$ 9,626	\$ 59	\$ 9,685
Recovery of Regulatory Asset				
Balances	1590	\$ 1,274	\$ (640)	\$ 634
	Sub-Totals	\$ 11,485	\$ 36,127	\$ 47,612
	Group 2 D	/A Accounts		
Retail Cost Variance Account –				
Retail	1518	\$ 6,879	\$ 157	\$ 7,036
Retail Cost Variance Account –				
STR	1548	\$ 20,293	\$ 601	\$ 20,894
Differed Payments in Lieu of				
Taxes	1562	\$ 8,222	\$ 2,260	\$ 10,482
Input Tax Credit	1592	\$ (7,605)	\$ (111)	\$ (7,716)
Special Purpose Charge	1521	\$ 1,592	\$ 138	\$ 1,730
		,		
	Sub-Totals	\$ 29,381	\$ 3,046	\$ 32,427
	Totals	\$ 40,866	\$ 39,173	\$ 80,039

A Deferral and Variance Account Rate Rider Model has been provided as part of this DRO to support the detailed calculations of the deferral and variance account rate riders. These riders are design to dispose of the Group 1 and 2 DVA balance outlined in Table 13 over a 44 month period. Table 14 summarizes the DVA Rate Riders by Rate Class.

Table 14: DVA Rate Riders

Class	DVA Rate Rider for all Customers	DVA Rate Rider for Non-RPP Customers
Residential (\$/kWh)	\$0.0009	\$0.0004
GS < 50 kW (\$/kWh)	\$0.0007	\$0.0004
GS > 50 kW (\$/kW)	\$0.1984	\$0.1410
Street Lighting (\$/kW)	\$1.4517	\$0.1329

Smart Meters

Board Findings

The Board agrees with the concerns raised by Board staff and VECC in their submissions. The significant increases in the smart meter costs identified in responses to interrogatories is concerning. Considering that Atikokan's smart meter costs were reviewed, albeit not in the context of a detailed review of the prudence of all costs, in the context of an application for an increased Smart Meter Funding Adder in mid-2010 [EB-2010-0185], the Board expected more detailed evidence on smart meter costs in this Application

The Board will accept VECC's proposal and allow for recovery of 50% of the requested smart meter costs at this time. The Board will direct the Regulatory Accounting and Audit branch of the Board to conduct an audit of Atikokan's smart meter costs. The results of the audit will be considered by the Board with respect to the final amounts to be authorized for recovery in a future application to be filed by Atikokan no later than 6 months from the completion of the subject audit.

Board staff outlined in their comments that in accordance with Section 3.5 of Guideline G-2011-0001: Smart Meter Funding and Cost Recovery – Final Disposition, issued on December 15, 2011, and approved by the Board in recent decisions regarding smart meter cost disposition, SMFA revenues and associated interest should be directly allocated. The SMFA was uniform across all metered customer classes, and the utility knows the number of customers by class at any point in time (as the information is documented in Exhibit 3 for the load and customer forecasting), and so the utility should be able to get a reasonable estimate of the SMFA revenues calculated by each customer class. Board staff submits that Atikokan should propose revised class-specific SMDRs in compliance of Section 3.5 of Guideline G-2011-0001.

In response to Board staff comments Atikokan revised the smart meter disposition rate rider by rate class to include the following

- SMFA allocated to rate class as it was collected from the rate class.
- Carry charges on the SMFA allocated as the SMFA
- Carry charges on OM&A and amortization allocated based on the allocation of OM&A and amortization to rate class

The details supporting the SMFA collected by rate class were provided in the Revised Smart Meter Model by Rate Class submitted with the first revised DRO. The following table summarizes the results of the model.

Table 15: Smart Meter Disposition Rider by Rate Class

	SMDR
Class	(\$/Month)
Residential	\$0.48
GS < 50 kW	\$0.78
GS > 50 kW	\$3.80

Atikokan Hydro Inc. EB-2011-0273 Draft Rate Order Page 26 of 29 Revised and Filed – August 7, 2012

Stranded Meters

Board Findings

The Board approves the SMRR of \$0.39 per month, to be collected from Residential, GS < 50 kW and GS > 50 kW customers over a period of 36 months, as proposed. The recovery period will be from July 1, 2012 to June 30, 2015.

Atikokan has reflected in this DRO a SMRR of \$0.39 per month, to be collected from Residential, GS < 50 kW and GS > 50 kW customers over a period of 36 months. However, based on the Board's Decision on the DRO the recovery period has been changed to September 1, 2012 to August 31, 2015.

Rate Mitigation

The results of the Decision have reduced the bill impacts for all customers in the Residential, GS < 50 kW and GS > 50 kW classes to be below 10%. As a result, there is no need for a rate mitigation plan.

Other Matters

Transition from CGAAP to MIFRS

Board Findings

The Board has examined all of the evidence and submissions from Atikokan and the submission of Board staff, and notes Atikokan's acceptance of Board staff's submission. The Board directs Atikokan to provide an updated calculation of the return on the rate base for the PP&E adjustment and submit an updated RRWF when it files its draft Rate Order. That amount, once established as part of the Draft

Rate Order process, will be subject to a 46 month amortization period for the PP&E deferral account.

Atikokan has revised the calculation of the PP&E adjustment to update the calculation of the return on rate base and to move to a 46 month amortization period for the PP&E deferral account. The following table provides the revised calculation of the PP&E adjustment.

However, based on a discussion with Board staff in regards to Board's Decision on the DRO, Atikokan has assumed the amortization period for the PP&E adjustment to be 44 months consistent with the recovery period for DVA balances (i.e. September 1, 2012 to April 30, 2016)

Table 16: Revised PP&E Adjustment

	2009	2010	2011
	CGAAP	CGAAP	CGAAP
Opening Net PPE	1,929,992	1,974,174	2,232,756
Additions	183,821	364,742	79,300
Depreciation	139,638	106,159	190,722
Closing PPE	1,974,174	2,232,756	2,121,334
	2009	2010	2011
	CGAAP	CGAAP	MIFRS
Opening Net PPE	1,929,992	1,974,174	2,232,756
Additions	183,821	364,742	79,300
Depreciation	139,638	106,159	156,720
Closing PPE	1,974,174	2,232,756	2,155,336
Difference in Closing net	PP&E, CGA	AP vs MIFRS	34,002
Rate of Return			6.09%
Return			2,072
Amortization over 4 years	5		8,500
Revenue Requirement Re	eduction		10,573
Adjustment to reflect 44			
Return - amount above ti	mes 48 divide	by 44	2,261
Amortization - amount ab	ove times 48	divide by 44	9,273
Revenue Requirement Re	eduction		11,534

Forgone Revenue Rate Rider

In the Board's Decision on the DRO, the Board indicated that it understands that Atikokan will not be able to implement new rates as of the approved effective date of July 1, 2012. The Board is of the view that an implementation date of September 1, 2012 is practical. As a result, the Board directed Atikokan to calculate foregone revenue rate riders to recover the incremental revenues for the two-month period of July 1 to August 31, 2012. The following table provides the calculation of the foregone revenue rate riders and assumes the two month incremental revenue will be collected over an eight month period from September 1, 2012 to April 30, 2013.

<u>Table 17 – Foregone Revenue Rate Riders</u>

	Monthly							
	Value from							_
	Board							Foregone
	Approved	2 Month		Current			Total Forgone	Revenue Rate
	Load	Total		Rates	Proposed	Difference	Revenue	Rider over 8
	Forecast (A)	(B)		(C)	Rates (D)	(E=D-C)	F = (B*E)	months (F/A/8)
Residential					-			
Customers	1,424	2,847	Fixed	\$30.58	\$33.99	\$3.41	\$9,706	\$0.85
kWh	926,085	1,852,170	Variable	\$0.0121	\$0.0134	\$0.0013	\$2,498	\$0.0003
							\$12,204	
GS<50 kW			•		•			
Customers	235	470	Fixed	\$70.02	\$74.07	\$4.05	\$1,903	\$1.01
kWh	520,507	1,041,014	Variable	\$0.0089	\$0.0094	\$0.0005	\$536	\$0.0001
							\$2,439	
GS>50 kW	,							
Customers	15	30	Fixed	\$440.74	\$547.77	\$107.03	\$3,181	\$26.76
kW	1,156	2,312	Variable	\$1.7161	\$2.1698	\$0.4537	\$1,049	\$0.1134
							\$4,230	
Street Lighti	ng		•					
Connections	623	1,247	Fixed	\$8.13	\$11.87	\$3.74	\$4,660	\$0.93
kW	110	219	Variable	\$10.0266	\$14.6362	\$4.6096	\$1,011	\$1.1524
							\$5,671	
Total	-						\$24,544	

Bill Impacts

The bill impacts for typical customers are summarized in Table 18 below. Detailed bill impacts for various consumptions and demands by customer class are included in Appendix B.

Table 18 - Bill impacts

Class	kWh per	kW per	Total Bill
Residential	800		4.09%
GS < 50 kW	2,000		2.92%
GS > 50 kW	30,000	100	8.09%

Conclusion

Atikokan has created this Second Revised DRO in compliance with the Decision and the Board's Decision on the First Revised DRO. Atikokan respectfully submits its draft Tariff of Rates and Charges, to be effective July 1, 2012 and implemented September 1, 2012

DATED THIS 7th DAY OF AUGUST 2012

Wilf Thorburn
Chief Executive Officer
Atikokan Hydro Inc.

Effective Date July 1, 2012

Implementation Date September 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0293

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.99
Smart Meter Cost Recovery Rider – effective until August 31, 2015	\$	0.48
Stranded Meter Rate Rider - effective until August 31, 2015	\$	0.39
Distribution Volumetric Rate	\$/kWh	0.0134
Foregone Revenue Rate Rider – Fixed – effective until April 30, 2013	\$	0.85
Foregone Revenue Rate Rider – Volumetric – effective until April 30, 2013	\$/kWh	0.0003
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2016	\$/kWh	0.0009
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0037

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective Date July 1, 2012

Implementation Date September 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0293

\$/kWh

0.0011

0.25

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

Rural Rate Protection Charge

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

Service Charge	\$	74.07
Smart Meter Cost Recovery Rider – effective until August 31, 2015	\$	0.78
Stranded Meter Rate Rider - effective until August 31, 2015	\$	0.39
Distribution Volumetric Rate	\$/kWh	0.0094
Foregone Revenue Rate Rider – Fixed – effective until April 30, 2013	\$	1.01
Foregone Revenue Rate Rider – Volumetric – effective until April 30, 2013	\$/kWh	0.0001
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2016	\$/kWh	0.0007
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0056
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0032
MONTHLY DATES AND CHARCES - Descriptory Component		
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052

Effective Date July 1, 2012

Implementation Date September 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0293

0.0052

0.0011

\$/kWh \$/kWh

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

Wholesale Market Service Rate

Rural Rate Protection Charge

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service – Administrative Charge (if applicable)

Service Charge	\$	547.77
Smart Meter Cost Recovery Rider – effective until August 31, 2015	\$	3.80
Stranded Meter Rate Rider - effective until August 31, 2015	\$	0.39
Distribution Volumetric Rate	\$/kW	2.1698
Foregone Revenue Rate Rider – Fixed – effective until April 30, 2013	\$	26.76
Foregone Revenue Rate Rider – Volumetric – effective until April 30, 2013	\$/kW	0.1134
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	0.1410
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2016	\$/kW	0.1984
Retail Transmission Rate – Network Service Rate	\$/kW	2.2668
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.4048
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2627
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.3956
MONTHLY RATES AND CHARGES – Regulatory Component		

Effective Date July 1, 2012

Implementation Date September 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0293

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	¢	11.87
Distribution Volumetric Rate	\$/kW	14.6362
Foregone Revenue Rate Rider – Fixed – effective until April 30, 2013	\$	0.93
Foregone Revenue Rate Rider – Volumetric – effective until April 30, 2013	\$/kW	1.1524
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	0.1329
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2016	\$/kW	1.4517
Retail Transmission Rate – Network Service Rate	\$/kW	1.7097
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.9760
MONTHLY RATES AND CHARGES – Regulatory Component		

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective Date July 1, 2012

Implementation Date September 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0293

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge \$ 5.25

ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	\$	0.29
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Effective Date July 1, 2012

Implementation Date September 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0293

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

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

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable

Atikokan Hydro Inc. TARIFF OF RATES AND CHARGES

Effective Date July 1, 2012

Implementation Date September 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0293

taxes.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customers	1.0778
Total Loss Factor – Primary Metered Customers	1.0671

BILL IMPACTS (Monthly Consumptions)

			RESID	ENTIAL						
			2011 BI			2012 BIL		IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		: ::	30.58			33.99	3.41	11.15%	64.05%
100 kWh	Distribution (kWh)	100	0.0121	1.21	100	0.0134	1.34	0.13	10.74%	2.53%
	Forgone Revenue Rider (per month)	10000	6 . 6	0.00	48.00	10000	0.85	0.85	#DIV/0!	1.61%
	Forgone Revenue Rider (per kWh)	100	0.0000	0.00	100	0.0003	0.03	0.03	#DIV/0!	0.06%
	Late Payment Rate Rider		0.00	0.29	30		0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.48	(3.02)	(86.17%)	0.91%
	Rate Mitigation Rider (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)		: ::				0.39	0.39	#DIV/0!	0.73%
	Deferrral & Variance Acct (kWh)	100	(0.0018)	(0.18)	100	0.0009	0.09	0.27	(151.81%)	0.18%
	Distribution Sub-Total			35.40			37.18	1.78	5.03%	70.07%
	Retail Transmisssion (kWh)	108	0.0097	1.04	108	0.009927539	1.07	0.03	2.59%	2.02%
	Delivery Sub-Total			36.44			38.25	1.81	4.96%	72.08%
	Other Charges (kWh)	108	0.0130	1.40	108	0.0128	1.38	(0.02)	(1.42%)	2.60%
	Cost of Power Commodity (kWh)	108	0.0680	7.31	108	0.0680	7.33	0.02	0.24%	13.81%
	SPC (kWh)	108	0.0000	0.00	108	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			45.15			46.96	1.78	3.94%	88.50%
	HST		13.00%	5.87		13.00%	6.10	0.23	4.00%	11.50%
	Total Bill			51.02			53.06	2.01	3.95%	100.00%

			RESID	ENTIAL						
			2011 BI	LL		2012 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		100	30.58	60.00		33.99	3.41	11.15%	47.13%
250 kWh	Distribution (kWh)	250	0.0121	3.03	250	0.0134	3.35	0.33	10.74%	4.64%
	Forgone Revenue Rider (per month)		0.00	0.00	9		0.85	0.85	#DIV/0!	1.18%
	Forgone Revenue Rider (per kWh)	250	0.0000	0.00	250	0.0003	0.08	0.08	#DIV/0!	0.12%
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)		: ::	3.50			0.48	(3.02)	(86.17%)	0.67%
	Rate Mitigation Rider (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)					100	0.39	0.39	#DIV/0!	0.54%
	Deferrral & Variance Acct (kWh)	250	(0.0018)	(0.45)	250	0.0009	0.23	0.68	(151.81%)	0.32%
	Distribution Sub-Total			36.95			39.38	2.44	6.60%	54.60%
	Retail Transmisssion (kWh)	269	0.0097	2.61	269	0.009927539	2.68	0.07	2.59%	3.71%
	Delivery Sub-Total			39.55			42.06	2.50	6.33%	58.31%
	Other Charges (kWh)	269	0.0130	3.50	269	0.0128	3.45	(0.05)	(1.42%)	4.78%
	Cost of Power Commodity (kWh)	269	0.0680	18.28	269	0.0680	18.32	0.04	0.24%	25.40%
	SPC (kWh)	269	0.0000	0.00	269	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes		,	61.33			63.83	2.43	3.96%	88.50%
	HST		13.00%	7.97	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	13.00%	8.30	0.32	4.07%	11.50%
	Total Bill			69.30			72.13	2.75	3.97%	100.00%

			RESID	ENTIAL							
			2011 BI	LL	2012 BILL				IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bi	
Consumption	Monthly Service Charge		1000	30.58	43.00		33.99	3.41	11.15%	32.72%	
500 kWh	Distribution (kWh)	500	0.0121	6.05	500	0.0134	6.70	0.65	10.74%	6.45%	
	Forgone Revenue Rider (per month)			0.00	13.00	3.13	0.85	0.85	#DIV/0!	0.82%	
	Forgone Revenue Rider (per kWh)	500	0.0000	0.00	500	0.0003	0.17	0.17	#DIV/0!	0.16%	
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%	
	Smart Meter Rider (per month)	2.0		3.50	1000		0.48	(3.02)	(86.17%)	0.47%	
	Rate Mitigation Rider (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.00%	
	Stranded Meter Rider (per month)				100		0.39	0.39	#DIV/0!	0.37%	
	Deferrral & Variance Acct (kWh)	500	(0.0018)	(0.90)	500	0.0009	0.47	1.37	(151.81%)	0.45%	
	Distribution Sub-Total			39.52			43.05	3.53	8.93%	41.44%	
	Retail Transmisssion (kWh)	538	0.0097	5.22	539	0.009927539	5.35	0.13	2.59%	5.15%	
	Delivery Sub-Total			44.74			48.40	3.66	8.19%	46.59%	
	Other Charges (kWh)	538	0.0130	6.99	539	0.0128	6.90	(0.10)	(1.42%)	6.64%	
	Cost of Power Commodity (kWh)	538	0.0680	36.56	539	0.0680	36.65	0.09	0.24%	35.27%	
	SPC (kWh)	538	0.0000	0.00	538	0.0000	0.00	0.00	#DIV/0!	0.00%	
	Total Bill Before Taxes			88.29			91.94	3.52	3.98%	88.50%	
	HST		13.00%	11.48		13.00%	11.95	0.47	4.13%	11.50%	
	Total Bill			99.77			103.89	3.99	4.00%	100.00%	

			RESID	ENTIAL						
			2011 BI	LL		2012 BIL	.L		IMPAC1	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		: :	30.58	13. 13		33.99	3.41	11.15%	258.01%
581 kWh	Distribution (kWh)	581	0.0121	7.03	581	0.0134	7.79	0.76	10.74%	59.10%
	Forgone Revenue Rider (per month)			0.00			0.85	0.85	#DIV/0!	6.47%
	Forgone Revenue Rider (per kWh)	581	0.0000	0.00	581	0.0003	0.20	0.20	#DIV/0!	1.49%
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)		0.00	3.50	· · · · · · · ·		0.48	(3.02)	(86.17%)	3.67%
	Rate Mitigation Rider (kWh)	581	0.0000	0.00	581	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)		: ::	0.00	100	100	0.39	0.39	#DIV/0!	0.34%
	Deferrral & Variance Acct (kWh)	581	(0.0018)	(1.05)	581	0.0009	0.54	1.59	(151.81%)	0.47%
	Distribution Sub-Total			40.35			44.24	3.88	9.62%	38.63%
	Retail Transmisssion (kWh)	625	0.0097	6.06	626	0.009927539	6.22	0.16	2.59%	5.43%
	Delivery Sub-Total			46.41			50.45	4.04	8.70%	44.06%
	Other Charges (kWh)	625	0.0130	8.13	626	0.0128	8.01	(0.12)	(1.42%)	7.00%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	35.63%
	Cost of Power Commodity (kWh)	25	0.0790	1.96	26	0.0790	2.07	0.12	5.95%	1.81%
	SPC (kWh)	625	0.0000	0.00	625	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			97.30			101.34	4.04	4.15%	88.50%
	HST		13.00%	12.65		13.00%	13.17	0.53	4.15%	11.50%
	Total Bill			109.95			114.51	4.57	4.15%	100.00%

			RESID	ENTIAL						
			2011 BI	LL		2012 BIL	L	IMPACT		
		Volume	RATE \$	CHARGE	Volume	RATE	CHARGE	s	%	% of Total Bill
Consumption	Monthly Service Charge			30.58	50.00		33.99	3.41	11.15%	23.40%
800 kWh	Distribution (kWh)	800	0.0121	9.68	800	0.0134	10.72	1.04	10.74%	7.38%
	Forgone Revenue Rider (per month)		1000	0.00	43.00		0.85	0.85	#DIV/0!	5.10%
	Forgone Revenue Rider (per kWh)	800	0.0000	0.00	800	0.0003	0.27	0.27	#DIV/0!	1.61%
	Late Payment Rate Rider			0.29	13.00		0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50	13.1		0.48	(3.02)	(86.17%)	0.33%
	Rate Mitigation Rider (kWh)	800	0.0000	0.00	800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.27%
	Deferrral & Variance Acct (kWh)	800	(0.0018)	(1.44)	800	0.0009	0.75	2.19	(151.81%)	0.51%
	Distribution Sub-Total			42.61			47.45	4.84	11.36%	32.66%
	Retail Transmisssion (kWh)	860	0.0097	8.34	862	0.009927539	8.56	0.22	2.59%	5.89%
	Delivery Sub-Total			50.95			56.01	5.06	9.92%	38.55%
	Other Charges (kWh)	860	0.0130	11.19	862	0.0128	11.03	(0.16)	(1.42%)	7.59%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	28.08%
	Cost of Power Commodity (kWh)	260	0.0790	20.56	262	0.0790	20.72	0.16	0.78%	14.26%
	SPC (kWh)	860	0.0000	0.00	860	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			123.50			128.56	5.06	4.09%	88.50%
	HST		13.00%	16.06		13.00%	16.71	0.66	4.09%	11.50%
	Total Bill			139.56			145.27	5.71	4.09%	100.00%

			RESIDI	ENTIAL							
			2011 BI			2012 BIL		IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			30.58	100		33.99	3.41	11.15%	19.61%	
1,000 kWh	Distribution (kWh)	1,000	0.0121	12.10	1,000	0.0134	13.40	1.30	10.74%	7.73%	
· ·	Forgone Revenue Rider (per month)			0.00	4. 4		0.85	0.85	#DIV/0!	4.27%	
	Forgone Revenue Rider (per kWh)	1,000	0.0000	0.00	1,000	0.0003	0.34	0.34	#DIV/0!	1.69%	
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%	
	Smart Meter Rider (per month)	100	0.00	3.50	40 40	43	0.48	(3.02)	(86.17%)	0.28%	
	Rate Mitigation Rider (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.00%	
	Stranded Meter Rider (per month)	1.48 1.4	3	0.00	43 . 43	48 44	0.39	0.39	#DIV/0!	0.22%	
	Deferrral & Variance Acct (kWh)	1,000	(0.0018)	(1.80)	1,000	0.0009	0.93	2.73	(151.81%)	0.54%	
	Distribution Sub-Total			44.67			50.38	5.71	12.79%	29.06%	
	Retail Transmisssion (kWh)	1,075	0.0097	10.43	1,078	0.009927539	10.70	0.27	2.59%	6.17%	
	Delivery Sub-Total			55.10			61.08	5.98	10.86%	35.23%	
	Other Charges (kWh)	1,075	0.0130	13.99	1,078	0.0128	13.79	(0.20)	(1.42%)	7.95%	
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	23.53%	
	Cost of Power Commodity (kWh)	475	0.0790	37.55	478	0.0790	37.75	0.20	0.53%	21.77%	
	SPC (kWh)	1,075	0.0000	0.00	1,075	0.0000	0.00	0.00	#DIV/0!	0.00%	
	Total Bill Before Taxes			147.44			153.42	5.99	4.06%	88.50%	
	HST		13.00%	19.17		13.00%	19.95	0.78	4.06%	11.50%	
	Total Bill			166.61			173.37	6.76	4.06%	100.00%	

			RESID	ENTIAL						
			2011 BI	LL	2012 BIL		L	IMPAC		
		Volume	RATE \$	CHARGE	Volume	RATE	CHARGE	,	%	% of Total Bill
Consumption	Monthly Service Charge		9 39	30.58	130	12.00	33.99	3.41	11.15%	13.95%
1,500 kWh	Distribution (kWh)	1,500	0.0121	18.15	1,500	0.0134	20.10	1.95	10.74%	8.25%
	Forgone Revenue Rider (per month)		9 19	0.00	19 19	19 19	0.85	0.85	#DIV/0!	3.04%
	Forgone Revenue Rider (per kWh)	1,500	0.0000	0.00	1,500	0.0003	0.51	0.51	#DIV/0!	1.80%
	Late Payment Rate Rider	3.5	0.00	0.29	100		0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)	100		3.50			0.48	(3.02)	(86.17%)	0.20%
	Rate Mitigation Rider (kWh)	1,500	0.0000	0.00	1,500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00		1000	0.39	0.39	#DIV/0!	0.16%
	Deferrral & Variance Acct (kWh)	1,500	(0.0018)	(2.70)	1,500	0.0009	1.40	4.10	(151.81%)	0.57%
	Distribution Sub-Total			49.82			57.72	7.90	15.85%	23.69%
	Retail Transmisssion (kWh)	1,613	0.0097	15.65	1,617	0.009927539	16.05	0.40	2.59%	6.59%
	Delivery Sub-Total			65.47			73.77	8.30	12.68%	30.28%
	Other Charges (kWh)	1,613	0.0130	20.98	1,617	0.0128	20.69	(0.30)	(1.42%)	8.49%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	16.75%
	Cost of Power Commodity (kWh)	1,013	0.0790	80.02	1,017	0.0790	80.32	0.30	0.38%	32.97%
	SPC (kWh)	1,613	0.0000	0.00	1,613	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			207.27			215.58	8.31	4.01%	88.50%
	HST		13.00%	26.95		13.00%	28.03	1.08	4.01%	11.50%
	Total Bill			234.22			243.60	9.39	4.01%	100.00%

			2011 BI	П		2012 BIL		IMPACT		
		Volume	RATE	CHARGE \$	Volume	RATE	CHARGE \$	s	WIFACI	% of Total Bil
Consumption	Monthly Service Charge	10000		70.02	1000	1000	74.07	4.05	5.78%	21.36%
2,000 kWh	Distribution (kWh)	2,000	0.0089	17.80	2,000	0.0094	18.80	1.00	5.62%	5.42%
	Forgone Revenue Rider (per month)	10000	100	0.00	0.000	0.00	1.01	1.01	#DIV/0!	2.54%
	Forgone Revenue Rider (per kWh)	2,000	0.0000	0.00	2,000	0.0001	0.26	0.26	#DIV/0!	0.65%
	Late Payment Rate Rider		i. (i.	0.71	100000	40.000.00	0.00	(0.71)	(100.00%)	0.00%
	Smart Meter Rider (per month)	100	1 1	3.50	100		0.78	(2.72)	(77.83%)	0.22%
	LRAM & SSM Rider (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)		: :	0.00	11.00		0.39	0.39	#DIV/0!	0.11%
	Deferrral & Variance Acct (kWh)	2,000	(0.0018)	(3.60)	2,000	0.0007	1.33	4.93	(137.02%)	0.38%
	Distribution Sub-Total			88.43			96.64	8.21	9.28%	27.87%
	Retail Transmisssion (kWh)	2,151	0.0086	18.50	2,156	0.008805766	18.98	0.49	2.63%	5.47%
	Delivery Sub-Total			106.93			115.62	8.69	8.13%	33.34%
	Other Charges (kWh)	2,151	0.0130	27.98	2,156	0.0128	27.58	(0.40)	(1.42%)	7.95%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	11.76%
	Cost of Power Commodity (kWh)	1,551	0.0790	122.50	1,556	0.0790	122.90	0.40	0.33%	35.44%
	SPC (kWh)	2,151	0.0000	0.00	2,151	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			298.20			306.90	\$8.70	2.92%	88.50%
	HST		13.00%	38.77		13.00%	39.90	1.13	2.92%	11.50%
	Total Bill			336.97			346.79	\$9.83	2.92%	100.00%

		GENER	AL SEI	RVICE <	50 kW						
			2011 BI	LL		2012 BIL	_	IMPACT		Γ	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	s	%	% of Total E	
Consumption	Monthly Service Charge			70.02		13. 13	74.07	4.05	5.78%	9.89%	
5,000 kWh	Distribution (kWh)	5,000	0.0089	44.50	5,000	0.0094	47.00	2.50	5.62%	6.28%	
	Forgone Revenue Rider (per month)	100		0.00	10 10	15 15	1.01	1.01	#DIV/0!	1.17%	
	Forgone Revenue Rider (per kWh)	5,000	0.0000	0.00	5,000	0.0001	0.64	0.64	#DIV/0!	0.75%	
	Late Payment Rate Rider			0.71	100	5 5	0.00	(0.71)	(100.00%)	0.00%	
	Smart Meter Rider (per month)			3.50	100	• • • • • • • • • • • • • • • • • • • •	0.78	(2.72)	(77.83%)	0.10%	
	LRAM & SSM Rider (kWh)	5,000	0.0000	0.00	5,000	0.0000	0.00	0.00	#DIV/0!	0.00%	
	Stranded Meter Rider (per month)	3.90		0.00			0.39	0.39	#DIV/0!	0.05%	
	Deferrral & Variance Acct (kWh)	5,000	(0.0018)	(9.00)	5,000	0.0007	3.33	12.33	(137.02%)	0.44%	
	Distribution Sub-Total			109.73			127.22	17.49	15.94%	16.99%	
	Retail Transmisssion (kWh)	5,377	0.0086	46.24	5,389	0.008805766	47.46	1.22	2.63%	6.34%	
	Delivery Sub-Total			155.97			174.68	18.71	12.00%	23.32%	
	Other Charges (kWh)	5,377	0.0130	69.95	5,389	0.0128	68.95	(1.00)	(1.42%)	9.21%	
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	5.45%	
	Cost of Power Commodity (kWh)	4,777	0.0790	377.34	4,789	0.0790	378.34	1.00	0.27%	50.529	
	SPC (kWh)	5,377	0.0000	0.00	5,377	0.0000	0.00	0.00	#DIV/0!	0.00%	
	Total Bill Before Taxes			644.06			662.77	\$18.72	2.91%	88.50%	
	HST		13.00%	83.73		13.00%	86.16	2.43	2.91%	11.50%	
	Total Bill			727.79			748.93	\$21.15	2.91%	100.009	

		GENER	AL SEI	RVICE <	50 kW					
			2011 BII	LL		2012 BIL	L		IMPACT	•
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	s	%	% of Total Bi
Consumption	Monthly Service Charge			70.02	1.0	10.00	74.07	4.05	5.78%	5.22%
10,000 kWh	Distribution (kWh)	10,000	0.0089	89.00	10,000	0.0094	94.00	5.00	5.62%	6.62%
	Forgone Revenue Rider (per month)			0.00		5 5	1.01	1.01	#DIV/0!	0.62%
	Forgone Revenue Rider (per kWh)	10,000	0.0000	0.00	10,000	0.0001	1.29	1.29	#DIV/0!	0.79%
	Late Payment Rate Rider	100		0.71			0.00	(0.71)	(100.00%)	0.00%
	Smart Meter Rider (per month)	1		3.50			0.78	(2.72)	(77.83%)	0.05%
	LRAM & SSM Rider (kWh)	10,000	0.0000	0.00	10,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)		:	0.00			0.39	0.39	#DIV/0!	0.03%
	Deferrral & Variance Acct (kWh)	10,000	(0.0018)	(18.00)	10,000	0.0007	6.66	24.66	(137.02%)	0.47%
	Distribution Sub-Total			145.23			178.20	32.97	22.70%	12.56%
	Retail Transmisssion (kWh)	10,753	0.0086	92.48	10,778	0.008805766	94.91	2.44	2.63%	6.69%
	Delivery Sub-Total			237.71			273.11	35.40	14.89%	19.24%
	Other Charges (kWh)	10,753	0.0130	139.89	10,778	0.0128	137.90	(1.99)	(1.42%)	9.72%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	2.87%
	Cost of Power Commodity (kWh)	10,153	0.0790	802.09	10,178	0.0790	804.09	2.00	0.25%	56.66%
	SPC (kWh)	10,753	0.0000	0.00	10,753	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			1,220.49			1,255.90	\$35.41	2.90%	88.50%
	HST		13.00%	158.66		13.00%	163.27	4.60	2.90%	11.50%
	Total Bill			1,379.15			1,419.17	\$40.02	2.90%	100.00%

		GENER	AL SE	RVICE <	50 kW					
			2011 BI			2012 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	s	%	% of Total Bill
Consumption	Monthly Service Charge			70.02		1000	74.07	4.05	5.78%	4.22%
12,500 kWh	Distribution (kWh)	12,500	0.0089	111.25	12,500	0.0094	117.50	6.25	5.62%	6.70%
	Forgone Revenue Rider (per month)	1.0	10.00	0.00	400.0	40.00	1.01	1.01	#DIV/0!	0.50%
	Forgone Revenue Rider (per kWh)	12,500	0.0000	0.00	12,500	0.0001	1.61	1.61	#DIV/0!	0.80%
	Late Payment Rate Rider	1.00	100	0.71	45000	0.000	0.00	(0.71)	(100.00%)	0.00%
	Smart Meter Rider (per month)		1 1	3.50	6.00		0.78	(2.72)	(77.83%)	0.04%
	LRAM & SSM Rider (kWh)	12,500	0.0000	0.00	12,500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)		: :	0.00			0.39	0.39	#DIV/0!	0.02%
	Deferrral & Variance Acct (kWh)	12,500	(0.0018)	(22.50)	12,500	0.0007	8.33	30.83	(137.02%)	0.47%
	Distribution Sub-Total			162.98			203.68	40.70	24.97%	11.61%
	Retail Transmisssion (kWh)	13,441	0.0086	115.59	13,473	0.008805766	118.64	3.04	2.63%	6.76%
	Delivery Sub-Total			278.57			322.32	43.75	15.70%	18.37%
	Other Charges (kWh)	13,441	0.0130	174.87	13,473	0.0128	172.38	(2.49)	(1.42%)	9.83%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	2.33%
	Cost of Power Commodity (kWh)	12,841	0.0790	1,014.46	12,873	0.0790	1,016.96	2.50	0.25%	57.97%
	SPC (kWh)	13,441	0.0000	0.00	13,441	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			1,508.70			1,552.47	\$43.76	2.90%	88.50%
	HST		13.00%	196.13		13.00%	201.82	5.69	2.90%	11.50%
	Total Bill			1,704.83			1,754.29	\$49.45	2.90%	100.00%

		GENER	AL SE	RVICE <	50 kW					
			2011 BI	LL		2012 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE	Volume	RATE	CHARGE \$,	%	% of Total Bi
Consumption	Monthly Service Charge			70.02	18.00		74.07	4.05	5.78%	3.55%
15,000 kWh	Distribution (kWh)	15,000	0.0089	133.50	15,000	0.0094	141.00	7.50	5.62%	6.75%
	Forgone Revenue Rider (per month)	3.0	0.00	0.00			1.01	1.01	#DIV/0!	0.42%
	Forgone Revenue Rider (per kWh)	15,000	0.0000	0.00	15,000	0.0001	1.93	1.93	#DIV/0!	0.80%
	Late Payment Rate Rider		0.00	0.71	100		0.00	(0.71)	(100.00%)	0.00%
	Smart Meter Rider (per month)	110		3.50			0.78	(2.72)	(77.83%)	0.04%
	LRAM & SSM Rider (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.02%
	Deferrral & Variance Acct (kWh)	15,000	(0.0018)	(27.00)	15,000	0.0007	10.00	37.00	(137.02%)	0.48%
	Distribution Sub-Total			180.73			229.17	48.44	26.80%	10.97%
	Retail Transmisssion (kWh)	16,130	0.0086	138.71	16,168	0.008805766	142.37	3.65	2.63%	6.81%
	Delivery Sub-Total			319.44			371.54	52.10	16.31%	17.78%
	Other Charges (kWh)	16,130	0.0130	209.84	16,168	0.0128	206.86	(2.99)	(1.42%)	9.90%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	1.95%
	Cost of Power Commodity (kWh)	15,530	0.0790	1,226.83	15,568	0.0790	1,229.83	3.00	0.24%	58.86%
	SPC (kWh)	16,130	0.0000	0.00	16,130	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			1,796.92			1,849.03	\$52.11	2.90%	88.50%
	HST		13.00%	233.60		13.00%	240.37	6.77	2.90%	11.50%
	Total Bill			2,030.52			2,089.40	\$58.89	2.90%	100.00%

		GENER	AL SE	RVICE >	50 kW					
			2011 BI	LL		2012 BILI			IMPAC1	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bil
Consumption	Monthly Service Charge		Ĭ	440.74		Ť	547.77	107.03	24.28%	12.74%
30,000 kWh	Distribution (kW)	100	1.7161	171.61	100	2.1698	216.98	45.37	26.44%	5.05%
100 kW	Late Payment Rate Rider	1000		2.51			0.00	(2.51)	(100.00%)	0.00%
	Forgone Revenue Rider (per month)	3.10		0.00		0.00	26.76	26.76	#DIV/0!	#DIV/0!
	Forgone Revenue Rider (per kWh)	0	0.0000	0.00	100	0.1134	11.34	11.34	#DIV/0!	#DIV/0!
	Smart Meter Rider (per month)	3.000	10.00	3.50			3.80	0.30	8.71%	0.09%
	LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)		: :	0.00			0.39	0.39	#DIV/0!	0.01%
	Deferrral & Variance Acct (kW)	100	(0.6885)	(68.85)	100	0.1984	19.84	88.69	(128.81%)	0.46%
	Distribution Sub-Total			549.51			826.88	277.37	50.48%	#DIV/0!
	Retail Transmisssion (kW)	100	3.4465	344.65	100	3.529468879	352.95	8.30	2.41%	8.21%
	Delivery Sub-Total			894.16			1,179.83	285.67	31.95%	27.45%
	Other Charges (kWh)	32,259	0.0130	419.68	32,335	0.0128	413.71	(5.97)	(1.42%)	9.62%
	Cost of Power Commodity (kWh)	32,259	0.0684	2,205.55	32,335	0.0684	2,210.75	5.20	0.24%	51.43%
	SPC (kWh)	32,259	0.0000	0.00	32,259	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			3,519.39			3,804.28	284.89	8.09%	88.50%
	HST		13.00%	457.52		13.00%	494.56	37.04	8.09%	11.50%
	Total Bill			3,976.91			4,298.84	321.93	8.09%	100.00%

		GLINLIN	AL JL	RVICE >	JU KVV						
			2011 BI	LL		2012 BIL	L IMPA			ACT	
		Volume	RATE \$	CHARGE	Volume	RATE	CHARGE	Change	Change %	% of Total Bi	
Consumption	Monthly Service Charge		Ĭ	440.74		Ť	547.77	107.03	24.28%	5.61%	
75,000 kWh	Distribution (kW)	250	1.7161	429.03	250	2.1698	542.45	113.43	26.44%	5.55%	
250 kW	Late Payment Rate Rider		: :	2.51		1 3 3	0.00	(2.51)	(100.00%)	0.00%	
	Forgone Revenue Rider (per month)			0.00		1 3 3	26.76	26.76	#DIV/0!	#DIV/0!	
	Forgone Revenue Rider (per kWh)	0	0.0000	0.00	250	0.1134	28.36	28.36	#DIV/0!	#DIV/0!	
	Smart Meter Rider (per month)	30.00		3.50	:	10.11	3.80	0.30	8.71%	0.04%	
	LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%	
	Stranded Meter Rider (per month)		:	0.00		1 1 1	0.39	0.39	#DIV/0!	0.00%	
	Deferrral & Variance Acct (kW)	250	(0.6885)	(172.13)	250	0.1984	49.59	221.72	(128.81%)	0.51%	
	Distribution Sub-Total			703.65			1,199.12	495.47	70.41%	#DIV/0!	
	Retail Transmisssion (kW)	250	3.4465	861.63	250	3.529468879	882.37	20.74	2.41%	9.03%	
	Delivery Sub-Total			1,565.28			2,081.48	516.21	32.98%	21.31%	
	Other Charges (kWh)	80,648	0.0130	1,049.21	80,838	0.0128	1,034.28	(14.93)	(1.42%)	10.59%	
	Cost of Power Commodity (kWh)	80,648	0.0684	5,513.87	80,838	0.0684	5,526.87	13.00	0.24%	56.59%	
	SPC (kWh)	80,648	0.0000	0.00	80,648	0.0000	0.00	0.00	#DIV/0!	0.00%	
	Total Bill Before Taxes			8,128.35			8,642.63	514.28	6.33%	88.50%	
	HST		13.00%	1,056.69		13.00%	1,123.54	66.86	6.33%	11.50%	
	Total Bill			9,185.04			9,766.17	581.13	6.33%	100.00%	

		CENED	AL CE	RVICE >	EO L/M					
			2011 BI		JU KW	2012 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			440.74			547.77	107.03	24.28%	4.24%
100,000 kWh	Distribution (kW)	350	1.7161	600.64	350	2.1698	759.43	158.80	26.44%	5.88%
350 kW	Late Payment Rate Rider		:	2.51			0.00	(2.51)	(100.00%)	0.00%
	Forgone Revenue Rider (per month)	1000		0.00			26.76	26.76	#DIV/0!	#DIV/0!
	Forgone Revenue Rider (per kWh)	0	0.0000	0.00	350	0.1134	39.70	39.70	#DIV/0!	#DIV/0!
	Smart Meter Rider (per month)			3.50			3.80	0.30	8.71%	0.03%
	LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)	100		0.00	50.00		0.39	0.39	#DIV/0!	0.00%
	Deferrral & Variance Acct (kW)	350	(0.6885)	(240.98)	350	0.1984	69.43	310.40	(128.81%)	0.54%
	Distribution Sub-Total			806.41			1,447.27	640.86	79.47%	#DIV/0!
	Retail Transmisssion (kW)	350	3.4465	1,206.28	350	3.529468879	1,235.31	29.04	2.41%	9.56%
	Delivery Sub-Total			2,012.69			2,682.59	669.90	33.28%	20.77%
	Other Charges (kWh)	107,530	0.0130	1,398.95	107,784	0.0128	1,379.04	(19.91)	(1.42%)	10.68%
	Cost of Power Commodity (kWh)	107,530	0.0684	7,351.83	107,784	0.0684	7,369.16	17.33	0.24%	57.05%
	SPC (kWh)	107,530	0.0000	0.00	107,530	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes		ĺ	10,763.46		·	11,430.78	667.33	6.20%	88.50%
	HST		13.00%	1,399.25		13.00%	1,486.00	86.75	6.20%	11.50%
	Total Bill			12,162.71			12,916.79	754.08	6.20%	100.00%

			2011 BI	LL		2012 BIL	_	IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total E
Consumption	Monthly Service Charge			440.74			547.77	107.03	24.28%	0.59%
800,000 kWh	Distribution (kW)	2,000	1.7161	3,432.20	2,000	2.1698	4,339.60	907.40	26.44%	4.65%
2,000 kW	Late Payment Rate Rider			2.51			0.00	(2.51)	(100.00%)	0.00%
	Forgone Revenue Rider (per month)			0.00			26.76	26.76	#DIV/0!	#DIV/0!
	Forgone Revenue Rider (per kWh)	0	0.0000	0.00	2,000	0.1134	226.85	226.85	#DIV/0!	#DIV/0!
	Smart Meter Rider (per month)	1.0	9. 9.	3.50		0.00	3.80	0.30	8.71%	0.00%
	LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)		: ::	0.00			0.39	0.39	#DIV/0!	0.00%
	Deferrral & Variance Acct (kW)	2,000	(0.6885)	(1,377.00)	2,000	0.1984	396.73	1,773.73	(128.81%)	0.43%
	Distribution Sub-Total			2,501.95			5,541.89	3,039.94	121.50%	#DIV/0!
	Retail Transmisssion (kW)	2,000	3.4465	6,893.00	2,000	3.529468879	7,058.94	165.94	2.41%	7.56%
	Delivery Sub-Total			9,394.95			12,600.83	3,205.88	34.12%	13.50%
	Other Charges (kWh)	860,240	0.0130	11,191.56	862,268	0.0128	11,032.29	(159.27)	(1.42%)	11.82%
	Cost of Power Commodity (kWh)	860,240	0.0684	58,814.61	862,268	0.0684	58,953.28	138.67	0.24%	63.17%
	SPC (kWh)	860,240	0.0000	0.00	860,240	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			79,401.12			82,586.40	3,185.28	4.01%	88.50%
	HST		13.00%	10,322.15		13.00%	10,736.23	414.09	4.01%	11.50%
	Total Bill			89.723.26			93.322.63	3,599,36	4.01%	100.00%

		GENER	AL SE	RVICE >	50 kW					
			2011 BI	11		2012 BIL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			440.74			547.77	107.03	24.28%	0.29%
1,600,000 kWh	Distribution (kW)	4,000	1.7161	6,864.40	4,000	2.1698	8,679.20	1,814.80	26.44%	4.67%
4,000 kW	Late Payment Rate Rider			2.51			0.00	(2.51)	(100.00%)	0.00%
	Forgone Revenue Rider (per month)		: :	0.00	2.1		26.76	26.76	#DIV/0!	#DIV/0!
	Forgone Revenue Rider (per kWh)	0	0.0000	0.00	4,000	0.1134	453.69	453.69	#DIV/0!	#DIV/0!
	Smart Meter Rider (per month)		1 1	3.50	10. 10	1000	3.80	0.30	8.71%	0.00%
	LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.00%
	Deferrral & Variance Acct (kW)	4,000	(0.6885)	(2,754.00)	4,000	0.1984	793.45	3,547.45	(128.81%)	0.43%
	Distribution Sub-Total			4,557.15			10,505.07	5,947.92	130.52%	#DIV/0!
	Retail Transmisssion (kW)	4,000	3.4465	13,786.00	4,000	3.529468879	14,117.88	331.88	2.41%	7.59%
	Delivery Sub-Total			18,343.15			24,622.94	6,279.79	34.24%	13.24%
	Other Charges (kWh)	1,720,480	0.0130	22,383.12	1,724,536	0.0128	22,064.58	(318.54)	(1.42%)	11.86%
	Cost of Power Commodity (kWh)	1,720,480	0.0684	117,629.22	1,724,536	0.0684	117,906.55	277.34	0.24%	63.39%
	SPC (kWh)	1,720,480	0.0000	0.00	1,720,480	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			158,355.49		, and the second	164,594.07	6,238.59	3.94%	88.50%
	HST		13.00%	20,586.21		13.00%	21,397.23	811.02	3.94%	11.50%
	Total Bill			178,941.70			185,991.30	7,049.60	3.94%	100.00%

			Street	Lighting						
			2011 BI	LL		2012 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	1	8.1300	8.13	1	11.8677	11.87	3.74	45.97%	48.50%
1 Connections	Distribution (kW)	0	10.0266	1.70	0	14.6362	2.49	0.78	45.97%	10.17%
62.47 kWh	Late Payment Rate Rider			0.00			0.00	0.00	#DIV/0!	0.00%
0.17 kW	LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
	Forgone Revenue Rider (per month)			0.00			0.93	0.93	#DIV/0!	#DIV/0!
	Forgone Revenue Rider (per kWh)	0	0.0000	0.00	0	1.1524	0.20	0.20	#DIV/0!	#DIV/0!
	Deferrral & Variance Acct (kW)	0	(0.5742)	-0.10	0	1.4517	0.25	0.34	(352.81%)	1.01%
	Distribution Sub-Total			9.74			15.73	6.00	61.58%	#DIV/0!
	Retail Transmisssion (kW)	0	2.6233	0.45	0	2.685700428	0.46	0.01	2.38%	1.87%
	Delivery Sub-Total			10.18			16.19	6.01	58.99%	66.16%
	Other Charges (kWh)	67	0.0130	0.87	67	0.0128	0.86	(0.01)	(1.42%)	3.52%
	Cost of Power Commodity (kWh)	67	0.0684	4.59	67	0.0684	4.60	0.01	0.24%	18.81%
	SPC (kWh)	67	0.0000	0.00	67	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			15.65			21.65	6.01	38.37%	88.50%
	HST		13.00%	2.03		13.00%	2.82	0.78	38.37%	11.50%
	Total Bill			17.68			24.47	6.79	38.37%	100.00%

			Street	Lighting						
			2011 BI	LL		2012 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bit
Billing Determinants	Monthly Service Charge	623	8.1300	5,068.48	623	11.8677	7,398.67	2,330.19	45.97%	50.42%
623 Connections	Distribution (kW)	110	10.0266	1,099.69	110	14.6362	1,605.25	505.57	45.97%	10.94%
38,874.40 kWh	Late Payment Rate Rider			0.00			0.00	0.00	#DIV/0!	0.00%
109.68 kW	LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
	Forgone Revenue Rider (per month)	20.00		0.00			0.93	0.93	#DIV/0!	#DIV/0!
	Forgone Revenue Rider (per kWh)	0	0.0000	0.00	110	1.1524	126.39	126.39	#DIV/0!	#DIV/0!
	Deferrral & Variance Acct (kW)	110	(0.5742)	-62.98	110	1.4517	159.21	222.19	(352.81%)	1.09%
	Distribution Sub-Total			6,105.19			9,290.46	3,185.27	52.17%	#DIV/0!
	Retail Transmisssion (kW)	110	2.6233	287.72	110	2.685700428	294.56	6.84	2.38%	2.01%
	Delivery Sub-Total			6,392.90			9,585.02	3,192.12	49.93%	65.32%
	Other Charges (kWh)	41,802	0.0130	543.83	41,900	0.0128	536.09	(7.74)	(1.42%)	3.65%
	Cost of Power Commodity (kWh)	41,802	0.0684	2,857.98	41,900	0.0684	2,864.72	6.74	0.24%	19.52%
	SPC (kWh)	41,802	0.0000	0.00	41,802	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			9,794.71			12,985.83	3,191.12	32.58%	88.50%
	HST		13.00%	1,273.31		13.00%	1,688.16	414.85	32.58%	11.50%
	Total Bill		·	11,068.03			14,673.99	3,605.96	32.58%	100.00%

Reference	Item	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance	Amortization	PP&E Return Adjustment	PILS	OM&A	Service Revenue Requirement	Revenue Offsets	Base Revenue Requirement	Gross Revenue Deficiency
	Submission	189,083	6.49%	2,913,786	3,370,408	505,561	197,456	0	17,914	1,175,151	1,579,603	125,235	1,454,368	364,011
OEB #45	Update 2011 to MIFRS	191,348	6.49%	2,948,701	3,370,408	505,561	195,630	0	17,824	1,175,151	1,579,954	125,235	1,454,719	364,362
	Change	2,266	0.00%	34,914	0	0	(1,825)	0	(89)	0	351	0	351	351
OEB #50	Update for PPE	191,348	6.49%	2,948,701	3,370,408	505,561	187,130	(1,931)	17,824	1,175,151	1,569,523	125,235	1,444,288	353,931
	Change	0	0.00%	0	0	0	(8,500)	(1,931)	(0)	0	(10,431)	0	(10,431)	(10,431)
	1		1		1	1	•	1				1	1	
OEB #36	Update for OMERS	191,789	6.49%	2,955,485	3,415,637	512,346	187,130	(1,931)	17,872	1,220,380	1,615,240	125,235	1,490,005	399,648
	Change	440	0.00%	6,784	45,229	6,784	0	0	48	45,229	45,717	0	45,717	45,717
OEB #38	Update for Smart Meter Costs	197,378	6.49%	3,041,625	3,415,637	512,346	168,793	(1,931)	15,114	1,220,380	1,599,735	125,235	1,474,500	384,143
	Change	5,590	0.00%	86,140	0	0	(18,337)	0	(2,758)	0	(15,505)	0	(15,505)	(15,505)
OEB #78	Update for CoC rates	185,372	6.09%	3,041,625	3,415,637	512,346	168,793	(1,813)	14,087	1,220,380	1,586,820	125,235	1,461,585	371,227
	Change	(12,006)	-0.39%	0	0	0	0	117	(1,027)	0	(12,915)	0	(12,915)	(12,915)
DRO	Update for CoC rates	170,616	6.09%	2,799,500	3,192,948	478,942	150,398	(2,261)	9,297	1,030,000	1,358,050	125,235	1,232,815	147,706
	Change	(14,756)	0.00%	(242,125)	(222,689)	(33,403)	(18,395)	(447)	(4,790)	(190,380)	(228,769)	0	(228,769)	(223,521)

Cost Allocation Model ("CA Model") version 2

Instructions Sheet 1.1

General:

These instructions are included with the OEB CA Model version 2 as a reference.

The instructions are organized by input sheet (I1 to I9), followed by suggestions of how to use output sheets O1, O3.1 and O3.6. The remaining output sheets and exhibit sheets (E1 to E5) and the procedure for closing the files are unchanged from version 1.2 of the cost allocation model except for incidental adjustments that do not require any attention from the model user.

There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"), which will be filed in support a cost-of-service distribution rate application at the same time as the CA Model. The cross-references to RRWF are intended to ensure consistency within the application. If the applicant plans on completing the Cost Allocation before the RRWF is complete, the best practice is to input the required information from the primary sources that will be used later in the RRWF. As an alternative, a less-than-best option is to leave the required inputs blank temporarily, and overlook the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the necessary information should be included in the CA Model. The following additional information is available on the OEB's website in EB-2010-0219; http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Cost+Allocation+Policy:

- Electricity CA Model version 2 Instruction Sheet 1.1 explains how version 2 of the CA Model differs from version 1.2; and
- Board Staff Implementation of the Board's Findings on the Review of Electricity Cost Allocation Policy documentation of the rationale for changes to the previous model.
 The original model and related documents are on the web-site in EB-2005-0317;

http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Archived+OEB+Key+Initiatives/Cost+Allocation+Review.

Worksheet I1 Introduction

This input worksheet is for basic information about the utility.

- Inputs to Cells B2, C9, C13 and C15 are carried forward to the heading on all worksheets, and do not require updating after the initial set-up.
- Include test year in Cell B2 e.g. '2012 COS Cost Allocation'.
- The date in Cell C15 should be updated every time a new run of the model is filed (Interrogatories, draft rate order, etc.).

Worksheet I2 LDC Classes

The rate classes are defined in this input worksheet.

• Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.

- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from Column C:
- In Column E, choose Yes or No as applicable for the proposed customer classes, and click Update.
- Do not include microFIT as a rate classification in CA Model until further notice in the Filing Requirements.
- If the distributor is a Host Distributor, select Yes for Embedded Distributor class. (For exception, see 'Filing Requirements' section 2.10.1).
- Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain unlesslyou delete it. (If you enter data for a class, subsequently change to 'No' for that class in I-2, and click Update but neglect to delete data, the hidden data will continue to affect range totals and allocators.).
- For the user's convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. Cell C 17 should describe the scenario.

Worksheet I3 Trial Balance Data

- The account balances are placed and adjusted in this input worksheet.
- Steps 3 7 of the instructions on I3 require the user to enter data into Cells F10 F13 and F15. The data should be consistent with the RRWF, when this information has been prepared.
- The following checks should be made:
 - Cell F10 should equal RRWF H33 in tab 8 Revenue Deficiency/ Sufficiency;
 - Cell F11 should equal RRWF H31 in tab 8 Revenue Deficiency/ Sufficiency;
 - Cell F12 should equal RRWF H22 in tab 8 Revenue Deficiency/ Sufficiency;
 - Cell F13 should equal RRWF F22in tab 9 Revenue Requirement; and
 - Cell F15 should equal RRWF G18 in tab 4 Rate Base.
- Starting at Row 20, the CA Model has new Rows that have been added where necessary in worksheet I-3 and as required in the subsequent worksheets. These new Rows are new accounts or are inserted to enable finer granularity within existing accounts.
- Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching the corresponding amounts in the rate base;
- Column F is available to re-assign amounts among the accounts in Column D. Generally if costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
- Column F is especially useful for removing part of the cost from a parent account and adding the same amount into a sub-account that is allocated by a different allocator than the parent account. If the sub-account has been set up in version 2 of the model e.g. 4235-1, the rationale for making the adjustment in Column F is not required.

- Row 252 has been added, to allow for separate allocation of revenue from the SSS Administration Charge. Enter the amount of the sub-account at Cell F252 and enter negative the same amount (i.e. positive) in Cell F250. No explanation is required.
- Rows 265 and 266 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amount at Cell F265 and F266 and enter negative the same amounts at F264. No explanation is required.
- Column I has drop-down menus in the Rows where there are new Rows. Use the menu to select the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses the sub-account in question.).
- The model has several placeholder Rows that will make it easy to incorporate any new account that may become necessary with IFRS. There is one such Row for capital cost account, at Row 129, and four O&M placeholder Rows starting at Row 424 for operating cost. Replace the placeholder with the appropriate account name.
- Column I provides a drop-down menu to select an allocator for any new IFRS-related accounts.
- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and repeat for the appropriate class in worksheet I9.
- Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not provide a ready means of direct allocation.

Worksheet I4 Break Out Assets

This input worksheet is for breaking the asset accounts into a more granular level.

• Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G14 to ensure consistency between the cost allocation model and the rest of the application.

Worksheet I5.1 Miscellaneous Data

There are two new input cells in version 2 of the input worksheet:

- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, i.e. 15%, or a percentage based on the distributor's lead-lag study; and
- Cell D21 yields a weighting factor to attribute pole access revenue in proportion to the corresponding costs. Considering all poles that yield pole rental revenue, enter the estimated percentage of NBV in poles that are at Secondary voltage, as distinct from the NBV of those at Primary voltage.

Worksheet I5.2 Weighting Factors

This worksheet is used to input each class' weighting factor for services and Billing and Collection. Use a single factor suitable for the whole class. See examples in the boxes below.

- Row 11: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 Services.
- Row 15: calculate weighting factors reflecting costs in Account 5315 Customer Billing, Account 5320 – Collecting, and Account 5340 – Miscellaneous Customer Account Expenses.
- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-0219].

Example: Weighting Factor for Services:

Assume that the amount recorded in 1855 for a typical residential customer is \$1,000. Assume that there are 500 customers in the GS>50 class.

Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is small, but the current cost of replacing the service including labour would be \$5,000.

Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount recorded in 1855 averages \$25,000.

Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service) Calculation:

[(100 * \$5,000) + (100 * \$25,000) + (300 * \$0)] / 500 = \$6,000 per customer Weighting factor for residential = \$1,000/\$1,000 = 1.00 Weighting factor for GS>50 kW = \$6,000/\$1,000 = 6.00

Example: Weighting Factor for Billing and Collecting:

Assume that the Residential cost averaged over all residential customers is \$1.50 for bill preparation and mailing, \$0.50 to record revenue from a normal payment, and \$1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315, 5320 and 5340. Total \$3 per residential bill.

Assume that there are 15 customers in the USL class:

Assume that 5 of the customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill). Including \$1.00 postage and incidental costs, the cost of billing is \$11 per bill. Including the costs of recording revenue at the same as for residential @ \$0.50 and there are no other collecting issues results in \$11.50 per bill.

Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are \$0.50 per month. Total cost is \$2.50 per bill Calculation:

 \triangleright [(5 * \$11.50) + (10 * \$2.50)] / 15 = \$5.50 per bill. Weighting factor for Residential = \$3.00 / \$3.00 = 1.00 Weighting factor for USL = \$5.50 / \$3.00 = 1.83

Worksheet I6.1 Revenue

This input sheet has been modified in version 2 to calculate the test year revenues based on the test year volumetric forecast and the current rates.

- Cells B10, B13, B16 and B19 are inputs from application exhibits: the first two from Exhibit 3 Load Forecast, and the latter two from the RRWF.
- CA Model version 2 has been adapted to calculate class revenues at existing rates and forecast billing quantities. (The previous versions required class revenues as inputs to worksheet O1.).
- Cell B10 from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 from Exhibit 3 of the application, input the total billing demands of all demand-billed classes.
- Cell B16 –from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Rows 31, 44, 50 and 51 no longer play a role in the model, as long as Rows 25 and 26 are based on normalized weather load forecasts. Version 2 now relies on the distributor's load forecast rather than the analysis provided originally by Hydro One.
- Rows 33-36 enter the currently approved rates for each class;
- Row 37 a placeholder Row for any other rate (e.g. separate rates per street lighting fixture and kW demand);
- Row 39– the revenue formula is based on fixed monthly revenue from billing the largest of customer / connection / devices from Rows 18, 19 and 21 in worksheet I6.2. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula for the applicable class(es) in Row 39. (For example, if USL is billed per customer, per device and per kW, the formula will require inputs from Rows 27, 33, 35, 37, and worksheet I6.2 Rows 18 & 21).
- As an alternative run of the CA Model, but not for submission with the application, to check the internal consistency of the application it may be informative to enter the rates that are being proposed in the application in Rows 33-36. See notes to Worksheet O-1 below.
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, Row 26 and/or Row 36 should be entered as zero for that class.

Worksheet I6.2 Customer Data

This input sheet is for inputting the various customer data by rate class, such as number of bill, number of customers, etc.

- Row 18 'Number of devices' has been added in version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes;
- The number of devices (Row 18) should be equal to or greater than the number of connections (Row 19); and
- The number of connections should be equal to or greater than the number of customers (Row 21).

Worksheet I7.1 Meter Capital

The purpose of this input worksheet is to derive the weighting factor of each class for the allocator CWMC, which is used to allocate accounts 1860 Meters, 5065 Meter Expense, and 5175 Maintenance. It does not affect the deferral account 1555 Smart Meter Capital and Recovery VA.

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of meter.
- During the transitional period, until all smart meters are in the Rate Base, include in the documentation of the application an explanation of which unit cost is being used. Since the weighting factor will remain unchanged during the IRM period, the distributor may consider including smart meters rather than the soon-to-be-stranded meters, even though not all smart meters have been transferred to account 1860 at the time of the cost-of-service application.
- If the cost of equipment used to download billing data is included in Account 1860 Meters, the cost of such equipment should be considered in this worksheet. Version 2 of the model does not make provision for doing this. The user may add a Row or Rows for the cost (cost per customer and number of customers) of such equipment. The additional Row(s) should be added above Row 37 in order to be included in the @sum function.
- Note that Account 1920 Computer Hardware, Account 1925 Computer Software and Account 1955 Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a more accurate allocation of these costs.
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation below, under worksheet I9.

Worksheet I7.2 Meter Reading

The purpose of this input worksheet is to derive the weighting factors for the allocator CWMR, which is used only to allocate costs that are recorded in account 5310 Meter Reading Expense. The data in Column C are relative amounts, with the typical Residential reading having a weight of 1.0.

Version 2 of this worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, the distributor may find that the appropriate weights are close to 1.0 for all classes.

Worksheet I8 Demand Data

This input sheet is to record the various coincident and non-coincident peaks by rate class, which are used a cost allocators in the CA Model.

No changes in version 2 of this worksheet.

Worksheet I9 Direct Allocation

This input worksheet allows for directly allocating costs to specific rate classes.

- Remember that costs associated with revising estimated consumption of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation Review, Board Directions, p. 87].
- Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.

Worksheet O1

This is an output worksheet that shows the allocated revenue requirements and the revenue-tocost ratios by rate class. Use this sheet to check that the allocated costs reconcile to the filed evidence in the application.

- In these instructions for Worksheet 01, "RRWF" means RRWF tab 8. Revenue Sufficiency / Deficiency.
- "Appendix O" means Appendix 2-O in 2012 Filing Requirements.
- Row 18 Distribution Revenue at Existing Rates:
 - Cell C18 should equal the total in RRWF Cell F17 Distribution Revenue at Currently Approved Rates", and
 - Cells D18 and beyond are the inputs to Appendix O, Table (b), Column 7B.
- Row 19 Miscellaneous Revenue:
 - Cell C19 should equal RRWF Cell F18.
 - Cells D19 and beyond are the inputs to Appendix O, Table (b), Column 7E, and
 - Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates
 the status quo rates from the test year Service Revenue Requirement less
 Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status
 quo rates and status quo ratios in Row 75 will also be inaccurate for the respective
 classes.
- Cell C21 Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 Distribution Revenue at Status Quo Rates":
 - Cell C23 should equal RRWF, sum of Cells H16 & H17, and
 - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Appendix O, Table (b), Column 7C.
- Cell C25 should equal RRWF Cell H19 Total Revenue.
- Row 40 Revenue Requirement (includes NI):
 - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
 - Cells D40 and beyond are inputs to Appendix O, table (a), Column 7A.
- Row 75 Revenue to Expenses Status Quo:
 - Cell C75 should equal 100%, and

- Cells D75 and beyond are the inputs to Appendix O, table (c), second column "Status Quo Ratios".
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF Column H).

The 2012 Filing Requirements do not require a version of the model with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones.

It may also be useful to run an updated version when preparing a Draft Rate Order:

- ➤ At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a Decision or settlement agreement.
- ➤ At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 and 26.
- ➤ At worksheet I6.1, substitute the proposed rates at Rows 33 36.
- ➤ At worksheet I8, data may need to be changed if the load forecast has been changed.
- > On worksheet O1:
 - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
 - Cells D75 and beyond should show the proposed revenue to cost ratios.

Worksheet 03.1

The purpose of this output worksheet is to provide information on the cost per unit of providing customers with transformation service.

• Row 27, expresses the transformer costs in per kW terms. The amount found in Row 27 is not necessarily identical to the cost that would be saved if the customer provides its own transformer. While it is useful information, the value in Row 27 should not be presented as the sole evidence to support changing the Transformer Ownership Allowance.

Worksheet O3.6

The purpose of this output worksheet is to provide information to be used to update the provincial standard monthly charge for microFIT installations.

- Check that Cell 23 is equal to O-2 Cell D132 less Cell D81, which is an update of the information that underpins the current rate; and
- Cells C24 and C25 have been added in version 2 of the model per Board Report (p. 8).

If the distributor intends to propose a microFIT charge based on its own costs, this will require sub-account information as per the Board's FAQ # 18, December 23, 2010. The information from Worksheet O-3.6 will not likely be considered relevant for approval of a non-uniform charge.



Ontario Energy Board

2012 COST ALLOCATION STUDY

Sheet I1 Utility Information Sheet

Name of LDC:	Atikokan Hydro Inc.	
License Number:	ED-2003-0001	
Application EB Number:	EB-2011-0293	
Date of Submission:	September-30-11 Version:	2.0
Contact Information Name:	Wilf Thorburn	
Title:	CEO/Secretary/Treasurer	
Phone Number:	807-597-6600	
E-Mail Address:	wilf.thorburn@athydro.com	

Convright

This cost allocation model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an cost allocation filing. You may use and copy this cost allocation model for that purpose, and provide a copy of this cost allocation model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this cost allocation model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this cost allocation model to a person that is advising or assisting you in preparing or reviewing a cost allocation filing, you must ensure that the person understands and agrees to the restrictions noted above.

**Please Note: Colour Coding Legend ** Input Cells

Output Cells
Exhibition
Brought Forward

Brought Forward

Calculation Calculation
Diagnostic

Brief Description of Each Worksheet's Function

INPUTS	11	Intro	Brief explanation of what the pages do.
INFUIS	12	LDC data and Classes	Enter LDC specific information and number of classes etc
	13	TB Data	Forecast Trial Balance
	14	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5.1	Misc Data	Input for miscellaneous data where necessary - TBD
	15.2	Weighting Factors	Invput for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	16.2	Customer Data	Input customer related data for generating customer allocators
	17.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	17.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	18	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	19	Direct Allocation	
OUTPUTS	01	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
0011 010	02	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	02.1	Line Transformer PLCC Adjustment	
	02.2	Primary Cost PLCC Adjustment	
	02.3	Secondary Cost PLCC Adjustment	
	03.1	Line Tran Unit Cost	
	03.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	03.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	04	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	
	07	Amortization	
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
EXIIIDITO	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

ı



Atikokan Hydro Inc. EB-2011-0293

September-30-11

Sheet I2 Class Selection - Initial Application

Instructions:

Step 1: Please input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below Step 3: After all classes have been entered, Click the "Update" button in row E41

Please Provide a summary of this Run Initial Application

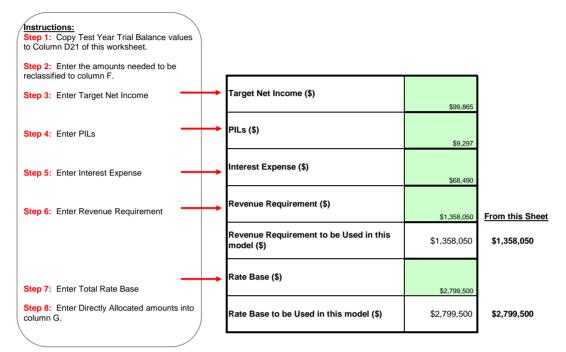
		Utility's Class Definition	Current
1	Desidential	Camity C Class Deminion	YES
	Residential		
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		NO
9	Unmetered Scattered Load		NO
10	Embedded Distributor		NO
11	Back-up/Standby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

Update

	,

Atikokan Hydro Inc. EB-2011-0293 September-30-11

Sheet I3 Trial Balance Data - Initial Application



Uniform System of Accounts - Detail Accounts

USoA		Forecast Financial		Reclassify	Diamet Alleredian
Account #	Accounts	Statement	Model Adjustments	accounts	Direct Allocation
1005	Cash				
1010	Cash Advances and Working Funds				
1020	Interest Special Deposits				
1030	Dividend Special Deposits				
1040	Other Special Deposits				
1060	Term Deposits				
1070	Current Investments				
1100	Customer Accounts Receivable				
1102	Accounts Receivable - Services				
1104	Accounts Receivable - Recoverable Work				
1105	Accounts Receivable - Merchandise, Jobbing, etc.				
1110	Other Accounts Receivable				
1120	Accrued Utility Revenues				
1130	Accumulated Provision for Uncollectible Accounts Credit				
1140	Interest and Dividends Receivable				
	Rents Receivable				
	Notes Receivable				
	Prepayments				
	Miscellaneous Current and Accrued Assets				
1200	Accounts Receivable from Associated Companies				
1210	Notes Receivable from Associated Companies				
1305	Fuel Stock				
1330	Plant Materials and Operating Supplies				
1340	Merchandise				
1350	Other Materials and Supplies				
1405	Long Term Investments in Non-Associated Companies				
1408	Long Term Receivable - Street Lighting Transfer				
1410	Other Special or Collateral Funds				
1415	Sinking Funds				
1425	Unamortized Debt Expense				
1445	Unamortized Discount on Long-Term DebtDebit				
1455	Unamortized Deferred Foreign Currency Translation				
	Gains and Losses				

1460	Other Non-Current Assets		
1465	O.M.E.R.S. Past Service Costs		
1470	Past Service Costs - Employee Future Benefits		
1475	Past Service Costs - Other Pension Plans		
1480	Portfolio Investments - Associated Companies		
1485	Investment in Associated Companies - Significant		
	Influence		
1490	Investment in Subsidiary Companies		
1505	Unrecovered Plant and Regulatory Study Costs		
1508	Other Regulatory Assets		
1510	Preliminary Survey and Investigation Charges		
1515	Emission Allowance Inventory		
1516	Emission Allowances Withheld		
1518	RCVARetail		
1520	Power Purchase Variance Account		
1525	Miscellaneous Deferred Debits		
1530	Deferred Losses from Disposition of Utility Plant		
1540	Unamortized Loss on Reacquired Debt		
1545	Development Charge Deposits/ Receivables		
1548	RCVASTR		
1560	Deferred Development Costs		
1562	Deferred Payments in Lieu of Taxes		
1563	Account 1563 - Deferred PILs Contra Account		
1565	Conservation and Demand Management Expenditures		
	and Recoveries		<u></u>
1570	Qualifying Transition Costs		
1571	Pre-market Opening Energy Variance		
1572	Extraordinary Event Costs		
1574	Deferred Rate Impact Amounts		
1580	RSVAWMS		
1582	RSVAONE-TIME		
1584	RSVANW		
1586	RSVACN		
1588	RSVAPOWER		
1590	Recovery of Regulatory Asset Balances		
1605	Electric Plant in Service - Control Account		
1606	Organization		
1608	Franchises and Consents		
1610	Miscellaneous Intangible Plant		
1615	Land		
1616	Land Rights		
1620	Buildings and Fixtures		
1630	Leasehold Improvements		
1635	Boiler Plant Equipment		
1640	Engines and Engine-Driven Generators		
1645	Turbogenerator Units		
1650	Reservoirs, Dams and Waterways		
1655	Water Wheels, Turbines and Generators		
1660	Roads, Railroads and Bridges		
1665	Fuel Holders, Producers and Accessories		
1670	Prime Movers		
1675	Generators		
1680	Accessory Electric Equipment		
1685	Miscellaneous Power Plant Equipment		
1705	Land		
1706	Land Rights		
1708	Buildings and Fixtures		
1710	Leasehold Improvements		
1715	Station Equipment		
1713	Towers and Fixtures		
1725	Poles and Fixtures		
1725	Overhead Conductors and Devices		
1735	Underground Conduit		
1740	Underground Conductors and Devices		
1740	Roads and Trails		
1805	Land	\$0	
1806	Land Rights	\$0	
1808	Buildings and Fixtures	\$0	
1810	Leasehold Improvements	\$0	—
1010	Transformer Station Equipment - Normally Primary	Φυ	
1015		0.2	
1815	above 50 kV Distribution Station Equipment - Normally Primary below	\$0	<u> </u>
1000		\$507.649	
1820	50 kV	\$507,618	
1825	Storage Battery Equipment	\$0 \$2,112,495	
1830	Poles, Towers and Fixtures	\$2,113,485	
1835	Overhead Conductors and Devices	\$0	
1840	Underground Conduit	\$0	
1845	Underground Conductors and Devices	\$0	
1850	Line Transformers	\$501,776	
1855	Services	\$0	
1860	Meters	\$452,192	ļ
1880	IFRS Placeholder Asset Account	\$0	

1865	Other Installations on Customer's Premises
1870	Leased Property on Customer Premises
1875	Street Lighting and Signal Systems
1905	Land
1906	Land Rights
1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1965	Water Heater Rental Units Load Management Controls - Customer Premises
1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1985	Sentinel Lighting Rental Units
1990	Other Tangible Property
1995	Contributions and Grants - Credit
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2020	Experimental Electric Plant Unclassified Electric Plant and Equipment Leased to Others
2030 2040	Electric Plant and Equipment Leased to Others Electric Plant Held for Future Use
2040	Completed Construction Not ClassifiedElectric
2055	Construction Work in ProgressElectric
2060	Electric Plant Acquisition Adjustment
2065	Other Electric Plant Adjustment
2070	Other Utility Plant
2075	Non-Utility Property Owned or Under Capital Leases
2105	Accum. Amortization of Electric Utility Plant - Property,
2100	Plant, & Equipment
2120	Accumulated Amortization of Electric Utility Plant -
2120	Intangibles
2140	Accumulated Amortization of Electric Plant Acquisition
2140	Adjustment
2160	Accumulated Amortization of Other Utility Plant
2180	Accumulated Amortization of Non-Utility Property
2205	Accounts Payable
2208	Customer Credit Balances
2210	Current Portion of Customer Deposits
2215	Dividends Declared
2220	Miscellaneous Current and Accrued Liabilities
2225	Notes and Loans Payable
2240	Accounts Payable to Associated Companies
2242	Notes Payable to Associated Companies
2250	Debt Retirement Charges(DRC) Payable
2252	Transmission Charges Payable
2254	Electrical Safety Authority Fees Payable
2256	Independent Market Operator Fees and Penalties
	Payable
2260	Current Portion of Long Term Debt
2262	Ontario Hydro Debt - Current Portion
2264	Pensions and Employee Benefits - Current Portion
2268	Accrued Interest on Long Term Debt
2270	Matured Long Term Debt
2272	Matured Interest on Long Term Debt
2285	Obligations Under Capital LeasesCurrent
	Obligations Oridor Capital Educes Carront
2290	Commodity Taxes
2290	Commodity Taxes Payroll Deductions / Expenses Payable
	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc.
2292	Commodity Taxes Payroll Deductions / Expenses Payable
2292 2294 2296 2305	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages
2292 2294 2296	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits
2292 2294 2296 2305	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability
2292 2294 2296 2305 2306 2308 2310	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability
2292 2294 2296 2305 2306 2308	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability
2292 2294 2296 2305 2306 2308 2310	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities
2292 2294 2296 2305 2306 2308 2310 2315	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current
2292 2294 2296 2305 2306 2308 2310 2315 2320	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities
2292 2294 2296 2305 2306 2308 2310 2315 2320 2325	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current
2292 2294 2296 2305 2306 2308 2310 2315 2320 2325 2330	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current Development Charge Fund
2292 2294 2296 2305 2306 2308 2310 2315 2320 2325 2330 2335	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current Development Charge Fund Long Term Customer Deposits
2292 2294 2296 2305 2306 2308 2310 2315 2320 2325 2330 2335 2340	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current Development Charge Fund Long Term Customer Deposits Collateral Funds Liability Unamortized Premium on Long Term Debt
2292 2294 2296 2305 2306 2308 2310 2315 2320 2325 2330 2335 2340 2345	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current Development Charge Fund Long Term Customer Deposits Collateral Funds Liability
2292 2294 2296 2305 2306 2308 2315 2320 2325 2335 2340 2345 2348	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current Development Charge Fund Long Term Customer Deposits Collateral Funds Liability Unamortized Premium on Long Term Debt O.M.E.R.S Past Service Liability - Long Term Portion Future Income Tax - Non-Current
2292 2294 2296 2305 2306 2308 2310 2315 2325 2320 2325 2330 2335 2340 2348	Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current Development Charge Fund Long Term Customer Deposits Collateral Funds Liability Unamortized Premium on Long Term Debt O.M.E.R.S Past Service Liability - Long Term Portion

\$0	
\$0 \$0	
\$0	
\$15,588	
\$0	
\$685,382	
\$0	
\$61,120 \$58,310	
\$181,686	
\$762,757	
\$0	
\$98,510	
\$0	
\$0 \$0	
\$0 \$0	
\$0 \$0	
\$0	
\$0	
\$0	
\$0 \$0	
\$0 \$0	
\$0	
\$0	
\$0	
\$0	
\$0	
\$0 \$0	
\$0 \$0	
\$0	
\$0	
\$0	
to 447 000\	
\$3,117,866)	
	<u> </u>

\$	0

2410	Deferred Gains from Disposition of Utility Plant	
2415	Unamortized Gain on Reacquired Debt	
2425	Other Deferred Credits	
2435	Accrued Rate-Payer Benefit	
2505	Debentures Outstanding - Long Term Portion	
2510	Debenture Advances	
2515	Reacquired Bonds	
2520	Other Long Term Debt	
2525	Term Bank Loans - Long Term Portion	
2530	Ontario Hydro Debt Outstanding - Long Term Portion	
2550	Advances from Associated Companies	
3005	Common Shares Issued	
3008	Preference Shares Issued	_
3010	Contributed Surplus	_
3020	Donations Received	_
3022	Development Charges Transferred to Equity	_
3026	Capital Stock Held in Treasury Miscellaneous Paid-In Capital	_
3030 3035	Installments Received on Capital Stock	_
3040	Appropriated Retained Earnings	-
3045	Unappropriated Retained Earnings	-
3045	Balance Transferred From Income	_
3046	Appropriations of Retained Earnings - Current Period	_
3048	Dividends Payable-Preference Shares	_
3049	Dividends Payable-Common Shares	_
3055	Adjustment to Retained Earnings	_
3065	Unappropriated Undistributed Subsidiary Earnings	_
4006	Residential Energy Sales	
4010	Commercial Energy Sales	_
4015	Industrial Energy Sales	
4020	Energy Sales to Large Users	
4025	Street Lighting Energy Sales	_
4030	Sentinel Lighting Energy Sales	
4035	General Energy Sales	
4040	Other Energy Sales to Public Authorities	
4045	Energy Sales to Railroads and Railways	
4050	Revenue Adjustment	
4055	Energy Sales for Resale	
4060	Interdepartmental Energy Sales	
4062	Billed WMS	
4064	Billed-One-Time	
4066	Billed NW	_
4068	Billed CN	_
4068 4080	Billed CN Distribution Services Revenue	_
4068 4080 4080-1	Billed CN Distribution Services Revenue Revenue from Rates	_
4068 4080 4080-1 4080-2	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge	
4068 4080 4080-1 4080-2 4082	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues	
4068 4080 4080-1 4080-2 4082 4084	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues	
4068 4080 4080-1 4080-2 4082 4084 4090	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales	
4068 4080 4080-1 4080-2 4082 4084 4090 4105	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue	
4068 4080 4080-1 4080-2 4082 4084 4090 4105 4110	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue	
4068 4080-1 4080-2 4082-2 4084 4090 4105 4110 4205	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents	
4068 4080-1 4080-2 4082-2 4084-4090 4105-4210-4205 4210-4215	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income	
4068 4080-1 4080-2 4082-2 4084-4090 4105-4210-4205 4210-4215	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income	
4068 4080 4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property	
4068 4080 4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power	
4068 4080 4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues	
4068 4080-1 4080-2 4082-2 4084 4090-2 4110-4205 4210-4215 4220-4225 4230-4235 4235-1	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges	
4068 4080 4080-1 4080-2 4082 4084 4090 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual	
4068 4080-1 4080-2 4082-2 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-9 4240	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds	
4068 4080 4080-1 4080-2 4082 4084 4090 4105 4210 4215 4220 4225 4230 4235-4 4235-9 4240 4245	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income	
4068 4080-1 4080-1 4080-2 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4240 4245 4305	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits	
4068 4080-1 4080-2 4082-2 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4240 4245 4305 4310	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits	
4068 4080 4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4240 4245 4305 4310 4315	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others	
4068 4080 4080-1 4080-2 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-90 4235-90 4235-90 4235-90 4235-90 4235-4240 4245 4305 4310 4310 4315 4320	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others	
4068 4080 4080-1 4080-2 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4240 4240 4245 4305 4310 4315 4320 4325	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others	
4068 4080-1 4080-2 4082-2 4084 4090 41105 4110 4205 4210 4225 4235 4235-1 4235-90 4240 4245 4305 4310 4315 4320 4325 4330	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	
4068 4080-1 4080-2 4082-2 4084 4090 4210 4210 4215 4220 4225 4230 4235-1 4235-1 4235-1 4235-1 4235-1 4235-1 4240 4245 4310 4315 4320 4325 4330 4335	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges	
4068 4080-1 4080-2 4082-2 4084 4090 41105 4110 4205 4210 4225 4235 4235-1 4235-90 4240 4245 4305 4310 4315 4320 4325 4330	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	
4068 4080-1 4080-2 4082-2 4084 4090 4210 4210 4215 4220 4225 4230 4235-1 4235-1 4235-1 4235-1 4235-1 4235-1 4240 4245 4310 4315 4320 4325 4330 4335	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument	
4068 4080 4080-1 4080-2 4084 4090 41105 4110 4205 4210 4220 4225 4230 4235 4235-1 4235-90 4240 4245 4305 4310 4315 4320 4325 4330 4335 4340	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others	
4068 4080 4080-1 4080-2 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4240 4245 4305 4310 4315 4320 4325 4330 4335 4336 4336 4336 4336 4336 4336 4336	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Losses from Disposition of Utility and Other Property	
4068 4080 4080-1 4080-2 4084 4090 4105 4110 4215 4210 4220 4225 4230 4235-1 4235-9 4240 4240 4240 4245 4305 4310 4315 4320 4325 4330 4335 4340	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Cain on Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property	
4068 4080 4080-1 4080-2 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-90 4235-90 4235-90 4235-90 4245 4305 4310 4320 4325 4335 4330 4340 4345 4350 4350 4350 4350 4350 4350 4350 4350	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Loss on Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property Gains from Disposition of Allowances for Emission	
4068 4080 4080-1 4080-2 4082 4084 4090 4210 4210 4215 4220 4225 4230 4235-1 4235-1 4235-90 4240 4245 4310 4315 4320 4315 4320 4335 4340 4355 4360 4365 4370	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Gain on Disposition of Utility and Other Property Loss on Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission	
4068 4080 4080-1 4080-2 4084 4090 4105 4110 4205 4210 4215 4220 4225 4235-90 4235-90 4235-90 4235-90 4235-90 4240 4245 4305 4310 4320 4325 4330 4335 4336 4356 4365 4365 4370 4375	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property Losses from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations	
4068 4080 4080-1 4080-2 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4240 4245 4305 4310 4315 4320 4325 4330 4335 4340 4345 4355 4360 4365 4370 4375 4380	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gain on Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Losses from Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property Gains from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Expenses of Non-Utility Operations	
4068 4080 4080-1 4080-2 4084 4090 4110 4205 4210 4215 4220 4225 4230 4225 4235-1 4235-90 4240 4315 4310 4315 4320 4325 4330 4340 4345 4350 4365 4370 4375 4380 4385	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Cain on Disposition of Utility and Other Property Loss on Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Expenses of Non-Utility Operations Expenses of Non-Utility Operations Non-Utility Rental Income	
4068 4080 4080-1 4080-2 4082 4084 4090 4210 4210 4215 4220 4225 4230 4235-1 4235-90 4240 4245 4335 4315 4320 4315 4320 4315 4320 4315 4320 4335 4310 4315 4320 4335 4335 4335 4340 4345 4350 4350 4350 4360 4370 4375 4380 4380 4385 4390	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Gains from Disposition of Future Use Utility Plant Gains from Disposition of Utility and Other Property Loss on Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Losses from Non-Utility Operations Expenses of Non-Utility Operations Expenses of Non-Utility Operations Expenses of Non-Utility Operations Miscellaneous Non-Operating Income	
4068 4080 4080-1 4080-2 4084 4090 4110 4205 4210 4215 4220 4225 4230 4225 4235-1 4235-90 4240 4315 4310 4315 4320 4325 4330 4340 4345 4350 4365 4370 4375 4380 4385	Billed CN Distribution Services Revenue Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Cain on Disposition of Utility and Other Property Loss on Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Expenses of Non-Utility Operations Expenses of Non-Utility Operations Non-Utility Rental Income	

	\$0
	Φυ
(\$700,700)	
(\$723,780)	
\$0	
\$0	
\$0	
(\$39,341)	
\$0	
(\$822,000)	
\$0	
\$0	
(\$180,847)	
(\$129,000)	
\$0	
(\$208,620)	
\$0	
(\$127,373)	
(\$31,696)	
(\$1,476,998)	
(\$1,472,798)	(\$387,689)
(\$4,200)	
(\$4,000)	
(\$1,000)	
(\$1,000)	
\$0	
\$0	
\$0	
\$0	
(\$34,911)	
\$0	
\$0	
(\$6,024)	
\$0	
(\$7,100)	
\$0	
(\$7,100)	
\$0	
\$0	
\$0	
\$0	
\$0	
\$0	
(\$75,000)	
\$20,000	
\$0	
\$0	
\$0	
\$0	
\$0	
\$0	
\$0	
\$0	
(\$232,000)	
\$232,000	
\$0	
(\$4,000)	
\$0	
ΨΟ	

4398	Foreign Exchange Gains and Losses, Including	\$0	
4405	Amortization Interest and Dividend Income	(\$9,000)	
4415	Equity in Earnings of Subsidiary Companies	\$0	
4505	Operation Supervision and Engineering	\$0	
4510	Fuel	\$0	
4515	Steam Expense	\$0	
4520	Steam From Other Sources	\$0	
4525	Steam TransferredCredit	\$0	
4530	Electric Expense	\$0	
4535	Water For Power	\$0	
4540	Water Power Taxes	\$0	
4545	Hydraulic Expenses	\$0	
4550	Generation Expense	\$0	
4555	Miscellaneous Power Generation Expenses	\$0	
4560	Rents	\$0	
4565 4605	Allowances for Emissions Maintenance Supervision and Engineering	\$0 \$0	
4610	Maintenance of Structures	\$0	
4615	Maintenance of Boiler Plant	\$0	
4620	Maintenance of Electric Plant	\$0	
4625	Maintenance of Reservoirs, Dams and Waterways	\$0	
4630	Maintenance of Water Wheels, Turbines and		
	Generators	\$0	
4635	Maintenance of Generating and Electric Plant	\$0	
4640	Maintenance of Miscellaneous Power Generation Plant		
		\$0	
4705	Power Purchased	\$1,771,657	
4708	Charges-WMS	\$160,901	
4710	Cost of Power Adjustments	\$0	
4712 4714	Charges-One-Time Charges-NW	\$0 \$146,297	
4714	System Control and Load Dispatching	\$146,297	
4715	Charges-CN	\$84,093	
4710	Other Expenses	\$0	
4725	Competition Transition Expense	\$0	
4730	Rural Rate Assistance Expense	\$0	
4750	Charges-LV	\$0	
4805	Operation Supervision and Engineering	\$0	
4810	Load Dispatching	\$0	
4815	Station Buildings and Fixtures Expenses	\$0	
4820	Transformer Station Equipment - Operating Labour	\$0	
4825	Transformer Station Equipment - Operating Supplies		
1000	and Expense	\$0	
4830	Overhead Line Expenses	\$0	
4835	Underground Line Expenses	\$0 \$0	
4840 4845	Transmission of Electricity by Others	\$0	
4850	Miscellaneous Transmission Expense Rents	\$0	
4905	Maintenance Supervision and Engineering	\$0	
4910	Maintenance of Transformer Station Buildings and	-	
	Fixtures	\$0	
4916	Maintenance of Transformer Station Equipment	\$0	
4930	Maintenance of Towers, Poles and Fixtures	\$0	
4935	Maintenance of Overhead Conductors and Devices	\$0	
4940	Maintenance of Overhead Lines - Right of Way	\$0	
4945	Maintenance of Overhead Lines - Roads and Trails		
	Repairs	\$0	
4950	Maintenance of Overhead Lines - Snow Removal from		
4000	Roads and Trails	\$0	
4960	Maintenance of Underground Lines	\$0	
4965	Maintenance of Miscellaneous Transmission Plant	\$0 \$0	
5005 5010	Operation Supervision and Engineering Load Dispatching	\$0 \$0	
5010	Station Buildings and Fixtures Expense	\$0	
5012	Transformer Station Equipment - Operation Labour	\$0	
5015	Transformer Station Equipment - Operation Supplies	**	
	and Expenses	\$0	
5016	Distribution Station Equipment - Operation Labour	\$1,087	
5017	Distribution Station Equipment - Operation Supplies and		
	Expenses	\$205	
5020	Overhead Distribution Lines and Feeders - Operation		
	Labour	\$235,093	
5025	Overhead Distribution Lines & Feeders - Operation		
	Supplies and Expenses	\$42,915	
5030	Overhead Subtransmission Feeders - Operation	\$1,476	
5035	Overhead Distribution Transformers- Operation	\$0	
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	
5045	Underground Distribution Lines & Feeders - Operation	20	
3040	Supplies & Expenses	\$0	
5050	Underground Subtransmission Feeders - Operation	\$0	

	lu i i Biring Ti (o g		
5055	Underground Distribution Transformers - Operation	\$0	
5060	Street Lighting and Signal System Expense	\$0	
5065	Meter Expense	\$64,554	
5070	Customer Premises - Operation Labour	\$0	
5075	Customer Premises - Materials and Expenses	\$0	
5085	Miscellaneous Distribution Expense	\$0	
5090	Underground Distribution Lines and Feeders - Rental	-	
0000	Paid	\$0	
5095	1 aid		
3033	Overhead Distribution Lines and Feeders - Rental Paid	0.0	
		\$0	
5096	Other Rent	\$0	
5105	Maintenance Supervision and Engineering	\$0	
5110	Maintenance of Buildings and Fixtures - Distribution		
	Stations	\$0	
5112	Maintenance of Transformer Station Equipment	\$0	
5114	Maintenance of Distribution Station Equipment	\$599	
5120	Maintenance of Poles, Towers and Fixtures	\$0	
5125	Maintenance of Overhead Conductors and Devices	\$5,907	
		\$191	
5130	Maintenance of Overhead Services		
5135	Overhead Distribution Lines and Feeders - Right of Way		
	,	\$30,669	
5145	Maintenance of Underground Conduit	\$0	
5150	Maintanance of Underground Conductors and Davissa		
	Maintenance of Underground Conductors and Devices	\$0	
5155	Maintenance of Underground Services	\$0	
5160	Maintenance of Line Transformers	\$1,814	
		\$0	
5165	Maintenance of Street Lighting and Signal Systems		<u> </u>
5170	Sentinel Lights - Labour	\$0	
5172	Sentinel Lights - Materials and Expenses	\$0	
5175	Maintenance of Meters	\$1,996	
5178	Customer Installations Expenses- Leased Property	\$0	
5185	Water Heater Rentals - Labour	\$0	
5186	Water Heater Rentals - Materials and Expenses	\$0	
5190	Water Heater Controls - Labour	\$0	
5192	Water Heater Controls - Materials and Expenses	\$0	
	Maintenance of Other Installations on Customer		
5195		# 0	
	Premises	\$0	
5205	Purchase of Transmission and System Services	\$0	
5210	Transmission Charges	\$0	
5215	Transmission Charges Recovered	\$0	
5305	Supervision	\$2,727	
5310	Meter Reading Expense	\$45,939	
5315	Customer Billing	\$94,081	
5320	Collecting	\$0	
5325	Collecting- Cash Over and Short	\$0	
5330	Collection Charges	\$0	
5335	Bad Debt Expense	\$5,444	
5340	Miscellaneous Customer Accounts Expenses	\$2,000	
5405	Supervision	\$0	
5410	Community Relations - Sundry	\$0	
5415	Energy Conservation	\$0	
5420	Community Safety Program	\$0	
	Miscellaneous Customer Service and Informational	Ψ0	
5425		00	
5505	Expenses	\$0 \$0	<u> </u>
5505	Supervision	\$0	\vdash
5510	Demonstrating and Selling Expense	\$0	
5515	Advertising Expense	\$0	
5520	Miscellaneous Sales Expense	\$0	
5605	Executive Salaries and Expenses	\$6,000	
5610	Management Salaries and Expenses	\$122,061	
5615	General Administrative Salaries and Expenses	\$124,408	
5620	Office Supplies and Expenses	\$8,153	
5625	Administrative Expense Transferred Credit	\$0,133	
			\vdash
5630	Outside Services Employed	\$62,639	
5635	Property Insurance	\$9,116	
5640	Injuries and Damages	\$0	
5645	Employee Pensions and Benefits	\$45,229	
5650	Franchise Requirements	\$0	
5655	Regulatory Expenses	\$53,064	
5660	General Advertising Expenses	\$1,230	
5665	Miscellaneous General Expenses	\$18,049	
5670	Rent	\$0	
5675	Maintenance of General Plant	\$41,271	
			\vdash
5680	Electrical Safety Authority Fees	\$2,082	<u> </u>
5681	IFRS Placeholder Expense Account		
5682	IFRS Placeholder Expense Account		
5683	IFRS Placeholder Expense Account		
5684	IFRS Placeholder Expense Account		
5685	Independent Market Operator Fees and Penalties	\$0	
5705			
	Amortization Expense - Property, Plant, and Equipment	\$150,398	1
5710	Amortization of Limited Term Electric Plant	\$130,330	
37 10	A THORNZOLOTT OF LITTICUTE OF LICEUTU FIGUR	Φυ	

5715	Amortization of Intangibles and Other Electric Plant	\$0			
5720	Amortization of Electric Plant Acquisition Adjustments	\$0			
5725	Miscellaneous Amortization	\$0 \$0			
5730	Amortization of Unrecovered Plant and Regulatory	***			
0.00	Study Costs	\$0			
5735	Amortization of Deferred Development Costs	\$0			
5740	Amortization of Deferred Charges	\$0			
6005	Interest on Long Term Debt	\$82,300	(\$82,300)		\$0
6010	Amortization of Debt Discount and Expense	\$0			
6015	Amortization of Premium on Debt Credit	\$0			
6020	Amortization of Loss on Reacquired Debt	\$0			
6025	Amortization of Gain on Reacquired DebtCredit	\$0			
6030	Interest on Debt to Associated Companies	\$11,435			
6035	Other Interest Expense	\$10,000			
6040	Allowance for Borrowed Funds Used During				
	ConstructionCredit	\$0			
6042	Allowance For Other Funds Used During Construction	\$0			
6045	Interest Expense on Capital Lease Obligations	\$0			
6105	Taxes Other Than Income Taxes	\$0			
6110	Income Taxes	\$0	\$0		\$0
6115	Provision for Future Income Taxes	(\$75,522)			
6205	Donations	\$0			
6210	Life Insurance	\$0			
6215	Penalties	\$0			
6225	Other Deductions	\$0			
6305	Extraordinary Income	\$0			
6310	Extraordinary Deductions	\$0			
6315	Income Taxes, Extraordinary Items	\$0			
6405	Discontinues Operations - Income/ Gains	\$0			
6410	Discontinued Operations - Deductions/ Losses	\$0			
6415	Income Taxes, Discontinued Operations	\$0			

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

Asset Accounts Directly Allocated

\$0

Differences?

Rev Req Matches

Rate Base Matches

Reclassified Balance	
	\$0
	\$0 \$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	•
	\$0
	\$0
	\$0
	\$0
	\$0 \$0 \$0
	\$0
	\$0
	\$0 \$0
	\$0
	\$0
	\$0
	\$ 0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$ 0
	\$ 0

\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
**
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0 \$0
\$0
\$0
\$0
\$0
\$0 \$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
 \$0
 \$0
¢0
 \$0
 \$0
\$0 \$0
\$0 \$0 \$0
\$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$507,618 \$0 \$2,113,485 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$

-	
	\$0
	\$0
	\$0 \$15,588
	\$0 \$685,382
	\$0
	\$61,120
	\$58,310
	\$181,686
	\$762,757
	\$0
	\$98,510
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	(\$2.447.0CC)
	(\$3,117,866)
	Φ0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0 \$0
	\$0
	\$0 \$0
	\$0 \$0
	\$0 \$0
 	\$0 \$0
	\$0 \$0
	\$0 \$0
	\$0
	\$0 \$0
	\$0
	\$0 \$0
	\$0
	\$0
 	\$0
	\$0
	\$0
	\$0 \$0

	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	φo
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	(\$99,865)
	\$0
	\$0
	\$0
	\$0
	\$0
	(\$723,780)
<u> </u>	\$0
	\$0
	\$0
	•
	(\$39,341)
	\$0
	(\$822,000)
	\$0
	\$0
	(\$180,847)
	(\$129,000)
	\$0
	(\$208,620)
	\$0
	(\$127,373)
	(\$31,696)
	(\$31,696) (\$1,085,109)
	(\$31,696) (\$1,085,109) (\$4,200)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000)
	(\$1,085,109) (\$4,200) (\$4,000) (\$1,000)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 \$0 (\$34,911) \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 \$0 (\$6,024)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) \$0 \$0 \$0 \$0 (\$34,911) \$0 \$0 (\$6,024)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100)
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 (\$7,100) \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$50 \$50 \$50 \$50 \$50 \$50
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 \$0 (\$7,100) \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 \$0 (\$34,911) \$0 (\$7,100) \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 \$0 (\$7,100) \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 (\$7,100) \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 \$0 (\$34,911) \$0 (\$7,100) \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 (\$7,100) \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 \$0 (\$34,911) \$0 (\$7,100) \$0 (\$7,100) \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 \$0 \$0 (\$34,911) \$0 (\$7,100) \$0 \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 \$0 (\$34,911) \$0 \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 \$0 (\$34,911) \$0 \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 \$0 \$0 (\$34,911) \$0 (\$7,100) \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	(\$31,696) (\$1,085,109) (\$4,200) (\$4,000) (\$1,000) \$0 \$0 \$0 (\$34,911) \$0 (\$6,024) \$0 (\$7,100) \$0 (\$7,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

\$(\$9,000 \$5(\$9,000) \$6(\$9,000) \$6(\$9,000)	
(\$9,000 \$6 \$6 \$6	
\$(\$(\$)	
\$(
\$(
\$(0
\$0	
\$0	
\$0	
\$0	
\$(
\$6	
\$6	
\$6	
\$0	n
\$0	0
\$0	
\$(0
\$0	0
\$0	0
_	
\$0	
\$0	U
\$6	n
\$1,771,65	
\$160,90	1
\$100,00	
\$0	
	7
\$(
\$84,093	
\$0	
\$0	
\$(
\$(
\$6	
\$(
\$(
Ψ,	_
\$0	0
\$0	
\$0	
\$0	
\$0	
\$(0
	0
\$6	0
\$(\$(0
\$(\$(\$)	0
\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$	0
\$(\$(\$) \$(\$)	0
\$(\$(\$) \$(\$) \$(\$)	0 0 0
\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$	0 0 0
\$(\$(\$) \$(\$) \$(\$) \$(\$)	0 0 0 0
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	
\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$)\$(\$	
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	000000000000000000000000000000000000000
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	000000000000000000000000000000000000000
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	000000000000000000000000000000000000000
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	000000000000000000000000000000000000000
\$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$) \$(\$)	000000000000000000000000000000000000000

4.0
\$0
\$0
\$64,554
\$0
\$0
\$0
·
\$0
•
\$0
\$0
\$0
ΨΟ
0.0
\$0
\$0
\$599
\$0
\$5,907
\$191
\$30,669
\$0
\$0
\$0
\$1,814
\$0
\$0
\$0
\$1,996
\$0
\$0
\$0
\$0
\$0
Φ0
#0
\$0
\$0
\$0
\$0
\$2,727
\$45,939
\$94,081
\$0
\$0
\$0
\$5,444
\$2,000
\$0
\$0
ΨΟ
\$0
\$0
\$0 \$0
\$0 \$0
\$0 \$0 \$0 \$0
\$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$122,061
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$6,000 \$122,061 \$124,408
\$0 \$0 \$0 \$0 \$0 \$0 \$6,000 \$122,061 \$124,408 \$8,153
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$8,153
\$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$8,153 \$62,639
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$8,153 \$0 \$62,639
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$6,000 \$122,061 \$124,408 \$8,153 \$0 \$62,639 \$9,116
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,068 \$8,153 \$0 \$62,639 \$9,116 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$152,408 \$15
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$6,000 \$122,061 \$124,408 \$3,153 \$62,639 \$9,116 \$0 \$45,229 \$0 \$53,064
\$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$152,408 \$15
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$6,000 \$122,061 \$124,408 \$3,153 \$62,639 \$9,116 \$0 \$45,229 \$0 \$53,064
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$8,153 \$0 \$62,639 \$9,116 \$0 \$45,229 \$0 \$53,064 \$123,061
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$152,061 \$124,408 \$45,229 \$0 \$53,064 \$1,230 \$1,130 \$1,
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$1,123 \$0 \$62,639 \$9,116 \$0 \$45,229 \$1,230 \$11,230 \$11,230 \$11,049 \$0 \$41,271
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$124,408 \$8,153 \$0 \$62,639 \$9,116 \$0 \$45,229 \$0 \$13,230 \$11,230 \$11,230 \$18,049 \$0 \$44,1271 \$2,082
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$8,153 \$0 \$62,639 \$9,116 \$1 \$12,200 \$1,230 \$1,2
\$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$8,153 \$0 \$62,639 \$9,116 \$2 \$0 \$45,229 \$0 \$11,230 \$11,230 \$14,1271 \$2,082
\$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$1,230 \$62,639 \$9,116 \$0 \$45,229 \$0 \$53,064 \$1,230 \$11,230 \$141,271 \$2,082 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$1,153 \$0 \$62,639 \$9,116 \$0 \$45,229 \$1,230 \$11,230 \$11,240 \$0 \$12,408 \$0 \$1,23
\$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$1,230 \$62,639 \$9,116 \$0 \$45,229 \$0 \$53,064 \$1,230 \$1,230 \$41,271 \$2,082 \$0 \$0 \$0 \$0 \$0 \$1,081 \$1,0
\$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$8,153 \$0 \$62,639 \$9,116 \$0 \$45,229 \$0 \$118,049 \$1,230 \$141,271 \$2,082 \$0 \$41,271 \$2,082 \$0 \$0 \$41,271
\$0 \$0 \$0 \$0 \$0 \$0 \$122,061 \$124,408 \$1,123 \$62,639 \$9,116 \$0 \$45,229 \$1,230 \$11,230 \$11,230 \$11,240 \$0 \$12,408 \$1,123 \$1,123 \$11,230 \$11,240 \$11,230 \$11,240 \$

	\$0
	\$0
	\$0
	\$0
	\$0
	\$0 \$0
	\$68,490
	\$0
	\$0 \$0
	\$0
	\$0
	\$11,435
	\$10,000
	\$0
	\$0
	\$0 \$0
	\$0
	\$9,297
	(\$75.522)
	\$0 \$0
	\$0
	\$0
	\$0
	\$0
	\$0 \$0
•	\$0
•	\$0
	\$0 \$0
·	\$0



Atikokan Hydro Inc. EB-2011-0293 September-30-11

Sheet I4 Break Out Worksheet - Initial Application

<u>Instructions:</u>
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14

\$2,320,558

RATE BA	ASE AND DISTRIBUTION ASSETS	BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand	\$0		_	_			-		Capital
100=	Management	**								
1805	Land	\$0		\$0	-					
1805-1	Land Station >50 kV			\$0	-					-
1805-2	Land Station <50 kV		100.00%	\$0	-					-
1806	Land Rights	\$0		\$0	-					
1806-1	Land Rights Station >50 kV			\$0	-					-
1806-2	Land Rights Station <50 kV		100.00%	\$0	-					-
	Buildings and Fixtures	\$0		\$0	-					
	Buildings and Fixtures > 50 kV		100.000/	\$0	-					-
	Buildings and Fixtures < 50 KV		100.00%	\$0	-					-
1810	Leasehold Improvements	\$0		\$0	-					
1810-1	Leasehold Improvements >50 kV			\$0	-					-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$507,618		(\$507,618)	-					-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		3.50%	\$17,767	17,767			\$ (11,955)		5,812
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		96.50%	\$489,851	489,851			\$ (329,615)		160,237
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-					-
1825	Storage Battery Equipment	\$0		\$0	-					
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-
1830	Poles, Towers and Fixtures	\$2,113,485		(\$2,113,485)	-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-
1830-4	Poles, Towers and Fixtures - Primary		58.82%	\$1,243,152	1,243,152			\$ (702,262)		540,889



Atikokan Hydro Inc. EB-2011-0293 September-30-11

Sheet I4 Break Out Worksheet - Initial Application

<u>Instructions:</u>
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14

\$2,320,558

RATE BA	ASE AND DISTRIBUTION ASSETS	BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1830-5	Poles, Towers and Fixtures - Secondary		41.18%	\$870,333	870,333			\$ (491,655)		378,678
1835	Overhead Conductors and Devices	\$0		(\$0)						
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-
1835-4	Overhead Conductors and Devices - Primary			\$0	-					-
1835-5	Overhead Conductors and Devices - Secondary		100.00%	\$0	0					0
1840	Underground Conduit	\$0		\$0	-					
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-
1840-4	Underground Conduit - Primary			\$0	-					-
1840-5	Underground Conduit - Secondary		100.00%	\$0	-					-
1845	Underground Conductors and Devices	\$0		\$0	-					
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-
1845-4	Underground Conductors and Devices - Primary			\$0	-					-
1845-5	Underground Conductors and Devices - Secondary		100.00%	\$0	-					-
1850	Line Transformers	\$501,776		\$0	501,776			\$ (366,947)		134,829
1855	Services	\$0		\$0	0			(000,047)		0
1860	Meters	\$452,192		\$0	452,192			\$ (90,531)	_	361,661
1880	IFRS Placeholder Account	\$0		\$0	-			(-3,)		-
	Total	\$3,575,071		\$0	\$3,575,071	\$0	\$0	(\$1,992,965)	\$0	1,582,106
	SUB TOTAL from I3	\$3,575,071								



Atikokan Hydro Inc. EB-2011-0293 September-30-11

Sheet I4 Break Out Worksheet - Initial Application

<u>Instructions:</u>
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, \$2,320,558 cell G14

RATE BA	ASE AND DISTRIBUTION ASSETS				BALA	NCE SHEET ITE	MS				
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	Acc Depr	sset net of cumulated eciation and ontributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net	Asset
1905	Land	\$15,588			15,588			\$ -		\$	15,588
1906	Land Rights	\$0			-			\$ (298,978)		-\$	298,978
	Buildings and Fixtures	\$685,382			685,382			\$ -		\$	685,382
1910	Leasehold Improvements	\$0			-			\$ (49,675)		-\$	49,675
1915	Office Furniture and Equipment	\$61,120			61,120			\$ (47,384)		\$	13,736
1920	Computer Equipment - Hardware	\$58,310			58,310			\$ (178,687)		-\$	120,377
1925	Computer Software	\$181,686			181,686			\$ (476,913)		-\$	295,227
1930	Transportation Equipment	\$762,757			762,757			\$ -		\$	762,757
1935	Stores Equipment	\$0						\$ (73,263)		-\$	73,263
1940	Tools, Shop and Garage Equipment	\$98,510			98,510			\$ -		\$	98,510
1945	Measurement and Testing Equipment	\$0			-			\$ -		\$	_
1950	Power Operated Equipment	\$0			-			\$ -		\$	_
	Communication Equipment	\$0			_			\$ -		\$	_
1960	Miscellaneous Equipment	\$0			-			\$ -		\$	_
1970	Load Management Controls - Customer Premises	\$0			_			s -		\$	_
1975	Load Management Controls - Utility Premises	\$0						\$ -		\$	-
1980	System Supervisory Equipment	\$0			-			\$ -		\$	-
1990	Other Tangible Property	\$0			-			\$ -		\$	-
	Property Under Capital Leases	\$0			-			\$ -		\$	-
2010	Electric Plant Purchased or Sold	\$0			-			\$ -		\$	-
	Total	\$1,863,353		\$0	\$1,863,353	\$0	\$0	(\$1,124,901)	\$0		\$738,452
	SUB TOTAL from I3	\$1,863,353									
	I3 Directly Allocated	\$0								<u> </u>	
	Grand Total	\$5,438,424		\$0	\$5,438,424	\$0	\$0	(\$3,117,866)	\$0		\$2,320,558



Atikokan Hydro Inc. EB-2011-0293 September-30-11

Sheet I4 Break Out Worksheet - Initial Application

Net Fixed Assets

Match

\$2,320,558

<u>Instructions:</u>
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue	
Requirement Work Form, Rate Base sheet,	\$2,320,558
cell G14	

RATE B	ASE AND DISTRIBUTION ASSETS	BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
To be I	Prorated Prorated									
1995	Contributed Capital - 1995	\$0				\$0	Balanced			
2105	Accumulated Depreciation - 2105	(\$3,117,866)						\$3,117,866	Balanced	
2120	Accumulated Depreciation - 2120	\$0							\$0	Balanced
	Total	(\$3,117,866)						· ·		

Amortization Expenses

Net Assets

	Total Amortization Expense	\$150,398
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5710	Amortization of Limited Term Electric Plant	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$150,398



Sheet I4 Bre

Instructions:
This is an input sheet for the Break Out o **Please see Instructions tab for detailed

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS						
KAIE DA	ASE AND DISTRIBUTION ASSETS	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			
1565	Conservation and Demand							
	Management							
1805	Land							
1805-1	Land Station >50 kV							
1805-2	Land Station <50 kV							
1806	Land Rights							
1806-1	Land Rights Station >50 kV							
1806-2	Land Rights Station <50 kV							
1808	Buildings and Fixtures							
1808-1	Buildings and Fixtures > 50 kV							
1808-2	Buildings and Fixtures < 50 KV							
1810	Leasehold Improvements							
1810-1	Leasehold Improvements >50 kV							
1810-2	Leasehold Improvements <50 kV							
1815	Transformer Station Equipment -							
1013	Normally Primary above 50 kV							
1820	Distribution Station Equipment -							
1020	Normally Primary below 50 kV							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$499						
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)	\$13,750						
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
1825	Storage Battery Equipment							
1825-1	Storage Battery Equipment > 50 kV							
1825-2	Storage Battery Equipment <50 kV							
1830	Poles, Towers and Fixtures							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery							
1830-4	Poles, Towers and Fixtures - Primary	\$34,486						

	2105 Accum Depr	5705 Gross Deprec		5705 Gross Deprec
1805	\$0	\$0		\$0
1806	\$0	\$0		\$0
1808	\$0	\$0		\$0
1810	\$0	\$0		\$0
	7.	-		
1815	\$0	\$0		\$0
1820	\$341,570	\$15,127	\$879	
1825	\$0	\$0	\$0	\$0
1830	\$1,193,918	\$62,245	\$3,615	\$58,630
		ľ		İ



Sheet I4 Bre

Instructions:
This is an input sheet for the Break Out o **Please see Instructions tab for detailed

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS						
KAIEBA	ASE AND DISTRIBUTION ASSETS	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			
1830-5	Poles, Towers and Fixtures - Secondary	\$24,144						
1835	Overhead Conductors and Devices							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery							
1835-4	Overhead Conductors and Devices - Primary							
1835-5	Overhead Conductors and Devices - Secondary							
1840	Underground Conduit							
1840-3	Underground Conduit - Bulk Delivery							
1840-4	Underground Conduit - Primary							
1840-5	Underground Conduit - Secondary							
1845	Underground Conductors and Devices							
1845-3	Underground Conductors and Devices - Bulk Delivery							
1845-4	Underground Conductors and Devices - Primary							
1845-5	Underground Conductors and Devices - Secondary							
1850	Line Transformers	\$3,660						
1855	Services							
1860	Meters	\$17,256						
1880	IFRS Placeholder Account							
	Total	\$93,794	\$0	\$0	\$0			
	SUB TOTAL from I3							
ļ		5705	5710	5715	5720			

	2105 Accum Depr	5705 Gross Deprec		5705 Gross Deprec
1835	\$0	\$0	\$0	\$0
4040	# 0	40	.	Ф.
1840	\$0	\$0	\$0	\$0
1845	\$0	\$0	\$0	\$0
1850	# 000 0 47	#0.000	Ф000	#0.000
1855	\$366,947 \$0	\$3,886 \$0	\$226 \$0	\$3,660
1860	\$90,531	\$18,320	\$1,064	\$0 \$17,256
	\$20,001	\$10,0 <u>2</u> 0	ψ.,σστ	\$,250



Sheet I4 Bre

 $\frac{\text{Instructions:}}{\text{This is an input sheet for the Break Out } \mathfrak{c}}$ **Please see Instructions tab for detailed

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS						
KAIE DA	ASE AND DISTRIBUTION ASSETS	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			
General Plant		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	\$23,133						
1908	Buildings and Fixtures	\$0						
1910	Leasehold Improvements	\$2,950						
1915	Office Furniture and Equipment	\$2,168						
1920	Computer Equipment - Hardware	\$1,884						
1925	Computer Software	\$21,497						
1930	Transportation Equipment	\$0						
1935	Stores Equipment	\$4,973						
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	\$0						
1990	Other Tangible Property	\$0						
2005	Property Under Capital Leases	\$0						
2010	Electric Plant Purchased or Sold	\$0						
j	Total	\$56,604	\$0	\$0	\$0			
	SUB TOTAL from I3 I3 Directly Allocated							
	Grand Total	\$150,398	\$0	\$0	\$0			

	2105 Accum Depr	5705 Gross Deprec		5705 Gross Deprec
1905				
	\$0	\$0	\$0	\$0
1906	\$0	\$0	\$0	\$0
1908	\$298,978	\$24,559	\$1,426	\$23,133
1910	\$0	\$0	\$0	\$0
1915	\$49,675	\$3,132	\$182	\$2,950
1920	\$47,384	\$2,301	\$134	\$2,168
1925	\$178,687	\$2,000	\$116	\$1,884
1930	\$476,913	\$22,822	\$1,325	\$21,497
1935	\$0	\$0	\$0	\$0
1940	\$73,263	\$5,279	\$307	\$4,973
1945				
	\$0	\$0	\$0	\$0
1950				
	\$0	\$0	\$0	\$0
1955	\$0	\$0	\$0	\$0
1960	\$0	\$0	\$0	\$0
1970	\$0	\$0	\$0	\$0
1975				
	\$0	\$0	\$0	\$0
1980				
	\$0	\$0	\$0	\$0
1990	\$0	\$0	\$0	\$0
2005	\$0	\$0	\$0	\$0
2010	\$0	\$0	\$0	\$0

\$3,117,866

\$159,671 \$9,273 \$150,398 \$0 \$9,273 \$0



Sheet I4 Bre

Instructions:
This is an input sheet for the Break Out o **Please see Instructions tab for detailed

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS					
KATE D	ASE AND DISTRIBUTION ASSETS	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		
To be F	Prorated_						
1995 2105	Contributed Capital - 1995 Accumulated Depreciation - 2105						
2120	Accumulated Depreciation - 2120						
	Total						
	Net Assets						
<u>Amortizat</u>	ion Expenses						
5705	Amortization Expense - Property, Plant, and Equipment	(\$150,398)	Balanced				
5710	Amortization of Limited Term Electric Plant		\$0	Balanced			
5715	Amortization of Intangibles and Other Electric Plant			\$0	Balanced		
5720	Amortization of Electric Plant Acquisition Adjustments				\$0		
	Total Amortization Expense						

2105 Accum 5705 Gross Depr Deprec

5705 Gross Deprec



Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet I5.1 Miscellaneous Data Worksheet - Initial Application

kMs of Roads in Service Area Where Distribution Lines Exist

69

Deemed Equity Component of Rate Base (%)

40%

Working Capital Allowance to be included in Rate Base

15%

Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)

100%

1	2	3	7	
Residential	GS <50	GS>50-Regular	Street Light	
30.58	70.02	440 74	8 13	

Insert Approved Monthly Service Charge



Sheet I5.2 Weighting Factors Worksheet - Initial Application

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

Insert Weighting Factor for Services

Insert Weighting Factor for Billing and Collecting





Atikokan Hydro Inc.

EB-2011-0293 September-30-11

Sheet I6.1 Revenue Worksheet - Initial Application

Total kWhs from Load Forecast	23,044,163
-------------------------------	------------

Total kWs from Load Forecast 15,188

Deficiency from RRWF - 147,706

Miscellaneous Revenue 125,235

			1	2	3	7
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light
Billing Data						
Forecast kWh	CEN	23,044,163	11,113,021	6,246,087	5,218,563	466,493
Forecast kW	CDEM	15,188	-	-	13,872	1,316
Forecast kW, included in CDEM, of customers receiving line transformer allowance		6,684			6,684	
Optional - Forecast 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	23,044,163	11,113,021	6,246,087	5,218,563	466,493

kWh - 30 year weather normalized						
amount		23,044,163	11,113,021	6,246,087	5,218,563	466,493
Existing Monthly Charge			\$30.58	\$70.02	\$440.74	\$8.13
Existing Distribution kWh Rate			\$0.0121	\$0.0089	·	·
Existing Distribution kW Rate					\$1.7161	\$10.0266
Existing TFOA Rate					\$0.17	
Additional Charges						
Distribution Revenue from Rates		\$1,086,256	\$656,835	\$253,008	\$102,395	\$74,018
Transformer Ownership Allowance		\$1,147	\$0	\$0	\$1,147	\$0
Net Class Revenue	CREV	\$1,085,109	\$656,835	\$253,008	\$101,248	\$74,018
Data Mismatch Analysis						
Revenue with 30 year weather						_,_,
normalized kWh		1,085,109	656,835	253,008	101,248	74,018

Weather	Normalized	Data	from	<u>Hydro</u>
<u>One</u>				

kWh - 30 year weather normalized amount

Loss Factor

 Total
 Residential
 GS <50</th>
 GS>50-Regular
 Street Light

 23,044,163
 11,113,021
 6,246,087
 5,218,563
 466,493

 1.0000
 1.0000
 1.0000
 1.0000



Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet I6.2 Customer Data Worksheet - Initial Application

		Г	1	2	3	7	
			•		<u> </u>	•	
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	
Billing Data							
Bad Debt 3 Year Historical Average	BDHA	\$5,444	\$2,497	\$2,490	\$457	\$0	
Late Payment 3 Year Historical Average	LPHA	\$6,024	\$3,907	\$1,530	\$585	\$3	
Number of Bills	CNB	20,104	17,082	2,819	178	24	
Number of Devices		·	·	·		623	
Number of Connections (Unmetered)	CCON	623				623	
Total Number of Customers	CCA	1,673	1,424	235	15		
Bulk Customer Base	ССВ	1,673	1,424	235	15		
Primary Customer Base	ССР	1,673	1,424	235	15		
Line Transformer Customer Base	CCLT	1,668	1,424	235	10		
Secondary Customer Base	CCS	1,673	1,424	235	15		
Weighted - Services	cwcs	2,297	1,424	235	15	623	
Weighted Meter -Capital	CWMC	501,620	398,249	88,465	14,905	-	
Weighted Meter Reading	CWMR	30,600	17,082	2,819	10,699	-	
Weighted Bills	CWNB	21,757	17,082	2,819	1,783	72	

Bad Debt Data

Historic Year: 2009	5,444	2,497	2,490	457	
Historic Year: 2010	5,444	2,497	2,490	457	
Historic Year: 2011	5,444	2,497	2,490	457	
Three-year average	5,444	2,497	2,490	457	-



2012 COST ALLOCATION STUDY Atikokan Hydro Inc

September-30-11
Sheet I7.1 Meter Capital Workshoot - Initial Application

			Residential			GS <50		GS>50-Regular		Street Light			TOTAL			
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			79.39%			18%			3%			0%			100%
	Cost Relative to Residential Average Cost			1.00			1.35			3.59			-			1.07
	Total	1423.5	398249.1075	279.76755	234.9545535	88465.34906	376.521109	14.85929054	14905.36785	1003.100909	0	0	-	1673.313844	501619.8244	299.7762949
Meter Types	Cost per Meter (Installed)															
Single Phase 200 Amp - Urban			0			0			0			0		0	0	
Single Phase 200 Amp - Rura Central Meter			0			0			0			0		0	0	<u> </u>
Network Meter (Costs to be updated)			0			0			0			0		0	0	
Three-phase - No demand Smart Meters			0			0			0			0		0	0	
Demand without IT (usually three-phase)			0			0			0			0		0	0	
Demand with IT Demand with IT and Interval			0			0			0			0		0	0	
Capability - Secondary Demand with IT and Interval Capability - Primary			0			0			0			0		0	0	
Demand with IT and Interval Capability -Special (WMP)			0			0			0			0		0	0	
Rex 2 Meters A3TL meters	279.77 629.50	1,424	398249.1075		170 65	47547.76906 40917.58			0			0		1,593		
A3RL meters	1,003.10		0		- 00	0		15	14905.36785			0		15	14905.36785	



2012 COST ALLOCATION STUDY Atikokan Hydro Inc. EB-2011-0293 September-30-11

Sheet 17.2 Meter Reading Worksheet - Initial Application

Weighting Factors based on Contractor Pricing

				1			2			3			7		I			
Description		l		Residential			GS <50			GS>50-Regular			Street Light	ı		TOTAL		
			Units	Weighted Factor	Weighted verage Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Fact	or Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	
I	Allocation Percenta Weighted Factor				55.82%			9.21%			34.96%			0.00%			100.00%	
	Cost Relative to Resid Average Cost	ential			1.00			1.00			60.00			0.00			62.00	
		Total	17,082	17,082	1.00	2,81	9 2,819	1.00	178	10,699	60.00		-	- 0	20,080	30,600	62	
	Facto	or																
Residential - Urban - Outside				0			0			0			0		-	-		
Residential - Urban - Outside with other services				0			0			0			0		_			
Residential - Urban - Inside				0			0			0			0		-	-		
Residential - Urban - Inside - with other services				0			0			0			0					
With other services Residential - Rural - Outside				0			0			0			0					
Residential - Rural - Outside		l		0			0			0			0					
with other services Smart Meter	1.00		17,082	17.082		2,819	2.819			0			0		19,901			
Interval Meter	60.00	b	17,002	0		2,019	0		178	10,699			0		178			
GS - Walking				0			0			0			0					
GS - Walking - with other services				0			0			0			0		_			
GS - Vehicle with other				0			0			0			0					
services TOU Read GS - Vehicle with other				U			U			U			U		-	-		
GS - Venicle with other services				0			0			0			0					
LDC Specific 3				0			0			0			0					
LDC Specific 4 Interval				0			0			0			0					
LDC Specific 5				0			0			0			0					
LDC Specific 6				0			o o			Ö			o o		_			



2012 COST ALLOCATION STUDY **Atikokan Hydro Inc.**

EB-2011-0293

September-30-11

Sheet I8 Demand Data Worksheet - Initial Application

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CB	CD 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

			1	2	3	7
Customer Classes		Total	Residential	GS <50	GS>50-Regular	Street Light
CO-INCIDENT	DEAK					
CO-INCIDENT	PEAK					
1 CP						
Transformation CP	TCP1	4,275	2,448	1,111	599	116
Bulk Delivery CP	BCP1	4,275	2,448	1,111	599	116
Total Sytem CP	DCP1	4,275	2,448	1,111	599	116
4 CP						
Transformation CP	TCP4	16,142	8,856	4.348	2,532	407
Bulk Delivery CP	BCP4	16,142	8.856	4,348	2,532	407
Total Sytem CP	DCP4	16,142	8,856	4,348	2,532	407
Total Cytem Of	DOI 4	10,142	0,030	7,070	2,002	401
12 CP						
Transformation CP	TCP12	42,001	21,353	12,248	7,817	583
Bulk Delivery CP	BCP12	42,001	21,353	12,248	7,817	583
Total Sytem CP	DCP12	42,001	21,353	12,248	7,817	583
NON CO_INCIDEN	NT PEAK					
1 NCP						
Classification NCP from						
Load Data Provider	DNCP1 PNCP1	5,433	2,572	1,516	1,229	116
Primary NCP Line Transformer NCP	LTNCP1	5,433	2,572 2,572	1,516 1,516	1,229 827	116 116
Secondary NCP	SNCP1	5,031	2,572	1,516	1,229	116
Secondary INCP	SNCPT	5,433	2,572	1,510	1,229	110
4 NCP						
Classification NCP from						
Load Data Provider	DNCP4	20,022	9,431	5,670	4,458	464
Primary NCP	PNCP4	20,022	9,431	5,670	4,458	464
Line Transformer NCP	LTNCP4	18,564	9,431	5,670	3,000	464
Secondary NCP	SNCP4	20,022	9,431	5,670	4,458	464
12 NCP						
Classification NCP from						
Load Data Provider	DNCP12	50,227	23,517	14,586	10,733	1,391
Primary NCP	PNCP12	50,227	23,517	14,586	10,733	1,391
Line Transformer NCP	LTNCP12 SNCP12	46,717	23,517 23,517	14,586 14,586	7,223 10,733	1,391
Secondary NCP	SNCP12	50,227	23,517	14,586	10,733	1,391



Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet 19 Direct Allocation Worksheet

Instructions:

More Instructions provided on the first tab in this workbook.

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

Instructions:

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

Yes

1995 Contributions and Grants - Credit \$0

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
1880	IFRS Placeholder Asset Account	\$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 \$0	Yes
1940	Tools, Shop and Garage Equipment	\$0 \$0	Yes
1945	Measurement and Testing Equipment	\$0 \$0	Yes
1950	Power Operated Equipment	\$0 \$0	Yes
1955		\$0 \$0	Yes
	Communication Equipment		
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
	Completed Construction Not Classified	T -	
2050	Electric	\$0	Yes
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes
2120	Accumulated Amortization of Electric	·	
2120	Utility Plant - Intangibles	\$0	Yes
	Directly Allocated Net Fixed Assets		
5005	Operation Supervision and Engineering	\$0	Yes
5010	Load Dispatching	\$0	Yes
5012	Station Buildings and Fixtures Expense	\$0	Yes
5014	Transformer Station Equipment - Operation Labour	\$0	Yes
5015	Transformer Station Equipment -	·	
	Operation Supplies and Expenses	\$0	Yes
5016	Distribution Station Equipment -		
00.0	Operation Labour	\$0	Yes
5017	Distribution Station Equipment -		
0011	Operation Supplies and Expenses	\$0	Yes
5020	Overhead Distribution Lines and		
5020	Feeders - Operation Labour	\$0	Yes
5025	Overhead Distribution Lines & Feeders -		
3023	Operation Supplies and Expenses	\$0	Yes
-	Overhead Subtransmission Feeders -	φυ	162
5030		¢ο	Vaa
	Operation	\$0	Yes
5035	Overhead Distribution Transformers-	# 2	N/
	Operation	\$0	Yes
5040	Underground Distribution Lines and	00	V
	Feeders - Operation Labour	\$0	Yes
	Underground Distribution Lines &		
5045	Feeders - Operation Supplies &	•	.,
	Expenses	\$0	Yes
5050	Underground Subtransmission Feeders		
3000	Operation	\$0	Yes
5055	Underground Distribution Transformers -	<u></u> የሰ	V
	Operation Mater Fundament	\$0 \$0	Yes
5065	Meter Expense	\$0	Yes

5070	Customer Premises - Operation Labour	\$0	Yes
5075	Customer Premises - Materials and	φυ	165
3073	Expenses	\$0	Yes
5085	Miscellaneous Distribution Expense	\$0	Yes
5090	Underground Distribution Lines and		
5090	Feeders - Rental Paid	\$0	Yes
5095	Overhead Distribution Lines and		
5095	Feeders - Rental Paid	\$0	Yes
5096	Other Rent	\$0	Yes
5105	Maintenance Supervision and		
5105	Engineering	\$0	Yes
5110	Maintenance of Buildings and Fixtures -		
3110	Distribution Stations	\$0	Yes
5112	Maintenance of Transformer Station		
3112	Equipment	\$0	Yes
5114	Maintenance of Distribution Station		
5114	Equipment	\$0	Yes
E120	Maintenance of Poles, Towers and		
5120	Fixtures	\$0	Yes
5125	Maintenance of Overhead Conductors		
5125	and Devices	\$0	Yes
5130	Maintenance of Overhead Services	\$0	Yes
E40E	Overhead Distribution Lines and		
5135	Feeders - Right of Way	\$0	Yes
5145	Maintenance of Underground Conduit	\$0	Yes
	Maintenance of Underground	•	
5150	Conductors and Devices	\$0	Yes
5155	Maintenance of Underground Services	\$0	Yes
E160	Maintananae of Line Transformers	\$0 \$0	Yes
5160 5175	Maintenance of Line Transformers	\$0 \$0	Yes
	Maintenance of Meters	\$0 \$0	Yes
5305 5310	Supervision Motor Reading Evapose	\$0 \$0	Yes
	Meter Reading Expense		Yes
5315	Customer Billing	\$0 \$0	
5320	Collecting	\$0 \$0	Yes
5325	Collecting- Cash Over and Short	\$0	Yes
5330	Collection Charges	\$0 \$0	Yes
5335	Bad Debt Expense	\$0	Yes
5340	Miscellaneous Customer Accounts	<u></u> ው	Vaa
E 40E	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	•	v
	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		
3023	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
5682	IFRS Placeholder Expense Account	\$0	Yes
5705	Amortization Expense - Property, Plant,		
5705	and Equipment	\$0	Yes
5710	Amortization of Limited Term Electric		
37 10	Plant	\$0	Yes
5715	Amortization of Intangibles and Other		
37 13	Electric Plant	\$0	Yes
5720	Amortization of Electric Plant		
3720	Acquisition Adjustments	\$0	Yes
6105	Taxes Other Than Income Taxes	\$0	Yes
6205	Donations	\$0	Yes
6210	Life Insurance	\$0	Yes
6215	Penalties	\$0	Yes
6225	Other Deductions	\$0	Yes
	Total Expenses		
	Depreciation Expense		

Total Net Fixed Assets Excluding Gen Plant	\$3,575,071	Allocated
Approved Total PILs	\$9,297	\$0
Approved Total Return on Debt	\$68,490	\$0
Approved Total Return on Equity	\$99,865	\$0

Total

· Initial Application

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

\$0	\$0	\$0	\$0
**			
			_

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

Residential	GS <50	GS>50-Regular	Street Light
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0



2012 COST ALLOCATION STUDY Atikokan Hydro Inc.

EB-2011-0293 September-30-11 Sheet O1 Revenue to Cost Summary Worksheet - Initial Application

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	7
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Street Light
crev	Distribution Revenue at Existing Rates	\$1,085,109	\$656,835	\$253,008	\$101,248	\$74,018
mi	Miscellaneous Revenue (mi)	\$125,235	\$74,869	\$22,136	\$13,652	\$14,578
	Total Revenue at Existing Rates	\$1,210,344	\$731,704	ue Input equals Ou \$275,144	\$114,899	\$88,596
	Factor required to recover deficiency (1 + D)	1.1361	\$731,704	\$273,144	\$114,033	\$66,550
	Distribution Revenue at Status Quo Rates	\$1,232,815	\$746,244	\$287,448	\$115,030	\$84,093
	Miscellaneous Revenue (mi)	\$125,235	\$74,869	\$22,136	\$13,652	\$14,578
	Total Revenue at Status Quo Rates	\$1,358,050	\$821,113	\$309,584	\$128,681	\$98,671
	Expenses	****	6470.074	600.004	COT 000	654 504
di cu	Distribution Costs (di) Customer Related Costs (cu)	\$319,956 \$216,742	\$172,871 \$158,556	\$60,201 \$31,264	\$35,300 \$26,595	\$51,584 \$327
ad	General and Administration (ad)	\$493,302	\$304,365	\$84,326	\$56,788	\$47,823
dep	Depreciation and Amortization (dep)	\$150,398	\$86,901	\$30,410	\$16,777	\$16,309
INPUT	PILs (INPUT)	\$9,297	\$5,473	\$1,846	\$968	\$1,010
INT	Interest	\$68,490	\$40,316	\$13,601	\$7,131	\$7,442
	Total Expenses	\$1,258,185	\$768,481	\$221,648	\$143,560	\$124,496
	Direct Allocation	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$99,865	\$58,784	\$19,831	\$10,398	\$10,852
N						
	Revenue Requirement (includes NI)	\$1,358,050	\$827,265	\$241,480	\$153,958	\$135,347
		Revenue Re	quirement Input ed	quals Output		
	Rate Base Calculation					
	Net Assets					
dp	Distribution Plant - Gross	\$3,575,071	\$2,000,517	\$732,683	\$415,317	\$426,554
gp	General Plant - Gross Accumulated Depreciation	\$1,863,353	\$1,096,837	\$370,025 (\$641.891)	\$194,013 (\$367,712)	\$202,478
accum dep co	Capital Contribution	(\$3,117,866) \$0	(\$1,731,389) \$0	(\$641,891)	(\$367,712)	(\$376,873) \$0
•	Total Net Plant	\$2,320,558	\$1,365,964	\$460,817	\$241,617	\$252,159
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0
	Directly Anocated Net 1 Ixed Assets		Ψ0	40	Ψ	40
COP	Cost of Power (COP)	\$2,162,948	\$1,043,079	\$586,264	\$489,819	\$43,785
	OM&A Expenses	\$1,030,000	\$635,791	\$175,792	\$118,683	\$99,734
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$3,192,948	\$1,678,870	\$762,055	\$608,503	\$143,519
	Working Capital	\$478,942	\$251,831	\$114,308	\$91,275	\$21,528
	Total Rate Base	\$2,799,500	\$1,617,795	\$575,126	\$332,892	\$273,687
		Rate B	ase Input equals (Output		
	Equity Component of Rate Base	\$1,119,800	\$647,118	\$230,050	\$133,157	\$109,475
	Net Income on Allocated Assets	\$99,865	\$52,632	\$87,936	(\$14,879)	(\$25,824)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0
	Net Income	\$99,865	\$52,632	\$87,936	(\$14,879)	(\$25,824)
	RATIOS ANALYSIS					
	REVENUE TO EXPENSES STATUS QUO%	100.00%	99.26%	128.20%	83.58%	72.90%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$147,706)	(\$95,561)	\$33,665	(\$39,058)	(\$46,751)
					(+==,500)	(4.2,701)
		Deficie	ency Input equals	Output		
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	Deficie \$0	(\$6,152)	\$68,105	(\$25,277)	(\$36,676)



Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Initial Application

Output sheet showing minimum and maximum level for Monthly Fixed Charge

	1	2	3	1
Summary	Residential	GS <50	GS>50-Regular	Street Light
Customer Unit Cost per month - Avoided Cost	\$10.60	\$11.95	\$145.39	-\$0.02
Customer Unit Cost per month - Directly Related	\$19.99	\$22.78	\$282.19	\$0.01
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$36.05	\$40.28	\$306.47	\$18.02
Existing Approved Fixed Charge	\$30.58	\$70.02	\$440.74	\$8.13



2012 COST ALLOCATION STUDY Atikokan Hydro Inc. EB-2011-0293 September-30-11 Sheet O2.1 Line Transformer

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

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1850 Line Transformers	\$1.464	\$679	\$502	\$283	\$0	\$0	\$0		\$0				\$0		\$0	\$0	\$0	\$0	\$0		
Depreciation on General Plant Assigned to Line Transformers	\$1.930	\$894	\$662	\$373	\$0	SO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	SO	\$0 \$0	\$0	SO	\$0	SO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	S0 S0	\$0	\$0 \$0	S0	\$0	S0	SO	S0
Acct 5055 - Underground Distribution Transformers - Operation	\$0 \$726	\$0 \$336	\$0 \$249	\$0 \$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
Acct 5160 - Maintenance of Line Transformers	\$726	\$336 \$0	\$249 \$0	\$140	30	30	\$0	30	\$0	30	30	90	\$0	\$0	30	30	\$0	30	\$0	\$0 \$0	S0 S0
Allocation of General Expenses Admin and General Assigned to Line Transformers	\$667	\$309	\$229	\$129	90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$U \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0
PILs on Line Transformers	\$317	\$147	\$109	\$61	90	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	90	\$0	\$0	90 90	\$0	\$0	80
Debt Return on Line Transformers	\$2,335	\$1.082	\$801	\$452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO.	\$0	SO SO	\$0
Equity Return on Line Transformers	\$3,404	\$1,578	\$1,168	\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$10.842	\$5.026	\$3,720	\$2.097	so.	***	50		***	60	*0	60	50	***	**	***	***	***	***	\$0	60
Total	\$10,042	93,020	\$3,720	\$2,057	φ0	40	40	30	40	90	40	φυ	40	40	40	40	ąu	40	ąu.	40	
Line Tranformer NCP	15.431	7.153	5.294		0	0		0 0	0	0	0	0	0	0	0	0	0	0	0		. 0
PLCC Amount	3.133	2.278	376	16	0	0		464	0	0	0	0	0	0	0	0	0	0	0		. 0
Adjustment to Customer Related Cost for PLCC	\$1.876	\$1.600	\$264	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0
General Plant - Gross Assets	\$1.863.353	\$1.096.837	\$370,025	\$194,013	\$0	\$0	\$0	\$202,478	\$0	\$0	\$0	\$0	SO.	\$0	SO.	\$0	\$0	\$0	\$0	\$0	80
General Plant - Accumulated Depreciation	(\$1,124,901)		(\$223,383)	(\$117,125)	SO.	SO.	SO	(\$122,235)	\$0		SO.	\$0	SO.	\$0	\$0	\$0	\$0	\$0	\$0	SO.	\$0
General Plant - Net Fixed Assets	\$738,452	\$434,680	\$146,642	\$76,888	\$0	\$0	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General Plant - Depreciation	\$56,604	\$33,319	\$11,240	\$5,894	\$0	\$0	\$0	\$6,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$1,582,106	\$931,285	\$314,175	\$164,729	\$0	\$0	\$0	\$171,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$493.302	\$304.365	\$84.326	\$56.788	\$0	S0	\$0	\$47.823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$536.698	\$331.426	\$91.465	\$61.895	S0	\$0	\$0	\$51.911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	\$200,711	\$93,039	\$68.854	\$38.818	SO.	SO.	\$0	SO.	\$0	\$0	SO.	\$0	S0	\$0	SO.	\$0	\$0	\$0	S0	S0	SO SO
Line Transformers - Accumulated Depreciation	(\$146,779)		(\$50,353)	(\$28,387)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$53,932	\$25,000	\$18,501	\$10,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
General Plant Assigned to Line Transformers - NFA	\$25,173	\$11,669	\$8,636	\$4,868	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Line Transformer Net Fixed Assets Including General Plant	\$79,104	\$36,669	\$27,137	\$15,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	so.	sn.	90	50	\$0	en.	\$0	90	sn.	\$0	\$0	\$0	SO.	\$0	SO.	en.	\$0	\$0	\$0	SO.	80
Acct 5010 - Operation Supervision and Engineering Acct 5010 - Load Dispatching	\$0 \$0	\$U \$0	\$0	\$U \$0	\$0	\$0	\$0 \$0		\$U \$0	\$0	\$U \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0		\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
Acct 5105 - Maintenance Supervision and Engineering	SO SO	\$0	\$0	SO SO	\$0	SO SO	\$0		\$0	\$0	\$0	\$0	SO SO		\$0	\$0	\$0	\$0	\$0	SO SO	\$0
Total	SO.	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	SO.		\$0	\$0	\$0	\$0	\$0	\$0	80
		**	-	**		**			**	•	**						•				
Acct 1850 - Line Transformers - Gross Assets	\$200,711	\$93,039	\$68,854	\$38,818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$1,553,722	\$668,566	\$492,346	\$392,362	\$0	\$0	\$0	\$448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2012 COST ALLOCATION STUDY **Atikokan Hydro Inc.** EB-2011-0293

September-30-11

Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Initial Application

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
<u>Description</u>	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	\$13,794	\$5,845	\$4,326	\$3,624	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$7,741	\$3,280	\$2,427	\$2,033	\$0	\$0	\$0	\$0	\$0
Primary C&P Operations and Maintenance	\$74,015	\$31,362	\$23,210	\$19,443	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$68,039	\$28,802	\$21,398	\$17,839	\$0 \$0	\$0	\$0	\$0	\$0
PILs on Primary C&P	\$1,271 \$9.366	\$539 \$3,969	\$399 \$2,937	\$334 \$2.460	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Debt Return on Primary C&P Equity Return on Primary C&P	\$13,657	\$5,787	\$4,282	\$2,460 \$3,588	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Total	\$187,884	\$79,583	\$58,979	\$49,321	\$0 \$0	\$0 \$0	\$ 0	\$0	\$0
Primary NCP	16,881	7,153	5,294	4,435	0	0	0	0	0
PLCC Amount	3,141	2,278	376	24	0	0	0	464	0
Adjustment to Customer Related Cost for PLCC	\$29,793	\$25,340	\$4,188	\$264	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$1.863.353	\$1,096,837	\$370.025	\$194.013	\$0	\$0	\$0	\$202.478	\$0
General Plant - Accumulated Depreciation	(\$1,124,901)	(\$662,157)	(\$223,383)	(\$117,125)	\$0	\$0	\$0	(\$122,235)	\$0
General Plant - Net Fixed Assets	\$738,452	\$434,680	\$146,642	\$76,888	\$0	\$0	\$0	\$80,243	\$0
General Plant - Depreciation	\$56,604	\$33,319	\$11,240	\$5,894	\$0	\$0	\$0	\$6,151	\$0
Total Net Fixed Assets Excluding General Plant	\$1,582,106	\$931,285	\$314,175	\$164,729	\$0	\$0	\$0	\$171,917	\$0
Total Administration and General Expense	\$493,302	\$304,365	\$84,326	\$56,788	\$0	\$0	\$0	\$47,823	\$0
Total O&M	\$536,698	\$331,426	\$91,465	\$61,895	\$0	\$0	\$0	\$51,911	\$0
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	\$497,261	\$210,703	\$155,931	\$130,626	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$497,261	\$210,703	\$155,931	\$130,626	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation									
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$280,905)	(\$119,027)	(\$88,086)	(\$73,792)	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$280,905)	(\$119,027)	(\$88,086)	(\$73,792)	\$0	\$0	\$0	\$0	\$0
Primary Conductor & Pools - Net Fixed Assets	\$216,356	\$91,676	\$67,845	\$56,835	\$0	\$0	\$0	\$0	\$0

General Plant Assigned to Primary C&P - NFA	\$100,985	\$42,790	\$31,667	\$26,528	\$0	\$0	\$0	\$0	\$0
Primary C&P Net Fixed Assets Including General Plant	\$317,340	\$134,466	\$99,512	\$83,363	\$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
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A / 4000 F O Findame	\$348,133	\$147,514	\$109,168	\$91,452	C O	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures		\$147,514 \$0	\$109,168	\$91,452 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1835-5 Secondary Overhead Conductors	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1840-5 Secondary Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1845-5 Secondary Underground Conductors	* -	•	* -	**	**	* -		* -	
Subtotal	\$348,133	\$147,514	\$109,168	\$91,452	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$94,037	\$39,846	\$29,488	\$24,703	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Labour	\$17.166	\$7,274	\$5,383	\$4,509	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$2,363	\$1,001	\$741	\$621	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$12,268	\$5,198	\$3,847	\$3,223	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$125,834	\$53,319	\$39,459	\$33,055	\$0	\$0	\$0	\$0	\$0
Company Frances									
General Expenses	6 2	r.c	r.c	0.0	0.0	¢0	¢0	C O	6 0
Acct 5005 - Operation Supervision and Engineering	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5105 - Maintenance Supervision and Engineering	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1000	Ψ0	- 40	. 40	Ψ0	40	ΨŪ	Ψ	Ψ	. 40
Primary Conductors and Poles Gross Assets	\$497,261	\$210,703	\$155,931	\$130,626	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$1,553,722	\$668,566	\$492,346	\$392,362	\$0	\$0	\$0	\$448	\$0

9	10	11	12	13	14	15	16	17	18	19	20
Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0						
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
**	**	•	**	**	**	**	**	**	**	**	**
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0							
\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		•	•								
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	4 0	4 0	70	4 0	40	40	40	40	40	40	V
••	# 0	0.0	00	60	00	60	60	00	6 0	00	*
\$0	\$0 \$0	\$0									
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	ΦO
\$0	\$0 \$0	\$0	\$0	\$0 \$0	90						
ΦO ΦO	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	Φ0
\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	90
\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ψ	Ψ	ΨΟ	ΨU	ΨU	40	Ψ	Ψ	Ψ0	J U	40	Ψυ
ΦO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	60
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	ΦO
\$0	\$0 \$0	\$0	\$0 \$0	90							
\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0 \$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
•	•	•	•	•	••	•	•	•	•	••	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C O	ro.	C O	¢ο.	ro.	ro.	ro.	ro.	ro.	ro.	¢o.	œo.
 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2012 COST ALLOCATION STUDY **Atikokan Hydro Inc.** EB-2011-0293

September-30-11

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Initial Application

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10
<u>Description</u>	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 1830-5 Secondary Poles, Towers & Fixtures	\$9,658	\$4,092	\$3,028	\$2,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$5,419	\$2,296	\$1,699	\$1,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$51,818	\$21,957	\$16,249	\$13,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$47,634	\$20,164	\$14,981	\$12,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Secondary C&P	\$890	\$377	\$279	\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$6,557	\$2,778	\$2,056	\$1,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$9,561	\$4,051	\$2,998	\$2,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$131,538	\$55,716	\$41,291	\$34,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	ψ101,000	ψ55,710	Ψ-1,2-01	ψ04,000	Ψ	Ų0	V	Ψ	Ψ	40	40
Secondary NCP	16.881	7.153	5.294	4,435	0	0	0	0	0	0	0
PLCC Amount	3.141	2,278	376	24	0	0		464	0	0	0
Adjustment to Customer Related Cost for PLCC	\$20,858	\$17,741	\$2,932	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0
,	¥=0,000	*,	- ,	****	•	•	•	**	•	•	•
General Plant - Gross Assets	\$1,863,353	\$1,096,837	\$370,025	\$194,013	\$0	\$0	\$0	\$202,478	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$1,124,901)	(\$662,157)	(\$223,383)	(\$117,125)	\$0	\$0	\$0	(\$122,235)	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$738,452	\$434,680	\$146,642	\$76,888	\$0	\$0	\$0	\$80,243	\$0	\$0	\$0
General Plant - Depreciation	\$56,604	\$33,319	\$11,240	\$5,894	\$0	\$0	\$0	\$6,151	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$1,582,106	\$931,285	\$314,175	\$164,729	\$0	\$0	\$0	\$171,917	\$0	\$0	\$0
Total Administration and General Expense	\$493,302	\$304,365	\$84,326	\$56,788	\$0	\$0	\$0	\$47,823	\$0	\$0	\$0
Total O&M	\$536,698	\$331,426	\$91,465	\$61,895	\$0	\$0	\$0	\$51,911	\$0	\$0	\$0
Secondary Conductors and Poles Gross Plant											
	\$348,133	\$147,514	\$109,168	\$91,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$346,133	\$147,514	\$109,168	\$91,452 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1835-5 Secondary Overhead Conductors		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1840-5 Secondary Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1845-5 Secondary Underground Conductors		**				**					
Subtotal	\$348,133	\$147,514	\$109,168	\$91,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation											
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$196,662)	(\$83,331)	(\$61,669)	(\$51,662)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$196,662)	(\$83,331)	(\$61,669)	(\$51,662)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductor & Pools - Net Fixed Assets	\$151,471	\$64,182	\$47,498	\$39,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$70,700	\$29,957	\$22,170	\$18,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$222,171	\$94,140	\$69,668	\$58,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1835-3 Bulk Overnead Conductors Acct 1840-3 Bulk Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
ACCL 1045-5 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ΦU

Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors	\$497,261 \$0	\$210,703 \$0	\$155,931 \$0	\$130,626 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1840-4 Primary Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1845-4 Primary Underground Conductors Subtotal	\$497.261	\$210,703	\$155,931	\$130,626	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
- Cartolai	V101,201	\$2.0,700	<i>ψ.ου,ου.</i>	\$100,020	40	Ų.	4 0	40	40	40	, , ,
Operations and Maintenance											
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$94,037	\$39,846	\$29,488	\$24,703	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$17,166 \$0	\$7,274 \$0	\$5,383 \$0	\$4,509 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$2,363 \$12,268	\$1,001 \$5,198	\$741 \$3,847	\$621 \$3,223	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit	\$12,266	\$5,198 \$0	\$3,647 \$0	\$3,223 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5145 Maintenance of Underground Conductors & Devices	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Total	\$125,834	\$53,319	\$39,459	\$33,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0
i otai	\$125,834	\$53,319	\$39,459	\$33,055	\$0	\$0	\$0	\$ U	\$0	\$0	\$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Assets	\$348,133	\$147,514	\$109,168	\$91,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$1,553,722	\$668,566	\$492,346	\$392,362	\$0	\$0	\$0	\$448	\$0	\$0	\$0

11	12	13	14	15	16	17	18	19	20
Back-			•						
up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0
\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$ <i>0</i>	\$0	\$ 0	\$0	\$0	\$ 0	\$0	\$0	\$ 0	\$0
60	60	C O	60	60	C O	60	60	C O	60
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$ <i>o</i>	\$0	\$0	\$0	\$0	\$0	\$ <i>o</i>	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	\$0 \$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2012 COST ALLOCATION STUDY **Atikokan Hydro Inc.** EB-2011-0293 September-30-11

Sheet 03.1 Line Transformers Unit Cost Worksheet - Initial Application

		1	2	3	7
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light
Depreciation on Acct 1850 Line Transformers	\$3,660	\$2,043	\$727	\$293	\$597
Depreciation on General Plant Assigned to Line Transformers	\$4,824	\$2,692	\$959	\$386	\$787
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$1,814	\$1,012	\$360	\$145	\$296
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$1,668	\$930	\$332	\$133	\$273
PILs on Line Transformers	\$792	\$442	\$157	\$63	\$129
Debt Return on Line Transformers	\$5,837	\$3,257	\$1,160	\$467	\$953
Equity Return on Line Transformers	\$8,511	\$4,750	\$1,691	\$681	\$1,389
Total	\$27,106	\$15,126	\$5,388	\$2,168	\$4,424
Billed kW without Line Transformer Allowance		0	0	7.188	1.316
Billed kWh without Line Transformer Allowance	ĺ	11.113.021	6.246.087	5.218.563	466,493
		,,	-,,	-,,	,
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.3016	\$3.3617
Line Transformation Unit Cost (\$/kWh)		\$0.0014	\$0.0009	\$0.0004	\$0.0095
General Plant - Gross Assets	\$1,863,353	\$1,096,837	\$370,025	\$194,013	\$202,478
General Plant - Accumulated Depreciation	(\$1,124,901)	(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)
General Plant - Net Fixed Assets	\$738,452	\$434,680	\$146,642	\$76,888	\$80,243
General Plant - Depreciation	\$56,604	\$33,319	\$11,240	\$5,894	\$6,151
Total Net Fixed Assets Excluding General Plant	\$1,582,106	\$931,285	\$314,175	\$164,729	\$171,917
Total Administration and General Expense	\$493,302	\$304,365	\$84,326	\$56,788	\$47,823
Total O&M	\$536.698	\$331.426	\$91.465	\$61.895	\$51.911
Total Odim	Ψ550,030	Ψ331,420	ψυ1,400	Ψ01,093	ψ31,311
Line Transformer Rate Base					
Acct 1850 - Line Transformers - Gross Assets	\$501,776	\$280,033	\$99,718	\$40,131	\$81,895
Line Transformers - Accumulated Depreciation	(\$366,947)	(\$204,787)	(\$72,923)	(\$29,348)	(\$59,889)
Line Transformers - Net Fixed Assets	\$134,829	\$75,246	\$26,795	\$10,783	\$22,005
General Plant Assigned to Line Transformers - NFA	\$62,932	\$35,121	\$12,506	\$5,033	\$10,271
Line Transformer Net Fixed Assets Including General Plant	\$197,761	\$110,367	\$39,301	\$15,817	\$32,276
General Expenses					
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$501,776	\$280,033	\$99,718	\$40,131	\$81,895
Acct 1815 - 1855	\$3,122,879	\$1,641,510	\$652,935	\$401,880	\$426,554



Sheet 03.2 Substation Transformers Unit Cost

ALLOCATION BY RATE CLASSIFICATION

Ontario

<u>Description</u>	Total
Depreciation on Acct 1820-2 Distribution Station Equipment	\$13,750
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
epreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0
epreciation on General Plant Assigned to Substation Transformers	(\$11,157)
cct 5012 - Station Buildings and Fixtures Expense	\$0
cct 5016 - Distributon Station Equipment - Labour	\$1,087
cct 5017 - Distributon Station Equipment - Other	\$205
cct 5114 - Maintenance of Distribution Station Equipment	\$599
Allocation of General Expenses	\$0
Admin and General Assigned to SubstationTransformers	\$1,738
ILs on SubstationTransformers	(\$1,833)
Pebt Return on Substation Transformers	(\$13,500)
Equity Return on Substation Transformers	(\$19,684)
otal	(\$28,795)
Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance	
Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)	
General Plant - Gross Assets	\$1,863,353
General Plant - Accumulated Depreciation	(\$1,124,901)
General Plant - Net Fixed Assets	\$738,452
General Plant - Depreciation	\$56,604
otal Net Fixed Assets Excluding General Plant	\$1,582,106
otal Administration and General Expense	\$493,302

	I
Substation Transformer Rate Base Gross Plant Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment Acct 1805-2 Land Station <50 kV Acct 1806-2 Land Rights Station <50 kV Acct 1808-2 Buildings and Fixtures < 50 KV Acct 1810-2 Leasehold Improvements <50 kV	\$17,767 \$0 \$0 \$0 \$0 \$0
Subtotal	\$17,767
Substation Transformers - Accumulated Depreciation Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment Acct 1805-2 Land Station <50 kV Acct 1806-2 Land Rights Station <50 kV Acct 1808-2 Buildings and Fixtures < 50 KV Acct 1810-2 Leasehold Improvements <50 kV	(\$329,615) \$0 \$0 \$0 \$0 \$0
Subtotal	(\$329,615)
Substation Transformers - Net Fixed Assets General Plant Assigned to SubstationTransformers - NFA Substation Transformer NFA Including General Plant	(\$311,848) (\$145,556) (\$457,404)
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total	\$0 \$0 \$0 \$0 \$0
Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment	\$17,767 \$0
Total	\$17,767
Acct 1815 - 1855	\$3,122,879

t Worksheet - Initial Application

1	2	3	7
Residential	GS <50	GS>50-Regular	Street Light
\$5,826	\$4,312	\$3,612	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$4,648)	(\$3,527)	(\$2,998)	\$16
\$0	\$0	\$0	\$0
\$465	\$339	\$281	\$1
\$88	\$64	\$53	\$0
\$257	\$187	\$155	\$1
\$0	\$0	\$0	\$0
\$743	\$544	\$449	\$2
(\$763)	(\$579)	(\$492)	\$3
(\$5,624)	(\$4,267)	(\$3,628)	\$19
(\$8,201)	(\$6,222)	(\$5,290)	\$28
(\$11,858)	(\$9,150)	(\$7,857)	\$70
0	0	13,872	1,316
11,113,021	6,246,087	5,218,563	466,493
\$0.0000 -\$0.0011	\$0.0000 -\$0.0015	-\$0.5664 -\$0.0015	\$0.0529 \$0.0001
\$1,096,837	\$370,025	\$194,013	\$202,478
(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)
\$434,680	\$146,642	\$76,888	\$80,243
\$33,319	\$11,240	\$5,894	\$6,151
\$931,285	\$314,175	\$164,729	\$171,917
\$304,365	\$84,326	\$56,788	\$47,823
\$331,426	\$91,465	\$61,895	\$51,911

\$9,747 \$0 \$0 \$0 \$0 \$0 \$0	\$4,785 \$0 \$0 \$0 \$0 \$0	\$2,786 \$0 \$0 \$0 \$0 \$0	\$448 \$0 \$0 \$0 \$0 \$0
\$9,747	\$4,785	\$2,786	\$448
(\$139,667)	(\$103,361)	(\$86,587)	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$139,667)	(\$103,361)	(\$86,587)	\$0
(\$129,920)	(\$98,576)	(\$83,801)	\$448
(\$60,640)	(\$46,010)	(\$39,114)	\$209
(\$190,560)	(\$144,586)	(\$122,915)	\$658
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$9,747	\$4,785	\$2,786	\$448
\$0	\$0	\$0	\$0
\$9,747	\$4,785	\$2,786	\$448
\$1,641,510	\$652,935	\$401,880	\$426,554



Sheet 03.3 Primary Conductors and Poles C

	Description Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures Depreciation on Acct 1835-4 Primary Overhead Conductors Depreciation on Acct 1840-4 Primary Underground Conduit Depreciation on Acct 1845-4 Primary Underground Conductors Depreciation on General Plant Assigned to Primary C&P Primary C&P Operations and Maintenance Allocation of General Expenses	Total \$34,486 \$0 \$0 \$0 \$0 \$19,352 \$185,038 \$0
	Admin and General Assigned to Primary C&P PILs on Primary C&P Debt Return on Primary C&P Equity Return on Primary C&P Total	\$170,124 \$3,178 \$23,415 \$34,142 \$469,736
	General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets General Plant - Depreciation	\$1,863,353 (\$1,124,901) \$738,452 \$56,604
	Total Net Fixed Assets Excluding General Plant Total Administration and General Expense	\$1,582,106 \$493,302
•	Total O&M Primary Conductors and Poles Gross Assets	\$536,698
	Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$1,243,152 \$0 \$0 \$0
	Primary Conductors and Poles Accumulated Depreciation Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors	\$1,243,152 (\$702,262) \$0

Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$0 \$0
Subtotal	(\$702,262)
Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant	\$540,889 \$252,462 \$793,351
Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0 \$0 \$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal	\$870,333 \$0 \$0 \$0 \$0
Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$235,093 \$42,915 \$0 \$0 \$0 \$0 \$0 \$5,907 \$30,669 \$0 \$0
	401.1,001
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total	\$0 \$0 \$0 \$0 \$0
Primary Conductors and Poles Gross Assets	\$1,243,152
Acct 1815 - 1855	\$3,122,879

1830	\$ -
1835	\$ 5,907
1840	\$ -
1845	\$ -
1830 & 1835	\$ 308,677
1840 & 1845	\$ -
Total	\$ 314,584

ost Pool Worksheet - Initial Application

1	2	3	7
Residential	GS <50	GS>50-Regular	Street Light
\$18,670	\$6,442	\$3,758	\$5,617
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$10,476	\$3,615	\$2,109	\$3,152
\$100,173	\$34,567	\$20,162	\$30,136
\$0	\$0	\$0	\$0
\$91,994	\$31,869	\$18,498	\$27,763
\$1,721	\$594	\$346	\$518
\$12,676	\$4,374	\$2,551	\$3,814
\$18,483	\$6,378	\$3,720	\$5,560
\$254,193	\$87,840	\$51,143	\$76,559
\$1,096,837	\$370,025	\$194,013	\$202,478
(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)
\$434,680	\$146,642	\$76,888	\$80,243
\$33,319	\$11,240	\$5,894	\$6,151
\$931,285	\$314,175	\$164,729	\$171,917
\$304,365	\$84,326	\$56,788	\$47,823
\$331,426	\$91,465	\$61,895	\$51,911
\$672,999	\$232,235	\$135,452	\$202,465
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$672,999	\$232,235	\$135,452	\$202,465
(\$380,180)	(\$131,191)	(\$76,518)	(\$114,373)
\$0	\$0	\$0	\$0

\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
(\$380,180)	(\$131,191)	(\$76,518)	(\$114,373)
\$292,819 \$136,674 \$429,493	\$101,044 \$47,163 \$148,207	\$58,935 \$27,508 \$86,442	\$88,092 \$41,117 \$129,209
\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0
\$471,168 \$0 \$0 \$0 \$0	\$162,588 \$0 \$0 \$0 \$0	\$94,830 \$0 \$0 \$0 \$0	\$141,746 \$0 \$0 \$0 \$0
φ471,100	ψ102,300	φ94,030	φ141, <i>1</i> 40
\$127,271 \$23,233 \$0 \$0 \$0 \$0 \$0 \$3,198 \$16,603 \$0 \$0	\$43,918 \$8,017 \$0 \$0 \$0 \$0 \$0 \$1,104 \$5,729 \$0 \$0	\$25,615 \$4,676 \$0 \$0 \$0 \$0 \$0 \$0 \$44 \$3,342 \$0 \$0	\$38,288 \$6,989 \$0 \$0 \$0 \$0 \$962 \$4,995 \$0 \$0
\$170,303	\$30,700	Ф34,211	ψ31,233
\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
\$0	\$0	\$0	\$0
\$672,999	\$232,235	\$135,452	\$202,465
\$1,641,510	\$652,935	\$401,880	\$426,554

Residential GS <50 GS>50-Regular Street Light

\$ -	\$ -	\$ -	\$ -
\$ 3,198	\$ 1,104	\$ 644	\$ 962
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 167,107	\$ 57,664	\$ 33,633	\$ 50,272
\$ -	\$ -	\$ -	\$ -
\$ 170,305	\$ 58,768	\$ 34,277	\$ 51,235



I

2012 COST ALLOCATION STUDY **Atikokan Hydro Inc.** EB-2011-0293

September-30-11

Sheet 03.4 Secondary Cost Pool Worksheet - Initial Application

		1	2	3	7
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$24,144	\$13,071	\$4,510	\$2,631	\$3,932
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Depreciation on Acct 1845-5 Secondary Underground Conductors Depreciation on General Plant Assigned to Secondary C&P	\$0 \$13.548	\$0 \$7,334	\$0 \$2,531	\$0 \$1,476	\$0 \$2,206
Secondary C&P Operations and Maintenance	\$129,546	\$70,132	\$24,201	\$14,115	\$21,098
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$119,104	\$64,405	\$22,312	\$12,951	\$19,437
PILs on Secondary C&P	\$2,225	\$1,205	\$416	\$242 \$1.796	\$362 \$2.670
Debt Return on Secondary C&P Equity Return on Secondary C&P	\$16,393 \$23,903	\$8,875 \$12,940	\$3,062 \$4,465	\$1,786 \$2,604	\$3,893
Total	\$328,863	\$177,961	\$61,497	\$35,806	\$53,599
General Plant - Gross Assets	\$1,863,353	\$1,096,837	\$370,025	\$194.013	\$202.478
General Plant - Accumulated Depreciation	(\$1,124,901)	(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)
General Plant - Net Fixed Assets	\$738,452	\$434,680	\$146,642	\$76,888	\$80,243
General Plant - Depreciation	\$56,604	\$33,319	\$11,240	\$5,894	\$6,151
Total Net Fixed Assets Excluding General Plant	\$1,582,106	\$931,285	\$314,175	\$164,729	\$171,917
Total Administration and General Expense	\$493,302	\$304,365	\$84,326	\$56,788	\$47,823
Total O&M	\$536,698	\$331,426	\$91,465	\$61,895	\$51,911
	4555,555	4.00 1, 1.20	40.,100	721,202	* ,
Secondary Conductors and Poles Gross Plant Acct 1830-5 Secondary Poles, Towers & Fixtures	\$870,333	\$471,168	\$162,588	\$94,830	\$141.746
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0
Subtotal	\$870,333	\$471,168	\$162,588	\$94,830	\$141,746
Secondary Conductors and Poles Accumulated Depreciation					
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$491,655)	(\$266,165)	(\$91,847)	(\$53,570)	(\$80,073)
Acct 1835-5 Secondary Overhead Conductors	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0 \$0	\$0 \$0
Subtotal	(\$491,655)	(\$266,165)	(\$91,847)	(\$53,570)	(\$80,073)
Secondary Conductor & Pools - Net Fixed Assets General Plant Assigned to Secondary C&P - NFA	\$378,678 \$176,749	\$205,003 \$95,686	\$70,741 \$33,019	\$41,260 \$19,258	\$61,673 \$28,786
Secondary C&P Net Fixed Assets Including General Plant	\$555,427	\$300,689	\$103,760	\$60,519	\$90,459
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,243,152	\$672,999	\$232,235	\$135,452	\$202,465
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Subtotal	\$1,243,152	\$672,999	\$232,235	\$135,452	\$202,465
Operations and Maintenance					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$235,093	\$127,271	\$43,918	\$25,615	\$38,288
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$42,915	\$23,233	\$8,017	\$4,676	\$6,989
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0	\$0 \$3.108	\$0 \$1.104	\$0 \$644	\$0 \$063
Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$5,907 \$30,669	\$3,198 \$16,603	\$1,104 \$5.729	\$644 \$3,342	\$962 \$4,995
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	\$0	\$0	\$0	\$0
Total	\$314,584	\$170,305	\$58,768	\$34,277	\$51,235
General Expenses					
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0 \$0	\$0 \$0
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5105 - Maintenance Supervision and Engineering	\$ 0	\$0	\$0	ΦΟ	ΦΟ

Total	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Assets	\$870,333	\$471,168	\$162,588	\$94,830	\$141,746
Acct 1815 - 1855	\$3.122.879	\$1.641.510	\$652.935	\$401.880	\$426.554

Grouping of Operation and Maintenance		Total	Total Residential		GS <50	GS>50-Regular			Street Light	
1830	\$	-	\$	-	\$ -	\$		\$	-	
1835	\$	5,907	\$	3,198	\$ 1,104	\$	644	\$	962	
1840	\$	· -	\$	· -	\$ · -	\$	-	\$	-	
1845	\$	-	\$	-	\$ -	\$	-	\$	-	
1830 & 1835	\$	308,677	\$	167,107	\$ 57,664	\$	33,633	\$	50,272	
1840 & 1845	\$	· -	\$	-	\$ -	\$		\$	-	
Total	\$	314,584	\$	170,305	\$ 58,768	\$	34,277	\$	51,235	



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc. EB-2011-0293 September-30-11

Sheet 03.5 USL Metering Credit Worksheet - Initial Application

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$3,04
Depreciation on General Plant Assigned to Metering	\$2,28
Acct 5065 - Meter expense	\$11,38
Acct 5070 & 5075 - Customer Premises	5
Acct 5175 - Meter Maintenance	\$35
Acct 5310 - Meter Reading	\$4,23
Admin and General Assigned to Metering	\$14,72
PILs on Metering	\$37
Debt Return on Metering Equity Return on Metering	\$2,76 \$4,02
Total	
Iotai	\$43,18
Number of Customers	2
Metering Unit Cost (\$/Customer/Month)	\$15.
General Plant - Gross Assets	\$370.02
General Plant - Accumulated Depreciation	(\$223,38
General Plant - Net Fixed Assets	\$146,64
General Plant - Depreciation	\$11,24
Total Net Fixed Assets Excluding General Plant	\$314,17
Total Administration and General Expense	\$84,32
Total O&M	\$91,46
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$79,74
Metering - Accumulated Depreciation	(\$15,90
Metering - Net Fixed Assets	\$63,78
General Plant Assigned to Metering - NFA	\$29,77
Metering Net Fixed Assets Including General Plant	\$93,5



Sheet 03.6 MicroFIT Charge Worksheet - Initial Application

Instructions:

More Instructions provided on the first tab in this workbook.

<u>Description</u>	F	Residential	Monthly Unit Cost	
Customer Premises - Operations Labour (5070)	\$	-	\$	-
Customer Premises - Materials and Expenses (5075)	\$	-	\$	-
Meter Expenses (5065)	\$	51,251.46	\$	3.00
Maintenance of Meters (5175)	\$	1,584.70	\$	0.09
Meter Reading Expenses (5310)	\$	25,644.82	\$	1.50
Customer Billing (5315)	\$	73,866.96	\$	4.32
Amortization Expense - General Plant Assigned to Meters	\$	10,272.84	\$	0.60
Admin and General Expenses allocated to O&M expenses for meters	\$	93,841.41	\$	5.49
Allocated PILS (general plant assigned to meters)	\$	536.94	\$	0.03
Interest Expense	\$	3,955.53	\$	0.23
Income Expenses	\$	5,767.54	\$	0.34
Total Cost	\$	266,722.18	\$	15.61
Number of Residential Customers		1423.5		



2012 COST ALLOCATION STUDY **Atikokan Hydro Inc.** EB-2011-0293

September-30-11

Sheet 04 Summary of Allocators by Class & Accounts - Initial Application

				1	2	3	7
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV	dp	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$17,767	\$9,747	\$4,785	\$2,786	\$448
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$489,851	\$207,563	\$153,608	\$128,680	\$0
	Distribution Station Equipment - Normally Primary below 50 kV	dp					
1820-3	(Wholesale Meters)		\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$1,243,152	\$672,999	\$232,235	\$135,452	\$202,465
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$870,333	\$471,168	\$162,588	\$94,830	\$141,746
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$0	\$0	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	dp	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	dp	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$0	\$0	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	dp	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	dp	\$501,776	\$280,033	\$99,718	\$40,131	\$81,895
1855	Services	dp	\$0	\$0	\$0	\$0	\$0
1860	Meters	dp	\$452,192	\$359,007	\$79,748	\$13,437	\$0
1880	IFRS Placeholder Asset Account	dp	\$0	\$0	\$0	\$0	\$0

1905	Land	gp	\$15,588	\$9,176	\$3,096	\$1,623	\$1,694	
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0	
1908	Buildings and Fixtures	gp	\$685,382	\$403,440	\$136,103	\$71,362	\$74,476	
1910 1915	Leasehold Improvements Office Furniture and Equipment	gp	\$0 \$61,120	\$0 \$35,977	\$0 \$12,137	\$0 \$6,364	\$0 \$6,641	
1920	Computer Equipment - Hardware	gp gp	\$58,310	\$34,323	\$11,579	\$6,071	\$6,336	
1925	Computer Software	gp	\$181,686	\$106,947	\$36,079	\$18,917	\$19,743	
1930	Transportation Equipment	gp	\$762,757	\$448,986	\$151,469	\$79,418	\$82,884	
1935	Stores Equipment	gp	\$0	\$0	\$0	\$0	\$0	
1940	Tools, Shop and Garage Equipment	gp	\$98,510	\$57,987	\$19,562	\$10,257	\$10,704	
1945 1950	Measurement and Testing Equipment Power Operated Equipment	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
1955	Communication Equipment	gp gp	\$0	\$0	\$0 \$0	\$0	\$0 \$0	
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	
1980 1990	System Supervisory Equipment Other Tangible Property	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
1990	Contributions and Grants - Credit	gp co	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, &	accum dep					(*****	
2420	Equipment Accumulated Americation of Floatric Hillity Plant Intendibles	annum dan	(\$3,117,866)	(\$1,731,389)	(\$641,891)	(\$367,712)	(\$376,873)	
2120 3046	Accumulated Amortization of Electric Utility Plant - Intangibles Balance Transferred From Income	accum dep NI	\$0 (\$00.865)	\$0	\$0	\$0 (\$40,300)	\$0 (\$40.052)	
4080		CREV	(\$99,865)	(\$58,784)	(\$19,831)	(\$10,398)	(\$10,852)	
4080-1	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0	\$0	
	Revenue from Rates		(\$1,085,109)	(\$656,835)	(\$253,008)	(\$101,248)	(\$74,018)	
4080-2	SSS Admin Charge	mi	(\$4,200)	(\$2,603)	(\$430)	(\$27)	(\$1,140)	
4082	Retail Services Revenues	mi	(\$4,000)	(\$2,470)	(\$682)	(\$461)	(\$387)	
4084	Service Transaction Requests (STR) Revenues	mi	(\$1,000)	(\$618)	(\$170)	(\$115)	(\$97)	
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	
4210	Rent from Electric Property	mi	(\$34,911)	(\$18,900)	(\$6,522)	(\$3,804)	(\$5,686)	
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	
4225	Late Payment Charges	mi	(\$6,024)	(\$3,907)	(\$1,530)	(\$585)	(\$3)	
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	
4235-1	Account Set Up Charges	mi	\$0	\$0	\$0	\$0	\$0	
4235-90	Miscellaneous Service Revenues - Residual	mi	(\$7,100)	(\$4,383)	(\$1,212)	(\$818)	(\$687)	
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	
4245	Government Assistance Directly Credited to Income	mi	\$0	\$0	\$0	\$0	\$0	
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	
4325	Revenues from Merchandise, Jobbing, Etc.	mi	(\$75,000)	(\$46,315)	(\$12,782)	(\$8,649)	(\$7,254)	
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$20,000	\$12,351	\$3,408	\$2,307	\$1,934	
4335	Profits and Losses from Financial Instrument Hedges	mi	\$20,000	\$12,331 \$0	\$3,408 \$0	\$2,307 \$0	\$1,934 \$0	
4340	Profits and Losses from Financial Instrument Investments	mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
4355	Gain on Disposition of Utility and Other Property	mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
4360	Loss on Disposition of Utility and Other Property	mi						
4365	Gains from Disposition of Allowances for Emission	mi	\$ 0	\$0	\$0	\$0	\$0	
4370		mi	\$ 0	\$0	\$0	\$0	\$0	
4370	Losses from Disposition of Allowances for Emission		\$0	\$0	\$0	\$0	\$0	

		_					
4375	Revenues from Non-Utility Operations	mi	(\$232,000)	(\$143,267)	(\$39,538)	(\$26,756)	(\$22,440)
4380	Expenses of Non-Utility Operations	mi	\$232,000	\$143,267	\$39,538	\$26,756	\$22,440
4390	Miscellaneous Non-Operating Income	mi	(\$4,000)	(\$2,470)	(\$682)	(\$461)	(\$387)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi :	\$0	\$0	\$0	\$0	\$0
4405 4415	Interest and Dividend Income	mi	(\$9,000)	(\$5,555)	(\$1,536)	(\$1,037)	(\$871)
4705	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0
	Power Purchased	cop	\$1,771,657	\$854,379	\$480,205	\$401,208	\$35,864
4708 4710	Charges-WMS	cop	\$160,901	\$77,594	\$43,612	\$36,438	\$3,257
4710 4712	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0
	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$146,297	\$70,552	\$39,654	\$33,130	\$2,962
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	сор	\$84,093	\$40,554	\$22,793	\$19,044	\$1,702
4730	Rural Rate Assistance Expense	cop	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	cop	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	di	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0
5015 5016	Transformer Station Equipment - Operation Supplies and Expenses	di di	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses	di di	\$1,087 \$205	\$465 \$88	\$339 \$64	\$281 \$53	\$1 \$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$235,093	\$127,271	\$43,918	\$25,615	\$38,288
5025	Overhead Distribution Lines & Feeders - Operation Supplies and	di	Ψ200,000	Ψ·2·,2··	Ψ10,010	Ψ20,010	400,200
	Expenses		\$42,915	\$23,233	\$8,017	\$4,676	\$6,989
5030	Overhead Subtransmission Feeders - Operation	di	\$1,476	\$625	\$463	\$388	\$0
5035	Overhead Distribution Transformers- Operation	di	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies &	di di	\$0	\$0	\$0	\$0	\$0
5045	Expenses	ai	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	cu	\$64,554	\$51,251	\$11,385	\$1,918	\$0
5070	Customer Premises - Operation Labour	cu	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	cu	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	di	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$599	\$257	\$187	\$155	\$1
5120	Maintenance of Poles, Towers and Fixtures	di	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	di	\$5,907	\$3,198	\$1,104	\$644	\$962
5130	Maintenance of Overhead Services	di	\$191	\$119	\$20	\$1	\$52
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$30,669	\$16,603	\$5,729	\$3,342	\$4,995
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	di	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	di	\$1,814	\$1,012	\$360	\$145	\$296

5175	Maintenance of Meters	cu	\$1,996	\$1,585	\$352	\$59	\$0
5305	Supervision	cu	\$2,727	\$2,141	\$352 \$353	\$223	\$0 \$9
5310	Meter Reading Expense	cu	\$45,939	\$25,645	\$4,233	\$16,062	\$9 \$0
5315	Customer Billing	cu	\$94,081	\$73,867	\$12,192	\$7,711	\$311
5320	Collecting	cu	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$5,444	\$2,497	\$2,490	\$457	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$2,000	\$1,570	\$259	\$164	\$7
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$0	\$0	\$0	\$0	\$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$6,000	\$3,705	\$1,023	\$692	\$580
5610	Management Salaries and Expenses	ad	\$122,061	\$75,377	\$20,802	\$14,077	\$11,806
5615	General Administrative Salaries and Expenses	ad	\$124,408	\$76,825	\$21,202	\$14,347	\$12,033
5620	Office Supplies and Expenses	ad	\$8,153	\$5,035	\$1,389	\$940	\$789
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$62,639	\$38,681	\$10,675	\$7,224	\$6,059
5635	Property Insurance	ad	\$9,116	\$5,366	\$1,810	\$949	\$991
5640	Injuries and Damages	ad	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	ad	\$45,229	\$27,930	\$7,708	\$5,216	\$4,375
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$53,064	\$32,769	\$9,043	\$6,120	\$5,133
5660 5665	General Advertising Expenses	ad ad	\$1,230	\$760	\$210	\$142	\$119
5670	Miscellaneous General Expenses Rent	ad	\$18,049	\$11,146	\$3,076	\$2,081	\$1,746
5675	Maintenance of General Plant	ad	\$0	\$0	\$0	\$0 #4.700	\$0
5680	Electrical Safety Authority Fees	ad	\$41,271	\$25,486	\$7,033	\$4,760	\$3,992
5681	IFRS Placeholder Expense Account	ad	\$2,082	\$1,286	\$355	\$240	\$201
5682	IFRS Placeholder Expense Account	ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5683	IFRS Placeholder Expense Account	ad	\$ 0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5684	IFRS Placeholder Expense Account	ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5685	Independent Market Operator Fees and Penalties	сор	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$150,398	\$86,901	\$30,410	\$16,777	\$16,309
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$68,490	\$40,316	\$13,601	\$7,131	\$7,442
6105	Taxes Other Than Income Taxes	ad	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	Input	\$9,297	\$5,473	\$1,846	\$968	\$1,010
6205	Donations	ad	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0

			¢4 424 494	\$2 397 036	\$072.754	\$740,600	¢220.002
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0

\$4,431,481

Grouping by Allocator		Total		Residential		GS <50	(GS>50-Regular		Street Ligh
1808	\$	-	\$	-	\$	-	\$	-	\$	-
1815	\$	-	\$	-	\$	-	\$	-	\$	-
1820	\$	1,891	\$	810	\$	590	\$	490	\$	2
1830	\$	-	\$	-	\$	-	\$	-	\$	-
1835	\$	5,907	\$	3,198	\$	1,104	\$	644	\$	962
1840	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	-	\$	-	\$	-	\$	-	\$	-
1850	\$	1,814	\$	1,012	\$	360	\$	145	\$	296
1855	\$	191	\$	119	\$	20	\$	1	\$	52
1860	\$	1,996	\$	1,585	\$	352	\$	59	\$	-
1815-1855	\$	-	\$	-	\$	-	\$	-	\$	-
1830 & 1835	\$	310,153	\$	167,732	\$	58,127	\$	34,021	\$	50,272
1840 & 1845	\$	-	\$	-	\$	-	\$	-	\$	-
ВСР	\$	-	\$	-	\$	-	\$	-	\$	-
BDHA	\$	5,444	\$	2,497	\$	2,490	\$	457	\$	-
Break Out	-\$	2,967,468	-\$	1,644,488	-\$	611,481	-\$	350,935	-\$	360,564
CCA	\$	-	\$	-	\$	-	\$	-	\$	-
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-
CEN	\$	230,390	\$	111,105	\$	62,447	\$	52,174	\$	4,664
CEN EWMP	\$	1,932,558	\$	931,974	\$	523,817	\$	437,646	\$	39,122
CREV	-\$	1,089,309	-\$	659,438	-\$	253,438	-\$	101,275	-\$	75,158
cwcs	\$	0	\$	0	\$	0	\$	0	\$	C
CWMC	\$	516,746	\$	410,258	\$	91,133	\$	15,355	\$	-
CWMR	\$	45,939	\$	25,645	\$	4,233	\$	16,062	\$	-
CWNB	\$	93,807	\$	74,490	\$	11,952	\$	7,521	-\$	157
DCP	\$	17,767	\$	9,747	\$	4,785	\$	2,786	\$	448
LPHA	-\$	6,024	-\$	3,907	-\$	1,530	-\$	585	-\$	3
LTNCP	\$	501,776	\$	280,033	\$	99,718	\$	40,131	\$	81,895
NFA	-\$	124,989	-\$	73,885	-\$	22,497	-\$	13,944	-\$	14,663
NFA ECC	\$	1,872,469	\$	1,102,203	\$	371,836	\$	194,962	\$	203,469
O&M	\$	484,186	\$	298,999	\$	82,516	\$	55,839	\$	46,832
PNCP	\$	1,733,003	\$	880,563	\$	385,843	\$	264,132	\$	202,465
SNCP	\$	870,333	\$	471,168	\$	162,588	\$	94,830	\$	141,746
ТСР	\$	-	\$	-	\$	-	\$	-	\$	-
	\$	4,438,581	\$	2,391,419	\$	974,965	\$	750,517	\$	321,680

1925

Computer Software

\$181,686

\$0

\$181,686

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

Sheet 05 Details of Allocators by Class and Account Worksheet - Initial Application

Uniform System of Accounts - Detail Accounts

Allocation - Demand Allocation - Customer
Related Related Related

Categorization 2 3 7 inancial Statement Asset Break Out USoA Reclassified Accounts includes Acc Dep Adjusted TB Demand Customer Total Residential GS <50 GS>50-Regular Street Light Total - Demand Residential Account # Balance and Contributed Capital 1565 Conservation and Demand Management \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Expenditures and Recoveries 1608 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Franchises and Consents 1805 Land \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1805-1 Land Station >50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 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 1806 Land Rights \$0 \$0 \$0 \$0 \$0 Land Rights Station >50 kV \$0 \$0 \$0 \$0 \$0 \$0 1806-1 \$0 \$0 \$0 \$0 \$0 \$0 Land Rights Station <50 kV \$0 \$0 1806-2 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Buildings and Fixtures \$0 \$0 \$0 1808 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Buildings and Fixtures > 50 kV \$0 \$0 \$0 \$0 1808-1 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1808-2 Buildings and Fixtures < 50 KV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1810 Leasehold Improvements \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 20 \$0 \$0 \$0 1810-1 Leasehold Improvements >50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1810-2 Leasehold Improvements <50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Transformer Station Equipment - Normally \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1815 Primary above 50 kV Distribution Station Equipment - Normally \$507.618 (\$507.618) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1820 Primary below 50 kV Distribution Station Equipment - Normally \$17,767 \$4,785 \$17,767 \$0 \$17,767 \$17,767 \$17,767 \$0 \$9.747 \$2,786 \$448 \$0 1820-1 Primary below 50 kV (Bulk) Distribution Station Equipment - Normally \$0 \$489 851 \$489 851 \$489.851 \$489.851 \$207 563 \$153,608 \$128 680 \$0 \$489 851 \$0 \$0 Primary below 50 kV (Primary) 1820-2 Distribution Station Equipment - Normally \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1820-3 Primary below 50 kV (Wholesale Meters) 1825 Storage Battery Equipment \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1825-1 Storage Battery Equipment > 50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1825-2 Storage Battery Equipment <50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,113,485 (\$2,113,485) \$0 \$0 1830 Poles, Towers and Fixtures \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Poles, Towers and Fixtures - Subtransmission \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1830-3 Bulk Delivery Poles, Towers and Fixtures - Primary \$0 \$1,243,152 \$1,243,152 \$497,261 \$745,891 \$1,243,152 \$210,703 \$155,931 \$130,626 \$0 \$497,261 \$462,296 1830-4 1830-5 Poles Towers and Fixtures - Secondary \$0 \$870,333 \$870,333 \$348 133 \$522 200 \$870,333 \$147 514 \$109 168 \$91 452 \$0 \$348 133 \$323.655 \$0 1835 Overhead Conductors and Devices \$0 (\$0) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Overhead Conductors and Devices -\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1835-3 Subtransmission Bulk Delivery \$0 \$0 \$0 \$0 \$0 \$0 \$0 1835-4 Overhead Conductors and Devices - Primary \$0 \$0 \$0 \$0 \$0 Overhead Conductors and Devices -\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1835-5 Secondary \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Φn Φn Φn \$0 1840 Underground Conduit 1840-3 Underground Conduit - Bulk Delivery \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1840-4 Underground Conduit - Primary \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1840-5 Underground Conduit - Secondary \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1845 Underground Conductors and Devices \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Underground Conductors and Devices - Bulk \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1845-3 Underground Conductors and Devices -\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1845-4 Primary Underground Conductors and Devices -\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1845-5 Secondary Line Transformers \$501,776 \$0 \$501,776 \$200,711 \$301,066 \$501,776 \$0 \$200,711 \$186,993 1850 \$93,039 \$68,854 \$38,818 1855 \$0 Services \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$452,192 \$0 \$452,192 \$0 \$452,192 \$452,192 \$0 \$0 \$0 \$0 \$0 \$359,007 1860 Meters IERS Placeholder Asset Account \$0 \$0 \$0 1880 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1905 \$15,588 \$15,588 \$0 \$0 \$0 \$0 \$0 \$0 Land \$0 \$0 \$0 Land Rights \$0 \$0 \$0 \$0 \$0 \$0 1906 \$0 \$0 \$0 \$0 \$0 \$0 Buildings and Fixtures \$685,382 \$685.382 \$0 \$0 \$0 1908 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1910 Leasehold Improvements \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1915 Office Furniture and Equipment \$61,120 \$0 \$61,120 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1920 Computer Equipment - Hardware \$58,310 \$0 \$58,310 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

1930	Transportation Equipment	\$762,757	\$0	\$762,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$98,510	\$0	\$98,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960 1970	Miscellaneous Equipment Load Management Controls - Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Tremises												
	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	\$0	4.	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 ©0	\$0 ©0	\$0 \$0	\$0 ©0	\$0 \$0
2010 2105	Electric Plant Purchased or Sold Accum. Amortization of Electric Utility Plant -	\$0	\$0	\$0	\$0	φU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Property, Plant, & Equipment	(\$3,117,866)		(\$3,117,866)			\$0	(\$416,623)	(\$306,689)	(\$242,302)	(\$302)	(\$965,916)	(\$652,610)
2120	Accumulated Amortization of Electric Utility	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Plant - Intangibles						• -						
3046	Balance Transferred From Income	(\$99,865)		(\$99,865)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	\$0		\$0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 ©0	\$0 ©0
4080-1 4080-2	Revenue from Rates SSS Admin Charge	(\$1,085,109) (\$4,200)		(\$1,085,109) (\$4,200)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4080-2	Retail Services Revenues	(\$4,000)		(\$4,000)	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0
4084	Service Transaction Requests (STR)						\$0	\$0		\$0		\$0	\$0
	Revenues	(\$1,000)		(\$1,000)	\$0	\$0			\$0		\$0		
4090	Electric Services Incidental to Energy Sales	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0 (\$34,911)		\$0 (\$34,911)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4210 4215	Rent from Electric Property Other Utility Operating Income	(\$34,911) \$0		(\$34,911) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4220	Other Electric Revenues	\$0		\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0
4225	Late Payment Charges	(\$6,024)		(\$6,024)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	(\$7,100)		(\$7,100)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	(\$7,100)		(\$7,100)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240 4245	Provision for Rate Refunds Government Assistance Directly Credited to	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
4243	Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
4310	Regulatory Credits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
4315	Decree of the Florida Blood Leave Inc. Office.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$75,000)		(\$75,000)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0
4330	Costs and Expenses of Merchandising,	\$20,000		\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Jobbing, Etc.	\$20,000		\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Hedges Profits and Losses from Financial Instrument												
4340	Investments	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility				00		00		•••			40	00
	Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Plant Gain on Disposition of Utility and Other	• •		**	•	**	•	• •	•		**	**	•
4355	Property	\$0		\$0	\$0	\$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	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4070	Emission	Q O		ψ0	Q U	ų.	Ψ	•	Ų.	Ψ	Ų0	Ψο	Ψ
4370	Losses from Disposition of Allowances for Emission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$232,000)		(\$232,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	\$232,000		\$232,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	(\$4,000)		(\$4,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Amortization Interest and Dividend Income	(\$9,000)		(\$9,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Equity in Earnings of Subsidiary Companies	(\$9,000) \$0		(\$9,000)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
4705	Power Purchased	\$1,771,657		\$1,771,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$160,901		\$160,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0 \$0		\$0 ©0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0
4712	Charges-One-Time	\$0		\$0	\$0	\$0	\$0	φU	\$0	\$0	\$0	ΦΟ	\$0

4714	Charges-NW	\$146,297	\$146,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4716	Charges-CN	\$84,093	\$84,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4730 4750	Rural Rate Assistance Expense Charges-LV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
5005	Operation Supervision and Engineering	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5014	Transformer Station Equipment - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5015	Labour Transformer Station Equipment - Operation												
00.0	Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5016	Distribution Station Equipment - Operation	\$1,087	\$1,087	\$1,087	\$0	\$1,087	\$465	\$339	\$281	\$1	\$1,087	\$0	
5017	Labour Distribution Station Equipment - Operation												
5017	Supplies and Expenses	\$205	\$205	\$205	\$0	\$205	\$88	\$64	\$53	\$0	\$205	\$0	
5020	Overhead Distribution Lines and Feeders -	\$235,093	\$235,093	\$94,037	\$141,056	\$235,093	\$39,846	\$29,488	\$24,703	\$0	\$94,037	\$87,425	
	Operation Labour	Ψ200,090	\$255,095	ψ34,037	φ141,030	Ψ233,033	ψ39,040	Ψ29,400	\$24,703	ΨÜ	φ34,037	ψ01,423	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$42,915	\$42,915	\$17,166	\$25,749	\$42,915	\$7,274	\$5,383	\$4,509	\$0	\$17,166	\$15,959	
5030	Overhead Subtransmission Feeders -	04 470	04 470	04 470		04.470	*****	0.100	# 000		04 470		
	Operation	\$1,476	\$1,476	\$1,476	\$0	\$1,476	\$625	\$463	\$388	\$0	\$1,476	\$0	
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5040	Underground Distribution Lines and Feeders -												
3040	Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5045	Underground Distribution Lines & Feeders -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5050	Operation Supplies & Expenses Underground Subtransmission Feeders -												
5050	Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5055	Underground Distribution Transformers -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5065	Operation Meter Expense	\$64,554	\$64,554	\$0	\$64,554	\$64,554	\$0	\$0	\$0	\$0	\$0	\$51,251	
5070	Customer Premises - Operation Labour	\$04,554 \$0	\$04,554	\$0	\$04,554 \$0	\$04,554 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	
5075		\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Customer Premises - Materials and Expenses								•		• •		
5085 5090	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
0000	Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5095	Overhead Distribution Lines and Feeders -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5096	Rental Paid Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5110	Maintenance of Buildings and Fixtures -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5112	Distribution Stations Maintenance of Transformer Station												
3112	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5114		\$599	\$599	\$599	\$0	\$599	\$257	\$187	\$155	\$1	\$599	\$0	
5400	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5120 5125	Maintenance of Overhead Conductors and												
	Devices	\$5,907	\$5,907	\$2,363	\$3,544	\$5,907	\$1,001	\$741	\$621	\$0	\$2,363	\$2,197	
5130	Maintenance of Overhead Services	\$191	\$191	\$0	\$191	\$191	\$0	\$0	\$0	\$0	\$0	\$119	
5135	Overhead Distribution Lines and Feeders - Right of Way	\$30,669	\$30,669	\$12,268	\$18,401	\$30,669	\$5,198	\$3,847	\$3,223	\$0	\$12,268	\$11,405	
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5150	Maintenance of Underground Conductors and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5155	Devices Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5160	Maintenance of Line Transformers	\$1,814	\$1,814	\$726	\$1,088	\$1,814	\$336	\$249	\$140	\$0 \$0	\$726	\$676	
5175	Maintenance of Meters	\$1,996	\$1,996	\$0	\$1,996	\$1,996	\$0	\$0	\$0	\$0	\$0	\$1,585	
5305	Supervision	\$2,727	\$2,727	\$0	\$2,727	\$2,727	\$0	\$0	\$0	\$0	\$0	\$2,141	
5310 5315	Meter Reading Expense Customer Billing	\$45,939 \$94,081	\$45,939 \$94,081	\$0 \$0	\$45,939 \$94,081	\$45,939 \$94,081	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$25,645 \$73,867	
5320	Collecting	\$94,081	\$94,001	\$0 \$0	\$94,061	\$94,081	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5330	Collection Charges	\$0 85 444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5335 5340	Bad Debt Expense	\$5,444	\$5,444	\$0	\$5,444	\$5,444	\$0	\$0	\$0	\$0	\$0	\$2,497	
3340	Miscellaneous Customer Accounts Expenses	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$1,570	
5405	Supervision	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5410 5415	Community Relations - Sundry Energy Conservation	\$0 \$0	\$0 \$0			\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
5420	Community Safety Program	\$0	\$0			\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	
	<u> </u>												

5425	Miscellaneous Customer Service and	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Informational Expenses Supervision	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0		\$0 \$0			\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0
5515	Advertising Expense	\$0		\$0 \$0			\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0		\$0 \$0			\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0
5605	Executive Salaries and Expenses	\$6,000		\$6,000			\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0
5610	Management Salaries and Expenses	\$122,061		\$122,061			\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
5615	Management Galanes and Expenses						* -	•	•	• •	• •	* -	
3013	General Administrative Salaries and Expenses	\$124,408		\$124,408			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$8,153		\$8,153			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$62,639		\$62,639			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$9,116		\$9,116			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$45,229		\$45,229			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$53,064		\$53,064			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$1,230		\$1,230			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$18,049		\$18,049			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$41,271		\$41,271			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$2,082		\$2,082			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$150,398	\$0	\$150,398			\$0	\$16,716	\$12,302	\$10,134	\$13	\$39,165	\$36,867
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Plant	•••	ΨÜ	Ψ			Ψ	Q O	Q U	Ψ	Ψ	Q U	Ψ
5720	Amortization of Electric Plant Acquisition	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Adjustments		• •	**			*-	• •	• •	•	**	* *	**
5730	Amortization of Unrecovered Plant and	\$0		\$0									
	Regulatory Study Costs												
5735	Amortization of Deferred Development Costs	\$0		\$0									
5740	Amortization of Deferred Charges	\$0		\$0							•	•	
6005	Interest on Long Term Debt	\$68,490		\$68,490				\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$9,297		\$9,297			\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0
6205	Donations	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
6210 6215	Life Insurance Penalties	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
6215	Other Deductions	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
0223	Other Deductions	\$4.424.381	\$0	\$4,424,381	\$1,683,649	\$2,428,120	\$4,111,769	\$323,749	\$238,720	\$194,267	\$161	\$756.898	\$992.544
		ψ+,+2+,00 i	ΨΟ	ψ 4,424,30 1	ψ1,000,0 4 9	ψ <u>ε,4ευ,120</u>	O5 Summary	O4 Summary	ψ2.00,120	φ134,201	φισι	ψ1 JU,UJU	ψ33 ∠, 344
				ſ	\$926,751	\$972,420	\$4,431,481	\$4,431,481	1				
				L	\$920,731	φ812,42U	(\$7,100)	φ4,431,401	1				
				\$n			\$4.424.381	1					

Grouping by Allocator		Adjusted TB		Demand	Customer		Total	Residential	GS <50	GS>50-Regular		GS> 50-TOU		GS >50- Intermediate		metered ed Load	GS <50	GS>50-Regula
1808	\$	-	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ - :	-
1815	\$	-	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ - :	-
1820	\$	1,890.98	\$	1,890.98	\$ -	\$	1,890.98	\$ 809.52	\$ 590.05	\$ 489.74	\$	-	\$	-	\$	-	\$ - :	-
1830	\$	-	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ - :	-
1835	\$	5,907.22	\$	2,362.89	\$ 3,544.33	\$	5,907.22	\$ 1,001.22	\$ 740.96	\$ 620.71	\$	-	\$	-	\$	-	\$ 362.58	22.93
1840	\$	-	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ - :	-
1845	\$	-	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ - :	-
1850	\$	1,813.98	\$	725.59	\$ 1,088.39	\$	1,813.98	\$ 336.35	\$ 248.92	\$ 140.33	\$	-	\$	-	\$	-	\$ 111.58	4.75
1855	\$	191.22	\$	-	\$ 191.22	\$	191.22	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ 19.56	1.24
1860	\$	1,996.02	\$	-	\$ 1,996.02	\$	1,996.02	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ 352.02	59.31
1815-1855	\$	-	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ - :	-
1830 & 1835	\$	310,152.79	\$	124,946.71	\$ 185,206.07	\$ 310	0,152.79	\$ 52,943.32	\$ 39,180.88	\$ 32,822.51	\$	-	\$	-	\$	-	\$ 18,946.40	1,198.23
1840 & 1845	\$	-	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ - :	-
BCP	\$	-	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ - :	-
BDHA	\$	5,444.23	\$	-	\$ 5,444.23	\$	5,444.23	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$ 2,490.16	457.29
Break Out	\$	(2,967,467.81)	\$	-	\$ -	\$	- ((399,906.87)	\$ (294,386.77)	\$ (232,168.28)	\$	-	\$	-	\$	-	\$ (104,951.62) \$	(7,535.38)
CCV	•	100	Ф		¢.	•		•	e	c	•		Ф		•		•	

\$4,424,381

\$0

CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	:	\$	-	\$ -	\$ - 5	5	-
CEN	\$ 230,389.83	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -		6	-	\$ -	\$ - 9	6	-
CEN EWMP	\$ 1,932,557.90	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -		6	-	\$ -	\$ - 9	5	-
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -		6	-	\$ -	\$ - 5	8	-
CWCS	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ - \$	-	\$ -		5	-	\$ -	\$ 0.00	5	0.00
CWMC	\$ 516,746.31	\$ -	\$ 516,746.31	\$ 516,746.31	\$ -	\$ - \$	-	\$ -		6	-	\$ -	\$ 91,133.05	6	15,354.84
CWMR	\$ 45,939.31	\$ -	\$ 45,939.31	\$ 45,939.31	\$ -	\$ - \$	-	\$ -		6	-	\$ -	\$ 4,232.78	8	16,061.70
CWNB	\$ 86,707.50	\$ -	\$ 98,807.50	\$ 98,807.50	\$ -	\$ - \$	-	\$ -		5	-	\$ -	\$ 12,804.56	5	8,098.02
DCP	\$ 17,766.63	\$ 17,766.63	\$ -	\$ 17,766.63	\$ 9,746.78	\$ 4,785.15 \$	2,786.33	\$ -		6	-	\$ -	\$ - 9	6	-
LPHA	\$ (6,024.00)	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -		6	-	\$ -	\$ - 5	8	-
LTNCP	\$ 501,776.37	\$ 200,710.55	\$ 301,065.82	\$ 501,776.37	\$ 93,039.11	\$ 68,853.90 \$	38,817.54	\$ -		5	-	\$ -	\$ 30,864.04	5	1,313.62
NFA	\$ (124,989.02)	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -		6	-	\$ -	\$ - 9	6	-
NFA ECC	\$ 1,872,469.16	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -		6	-	\$ -	\$ - 9	6	-
O&M	\$ 484,185.89	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -		6	-	\$ -	\$ - 9	5	-
PNCP	\$ 1,733,003.04	\$ 987,112.04	\$ 745,891.00	\$ 1,733,003.04	\$ 418,266.24	\$ 309,539.29 \$	259,306.50	\$ -		6	-	\$ -	\$ 76,303.91	6	4,825.71
SNCP	\$ 870,332.97	\$ 348,133.19	\$ 522,199.78	\$ 870,332.97	\$ 147,513.51	\$ 109,167.85 \$	91,451.83	\$ -		6	-	\$ -	\$ 53,420.52	6	3,378.49
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	:	5	-	\$ -	\$ - 9	5	-
Total	\$ 5,520,791	\$ 1,683,649	\$ 2,428,120	\$ 4,111,769	\$ 323,749	\$ 238,720 \$	194,267	\$ -		\$	-	\$ -	\$ 186,090	\$	43,241

Allocation of Miscellaneous Revenue

Allocation of General Plant and Administration

7 2 3 7 2 3 GS <50 GS>50-Regular Street Light Total - Custome Residential GS <50 GS>50-Regular Street Light Total - Mis Residential GS <50 GS>50-Regular Street Light Total - A&G \$0 \$76,304 \$4,826 \$202,465 \$745,891 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$53,421 \$3,378 \$141,746 \$522,200 \$30,864 \$1,314 \$81,895 \$301,066 \$0 \$79,748 \$13,437 \$0 \$452,192 \$0 \$9,176 \$1,623 \$1,694 \$15,588 \$0 \$0 \$3,096 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$74,476 \$0 \$685.382 \$136,103 \$71,362 \$0 \$0 \$0 \$0 \$403,440 \$35,977 \$12,137 \$6,364 \$6,641 \$61,120 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$34,323 \$11,579 \$6,071 \$6,336 \$58,310 \$0 \$0 \$106,947 \$36,079 \$18,917 \$19,743 \$181,686

\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$448,986 \$0 \$57,987 \$0 \$0 \$0 \$0	\$151,469 \$0 \$19,562 \$0 \$0 \$0 \$0	\$79,418 \$0 \$10,257 \$0 \$0 \$0 \$0	\$82,884 \$0 \$10,704 \$0 \$0 \$0 \$0	\$762,757 \$0 \$98,510 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
\$0 \$0 \$0 \$0 \$0 \$0 (\$111,819)	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$254,336)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$1,027,050)	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 (\$662,157)	\$0 \$0 \$0 \$0 \$0 \$0 (\$223,383)	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 (\$122,235)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$1,124,901)	\$0 \$0 \$0 \$0 \$0 \$0
\$0	\$0	\$0	\$0						\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	(\$58,784) \$0 (\$656,835) (\$2,603) (\$2,470)	(\$19,831) \$0 (\$253,008) (\$430) (\$682)	(\$10,398) \$0 (\$101,248) (\$27) (\$461)	(\$10,852) \$0 (\$74,018) (\$1,140) (\$387)	(\$99,865) \$0 (\$1,085,109) (\$4,200) (\$4,000)	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0
\$0	\$0	\$0 \$0	\$0	(\$618)	(\$170)	(\$115)	(\$97) \$0	(\$1,000)	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 (\$18,900) \$0 \$0 (\$3,907)	\$0 \$0 (\$6,522) \$0 \$0 (\$1,530)	\$0 \$0 (\$3,804) \$0 \$0 (\$585)	\$0 (\$5,686) \$0 \$0 (\$3)	\$0 \$0 (\$34,911) \$0 \$0 (\$6,024)	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$7,100) \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$4,383) \$0	(\$1,212) \$0	(\$818) \$0	(\$687) \$0	(\$7,100) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$46,315) \$12,351	(\$12,782) \$3,408	(\$8,649) \$2,307	(\$7,254) \$1,934	(\$75,000) \$20,000	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	(\$143,267)	(\$39,538)	(\$26,756)	(\$22,440)	(\$232,000)	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$143,267 (\$2,470) \$0	\$39,538 (\$682) \$0	\$26,756 (\$461) \$0	\$22,440 (\$387) \$0	\$232,000 (\$4,000) \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	(\$5,555) \$0 \$0 \$0 \$0 \$0 \$0	(\$1,536) \$0 \$0 \$0 \$0 \$0 \$0	(\$1,037) \$0 \$0 \$0 \$0 \$0 \$0	(\$871) \$0 \$0 \$0 \$0 \$0 \$0	(\$9,000) \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$854,379 \$77,594 \$0 \$0	\$0 \$0 \$480,205 \$43,612 \$0 \$0	\$0 \$0 \$401,208 \$36,438 \$0 \$0	\$0 \$0 \$35,864 \$3,257 \$0 \$0	\$0 \$0 \$1,771,657 \$160,901 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0

\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$70,552 \$0 \$40,554 \$0 \$0	\$39,654 \$0 \$22,793 \$0 \$0	\$33,130 \$0 \$19,044 \$0 \$0	\$2,962 \$0 \$1,702 \$0 \$0	\$146,297 \$0 \$84,093 \$0 \$0	\$0 \$0 \$0 \$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
\$14,430	\$913	\$38,288	\$141,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,634	\$167	\$6,989	\$25,749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$11,385	\$1,918	\$0	\$64,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
\$363	\$23	\$962	\$3,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$20	\$1	\$52	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,882	\$119	\$4,995	\$18,401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$112 \$352	\$5 \$59	\$296 \$0	\$1,088 \$1,996	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 (\$0) \$0 (\$0) (\$0) \$0
\$352 \$353	\$223	\$9	\$2,727	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$0)
\$4,233	\$16,062	\$0	\$45,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
\$12,192	\$7,711	\$311	\$94,081	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,490	\$457	\$0	\$5,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$259	\$164	\$7	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 80
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,705	\$1,023	\$692	\$580	\$6,000	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,377	\$20,802	\$14,077	\$11,806	\$122,061	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,825	\$21,202	\$14,347	\$12,033	\$124,408	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,035	\$1,389	\$940	\$789	\$8,153	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,681	\$10,675	\$7,224	\$6,059	\$62,639	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,366	\$1,810	\$949	\$991	\$9,116	\$0
\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$27,930	\$0 \$7,708	\$0 \$5.246	\$0 \$4,375	\$0 \$45,229	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$27,930 \$0	\$7,708 \$0	\$5,216 \$0	\$4,375 \$0	\$45,229 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$32,769	\$9,043	\$6,120	\$5,133	\$53,064	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$760	\$210	\$142	\$119	\$1,230	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,146	\$3,076	\$2,081	\$1,746	\$18,049	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,486	\$7,033	\$4,760	\$3,992	\$41,271	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,286	\$355	\$240	\$201	\$2,082	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$6,867	\$750	\$10,146	\$54,630						\$33,319	\$11,240	\$5,894	\$6,151	\$56,604	\$0
\$0	\$0	\$0	\$0						\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0						\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0						\$0	\$0	\$0	\$0	\$0	\$0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,316	\$13,601	\$7,131	\$7,442	\$68,490	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,473	\$1,846	\$968	\$1,010	\$9,297	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0	\$0 ©0	\$0 ©0	\$0	\$0 \$0	\$0 \$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$186,090	\$43.241	\$233.826	\$1,455,700	(\$790,489)	(\$294.976)	(\$125.297)	(\$99,448)	(\$1,310,209)	\$1,861,231	\$843.920	\$637,488	\$186.454	\$3,529,093	(\$7,100)

GS>50-TOU GS>50 Unmetered Scattered Load SS 50-Regular GS>50-Regular GS>50-Regul	_																		
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		GS> 50-TOU				GS <	50	GS>50-Regular	GS> 50-TOU		Sc		GS <50	GS>50-Regular		GS> 50-TOU		S	Unmetered cattered Load
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9	-	\$ -	\$ - \$	\$	-	\$ - \$	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9	-	\$ -	\$ - \$	\$	-	\$ - \$	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9	-	\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9		\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9	-	\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9		\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9	-	\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9		\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9	-	\$ -	\$ - 9	\$	-	\$ - 9		\$	- \$	-	\$	
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9	-	\$ -	\$ - 9	\$	-	\$ - 9	-	\$	- \$	-	\$	-
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9	-	\$ -	\$ - 9	\$	-	\$ - 9		\$	- \$	-	\$	
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	-	\$	-	\$ -	\$ -	9		\$ _	\$ - 9	\$	-	\$ - 9		\$	- \$	-	\$	-
	\$	-	Ś	-	\$ -	· \$ -	9		\$ _	\$ - 3	\$	-	\$ (212.142.86) \$	(111,231,25)	Ś	- Š	-	\$	-
	\$	-	\$	-	\$ -	\$ -	9		\$ _	\$ - 9	\$	-	\$ - 9		\$	- \$	-	\$	-

\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ 62,446.82	\$ 52,173.90	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ 523,816.98	437,645.56	-	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	(852.11) \$	(576.63)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	(1,529.78) \$	(584.69)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	(37,944.00) \$	(22,043.08)	\$ -	\$ -	\$ -	\$ 15,447.00	\$ 8,099.21	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ 371,835.68	194,961.78	-	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ 82,516.04	\$ 55,839.01	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ - \$	- \$	\$	40,326 -\$	23,204	\$ -	\$ -	\$ -	\$ 843,920	\$ 637,488	\$ -	\$ -	\$

AS O 📆 C 🎏 T ALLOCATION STUDY Kiiwian Hydro Inc. 2 EI 1 1 293 3 4 5 7 8 9 10 11 12 13 Sheet 06 Composite Allocator Detail Worksheet - Initial Application Output Sheet Details How Various Composite Allocators are Demand Allocators can be found in columns C to AG Customer Allocators can be found in columns AJ to BN 20 21 22 Demand Allocators **Customer Allocators** 2 2 **Demand Total** Residential GS <50 GS>50-Regular Street Light **Customer Total** Residential GS <50 GS>50-Regular Street Light Total 24 Composite allocators Rate Base Conservation and Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1565 Management 29 1805-1 Land Station >50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 30 1805-2 Land Station <50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 31 1805 \$0 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1806-1 Land Rights Station >50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Land Rights Station <50 kV 34 1806-2 \$0 \$0 \$0 \$0 \$0 \$0 **\$**0 \$0 \$0 \$0 35 1806 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 37 Buildings and Fixtures > 50 kV 1808-1 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 38 1808-2 Buildings and Fixtures < 50 KV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 39 1808 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 40 41 1810-1 Leasehold Improvements >50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 42 1810-2 Leasehold Improvements <50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 **\$**0 43 \$0 1810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 44 Transformer Station Equipment -1815 Normally Primary above 50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 **\$**0 46 Distribution Station Equipment -1820-1 Normally Primary below 50 kV (Bulk) \$17,767 \$9,747 \$4,785 \$2,786 \$448 \$0 \$0 \$0 \$0 \$0 \$17,767 Distribution Station Equipment -Normally Primary below 50 kV 48 1820-2 (Primary) \$489,851 \$207,563 \$153,608 \$128,680 \$0 \$0 \$0 \$0 \$0 \$0 \$489,851 Distribution Station Equipment -Normally Primary below 50 kV 1820-3 (Wholesale Meters) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 50 1820 Total \$507,618 \$217,310 \$158,393 \$131,466 \$448 \$0 \$0 \$0 \$0 \$0 \$507,618 51 \$0 52 1815 & 1820 Total \$507,618 \$217,310 \$158,393 \$131,466 \$448 \$0 \$0 \$507,618 53 54 1825-1 Storage Battery Equipment > 50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 55 1825-2 Storage Battery Equipment <50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 56 1825 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 57 Poles, Towers and Fixtures -58 1830-3 Subtransmission Bulk Delivery \$0 \$0 \$0 **\$**0 \$0 \$0 \$0 \$0 \$0 \$0 1830-4 Poles, Towers and Fixtures - Primary \$210,703 \$155,931 \$130,626 \$0 \$745,891 \$462,296 \$76,304 \$4,826 \$202,465 \$745,891 Poles, Towers and Fixtures -1830-5 Secondary \$147,514 \$109,168 \$91,452 \$0 \$522,200 \$323,655 \$53,421 \$3,378 \$141,746 \$522,200 61 1830 \$845,394 \$358,216 \$265,099 \$222,078 \$0 \$1,268,091 \$785,951 \$129,724 \$8,204 \$344,211 \$2,113,485 62 Overhead Conductors and Devices -1835-3 Subtransmission Bulk Delivery \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Overhead Conductors and Devices 64 \$0 1835-4 Primary \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Overhead Conductors and Devices 1835-5 Secondary \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 66 1835 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 67 68 1830 & 1835 Total \$845,394 \$358,216 \$8,204 \$344,211 \$265,099 \$222,078 \$0 \$1,268,091 \$785,951 \$129,724 Underground Conduit - Bulk Delivery

	Α	В	С	D	Е	F	J	Х	Υ	Z	AA	AE	AS
	1840-4	Underground Conduit - Primary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1840-5	Underground Conduit - Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1840	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74		Underground Conductors and											
75	1845-3	Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Underground Conductors and		•	**	**	**	**	**	**	•	**	**
76	1845-4	Devices - Primary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1015 5	Underground Conductors and									Φ0		
	1845-5 1845	Devices - Secondary Total	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
79	1043	Total	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ψ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	40
80	1840 & 1845	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81			*****	•	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •			•	• • • • • • • • • • • • • • • • • • • •	•	******	
82 83	1850	Line Transformers	\$200,711	\$93,039	\$68,854	\$38,818	\$0	\$301,066	\$186,993	\$30,864	\$1,314	\$81,895	\$501,776
84	1815- 1850	Total	\$1,553,722	\$668,566	\$492,346	\$392,362	\$448	\$1,569,157	\$972,944	\$160,588	\$9,518	\$426,106	\$3,122,879
85			¥ 1,000,1 ==	*,	¥ :==,= :=	***-,**-	****	**,,,	***-,***	*****	40,0.0	* 1.20,110	V 0,1-2,010
86	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	4045 4055	Tatal	£4 550 700	\$000 F00	£400.040	#200 200	0440	64 500 457	P070 044	£400 500	₾ 0.540	£400.400	60 400 070
88	1815- 1855	Total	\$1,553,722	\$668,566	\$492,346	\$392,362	\$448	\$1,569,157	\$972,944	\$160,588	\$9,518	\$426,106	\$3,122,879
90	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$452,192	\$359,007	\$79,748	\$13,437	\$0	\$452,192
91													
92	1815-1860	Total	\$1,553,722	\$668,566	\$492,346	\$392,362	\$448	\$2,021,348	\$1,331,951	\$240,337	\$22,954	\$426,106	\$3,575,071
93 94	1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	1000	II NO Flaceholder Asset Account	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨU	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
96	1815-1880	Total	\$1,553,722	\$668,566	\$492,346	\$392,362	\$448	\$2,021,348	\$1,331,951	\$240,337	\$22,954	\$426,106	\$3,575,071
97	1505 1000	T	0.4 550 700	0000 500	0.400.040	*	0110	00.004.040	# 1 001 051	0040.007	000.054	0.100.100	00 575 074
	1565-1880 Distribution	Total GFA - Distribution plant (credit to	\$1,553,722	\$668,566	\$492,346	\$392,362	\$448	\$2,021,348	\$1,331,951	\$240,337	\$22,954	\$426,106	\$3,575,071
	Plant	contributed capital)	\$3,575,071	\$2,000,517	\$732,683	\$415,317	\$426,554						
		GFA - Distribution plant (exclude											
100		credit for contributed capital)	\$3,575,071	\$2,000,517	\$732,683	\$415,317	\$426,554						
101													
102		Accum Depreciation - NFA	(\$1,992,965)	(\$1,069,232)	(\$418,508)	(\$250,588)	(\$254,638)						
103		Accum Depreciation - NFA ECC	(\$1,992,965)	(\$1,069,232)	(\$418,508)	(\$250,588)	(\$254,638)						
104	NFA	Net Fixed Assets	\$1,582,106	\$931,285	\$314,175	\$164,729	\$171,917						
405	NEA E00	Net Fixed Assets Excluding credit for	04 500 400	0004.005	0044475	0404.700	0.174.047						
105	NFA ECC	Capital Contribution	\$1,582,106	\$931,285	\$314,175	\$164,729	\$171,917						
100													
107	1830-4	Primary Poles Demand and Customer	\$1,243,152	\$672,999	\$232,235	\$135,452	\$202,465						
100	1830-5	Secondary Poles Demand and Customer	£070 222	£474 460	\$460 E00	\$04.930	¢4.44.746						
	POLE	Customer	\$870,333	\$471,168	\$162,588	\$94,830	\$141,746						
110													
111													
112 113													
114													
115													
	Operating ar	nd Maintenance	,	Allocate all the cos	ts to the O and M e	xpenses before using	g it as a composite	allocator.					
117													
118	<u>Acccounts</u>												
119	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
120	5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	5012	Station Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
121	5012	Expense	φ0	\$0	\$0	Φ0	Φ0	Φ0	φυ	Φ0	ΦU	φυ	
122	5014	Transformer Station Equipment -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122		Operation Labour Transformer Station Equipment -											
123	5015	Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	5016	Distribution Station Equipment -	\$1,087	\$465	\$339	\$281	\$1	\$0	\$0	\$0	\$0	\$0	
124	5510	Operation Labour	ψ1,007	Ψ-100	φοσσ	Ψ201	Ψ¹	ΨΟ	Ψυ	ΨΟ	ΨΟ	ΨΟ	
125	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$205	\$88	\$64	\$53	\$0	\$0	\$0	\$0	\$0	\$0	
120	5000	Overhead Distribution Lines and	604.007	COO.040	P00 400	604 700	60	£400.700	007.405	C4.4.400	CO40	(*20,000	
126	5020	Feeders - Operation Labour	\$94,037	\$39,846	\$29,488	\$24,703	\$0	\$102,768	\$87,425	\$14,430	\$913	\$38,288	
	FOOF	Overhead Distribution Lines &	647.400	A7 07 4	65.000	64.500	60	640.700	645.050	60.001	0407	60.000	
127	5025	Feeders - Operation Supplies and Expenses	\$17,166	\$7,274	\$5,383	\$4,509	\$0	\$18,760	\$15,959	\$2,634	\$167	\$6,989	
121	F000	Overhead Subtransmission Feeders -	04.475	****	***	****			**	•-	* -	**	
128	5030	Operation	\$1,476	\$625	\$463	\$388	\$0	\$0	\$0	\$0	\$0	\$0	
	5035	Overhead Distribution Transformers-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
129	- 200	Operation	40	Ψ0	ΨΟ	40	40	ΨΟ	4 5	40	40	Ψ3	
130	5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
.00		- COGOIO OPOIGNOII LADOUI											

	А	В	С	D	Е	F	J	Х	Υ	Z	AA	AE	AS
		Underground Distribution Lines &				•				•	•		
	5045	Feeders - Operation Supplies &	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
131		Expenses											
132	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
132		Underground Distribution	1		4.								
133	5055	Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
134	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$64,554	\$51,251	\$11,385	\$1,918	\$0	
	5070	Customer Premises - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
135		Labour	**	**	**	**	**	**	**	**	**	**	
136	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
137	5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	5090	Underground Distribution Lines and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
138	3090	Feeders - Rental Paid	φυ	ΦΟ	φυ	φυ	ΦΟ	φU	Ψ	ΦΟ	φυ	φυ	
400	5095	Overhead Distribution Lines and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
139 140	5096	Feeders - Rental Paid Other Rent	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
140		Maintenance Supervision and											
141	5105	Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	5110	Maintenance of Buildings and	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
142	3110	Fixtures - Distribution Stations	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	
4.40	5112	Maintenance of Transformer Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
143		Equipment Maintenance of Distribution Station											
144	5114	Equipment	\$599	\$257	\$187	\$155	\$1	\$0	\$0	\$0	\$0	\$0	
	5120	Maintenance of Poles, Towers and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
145	5120	Fixtures	φU	φU	φυ	Φυ	ΦU	ΦU	Φυ	ΦU	ΦΟ	Φυ	
, , ,	5125	Maintenance of Overhead	\$2,363	\$1,001	\$741	\$621	\$0	\$2,582	\$2,197	\$363	\$23	\$962	
146 147	5130	Conductors and Devices Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$139	\$119	\$20	\$1	\$52	
147		Overhead Distribution Lines and											
148	5135	Feeders - Right of Way	\$12,268	\$5,198	\$3,847	\$3,223	\$0	\$13,406	\$11,405	\$1,882	\$119	\$4,995	
	5145	Maintenance of Underground Conduit	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
149	3143		ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	
150	5150	Maintenance of Underground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
150		Conductors and Devices Maintenance of Underground											
151	5155	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
152 153 154	5160	Maintenance of Line Transformers	\$726	\$336	\$249	\$140	\$0	\$792	\$676	\$112	\$5	\$296	
153	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$1,996	\$1,585	\$352	\$59	\$0	
154	5305	Supervision	\$ 0	\$0	\$0	\$0	\$0 \$0	\$2,717	\$2,141	\$353	\$223	\$9	
155	5310 5315	Meter Reading Expense Customer Billing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$45,939 \$93,770	\$25,645 \$73,867	\$4,233 \$12,192	\$16,062 \$7,711	\$0 \$311	
155 156 157	5320	Collecting	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$93,770	\$73,007	\$12,192	\$7,711	\$0	
158	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
159	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
160	5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$5,444	\$2,497	\$2,490	\$457	\$0	
161	5340	Miscellaneous Customer Accounts	\$0	\$0	\$0	\$0	\$0	\$1,993	\$1,570	\$259	\$164	\$7	
162		Expenses											
163	O&M DC	Total	\$129,926	\$55,090	\$40,761	\$34,073	\$2	\$354,862	\$276,336	\$50,704	\$27,822	\$51,909	
164													
	O&M	Total Demand and Customer	\$536,698	\$331,426	\$91,465	\$61,895	\$51,911						
166													
167	Accounts												
	4705	Power Purchased	\$1,771,657	\$854,379	\$480,205	\$401,208	\$35,864	\$1,771,657					
170	4708	Charges-WMS	\$160,901	\$77,594	\$43,612	\$36,438	\$3,257	\$160,901					
171	4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0					
	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0					
	4714	Charges-NW	\$146,297	\$70,552	\$39,654	\$33,130	\$2,962	\$146,297					
174 175		Charges-CN Rural Rate Assistance Expense	\$84,093 \$0	\$40,554 \$0	\$22,793 \$0	\$19,044 \$0	\$1,702 \$0	\$84,093 \$0					
175		Charges-LV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
	5685	Independent Market Operator Fees	ΨΟ	Ψυ	ΨΟ	ΨΟ	ΨΟ	ΨΟ					
177		and Penalties	\$0	\$0	\$0	\$0	\$0	\$0					
178													
179	COP	Cost of Power	\$2,162,948	\$1,043,079	\$586,264	\$489,819	\$43,785	\$2,162,948					
180	Acccounts												
	5005	Operation Supervision and											
182		Engineering	\$0	\$0	\$0	\$0	\$0	\$0					
	5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0					
	5012	Station Buildings and Fixtures											
184	5044	Expense	\$0	\$0	\$0	\$0	\$0	\$0					
	5014	Transformer Station Equipment -	60	60	60	60	60	6 0					
185	5015	Operation Labour Transformer Station Equipment -	\$0	\$0	\$0	\$0	\$0	\$0					
186	0010	Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0					
	5016	Distribution Station Equipment -											
187		Operation Labour	\$1,087	\$465	\$339	\$281	\$1	\$1,087					
	5017	Distribution Station Equipment -		***		*							
188		Operation Supplies and Expenses	\$205	\$88	\$64	\$53	\$0	\$205					

	Α	В	С	D	Е	F	J	Х	Υ	Z	AA	AE	AS
	5020	Overhead Distribution Lines and										•	
189		Feeders - Operation Labour	\$235,093	\$127,271	\$43,918	\$25,615	\$38,288	\$235,093					
	5025	Overhead Distribution Lines &											
		Feeders - Operation Supplies and											
190		Expenses	\$42,915	\$23,233	\$8,017	\$4,676	\$6,989	\$42,915					
	5030	Overhead Subtransmission Feeders -											
191	5005	Operation Overhead Distribution Transformers-	\$1,476	\$625	\$463	\$388	\$0	\$1,476					
192	5035	Operation	\$0	\$0	\$0	\$0	\$0	\$0					
192	5040	Underground Distribution Lines and	Φ0	Φυ	Φυ	Φυ	Ψ	φυ					
193	3040	Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0					
	5045	Underground Distribution Lines &	**	**	**	**	**	**					
		Feeders - Operation Supplies &											
194		Expenses	\$0	\$0	\$0	\$0	\$0	\$0					
	5050	Underground Subtransmission											
195		Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0					
400	5055	Underground Distribution											
196	5005	Transformers - Operation	\$0	\$0 \$51.251	\$0 \$11.395	\$0 \$1.018	\$0 \$0	\$0 \$64.554					
197	5065 5070	Meter Expense Customer Premises - Operation	\$64,554	\$51,251	\$11,385	\$1,918	\$0	\$64,554					
198	5070	Labour	\$0	\$0	\$0	\$0	\$0	\$0					
	5075	Customer Premises - Materials and	•	4 0	Ψ	Ψ	4 0	Ų.					
199	00.0	Expenses	\$0	\$0	\$0	\$0	\$0	\$0					
200	5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0					
	5090	Underground Distribution Lines and											
201		Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0					
	5095	Overhead Distribution Lines and		_			_						
202	5000	Feeders - Rental Paid	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0					
203	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0					
204	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0					
204	5110	Maintenance of Buildings and	\$0	φυ	20	\$0	φυ	\$0					
205	0.10	Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0					
	5112	Maintenance of Transformer Station	**	**	**	**	**	**					
206		Equipment	\$0	\$0	\$0	\$0	\$0	\$0					
	5114	Maintenance of Distribution Station											
207		Equipment	\$599	\$257	\$187	\$155	\$1	\$599					
	5120	Maintenance of Poles, Towers and											
208		Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
209	5125	Maintenance of Overhead	\$5,907	¢2 100	¢4 404	\$644	\$962	\$5,907					
	5130	Conductors and Devices Maintenance of Overhead Services	\$5,907 \$191	\$3,198 \$119	\$1,104 \$20	\$1	\$52	\$5,907 \$191					
210	5135	Overhead Distribution Lines and	Ψ131	ψιισ	ΨΖΟ	Ψī	ΨΟΖ	φίσι					
211	0100	Feeders - Right of Way	\$30,669	\$16,603	\$5,729	\$3,342	\$4,995	\$30,669					
	5145		******	* -,	***	*	* /	****					
212		Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0					
	5150	Maintenance of Underground											
213		Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
	5155	Maintenance of Underground											
214		Services	\$0	\$0	\$0	\$0	\$0	\$0					
215	5160 5175	Maintenance of Line Transformers	\$1,814 \$1,996	\$1,012 \$1,585	\$360 \$352	\$145 \$59	\$296 \$0	\$1,814 \$1,996					
210	5175	Maintenance of Meters Supervision	\$2,727	\$2,141	\$352 \$353	\$223	\$0 \$9	\$2,727					
218	5310	Meter Reading Expense	\$45,939	\$25,645	\$4,233	\$16,062	\$0 \$0	\$45,939					
219	5305 5310 5315	Customer Billing	\$94,081	\$73,867	\$12,192	\$7,711	\$311	\$94,081					
220	5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0					
221	5320 5325 5330	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0					
222	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0					
223	5335	Bad Debt Expense	\$5,444	\$2,497	\$2,490	\$457	\$0	\$5,444					
	5340	Miscellaneous Customer Accounts			****	***	-	****					
224	E40E	Expenses	\$2,000	\$1,570 \$0	\$259	\$164	\$7 \$0	\$2,000					
225	5405 5410	Supervision	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
226	5410 5415	Community Relations - Sundry Energy Conservation	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
228	5415 5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0					
		Miscellaneous Customer Service and	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨU	ΨΟ					
229	5425	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0					
230	5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0					
231	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0					
232	5425 5505 5510 5515 5520	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0					
233	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0					
234	5605	Executive Salaries and Expenses	\$6,000	\$3,705	\$1,023	\$692	\$580	\$6,000					
	5040	Management Salaries and Expenses	@400.0E:	A75 A	***	**	044.00=	0100.05					
235	5610		\$122,061	\$75,377	\$20,802	\$14,077	\$11,806	\$122,061					
226	5615	General Administrative Salaries and Expenses	\$124,408	\$76,825	\$21,202	\$14,347	\$12,033	\$124,408					
230	5615 5620	Office Supplies and Expenses	\$8,153	\$5,035	\$1,389	\$940	\$789	\$8,153					
		Administrative Expense Transferred	ψυ, 100	ψυ,000	ψ1,505	ψ3 -1 0	Ψίθε	ψ0,100					
238	5625	Credit	\$0	\$0	\$0	\$0	\$0	\$0					
239	5625 5630 5635	Outside Services Employed	\$62,639	\$38,681	\$10,675	\$7,224	\$6,059	\$62,639					
240	5635	Property Insurance	\$9,116	\$5,366	\$1,810	\$949	\$991	\$9,116					
241	5640 5645	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0					
242	5645	Employee Pensions and Benefits	\$45,229	\$27,930	\$7,708	\$5,216	\$4,375	\$45,229					
243	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0					

	A B	С	D	E	F	J	Х	Y	Z	AA	AE	AS
244	5655 Regulatory Expenses	\$53,064	\$32,769	\$9,043	\$6,120	\$5,133	\$53,064			701	,,,,	7.0
	5660 General Advertising Expenses	\$1,230	\$760	\$210	\$142	\$119	\$1,230					
246	5665 Miscellaneous General Expenses	\$18,049	\$11,146	\$3,076	\$2,081	\$1,746	\$18,049					
247	5670 Rent 5675 Maintenance of General Plant	\$0 \$41,271	\$0 \$25,486	\$0 \$7,033	\$0 \$4,760	\$0 \$3,992	\$0 \$41,271					
249		\$2,082	\$1,286	\$355	\$240	\$201	\$2,082					
250	5681 IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0					
251	5682 IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0					
252	5683 IFRS Placeholder Expense Account	\$ 0	\$0	\$0	\$0	\$0	\$0					
253	5684 IFRS Placeholder Expense Account 6105 Taxes Other Than Income Taxes	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
255		\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0					
256	6210 Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0					
257	6215 Penalties	\$0	\$0	\$0	\$0	\$0	\$0					
258	6225 Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	-				
260	OM&A Expenses	\$1,030,000	\$635,791	\$175,792	\$118,683	\$99,734	\$1,030,000					
261	Ciliar Expenses	\$1,000,000	4000,101	V,	V.10,000	400,70 1	\$1,000,000					
262												
263 264												
		Demand Alloc	ators					Customer All	ocators			
265		Demand Total		CC .E0	CC: EO Bossilos	Ctroot Limbs	Customer Total			CC: EO Bossulos	Ctroot I inht	Total
	Grouping of Operating and Maintenance	Demand Lotal	Residential	GS <50	GS>50-Regular	Street Light	Customer Total	Residentiai	GS <50	GS>50-Regular	Street Light	lotai
266	Distribution Costs (lines 106 - 148)											
267						_	_					_
268	1808	\$ - 9				\$ -	\$ -		\$ -		\$ - 5	
269	1815 1820	\$ - \$ \$ 1,891 \$		T		\$ - \$ 2	\$ - \$ -	*	\$ - \$ -	\$ - \$ -	\$ - S	
2688 2699 2701 2712 2722 2732 2744 2752 2772 278 2802 2811 282 283 2844 285 286 289 291 292 293 294 295 296 297 298 299 299 300 301 301 301 301 301 301 301 301 301	1830	\$ 1,091 3				\$ -	\$ -		\$ -		\$ - 5	
272	1835	\$ 2,363			\$ 621	\$ -	\$ 2,582	\$ 2,197	\$ 363	\$ 23	\$ 962	
273	1840	\$ - 9	•	Ψ		\$ -	\$ -		\$ -	\$ -	\$ - 5	
274	1845	\$ - 9		T		\$ - \$ -	\$ -		\$ -	•	\$ - 5	
276	1850 1855	\$ 726 \$ \$ - 9				\$ - \$ -	\$ 792 \$ 139				\$ 296 S \$ 52 S	
277	1860	\$ - 9	•	Ţ.	*	\$ -	\$ 1,996				\$ - 5	
278	1815-1855	\$ - 9				\$ -	\$ -				\$ - 9	
279	1830 & 1835	\$ 124,947				\$ -	\$ 134,934				\$ 50,272	
280	1840 & 1845	\$ - 9	•	Ψ	*	\$ -	\$ -	•	\$ -	•	\$ - 5	
282	BCP BDHA	\$ - 9 \$ - 9	•	\$ - \$ -	•	\$ - \$ -	\$ - \$ 5,444		\$ - \$ 2,490	•	\$ - S	*
283	Break Out	\$ - 9		\$ -		\$ -	\$ -		\$ 2,490	\$ -	•	\$ -
284	CCA	\$ - \$	- 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	\$ -
285	CDMPP	\$ - \$		\$ -		\$ -	\$ -	•	\$ -	\$ -	\$ - \$	
286	CEN CEN EWMP	\$ - 9 \$ - 9	•	\$ - \$ -		\$ - \$ -	\$ - \$ -	•	\$ - \$ -	\$ - \$ -	\$ - S	*
288	CREV	\$ - 9	•	\$ - \$ -	*	ъ - \$ -	\$ - \$ -	*	\$ -	\$ -	\$ - 5	•
289	CWCS	\$ - 9		\$ -	•	\$ -	\$ -	•	\$ -	\$ -	\$ - 5	•
290	CWMC	\$ - 9		\$ -	\$ -	\$ -	\$ 64,554				\$ - 5	\$ -
291	CWMR	\$ - 9	•	\$ -	•	\$ -	\$ 45,939				\$ - 5	
292	CWNB DCP	\$ - 9		\$ - \$ -	•	\$ - \$ -			\$ 12,805 \$ -	\$ 8,098 \$ -	\$ 327	
293	LPHA	\$ - 9 \$ - 9		\$ - \$ -		\$ - \$ -	\$ - \$ -	•	\$ -	\$ -	\$ - S	*
295	LTNCP	\$ - 9	•	\$ -	*	\$ -	\$ -	*	\$ -	\$ -	\$ - 9	•
296	NFA	\$ - \$		\$ -	•	\$ -	\$ -	•	\$ -	\$ -	\$ - 9	•
297	NFA ECC	\$ - \$		\$ -	*	\$ -	\$ -		\$ -	\$ -	•	5 -
298	O&M PNCP	\$ - 9 \$ - 9	•	Ψ.	•	\$ - \$ -	\$ - \$ -	*	\$ - \$ -	\$ - \$ -	\$ - S	
300	SNCP	\$ - 9			•	ъ - \$ -	\$ -	•	\$ -	•	\$ - 5	
301	TCP	\$ - 9				\$ -	\$ -		\$ -		\$ - 5	
302 303												
303	Total	\$ 129,926	55,090	\$ 40,761	\$ 34,073	\$ 2	\$ 354,862	\$ 276,336	\$ 50,704	\$ 27,822	\$ 51,909	\$
304												
305		Domand Alle	otorc					Custama: A''	anata ==			
306		Demand Alloc Demand Total		22	00.505	04	Ot 7 : :	Customer All		00.505	04 1111:	
	Grouping of OM&A	Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Total
307	(lines 168 - 240)											
308		-						-				
309	1808	\$ - 9		•		-	\$ -	•	\$ -	•	\$ - 5	
310	1815	\$ - 9		7		\$ -	\$ -	•	\$ -	\$ -	\$ - 5	
311	1820 1830	\$ 1,891 \$ \$ - \$				\$ 2 \$ -	\$ 1,891 \$ -	•	\$ - \$ -	\$ - \$ -	•	\$ - \$ -
313	1835	\$ 5,907	•	Ţ.			\$ 5,907	•	\$ -	\$ -	\$ - 5	*
314	1840	\$ - 9		\$ -		\$ -	\$ -		\$ -	\$ -	\$ - 5	
315	1845	\$ - 9		\$ -		\$ -	\$ -		\$ -	\$ -	•	\$ -
316	1850	\$ 1,814 \$			\$ 145		\$ 1,814		\$ -	\$ -	\$ - 5	
317	1855	\$ 191 \$			\$ 1				\$ - \$ -	\$ - \$ -		\$ - \$ -
312	1860											Ψ -
318	1860 1815-1855	\$ 1,996 \$ \$ - \$				\$ - \$ -	\$ 1,996 \$ -		\$ -	\$ -	\$ - 5	\$ -
309 310 311 312 313 314 315 316 317 318 319 320 321	1860 1815-1855 1830 & 1835	\$ 1,996 \$ \$ - \$ \$ 310,153 \$	- 1	\$ -	\$ -	\$ -	\$ -	\$ -	1	•		

	Α	В	С	D	E		F	J	Χ	Υ	Z	AA	AE	AS
322		ВСР	\$ -	\$ -	\$ -	,	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323		BDHA	\$ 5,444	\$ 2,497	\$ 2,49	00 9	\$ 457	\$ -	\$ 5,444	\$ -	\$ -	\$ -	\$ -	\$ -
324		Break Out	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325		CCA	\$ -	\$ -	\$ -	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
326		CDMPP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327		CEN	\$ -	\$ -	\$ -	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328		CEN EWMP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
329		CREV	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330		cwcs	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331		CWMC	\$,	\$ 51,251				-	\$ 64,554	-	\$ -	\$ -	\$ -	\$ -
332		CWMR	\$ 45,939	25,645				-	\$ 45,939	-	\$ -	\$ -	\$ -	\$ -
333		CWNB	\$ 98,807	\$ 77,578	\$ 12,80	5 5	\$ 8,098	\$ 327	\$ 98,807	\$ -	\$ -	\$ -	\$ -	\$ -
334		DCP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335		LPHA	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
336		LTNCP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
337		NFA	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338		NFA ECC	\$ 9,116	5,366				\$ 991	\$ 9,116	-	\$ -	\$ -	\$ -	\$ -
339		O&M	\$ 484,186	\$ 298,999	\$ 82,51	6 5	\$ 55,839	\$ 46,832	\$ 484,186	\$ -	\$ -	\$ -	\$ -	\$ -
340		PNCP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341		SNCP	\$ -	\$ -	\$ -	,	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342		TCP	\$ -	\$ -	\$ -	,	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322 323 324 325 326 327 329 330 331 332 333 334 335 336 337 340 341 342 343 344														
344		Total	\$ 1,030,000	\$ 635,791	\$ 175,79	2 :	\$ 118,683	\$ 99,734	\$ 1,030,000	\$ -	\$ -	\$ -	\$ -	\$ -

ST ALLOCATION STUDY ATTOM an Hydro Inc. Fb -011-0293 September-30-11 Sheet 07 Amortization Output Wo **Sheet 07 Amortization Output Worksheet - Initial Application** 10 Contributed Capital - 1995 Demand Custome A & G Allocation Allocation Allocation 16 Sub -total Sub-total Sub -total Contributed Description Custome Total Residentia GS <50 GS>50-Regu Street Light Total Residentia GS <50 GS>50-Regular Street Light Sub -total Residentia GS <50 GS>50-Regular Street Light Sub -total ccoun Demand Capital 17 18 1565 19 1805 20 1805-1 21 1805-2 22 1806 23 1806-1 24 1806-2 25 1808-1 27 1808-2 28 1810 29 1810-1 30 1810-2 and Demand Management \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Land Land Station >50 kV Land Station <50 kV Land Rights \$0 \$0 \$0 \$0 \$0 \$0 \$0 Land Rights Station >50 kV Land Rights Station <50 kV Buildings and Fixtures \$0 \$0 Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV \$0 \$0 \$0 \$0 \$0 \$0 SO \$0 Leasehold Improvements \$0 SO Leasehold Improvements >50 kV (Wholesale) Leasehold Improvements ~50 kV (Other \$0 \$0 \$0 \$0 SC \$0 \$0 Sn \$n Transformer Station Equipment - Normally Primary above 50 kV 1815 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Distribution Station Equipment - Normally 1820 Primary below 50 kV \$0 Distribution Station Equipment - Normally 1820-1 Primary below 50 kV (Bulk) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Distribution Station Equipment - Normally 1820-2 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) 35 1820-3 36 1825 1820-3 Storage Battery Equipment 37 1825-1 38 1825-2 39 1830 Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV Poles, Towers and Fixtures \$0 SO \$0 \$0 \$0 \$0 SO \$0 \$0 SO \$0 Poles, Towers and Fixtures -Subtransmission Bulk Delivery 1830-3 \$0 41 1830-4 42 1830-5 43 1835 Poles, Towers and Fixtures - Primary \$0 \$0 \$0 Poles, Towers and Fixtures - Secondary \$0 \$0 \$0 \$0 Overhead Conductors and Devices \$0 \$0 \$0 \$0 \$0 \$0 Overhead Conductors and Devices 1835-3 \$0 1835-4 \$0 \$0 \$0 \$0 \$0 Overhead Conductors and Devices - Primary \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Overhead Conductors and Devices -1835-5 \$0 \$0 \$0 \$0 Secondary 47 1840 48 1840-3 49 1840-4 50 1840-5 51 1845 Underground Conduit Underground Conduit - Bulk Delivery \$0 \$0 Underground Conduit - Primary \$0 \$0 Underground Conduit - Secondary
Underground Conductors and Devices \$0 \$0 \$0 \$0 1845-3 Underground Conductors and Devices - Bulk SO \$0 \$0 \$0 S0 \$0 \$0 \$0 \$0 \$0 Underground Conductors and Devices 1845-4 Primary Underground Conductors and Devices \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1845-5 | 1445-5 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 | 1506 \$0 \$0 \$0 Line Transformers Meters \$0 IFRS Placeholder Expense Account Sub - Total Land Land Rights \$0 \$0 \$0 \$0 \$0 Buildings and Fixtures \$0 \$0 \$0 Leasehold Improvements
Office Furniture and Equipment \$0 \$0 \$0 \$0 Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment \$0 \$0 \$0 \$0 \$0 Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment \$0 \$0 Communication Equipment Miscellaneous Equipment \$0 SO \$0 \$0 \$0 Load Management Controls - Customer \$0 \$0 \$0 \$0 \$0 \$0 1975 Load Management Controls - Utility \$0 SO \$n SO 76 77 1980 78 1990 79 2005 80 2010 Other Tangible Property \$0 \$0 \$0 Property Under Capital Leases Electric Plant Purchased or Solo Sub - Total TOTAL - 1995 85 Accumulated Depreciation - 2105 Capital Contribution Demand Custome A & G Allocation Allocation Allocation Accumulated GS <50 Description Custome Total Residentia GS <50 GS>50-Regul Sub stotal GS <50 GS>50-Regula Sub stotal GS>50-Regular Street Light Sub stotal 88 89 1565 90 1805 91 1805-1 92 1805-2 93 1806 94 1806-1 95 1806-2 Conservation and Demand Management \$0 Land Station >50 kV Land Station <50 kV \$0 \$0 \$0 \$0 \$0 \$0 Land Rights Land Rights Station >50 kV Land Rights Station <50 kV \$0 \$0 \$0 Buildings and Fixtures Buildings and Fixtures > 50 kV

_	Δ	P	_	D	E	F		ш		M	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
99 1	310	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	AW	AA	Al	ВС	BQ
100 1 101 1	810-1	Leasehold Improvements >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
	810-2 815	Leasehold Improvements <50 kV Transformer Station Equipment - Normally	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
102		Primary above 50 kV Distribution Station Equipment - Normally																			
103	320	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
104	320-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1.01	320-2	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
105		Primary below 50 kV (Primary) Distribution Station Equipment - Normally									•			•		•					
	320-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0					
108 1	325 325-1	Storage Battery Equipment Storage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
109 1 110 1	325-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
		Poles, Towers and Fixtures Poles, Towers and Fixtures -	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0					
111	330-3	Subtransmission Bulk Delivery							\$0	•		\$0		\$0 \$0	\$0						
113 1	330-5	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
	335	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
115	335-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
116	335-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1.13	335-5	Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
		Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
119 1	340-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
121 1	340-5	Underground Conduit - Primary Underground Conduit - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
122 1	845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
123	845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
10.1	845-4	Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
124	845-5	Primary Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
		Secondary Line Transformers	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
126 1 127 1 128 1 129 1	355	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
128 1	360 380	Meters IFRS Placeholder Expense Account	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
130	onoral I	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
132 1	enerai i 905	Land	\$0														\$0	\$0	\$0	\$0	\$0
132 1: 133 1: 134 1: 135 1: 136 1:	906 ans	Land Rights Buildings and Fixtures	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
135 1	910	Leasehold Improvements	\$0														\$0	\$0	\$0	\$0	\$0
136 1	915 920	Office Furniture and Equipment Computer Equipment - Hardware	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
138 1	925	Computer Software	\$0														\$0	\$0	\$0	\$0	\$0
137 1 138 1 139 1 140 1	930 935	Transportation Equipment Stores Equipment	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
141 1	940	Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$0														\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0
143 1	945 950	Power Operated Equipment	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
		Communication Equipment																			
144 1	955	Misselles and Equipment	\$0														\$0	\$0	\$0	\$0	\$0
142 1 143 1 144 1 145 1	955 960	Miscellaneous Equipment Load Management Controls - Customer	\$0														\$0	\$0	\$0	\$0	\$0
146	970	Miscellaneous Equipment Load Management Controls - Customer Premises	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
146	970	Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises	\$0 \$0 \$0														\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
146	970	Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment	\$0 \$0 \$0 \$0 \$0 \$0														\$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0
146 1: 147 1: 148 1: 149 1: 150 2	970 975 980 990 905	Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tanqible Property Property Under Capital Leases	\$0 \$0 \$0 \$0 \$0 \$0 \$0														\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146	970 975 980 990 905	Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property	\$0 \$0 \$0 \$0 \$0 \$0														\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
146 147 148 149 150 2 151 2 152 153 154	970 975 980 990 905	Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tancible Property Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1: 147 1: 148 1: 150 2: 151 2: 152 153 154 155	970 975 980 990 905 010	Miscellaneous Equipment Lead Management Controls - Customer Premises Lead Management Controls - Utility Premises System Supernacy Equipment System Supernacy Equipment Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1: 147 1: 148 1: 150 2: 151 2: 152 153 154 155	970 975 980 990 905 010	Miscellaneous Equipment Lead Management Controls - Customer Premises Lead Management Controls - Utility Premises System Supervisory Equipment Other Tandble Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0 Demand	\$0	\$0	\$0	\$0	\$0 Customer	\$0	\$0	\$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1: 147 1: 148 1: 150 2: 151 2: 152 153 154 155	970 975 980 990 905 010	Miscellaneous Equipment Lead Management Controls - Customer Premises Lead Management Controls - Utility Premises System Supernacy Equipment System Supernacy Equipment Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0 Demand Allocation 1	\$0 2	\$0 3	\$0 7	\$0 Sub-total	\$0 Customer Allocation	\$0	\$0	\$0 7	\$0 Sub-total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 150 2 151 2 152 153 154 155 156 157 158	970 975 980 990 905 010	Miscellaneous Equipment Lead Management Controls - Customer Premises Lead Management Controls - Utility Premises System Supernacy Equipment System Supernacy Equipment Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 Demand	\$0 Customer	\$0 Total	Allocation	\$0 2 G\$ <50	\$0 3 GS-50-Regular	\$0 7 Street Light	\$0 Sub-total Sub-total	Allocation	\$0 2 GS <50	\$0 3 G\$>50-Regular	\$0 7 Street Light	\$0 Sub-total Sub-total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 150 2 151 2 153 154 156 4 157 158	970 975 980 990 005 010	Miscellaneous Equipment Lead Management Controls - Usitomer Premises Lead Management Controls - Utility Premises System Supervisory Equipment Other Tancible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 Demand \$0	\$0 Customer \$0	\$0	Allocation 1 Residential	\$0	\$0 3 GS>50-Regular \$0	\$0 7 Street Light		Allocation 1 Residential	\$0	\$0 3 GS>50-Regular \$0	\$0	Sub -total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 150 2 151 2 153 154 156 4 157 158	970 975 980 990 005 010	Miscellaneous Equipment Lead Management Controls - Usitomer Premises Lead Management Controls - Usility Premises System Supervisory Equipment Other Tancible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0	\$0 \$0	\$0 \$0	Allocation 1 Residential \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	Sub -total \$0 \$0	Allocation 1 Residential \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	Sub -total \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 150 2 151 2 153 154 156 4 157 158	970 975 980 990 005 010	Miscellaneous Equipment Load Management Controls - Usitomer Premises Load Management Controls - Usitiny Premises System Supervisory Equipment Other Tancible Property Proper Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As t Description Conservation and Demand Management Land Land Station - 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 150 2 151 2 153 154 156 4 157 158 160 1 161 1 162 1 163 1 164 1 165 1 166 1 16	970 975 980 990 005 010 005 010 005 010 005 010 005 010 005 010 005 010 005 010 005 010 005 010 005 005	Miscellaneous Equipment Load Management Controls - Usatomer Premises Load Management Controls - Usility Premises System Supervisory Equipment Other Tancible Property Property Under Capital Leases Electric Plant Purchased or Said Sub - Total TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station - 50 kV Land Station - 50 kV Land Station - 50 kV Land Rights	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 150 2 151 2 153 154 156 4 157 158 160 1 161 1 162 1 163 1 164 1 165 1 166 1 16	970 975 980 990 005 010 005 010 005 010 005 010 005 010 005 010 005 010 005 010 005 010 005 010 005 005	Miscellaneous Equipment Load Management Controls - Usatomer Premises Load Management Controls - Usitiny Premises System Supervisory Equipment Other Tancible Property Property Under Capital Leases Electric Plant Purchased or Said Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station -50 kV Land Station -50 kV Land Richts Station -50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 150 2 153 154 155 156 4 157 158 166 1 161 1 162 1 163 1 166	970 975 980 990 905 901 905 905 905 905 905 905 905 905	Miscellaneous Equipment Lead Management Controls - Utility Premises Lead Management Controls - Utility Premises System Supervisory Equipment Other Tanoible Property Property Under Capital Leases Electric Plant Purchased or Said Sub - Total TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Station - 50 kV Land Station - 50 kV Land Richts Land	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	### Allocation 1 Residential \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	### Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 150 2 153 154 155 156 4 157 158 160 1 161 1 162 1 163 1 164 1 166	970 975 980 990 900 900 900 900 900 900	Miscellaneous Equipment Lead Management Controls - Customer Premises Lead Management Controls - Utility Premises System Supervisory Equipment Other Tarvalble Property Other Tarvalble Property Total League Sub - Total TOTAL - 2105 CC Lead Management Controls - 2105 Fixed As TOTAL - 2105 CC Lead Total Company Lead Sub - Total Description Conservation and Demand Management Land Land Station - 50 kV Land Station - 50 kV Land Richts Land Rich	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	### Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 150 2 153 155	970 975 980 990 900 900 900 900 900 900	Miscellaneous Equipment Lead Management Controls - Utility Premises Lead Management Controls - Utility Premises System Supervisory Equipment Other Tanoible Property Property Under Capital Leases Electric Plant Purchased or Said Sub - Total TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Station - 50 kV Land Station - 50 kV Land Richts Land	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	### Allocation 1 Residential \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	### Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 148 1 149 1 155 158	970 980 990 990 990 990 990 990 99	Miscellaneous Equipment Lead Management Controls - Utility Premises Lead Management Controls - Utility Premises System Supervisory Equipment Other Tanoble Property Property Under Capital Leases Electric Plant Purchased or Sald Sub - Total TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station - 50 kV Land Richts Station - 50 kV Buildings and Fibrures Buildings and Fibrures Sol KV Buildings and Fibrures - 50 kV Busseahold Improvements - 50 kV Leaseabold Improvements - 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$	Allocation 1 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 150 1 151 2 151 2 151 2 152 1 158 8 159 1 160 1 161 1 162 1 166 1 167 1 168 1 167 1 168 1 177 1 177 1	970 975 980 990 990 990 990 990 990 990	Miscellaneous Equipment Lead Management Controls - Utility Premises Lead Management Controls - Utility Premises System Supervisory Equipment Other Tanoble Property Property Under Capital Leases Electric Plant Purchased or Sad Sub - Total TOTAL - 2105 CC Ulated Depreciation - 2105 Fixed As TOTAL - 2105 CC Ulated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station - 50 kV Land Richts Land Station - 50 kV Land Richts Station - 50 kV Land Richts Station - 50 kV Land Richts Station - 50 kV Buildings and Fibrure - 50 kV Leasehold Improvements - 50 kV Transformer Station Equipment - Normally Primary above 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 149 1 149 1 150 1 151 2 151 2 153 1 154 1 159 1 160 1 161 1 162 1 168 1 169 1 169 1 170 1 172 1 173 1	970 980 990 990 990 990 990 990 99	Miscellaneous Equipment Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tanquile Property Property Under Capital Leases Electric Pann Parchased or Sald Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As t Description Conservation and Demand Management Land Land Station -50 kV Land Station -50 kV Land Rights Station -50 kV Laseshold Improvements - 50 kV Leasehold Improvements Leasehold Improvements Leasehold Improvements Leasehold Improvements - 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$ \$0\$	Allocation 1 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 150 2 151 2 153 1 154 1 155 6 157 1 158 1 159 1 159 1 159 1 159 1 159 1 159 1 159 1 159 1 159 1 159 1 159 1 159 1 159 1 177 1 177 1 177 1	970 975 980 990 990 990 900 900 900 900	Miscellaneous Equipment Load Management Controls - Usatomer Premises Load Management Controls - Usility Premises System Supervisory Equipment Other Tanquible Property Other Tanquible Property Other Tanquible Property Total - 2015 CC Load Management Controls - 2015 Load Management Load Sub - Total TOTAL - 2105 CC Load Sub - Total Description Conservation and Demand Management Land Land Station -50 kV Land Station -50 kV Land Station -50 kV Land Station -50 kV Land Richts Station -50 kV Laseahold Improvements - 50 kV Laseahold Improvement - 50 kV Laseahold Land - 50 kV Land Land - 50 kV Land L	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 +total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 150 2 151 2 153 1 154 1 155 6 157 1 158 1 159 1 159 1 177 1 172 1 173 1 174 1 175 1	970 975 980 999 990 900 900 900 900 900	Miscellaneous Equipment Load Management Controls - Usatomer Premises Load Management Controls - Usitiny Premises System Supervisory Equipment Other Tancible Property Other Tancible Property Other Tancible Property Topoerty Under Capital Leases Electric Plant Purchased or Sald Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station -50 kV Land Station -50 kV Land Station -50 kV Land Station -50 kV Buildinas and Fixtures Sol KV Buildinas and Fixtures Sol KV Buildinas and Fixtures - 50 kV Buildinas and Fixtures - 50 kV Lease-bidd Improvements - 50 kV Descended Improvements -	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 + total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 150 2 150 2 150 1 155 6 157 1 158 1 158 1 159 1	970 975 980 990 990 990 900 900 900 900	Miscellaneous Equipment Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tarvalble Procent Other Tarvalble Procent Total Load Management Controls System Supervisory Equipment Other Tarvalble Procent Total Load Management Total Load State Land State Land State Land State Land State St	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 + total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 150 2 151 2 153 1 156 2 157 1 158 1 159 1	970 975 980 990 990 990 900 900 900 900	Miscellaneous Equipment Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tarvalble Property Other Tarvalble Property Total Load Management Controls System Supervisory Equipment Other Tarvalble Property Total Load Management Load Station - 2015 Fixed As TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As Load Station - 20 KV Land Richts Land Station - 50 KV Land Richts Buildings and Fixtures - 50 KV Land Richts Buildings and Fixtures - 50 KV Lassehold Improvements - 50 KV Distribution Station Equipment - Normally Primary abows 50 KV Distribution Station Equipment - Normally Primary abows 50 KV (Polimary Load SV KV (Polimary Load SV KV (Polimary Load SV KV (Polimary Load Meters) Distribution Station Equipment - Normally	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 +total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 - total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 150 2 153 2 153 1 155 2 153 1 155 2 157 1 158 1 159 1 150 1	970 975 980 990 990 990 900 900 900 900	Miscellaneous Equipment Load Management Controls - Usitomer Premises Load Management Controls - Usitiny Premises System Supervisory Equipment Other Tancible Property Other Tancible Property Property Under Capital Leases Electric Plant Purchased or Said Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station - 50 kV Buildinas and Fixtures Land Richts Land Richts Station - 50 kV Buildinas and Fixtures Sol kV Buildinas and Fixtures Sol kV Buildinas and Fixtures Sol kV Laseshold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary) Distribution Station Equipment - Normally Primary below 50 kV (Pimary)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 + total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
146 1 147 1 148 1 150 2 152 1 153 1 155 6 157 1 158 1 159 1 161 1 171 1 172 1 173 1 174 1 177 1 178 1 177 1	970 975 980 990 900 900 900 900 900 900 900 900	Miscellaneous Equipment Load Management Controls - Usitomer Premises Load Management Controls - Usitiny Premises System Supervisory Equipment Other Tancible Property Other Tancible Property Property Under Capital Leases Electric Plant Purchased or Said Sub - Total TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station - 50 kV Buildinas and Fixtures Land Richts Land Richts Station - 50 kV Buildinas and Fixtures Sol kV Buildinas and Fixtures Sol kV Buildinas and Fixtures Sol kV Laseshold Improvements - 50 kV Laseshold Improvements - 50 kV Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storage Battery Equipment - 50 kV Storage Battery Equipment - 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 150 2 153 1 154 1 157 1 158 2 157 1 158 1 157 1 158 1 160 1 161 1 177 1 177 1 177 1 177 1 177 1 177 1 177 1 177 1 178 1 177 1 178 1 177 1 188 1 188 1 188 1	970 975 980 990 900 900 900 900 900 900 900 900	Miscellaneous Equipment Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tancible Property Procery Under Capital Leases Electric Plant Pruchased or Sald Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As to Description Conservation and Demand Management Land Land Station - 50 kV Land Station - 50 kV Land Station - 50 kV Land Richts Station - 50 kV Laseshold Improvements - 50 kV Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV W/Madested Metres y Slorage Battery Equipment - 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 +total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 149 1 150 2 150 1	970 975 980 980 9990 9000 9000 9000 9000 9000	Miscellaneous Equipment Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tancible Property Other Tancible Property Property Under Capital Leases Electric Plant Parchased or Sold Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As to Description Conservation and Demand Management Land Land Station -50 kV Land Station -50 kV Land Station -50 kV Land Station -50 kV Land Richts Land Richts Land Richts Land Richts Land Richts Station -50 kV Lase Shot Incomment Land Station -50 kV Land Station -50 kV Land Richts Station -50 kV Land Richts Station -50 kV Land Richts Land Richt	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
146 1 147 1 148 1 150 2 152 152 152 152 152 152 152 152 152 1	970 975 980 980 9990 9000 9000 9000 9000 9000	Miscellaneous Equipment Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tancible Property Other Tancible Property Property Under Capital Leases Electric Plant Parchased or Sold Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As to Description Conservation and Demand Management Land Land Station -50 kV Land Station -50 kV Land Station -50 kV Land Station -50 kV Land Richts Station -50 kV Laseshold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Distribution Station Equipment - Normally Primary above 50 kV Distribution Station Equipment - Normally Primary above 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
146 1 147 1 148 1	970 9775 980 990 990 900 900 900 900 900	Miscellaneous Equipment Lead Management Controls - Usiting Premises Lead Management Controls - Usiting Premises System Supensacy Equipment System Supensacy Equipment Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station - 50 kV Land Richts Station - 50 kV Lassehold Improvements - 50 kV Lassehold Improvements - 50 kV Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment - Normally Distribution Station Equipment - So kV Storage Battery Equipment - 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 + total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
146 1 147 1 148 1	970 975 980 980 9990 9000 9000 9000 9000 9000	Miscellaneous Equipment Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tancible Property Other Tancible Property Property Under Capital Leases Electric Plant Parchased or Sold Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As to Description Conservation and Demand Management Land Land Station -50 kV Land Station -50 kV Land Station -50 kV Land Station -50 kV Land Richts Station -50 kV Laseshold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Distribution Station Equipment - Normally Primary above 50 kV Distribution Station Equipment - Normally Primary above 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
146 1 1 148 1 1 156 2 1 157 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	970 975 989 980 999 999 999 999 900 900	Miscellaneous Equipment Load Management Controls - Usatomer Premises Load Management Controls - Usatomer Premises System Supervisory Equipment Other Tanquible Property Other Tanquible Property Other Tanquible Property Topoer Vonder Capital Leases Electric Plant Parchased or Sold Sub - Total TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As I Description Conservation and Demand Management Land Land Station - 50 kV Land Richts Station - 50 kV Sulidinas and Fibrures - 50 kV Sulidinas and Fibrures - 50 kV Usasehold Improvements - 50 kV Leasehold Improvements - 50 kV Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Pluik)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 + total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
146 1 1 147 1 148 1 158 1 158 1 159	970 980 980 980 980 980 980 980 980 980 98	Miscellaneous Equipment Load Management Controls - Usatomer Premises Load Management Controls - Usatomer Premises System Supervisory Equipment Other Tanquible Property Other Tanquible Property Other Tanquible Property Topoer Volunder Capital Leases Electric Plann Purchased or Sad Sub - Total TOTAL - 2105 CC ulated Depreciation - 2105 Fixed As I Description Conservation and Demand Management Land Land Station - 50 kV Land Richts Station - 50 kV Buildinas and Fibrures - 50 kV Buildinas and Fibrures - 50 kV Buildinas and Fibrures - 50 kV Laseshold Improvements - 50 kV Distribution Station Equipment - Normally Primary above 50 kV Distribution Station Equipment - Normally Primary above 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Build) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 + total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
146 1 147 1 148 1 149 1	9775 9775 9775 9880 9990 9990 9990 9990 9990 9990 999	Miscellaneous Equipment Load Management Controls - Usatomer Premises Load Management Controls - Usatomer Premises System Supervisory Equipment Other Tancible Property Other Tancible Property Property Under Capital Leases Electric Plant Purchased or Sadd Sub - Total TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As total Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station -50 kV Land Richts Land Richts Station -50 kV Buildinas and Fibrures - 50 kV Lasesehold Improvements - 50 kV Lasesehold Improvements - 50 kV Distribution Station Equipment - Normally Primary above 50 kV (Build) Distribution Station Equipment - Normally Primary below 50 kV (Build) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primar	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 148 1 149 1 14	9775 9775 9880 9990 9990 9990 9990 9990 9990 999	Miscellaneous Equipment Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tancible Property Premises Total Capital Leases Electric Plant Parchased or Sald Sub - Total TOTAL - 2105 CC Utility Description Conservation and Demand Management Land Land Station - 50 kV Land Richts	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 +total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
146 1 147 1 148 1 1 177 1 1 177 1 1 177 1 1 177 1 1 177 1 1 177 1	9775 9786 9787 9788 9880 9990 9990 9990 9990 9990	Miscellaneous Equipment Load Management Controls - Usatomer Premises Load Management Controls - Usatomer Premises System Supervisory Equipment Other Tancible Property Other Tancible Property Property Under Capital Leases Electric Plant Purchased or Sadd Sub - Total TOTAL - 2105 CC ullated Depreciation - 2105 Fixed As total Depreciation - 2105 Fixed As Description Conservation and Demand Management Land Land Station -50 kV Land Richts Land Richts Station -50 kV Buildinas and Fibrures - 50 kV Lasesehold Improvements - 50 kV Lasesehold Improvements - 50 kV Distribution Station Equipment - Normally Primary above 50 kV (Build) Distribution Station Equipment - Normally Primary below 50 kV (Build) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primary below 50 kV (Pulki) Distribution Station Equipment - Normally Primar	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

A	В	С	D	F	F	G	н	T 1	М	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
193 1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		700		50	. Ju
104 1845-3	Underground Conductors and Devices - Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
194	Delivery Underground Conductors and Devices -																			
195 1845-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1845-5	Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
196 197 1850	Secondary Line Transformers	(\$366,947)	(\$146,779)	(\$220,168)	(\$366,947)	(\$68,039)	(\$50,353)	(\$28,387)	\$0	(\$146,779)	(\$136,748)	(\$22,571)	(\$961)	(\$59,889)	(\$220,168)					
198 1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
199 1860 200 1880	Meters IFRS Placeholder Expense Account	(\$90,531) \$0	\$0 \$0	(\$90,531) \$0	(\$90,531) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$71,875) \$0	(\$15,966) \$0	(\$2,690) \$0	\$0 \$0	(\$90,531) \$0					
201	Sub - Total	(\$1,992,965)	(\$965,916)	(\$1,027,050)	(\$1,992,965)	(\$416,623)	(\$306,689)	(\$242,302)	(\$302)	(\$965,916)	(\$652,610)	(\$111,819)	(\$8,285)	(\$254,336)	(\$1,027,050)	\$0	\$0	\$0	\$0	\$0
202 General 203 1905	Plant																		••	
203 1905 204 1906	Land Land Rights	\$0 (\$298,978)														\$0 (\$175,990)	\$0 (\$59,371)	\$0 (\$31,130)	\$0 (\$32,488)	\$0 (\$298,978)
205 1908	Buildings and Fixtures	\$0														\$0	\$0	\$0	\$0	\$0
206 1910	Leasehold Improvements	(\$49,675)														(\$29,240)	(\$9,864)	(\$5,172)	(\$5,398)	(\$49,675)
207 1915 208 1920	Office Furniture and Equipment Computer Equipment - Hardware	(\$47,384) (\$178,687)														(\$27,892) (\$105,182)	(\$9,410) (\$35,484)	(\$4,934) (\$18,605)	(\$5,149) (\$19,417)	(\$47,384) (\$178,687)
209 1925	Computer Software	(\$476,913)														(\$280,729)	(\$94,706)	(\$49,656)	(\$51,823)	(\$476,913)
209 1925 210 1930 211 1935	Transportation Equipment	\$0														\$0	\$0	\$0	\$0	\$0
211 1935 212 1940	Stores Equipment Tools, Shop and Garage Equipment	(\$73,263) \$0														(\$43,125) \$0	(\$14,549) \$0	(\$7,628) \$0	(\$7,961) \$0	(\$73,263) \$0
213 1945	Measurement and Testing Equipment	\$0														\$0	\$0	\$0	\$0	\$0
214 1950 215 1955	Power Operated Equipment Communication Equipment	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
216 1960	Miscellaneous Equipment	\$0														\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer	\$0														\$0	\$0	\$0	\$0	\$0
217	Premises															**			**	
218	Load Management Controls - Utility Premises	\$0														\$0	\$0	\$0	\$0	\$0
219 1980	System Supervisory Equipment	\$0														\$0	\$0	\$0	\$0	\$0
220 1990 221 2005	Other Tangible Property Property Under Capital Leases	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
222 2010	Electric Plant Purchased or Sold	\$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
223	Sub - Total	(\$1,124,901)									-					(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)	(\$1,124,901)
224	TOTAL - 2105 FA	(\$3,117,866)	(\$965.916)	(\$1.027.050)	(\$1.992.965)	(\$416.623)	(\$306 689)	(\$242.302)	(\$302)	(\$965.916)	(\$652.610)	(\$111.819)	(\$8.285)	(\$254.336)	(\$1,027,050)	(\$662.157)	(\$223 383)	(\$117.125)	(\$122.235)	(\$1.124.901)
225 226 227 Accun		(40,//,000)	(4000,010)	(0.021,000)	10.,002,000)	[\$1.0,020]	(600,009)	(92-12,002)	(4002)	(4000,010)	(4002,010)	(\$1.1,010)	(90,200)	(9204,000)	(\$1,021,000)	(9002,101)	19220,000)	(4.77,120)	(4122,200)	(41,124,001)
227 Accun	nulated Depreciation - 2120																			
220				-	-	Demand		-	-		Customer	-		-		A & G Allocation				
228						Allocation 1	2	3	7	Sub -total	Allocation 1	2	3	7	Sub -total	1	2	3	7	Sub -total
	_	Accumulated	_	_	_	·						_		_						
Accoun	t Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total
231 1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	+				
232 1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
233 1805-1 234 1805-2	Land Station >50 kV Land Station <50 kV	\$0 \$0					1													
235 1806	Land Rights	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0					ŀ
236 1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					Į.
237 1806-2 238 1808	Land Rights Station <50 kV Buildings and Fixtures	\$0 \$0					ŀ													
239 1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					ŀ
240 1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					ŀ
241 1810 242 1810-1	Leasehold Improvements Leasehold Improvements >50 kV	\$0 \$0					ŀ													
243 1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					ŀ
1815	Transformer Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					İ
	Primary above 50 kV																			
1	Distribution Station Equipment - Normally																			
245	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
245	Primary below 50 kV Distribution Station Equipment - Normally			\$0 \$0	\$0		\$0 \$0	\$0		\$0 \$0			•	\$0	\$0					
245 246 ¹⁸²⁰⁻¹	Primary below 50 kV 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					
245	Primary below 50 kV Distribution Station Equipment - Normally				\$0			\$0					•	\$0	\$0					
245 246 ¹⁸²⁰⁻¹	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0					
246 1820-1 247 1820-2 248 1820-3	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0					
246 1820-1 247 1820-2 247 1820-3 248 1825-3 250 1825-1	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment Storace Battery Equipment > 50 kV	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0					
246 1820-1 247 1820-2 247 1820-3 248 1825-3 250 1825-1	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment - 50 kV Storace Battery Equipment - 50 kV Storace Battery Equipment - 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					
246 1820-1 247 1820-2 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment Storace Battery Equipment > 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					
246 1820-1 247 1820-2 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830 253 1830-3	Primary below 50 kV Distribution Stalion Equipment - Normally Primary below 50 kV (Bulk) Distribution Stalion Equipment - Normally Primary below 50 kV (Primary) Distribution Stalion Equipment - Normally Primary below 50 kV (Wholesale Meters) Storage Battery Equipment - Storage Statery Equipment - Storage Statery Equipment - Storage Statery Equipment - Storage Statery Distribution Staling - Storage Statery Distribution - Storage Statery Distribution - Storage - Storage Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					
245 246 1820-1 247 1820-2 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830 253 1830-3 254 1830-4	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storane Battery Equipment - 50 kV Poles, Towers and Flatures - County Delos, Towers and Flatures - Subtransmission Bulk Delivery Poles, Towers and Flatures - Primary Poles, Towers and Flatures - Primary	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					
246 1820-1 247 1820-2 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830 253 1830-3	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pilmary) Distribution Station Equipment - Normally Primary below 50 kV (Pilmary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storane Battery Equipment - 50 kV Storane Battery Equipment - 50 kV Poles, Towers and Fistures - Subtransmission Bulk Delivery Poles, Towers and Fistures - Primary Poles, Towers and Fistures - Secondary Poles - Towers and Fistures - Secondary Powerse - Towers and Fistures - Secondary Powerse - Towers - Primary Poles - Towers and Fistures - Secondary Powerse - Towerse - Primary Powerse -	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					
246 1820-1 247 1820-2 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830-3 254 1830-4 255 1830-5	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storane Battery Equipment - 50 kV Storane Battery Equipment - 50 kV Storane Battery Equipment - 50 kV Distribution Station - 50 kV Distribution	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830-3 254 1830-3 254 1830-5 256 1835-3 257 1835-3	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment - 50 kV Potes, Towers and Fixtures - Colorabe Station - Station	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830-3 254 1830-4 255 1830-5 256 1830-5 256 1830-5	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storane Battery Equipment - 50 kV Storane Battery Equipment - 50 kV Poles, Towers and Fixtures - Storane Battery Equipment - 50 kV Poles, Towers and Fixtures - Storane Battery Equipment - 50 kV Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary Overhead Conductors and Devices - Primary Overhead Conductors and Devices - Primary	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830-3 254 1830-3 254 1830-5 256 1835-3 257 1835-3	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storane Battery Equipment - 50 kV Storane Battery Equipment - 50 kV Potes, Towers and Flatures Potes, Towers and Flatures - Secondary Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary Voverhead Conductors and Devices - Primary Overhead Conductors and Devices - Primary	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830-2 253 1830-3 254 1830-5 256 1835-2 257 1835-3 258 1835-3 258 1835-4 259 1835-4 259 1835-4 259 1835-4	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment - 50 kV Distribution Station Equipment - 50 kV Poles, Towers and Flatures - Yellow Towers - Storace Battery Equipment - 50 kV Poles, Towers and Flatures - Yellow -	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825 1225 1825-2 250 1825-1 250 1830-3 254 1830-3 256 1830-5 256 1835-3 258 1835-3 258 1835-3 259 1835-3 259 1835-3 259 1835-3 259 1840-2 260 1840-2 261 1840-3	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storane Battery Equipment - 50 kV Doles, Towers and Fixtures - Ostorane Battery Equipment - 50 kV Poles, Towers and Fixtures - Secondary Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary Poles, Towers and Fixtures - Secondary Poles, Towers and Fixtures - Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-1 250 1825-1 251 1825-2 252 1830-3 254 1830-3 256 1830-3 256 1830-3 256 1830-3 256 1830-3 256 1830-3 256 1830-3 257 1830-3 258 1830-3 258 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1840-4 259 1840-4	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment - 50 kV Distribution Station Equipment - 50 kV Poles, Towers and Flatures - Yellow Flowers - Storace Battery Equipment - 50 kV Poles, Towers and Flatures - Verles, Towers and Flatures - Secondary Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Secondary Overhead Conductors and Devices - Secondary Overhead Conductors and Devices - Secondary Onderground Conduit	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 249 1825 250 1825-1 251 1825-2 252 1830- 253 1830-3 253 1830-3 256 1835-2 256 1835-2 256 1835-2 256 1835-2 256 1835-2 257 1835-2 258 1835-2 258 1835-2 258 1835-2 258 1835-2 258 1835-2 258 1835-2 258 1835-2	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment - 50 kV Distribution Station Equipment - 50 kV Poles, Towers and Fixtures - Poles, Towers and Fixtures - Sectorale Statery Equipment - 50 kV Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Sectoralary Distribution - 10 km - 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-1 250 1825-1 251 1825-2 252 1830-3 254 1830-3 256 1830-3 256 1830-3 256 1830-3 256 1830-3 256 1830-3 256 1830-3 257 1830-3 258 1830-3 258 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1830-3 259 1840-4 259 1840-4	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Storage Batter Equipment - Station Stational Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery - Poles. Towers and Flatures - Secondary Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Underground Conduit - Seund Devices - Primary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conductors and Devices - Bulk Delivers - Bulk Devices - Bul	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-2 248 1820-3 249 1825-250 1825-1 250 1825-1 250 1825-2 253 1830-3 254 1830-4 255 1830-5 256 1835-3 256 1835-3 256 1835-3 256 1835-3 256 1835-3 256 1835-3 256 1835-3 256 1840-3 256 1840-5 256 1845-3	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment - 50 kV Distribution Station Equipment - 50 kV Poles, Towers and Fixtures - Poles, Towers and Fixtures - Secondary - Deles, Towers and Fixtures - Frimary Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices - Verhead Conductors and Devices - Secondary Underground Conduit - Primary Underground Conduit - Primary Underground Conduit - Primary Underground Conduit - Primary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Primary Underground Conduit - Primary Underground Conduit - Primary Underground Conduit - Politary - Underground Conduit - Primary Underground Conduit - Politary - Underground Conduit - Politary - Primary Underground Conduit - Politary - Primary Underground Conduit - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Politary - Primary - Pri	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-2 248 1820-3 249 1825-250 1825-1 250 1825-1 250 1825-2 253 1830-3 254 1830-4 255 1830-5 256 1835-3 256 1835-3 256 1835-3 256 1835-3 256 1835-3 256 1835-3 256 1835-3 256 1840-3 256 1840-5 256 1840-5	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment - 50 kV Distribution Station Equipment - 50 kV Poles, Towers and Fixtures - Storace Battery Equipment - 50 kV Poles, Towers and Fixtures - Subtransmission Bulk Delivery - Frimary Poles, Towers and Fixtures - Secondary Coverhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Secondary Underground Conduit - Primary Underground Conduit - Primary Underground Conduit - Primary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Primary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Primary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Primary - Prim	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830-3 253 1830-3 254 1830-4 255 1830-3 257 1830-3 257 1830-3 257 1830-3 257 1830-3 257 1840-4 250 1840-4 2	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storage Battery Equipment - 50 kV Poles, Towers and Fixtures - Secondary Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary Underground Conduit - Seuth Delivery Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices - Primary	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830-3 253 1830-3 254 1830-4 255 1830-3 257 1830-3 257 1830-3 257 1830-3 257 1830-3 257 1840-4 250 1840-4 2	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storane Battery Equipment - 50 kV Storane Battery Equipment - 50 kV Poles, Towers and Flatures - Storane Battery Equipment - 50 kV Poles, Towers and Flatures - Primary Poles, Towers and Flatures - Secondary Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Secondary Underground Conduit - Primary Underground Conduit - Primary Underground Conduit - Primary Underground Conduit - Primary Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorane Batter Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Station	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorane Batter Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Station	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0	\$0	\$0	\$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	•				
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Plmary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825-250 1825-1 250 1825-250 1825-250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1830-3 250 1840-4 250 1840-4 250 1840-3 250 18	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pluik) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Phinary) Distribution Station Equipment - Normally Primary below 50 kV (Wholiesale Meters) Slorace Battery Equipment - 50 kV Poles, Towers and Fixtures - Station Station - Statio	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
246 1820-1 247 1820-2 248 1820-3 248 1820-3 249 1825- 250 1825-1 251 1825-2 252 1830-3 253 1830-3 254 1830-4 255 1830-3 257 1830-3 257 1830-3 257 1830-3 257 1830-3 257 1840-4 250 1840-4 2	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery - Poles, Towers and Flatures - Secondary - Poles, Towers and Flatures - Secondary - Overhead Conductors and Devices - Subtransmission Bulk Delivery - Overhead Conductors and Devices - Subtransmission Bulk Delivery - Overhead Conductors and Devices - Secondary - Primary - Poles, Towers - Primary - Poles, To	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
246 1820-1 246 1820-1 247 1820-2 248 1820-3 249 1825-2 250 1825-1 251 1825-2 2527 1830-3 253 1830-3 253 1830-3 254 1830-5 255 1840-3 255 1840-3 256 1840-3 256 1840-3 256 1840-3 256 1840-3 257 1850-3 258 1850-6 257 1850-6 258 1850-6	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storace Battery Equipment - 50 kV Potes, Towers and Fatures Scondary Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Underground Conduit - Primary Underground Conductors and Devices - Pulk Delivery Underground Conductors and Devices - Pulk Devices - Pulk Devices - Pulk Devices - Pulk Devices - Pulk Devices - Pulk Devices - Pulk Devices - Pulk Devices - Pulk Devices - Pulk D	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
246 1820-1 247 1820-2 248 1820-3 248 1820-3 248 1820-3 248 1820-3 249 1825-3 250 1825-1 251 1825-2 252 1830-3 253 1830-3 254 1830-4 255 1830-5 256 1830-5 256 1830-5 256 1830-5 257 1830-3 257 1830-3 257 1830-3 257 1830-3 257 1830-3 257 1840-4 250 1840-4	Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Pulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery - Poles, Towers and Flatures - Secondary - Poles, Towers and Flatures - Secondary - Overhead Conductors and Devices - Subtransmission Bulk Delivery - Overhead Conductors and Devices - Subtransmission Bulk Delivery - Overhead Conductors and Devices - Secondary - Primary - Poles, Towers - Primary - Poles, To	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$

291 1990	A B	С	D	E	F	G	Н		M	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
291 1990 292 2005	Other Tangible Property Property Under Capital Leases	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
293 2010	Electric Plant Purchased or Sold	\$0 \$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
295	Sub - Total					\$0	ψU	\$0	\$0	\$0	\$0	\$U	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
296 297	TOTAL - 2120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
298																				
299 Cate	egorization and Allocation of Amortization	on Expense - F	Property, Plant	and Equipment	<u>- 5705</u>															
300																				
303						Demand Allocation					Customer Allocation					A & G Allocation				
303						1	2	3	7	Sub -total	1	2	3	7	Sub -total	1	2	3	7	Sub -total
Acco	ount Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total
204	·															reordentidi	00 400	COPOO NOGLIA	Oli cot Ligit	oub total
305 1565 306 1805 307 1805- 308 1805- 309 1806	Conservation and Demand Management Land	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
307 1805-	-1 Land Station >50 kV -2 Land Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
309 1806	Land Rights	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
310 1806-	-1 Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
311 1806-	-2 Land Rights Station <50 kV Buildings and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
313 1808-	-1 Buildings and Fixtures > 50 kV -2 Buildings and Fixtures < 50 KV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
310 1806 311 1806 312 1808 313 1808 314 1808 315 1810 316 1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
316 1810- 317 1810-	-1 Leasehold Improvements >50 kV -2 Leasehold Improvements <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
1815	Transformer Station Equipment - Normally												•							
318	Primary above 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
319 ¹⁸²⁰	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
320 1820-	-1 Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$499	\$499	\$0	\$499	\$274	\$134	\$78	\$13	\$499	\$0	\$0	\$0	\$0	\$0					
1820-	 Distribution Station Equipment - Normally 												•		•					
321	Dietribution Station Equipment - Normally	\$13,750	\$13,750	\$0	\$13,750	\$5,826	\$4,312	\$3,612	\$0	\$13,750	\$0	\$0	\$0	\$0	\$0					
322 1820- 323 1825	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					
324 1825-	 Storage Battery Equipment > 50 kV 	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
325 1825- 326 1830	 Storage Battery Equipment <50 kV 	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
326 1830	Poles, Towers and Fixtures -																			
327 328 1830-	Subtransmission Bulk Delivery	\$0 \$34,486	\$0 \$13,794	\$0 \$20,692	\$0 \$34,486	\$0 \$5,845	\$0 \$4,326	\$0 \$3,624	\$0 \$0	\$0 \$13,794	\$0 \$12,825	\$0 \$2,117	\$0 \$134	\$0 \$5,617	\$0 \$20,692					
329 1830-	 Poles, Towers and Fixtures - Secondary 	\$24,144	\$9,658	\$14,486	\$24,144	\$4,092	\$3,028	\$2,537	\$0	\$9,658	\$8,978	\$1,482	\$94	\$3,932	\$14,486					
	O and and One distance and Davidson	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
331 1835-	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
332 1835-	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
333 1835-	Overhead Conductors and Devices -																			
333	Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
334 1840 335 1840- 336 1840-	-3 Underground Conduit - Bulk Delivery	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
337 1840-	 Underground Conduit - Secondary 	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0					
338 1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
339	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
340 1845-	Underground Conductors and Davisso	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
244 1845-	Underground Conductors and Devices -												•							
	Securidary	\$0 \$3,660	\$0 \$1,464	\$0 \$2,196	\$0 \$3,660	\$0 \$679	\$0 \$502	\$0 \$283	\$0 \$0	\$0 \$1,464	\$0 \$1,364	\$0 \$225	\$0 \$10	\$0 \$597	\$0					
343 1855	Services										4.,50	\$0								
342 1850 343 1855 344 1860 345 1880 346		\$0	\$0	\$0 \$17.256	\$0 \$17.256	\$0	\$0	\$0	\$0	\$0	\$0 \$13.700	\$0	\$0 \$512	\$0	\$2,196 \$0					
346	IFRS Placeholder Expense Account	\$0 \$17,256 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0					
2/17	IFRS Placeholder Expense Account Sub - Total	\$0 \$17,256	\$0	\$17,256	\$17,256	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$13,700	\$3,043	\$513	\$0 \$0	\$0 \$17,256	\$0	\$0	\$0	\$0	\$0
2/17	IFRS Placeholder Expense Account Sub - Total	\$0 \$17,256 \$0 \$93,794	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0					
2/17	IFRS Placeholder Expense Account Sub - Total	\$0 \$17,256 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$0 \$13,617	\$0 \$0 \$4,594	\$0 \$0 \$2,409	\$0 \$0 \$2,514	\$0 \$0 \$23,133
347 348 Gene 349 1905 350 1906 351 1908	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0	\$0 \$4,594 \$0	\$0 \$2,409 \$0	\$0 \$2,514 \$0	\$0 \$23,133 \$0
347 348 Gene 349 1905 350 1906 351 1908	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,950 \$2,168	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276	\$0 \$4,594 \$0 \$586 \$430	\$0 \$2,409 \$0 \$307 \$226	\$0 \$2,514 \$0 \$321 \$236	\$0 \$23,133 \$0 \$2,950 \$2,168
347 348 Gene 349 1905 350 1906 351 1908	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109	\$0 \$4,594 \$0 \$586 \$430 \$374	\$0 \$2,409 \$0 \$307 \$226 \$196	\$0 \$2,514 \$0 \$321 \$236 \$205	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884
347 348 Gene 349 1905 350 1906 351 1908	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,950 \$2,168 \$1,894 \$21,497 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0
347 348 Gene 349 1905 350 1906 351 1908	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$987	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0 \$518	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$540	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973
347 348 Gene 349 1905 350 1906 351 1908	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$987 \$0	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0 \$518 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$540 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0
347 348 Gene 349 1905 350 1906 351 1908	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$987 \$0 \$0 \$0	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0 \$518 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$540 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0
347 348 Gene 349 1905 350 1906 351 1908 352 1910 353 1915 354 1920 355 1925 356 1930 357 1935 358 1940 359 1945 360 1950 361 1955 362 1960	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lessehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Stores Equipment Hossurement and Testing Equipment Power Operated Equipment Communication Equipment Measurement and Testing Equipment Moment Power Operated Equipment Communication Equipment Miscellaneous Equipment	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$987 \$0 \$0 \$0	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0 \$518 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$540 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0
347 Gene 348 1905 350 1906 351 1908 352 1910 353 1915 354 1920 356 1925 356 1925 356 1940 357 1935 358 1940 361 1955 362 1960 363 1970	IFRS Placeholder Expense Account Sub - Total ral Plant Land Land Rights Buildings and Fixtures Lessehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Stores Equipment Housesurement and Testing Equipment Measurement and Testing Equipment Own Work Town House Communication Equipment Miscelleneous Equipment Miscelleneous Equipment Miscelleneous Equipment Load Management Controls - Customer Premises	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$987 \$0 \$0 \$0	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0 \$518 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$540 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0
347 348 Gene 349 1905 350 1906 351 1908 352 1910 353 1915 354 1920 355 1925 356 1930 357 1935 358 1940 359 1945 360 1950 361 1955 362 1960	IFRS Placeholder Expense Account Sub - Total ral Plant Land Land Rights Buildings and Fixtures Lessehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Stores Equipment Housesurement and Testing Equipment Measurement and Testing Equipment Own Work Town House Communication Equipment Miscelleneous Equipment Miscelleneous Equipment Miscelleneous Equipment Load Management Controls - Customer Premises	\$0 \$17,256 \$0 \$93,794 \$2 \$23,133 \$0 \$2,265 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,297 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$987 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0 \$518 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$540 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 Gene 249 1905 350 1906 351 1908 352 1910 353 1915 354 1920 355 1935 356 1930 357 1935 362 1945 362 1960 1950 363 1970 364 1955 364 1955 364 1950 364 364 1957 364 364 365 1957 364 365 1957 364 365 1957 365 364 365 1957 365 1957 365 1957 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 365 365 365 365 365 365 365 365	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Ridures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Messurement and Testing Equipment Messurement and Testing Equipment Communication Equipment Mescalaneous Equipment Mescalaneous Equipment Mescalaneous Equipment Mescalaneous Equipment Mescalaneous Equipment Mescalaneous Equipment Load Management Controts - Customer Premises Load Management Controts - Utility Premises System Supervisory Equipment	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,950 \$2,160 \$1,884 \$21,467 \$1,497 \$1,497 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,297 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$9 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$226 \$205 \$2,336 \$0 \$540 \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$1,884 \$21,497 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 Gene 249 1905 350 1906 351 1908 352 1910 353 1915 354 1920 355 1935 356 1930 357 1935 362 1945 362 1960 1950 363 1970 364 1955 364 1955 364 1950 364 364 1957 364 364 365 1957 364 365 1957 364 365 1957 365 364 365 1957 365 1957 365 1957 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 1957 365 365 365 365 365 365 365 365 365 365	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Ridures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Messurement and Testing Equipment Messurement and Testing Equipment Communication Equipment Mescalaneous Equipment Mescalaneous Equipment Mescalaneous Equipment Mescalaneous Equipment Mescalaneous Equipment Mescalaneous Equipment Load Management Controts - Customer Premises Load Management Controts - Utility Premises System Supervisory Equipment	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,250 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$13,700 \$0	\$3,043 \$0	\$513 \$0	\$0 \$0 \$0	\$0 \$17,256 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$518 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$50 \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$1,894 \$21,497 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
348 Gene 348 1905 350 1906 351 1908 352 1910 353 1915 354 1920 355 1925 356 1930 357 1935 358 1945 360 1950 361 1955 362 1960 1970 363 1975 364	IFRS Placeholder Expense Account Sub - Total sral Plant Land Land Rights Buildings and Fixtures Ludings and Fixtures Ludings and Fixtures Ludings and Fixtures Ludings Expenses Ulice Furniture and Equipment Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Oommunication Equipment Communication Equipment Measurement and Testing Equipment Load Management Controls - Customer Load Management Controls - Usility Pennises System Supervisor Equipment Other Tanglibe Property Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$17,256 \$0 \$33,794 \$0 \$2,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0 \$16,716	\$0 \$0 \$0 \$12,302	\$0 \$0 \$0 \$10,134	\$0 \$0 \$13	\$0 \$0 \$39,165	\$13,700 \$0	\$3,043 \$0 \$6,867	\$513 \$0	\$0 \$0 \$0 \$10,146	\$0 \$17,256 \$0	\$0 \$13.617 \$0 \$1.737 \$1.276 \$1.109 \$12.654 \$0 \$0 \$2.927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4.594 \$20 \$588 \$430 \$377 \$4.269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0 \$518 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$640 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
348 Gene 349 1905 350 1906 351 1908 352 1910 353 1915 354 1920 355 1925 356 1930 357 1935 358 1940 359 1940 359 1940 361 1950 361 1950 361 1950 361 1950 361 1950 361 1950 361 1950 361 1950 361 1950 361 1950 361 1950 362 1960 363 1970 364 1970 365 1980 366 1990 367 2005 368 2010	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Lassehold Improvements Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Totals Software Transportation Equipment Stores Equipment Totals, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Load Menagement Controls - Customer Premises Load Menagement Controls - Utility Premises System Supervisory Equipment Other Targible Propers System Supervisory Equipment Other Targible Propers Electric Plant Purchased or Sold Sub - Total	\$0 \$17,256 \$0 \$93,794 \$2,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$17,256 \$0 \$54,630	\$17,256 \$0 \$93,794	\$0 \$0 \$0 \$16,716	\$0 \$0 \$0 \$12,302	\$0 \$0 \$0 \$10,134	\$0 \$0 \$13	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867	\$3,043 \$0 \$6,867	\$513 \$0 \$750	\$0 \$0 \$0 \$10,146	\$0 \$17,256 \$0 \$54,630	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,1264 \$12,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$3007 \$2,226 \$196 \$2,288 \$2,58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$3221 \$2325 \$2,336 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$2,950 \$2,186 \$3,1884 \$1,884 \$21,487 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
348 Gene 348 1905 350 1906 351 1908 351 1908 352 1910 353 1915 354 1920 355 1925 356 1935 357 1935 358 1945 360 1950 361 1955 362 1960 1970 363 1975 364 1975 364 1980 367 2005 368 2010	IFRS Placeholder Expense Account Sub - Total sral Plant Land Land Rights Buildings and Fixtures Ludings and Fixtures Ludings and Fixtures Ludings and Fixtures Ludings Expenses Ulice Furniture and Equipment Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Oommunication Equipment Communication Equipment Measurement and Testing Equipment Load Management Controls - Customer Load Management Controls - Usility Pennises System Supervisor Equipment Other Tanglibe Property Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$17,256 \$0 \$33,794 \$0 \$2,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$17,256 \$0	\$17,256 \$0	\$0 \$0 \$0 \$16,716	\$0 \$0 \$0 \$12,302	\$0 \$0 \$0 \$10,134	\$0 \$0 \$13	\$0 \$0 \$39,165	\$13,700 \$0	\$3,043 \$0 \$6,867	\$513 \$0	\$0 \$0 \$0 \$10,146	\$0 \$17,256 \$0	\$0 \$13.617 \$0 \$1.737 \$1.276 \$1.109 \$12.654 \$0 \$0 \$2.927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4.594 \$20 \$588 \$430 \$377 \$4.269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$307 \$226 \$196 \$2,238 \$0 \$518 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$640 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
3478 Gene 348 Jene 349 1905 351 1908 351 1908 352 1910 353 1915 354 1920 355 1925 356 1930 357 1935 358 1945 359 1945 359 1945 360 1950 1970 363 362 1980 1970 363 1975 364 1980 367 2005 367 2005 367 2005 367 2005 368 2010 371	IFRS Placeholder Expense Account Sub - Total brail Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Lassehold Improvements Lassehold Improvements Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Ommunication Equipment Communication Equipment Measurement and Testing Equipment Measurement and Testing Equipment Communication Equipment Load Management Controls - Customer Premises Load Management Controls - Utility System Supervisory Equipment Other Transpile Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$0 \$17,256 \$0 \$33,794 \$23,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$17.256 \$0 \$54,630	\$17,256 \$0 \$93,794	\$0 \$0 \$0 \$16,716	\$0 \$0 \$0 \$12,302	\$0 \$0 \$0 \$10,134	\$0 \$0 \$13	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867	\$3,043 \$0 \$6,867	\$513 \$0 \$750	\$0 \$0 \$0 \$10,146	\$0 \$17,256 \$0 \$54,630	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,1264 \$12,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$3007 \$2,226 \$196 \$2,288 \$2,58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$3221 \$2325 \$2,336 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,950 \$3,188 \$1,884 \$1,894 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
3478 Gene 348 1905 349 1905 351 1908 351 1908 352 1910 352 1910 353 1910 354 1920 356 1930 357 1935 358 1940 367 2056 364 1950 364 1950 364 1950 364 1950 365 1980 366 1990 367 2056 367 2056 367 2056 367 2056 370 372 Cate	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Lassehold Improvements Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Totals Software Transportation Equipment Stores Equipment Totals, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Load Menagement Controls - Customer Premises Load Menagement Controls - Utility Premises System Supervisory Equipment Other Targible Propers System Supervisory Equipment Other Targible Propers Electric Plant Purchased or Sold Sub - Total	\$0 \$17,256 \$0 \$33,794 \$23,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$17.256 \$0 \$54,630	\$17,256 \$0 \$93,794	\$0 \$0 \$0 \$16,716	\$0 \$0 \$0 \$12,302	\$0 \$0 \$0 \$10,134	\$0 \$0 \$13	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867	\$3,043 \$0 \$6,867	\$513 \$0 \$750	\$0 \$0 \$0 \$10,146	\$0 \$17,256 \$0 \$54,630	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,1264 \$12,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$3007 \$2,226 \$196 \$2,288 \$2,58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$3221 \$2325 \$2,336 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$2,950 \$2,186 \$3,1884 \$1,884 \$21,487 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
3478 Gene 348 1905 348 1905 348 1905 350 1906 351 1908 352 1910 353 1915 353 1915 354 1925 355 1925 356 1935 357 1935 367 1955 362 1960 1960 1960 1970 363 1975 364 1980 366 1980 367 2055 367 2055 367 2055 368 2010 370 371 372 Cate 3774 375	IFRS Placeholder Expense Account Sub - Total brail Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Lassehold Improvements Lassehold Improvements Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Ommunication Equipment Communication Equipment Measurement and Testing Equipment Measurement and Testing Equipment Communication Equipment Load Management Controls - Customer Premises Load Management Controls - Utility System Supervisory Equipment Other Transpile Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$0 \$17,256 \$0 \$33,794 \$23,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$17.256 \$0 \$54,630	\$17,256 \$0 \$93,794	\$0 \$0 \$16,716	\$0 \$0 \$0 \$12,302	\$0 \$0 \$0 \$10,134	\$0 \$0 \$13	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867	\$3,043 \$0 \$6,867	\$513 \$0 \$750	\$0 \$0 \$0 \$10,146	\$0 \$17,256 \$0 \$54,630	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$0 \$2,227 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$3007 \$2,226 \$196 \$2,288 \$2,58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$3221 \$2325 \$2,336 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$2,950 \$2,950 \$2,188 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
3478 Gene 348 1905 348 1905 348 1905 350 1906 351 1908 352 1910 353 1915 353 1915 354 1925 355 1925 356 1935 357 1935 367 1955 362 1960 1960 1960 1970 363 1975 364 1980 366 1980 367 2055 367 2055 367 2055 368 2010 370 371 372 Cate 3774 375	IFRS Placeholder Expense Account Sub - Total brail Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Lassehold Improvements Lassehold Improvements Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Ommunication Equipment Communication Equipment Measurement and Testing Equipment Measurement and Testing Equipment Communication Equipment Load Management Controls - Customer Premises Load Management Controls - Utility System Supervisory Equipment Other Transpile Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$0 \$17,256 \$0 \$33,794 \$23,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$17.256 \$0 \$54,630	\$17,256 \$0 \$93,794	\$0 \$0 \$16,716	\$0 \$0 \$0 \$12,302	\$0 \$0 \$0 \$10,134	\$0 \$0 \$13	\$0 \$39,165	\$13,700 \$0 \$36,867	\$3,043 \$0 \$6,867	\$513 \$0 \$750	\$0 \$0 \$0 \$10,146	\$0 \$17,256 \$0 \$54,630	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,1264 \$12,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$3007 \$2,226 \$196 \$2,288 \$2,58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$3221 \$2325 \$2,336 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
3478 Gene 3482 1905 3482 1905 3482 1905 351 1908 3521 1910 353 1915 353 1915 353 1915 353 1915 355 1925 355 1925 355 1925 356 1930 357 1935 368 1945 368 1945 368 1945 368 1945 368 1945 368 1945 368 1945 368 1945 368 1945 368 1945 368 1945 369 1970 369 1970 369 1970 369 1970 369 1970 369 1970 369 1970 369 1970 369 1970 369 1970 369 1970 3771 3772 3774 3774 3774	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Ridures Lessehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Stores Equipment Measurement and Testing Equipment Measurement and Testing Equipment Communication Equipment Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Lesses Electric Plant Purchased or Sold Sub - Total TOTAL - 5705 Regorization and Allocation of Amortization	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,250 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$30 \$39,165	\$17,256 \$0 \$54,630 \$54,630 \$54,630 lant - 5710	\$17,256 \$0 \$93,794 \$93,794	\$0 \$0 \$16,716 \$16,716 \$0 \$16,716 Demand Allocation	\$0 \$0 \$12,302 \$12,302	\$0 \$0 \$10,134	\$0 \$0 \$13 \$13	\$0 \$39,165	\$13,700 \$0 \$36,867 \$0 \$36,867 \$0 \$36,867 Customer Allocation	\$3,043 \$0 \$6,867	\$613 \$0 \$750 \$750	\$0 \$0 \$0 \$10,146	\$0 \$17,256 \$0 \$54,630 \$54,630	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,00 \$	\$0 \$4,594 \$0 \$586 \$4,300 \$377 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 448 448 448 450 450 450 450 450 450 450 450 450 450	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Computer Software Land Rights Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Tonsportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment System Supervisory Equipment Property Unider Capital Leases Eleichic Plant Purchased or Sold Sub - Total TOTAL - 5705 segorization and Allocation of Amortization Description	\$0 \$17,256 \$0 \$33,794 \$23,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$17.256 \$0 \$54,630	\$17,256 \$0 \$93,794	\$0 \$0 \$16,716	\$0 \$0 \$0 \$12,302	\$0 \$0 \$0 \$10,134	\$0 \$0 \$13	\$0 \$39,165	\$13,700 \$0 \$36,867	\$3,043 \$0 \$6,867	\$513 \$0 \$750	\$0 \$0 \$0 \$10,146	\$0 \$17,256 \$0 \$54,630	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$0 \$2,227 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$4,594 \$0 \$586 \$430 \$374 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,409 \$0 \$3007 \$2,226 \$196 \$2,288 \$2,58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$3221 \$2325 \$2,336 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 448 448 448 450 450 450 450 450 450 450 450 450 450	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Computer Software Land Rights Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Tonsportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment System Supervisory Equipment Property Unider Capital Leases Eleichic Plant Purchased or Sold Sub - Total TOTAL - 5705 segorization and Allocation of Amortization Description	\$0 \$17,256 \$0 \$93,794 \$2,133 \$0 \$22,133 \$0 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$3 \$39,165	\$17,256 \$0 \$54,630 \$54,630 lant - 5710	\$17,256 \$0 \$93,794 \$93,794 Total \$0	\$0 \$0 \$16,716	\$0 \$0 \$1,302 \$12,302 \$0 \$12,302 \$12,302 \$2 \$6\$<50 \$0	\$0 \$0 \$0 \$10,134	\$0 \$0 \$13 \$13 \$0 \$13 \$13	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867 \$0 \$0 \$36,867 Customer Allocation 1 Residential	\$3,043 \$0 \$6,867 \$0 \$0 \$0 \$6,867	\$513 \$0 \$750 \$750 \$0 \$750 \$3 \$3 \$3 \$3 \$550-Regular	\$0 \$0 \$10,146 \$10,146 \$0 \$10,146	\$0 \$54,630 \$54,630 \$54,630 \$54,630	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,00 \$	\$0 \$4,594 \$0 \$586 \$4,300 \$377 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 448 448 448 450 450 450 450 450 450 450 450 450 450	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Computer Software Land Rights Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Tonsportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment System Supervisory Equipment Property Unider Capital Leases Eleichic Plant Purchased or Sold Sub - Total TOTAL - 5705 segorization and Allocation of Amortization Description	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$0 \$2,950 \$2,168 \$21,884 \$21,897 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$30 \$39,165	\$17,256 \$0 \$54,630 \$54,630 lant - 5710 Customer \$0 \$0 \$0	\$17,256 \$0 \$93,794 \$93,794 Total \$0 \$0 \$0	\$0 \$0 \$16,716 \$16,716 \$0 \$16,716 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$12,302 \$12,302 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$10,134 \$10,134 \$0 \$0 \$0\$-\$0-Regular \$0 \$0 \$0	\$0 \$0 \$13 \$13 \$0 \$13 \$13 \$15 \$15 \$15 \$15 \$15 \$15 \$15 \$15 \$15 \$15	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867 \$36,867 \$0 \$36,867 Customer Allocation 1 Residential \$0 \$0 \$0	\$3,043 \$0 \$6,867 \$0 \$0 \$6,867 \$0 \$0 \$0 \$0 \$0	\$513 \$0 \$750 \$750 \$0 \$750 \$3 \$3 \$3 \$3 \$50-Regular \$0 \$50 \$50	\$0 \$0 \$10,146 \$10,146 \$0 \$10,146	\$0 \$17,256 \$0 \$54,630 \$54,630 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,00 \$	\$0 \$4,594 \$0 \$586 \$4,300 \$377 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 448 448 448 450 450 450 450 450 450 450 450 450 450	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Computer Software Land Rights Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Tonsportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment System Supervisory Equipment Property Unider Capital Leases Eleichic Plant Purchased or Sold Sub - Total TOTAL - 5705 segorization and Allocation of Amortization Description	\$0 \$17,256 \$0 \$33,794 \$0 \$23,133 \$0 \$2,250 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$30 \$39,165 \$39,165 Ferm Electric PI Demand \$0 \$0 \$0 \$0	\$17,256 \$0 \$54,630 \$54,630 lant - 5710 Customer \$0 \$0 \$0 \$0 \$0	\$17,256 \$0 \$93,794 \$93,794 Total \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$16,716	\$0 \$0 \$1,302 \$12,302 \$12,302 \$12,302 \$12,302	\$0 \$0 \$10,134 \$10,134 \$0 \$10,134 \$3 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$13 \$13 \$0 \$13 \$13 \$13 \$13	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867 \$0 \$36,867 Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0	\$0,043 \$0,043 \$6,867 \$0,045 \$0	\$513 \$0 \$750 \$750 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$10,146	\$0 \$54,630 \$54,630 \$54,630 \$54,630 \$54,630 \$54,630 \$55,630 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,00 \$	\$0 \$4,594 \$0 \$586 \$4,300 \$377 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 448 448 448 450 450 450 450 450 450 450 450 450 450	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Computer Software Land Rights Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Tonsportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment System Supervisory Equipment Property Unider Capital Leases Eleichic Plant Purchased or Sold Sub - Total TOTAL - 5705 segorization and Allocation of Amortization Description	\$0 \$17,256 \$0 \$33,794 \$0 \$23,133 \$0 \$2,250 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165 \$39,165 Ferm Electric PI Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,256 \$0 \$54,630 \$54,630 	\$17,256 \$0 \$93,794 \$93,794 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$16,716	\$0 \$0 \$12,302 \$12,302 \$0 \$12,302 \$12,302 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$10,134 \$10,134 \$10,134 \$10,134 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$13 \$13 \$0 \$13 \$13 \$13 \$13 \$13 \$13 \$13 \$13 \$13 \$13	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867 \$0 \$36,867 Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0,043 \$0 \$6,867 \$0 \$0 \$6,867 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$513 \$0 \$750 \$750 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$10,146	\$0 \$54,630 \$54,630 \$54,630 \$54,630 \$54,630 \$55,630 \$55,630 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,00 \$	\$0 \$4,594 \$0 \$586 \$4,300 \$377 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 448 448 448 450 450 450 450 450 450 450 450 450 450	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Computer Software Land Rights Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Tonsportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment System Supervisory Equipment Property Unider Capital Leases Eleichic Plant Purchased or Sold Sub - Total TOTAL - 5705 segorization and Allocation of Amortization Description	\$0	\$0 \$39,165 \$39,165 S39,165 Ferm Electric Pl	\$17,256 \$0 \$54,630 \$54,630 lant - 5710 Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,256 \$0 \$93,794 \$93,794 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$16,716 \$16,716 \$0 \$16,716 Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$12,302 \$12,302 \$0 \$0 \$12,302 \$12,302 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$10,134 \$10,134 \$0 \$10,134 \$3 \$3 \$6\$>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$13 \$13 \$13 \$0 \$13 \$13 \$0 \$13 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867 \$36,867 \$0 \$36,867 Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,043 \$0 \$6,867 \$0 \$0 \$6,867 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$513 \$0 \$750 \$750 \$750 \$0 \$750 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$10,146 \$10,146 \$0 \$10,146 \$10,146 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$54,630 \$54,630 \$54,630 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,00 \$	\$0 \$4,594 \$0 \$586 \$4,300 \$377 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 448 448 448 450 450 450 450 450 450 450 450 450 450	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Computer Software Land Rights Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Tonsportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment System Supervisory Equipment Property Unider Capital Leases Eleichic Plant Purchased or Sold Sub - Total TOTAL - 5705 segorization and Allocation of Amortization Description	\$0 \$17,256 \$0 \$33,794 \$0 \$23,133 \$0 \$2,250 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$39,165 \$39,165 S39,165 S39,165 Ferm Electric Pl	\$17,256 \$0 \$54,630 \$54,630 lant - 5710 Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,256 \$0 \$93,794 \$93,794 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$16,716 \$16,716 \$0 \$16,716 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$12,302 \$12,302 \$0 \$12,302 \$12,302 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$10,134 \$10,134 \$10,134 \$10,134 \$3 \$3 \$3 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5	\$0 \$0 \$13 \$13 \$13 \$0 \$13 \$13 \$0 \$13 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867 \$36,867 \$0 \$36,867 \$1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,043 \$0 \$6,867 \$0 \$0 \$0 \$6,867 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$513 \$0 \$750 \$750 \$0 \$750 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$10,146 \$10,146 \$0 \$10,146 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$54,630 \$54,630 \$54,630 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,00 \$	\$0 \$4,594 \$0 \$586 \$4,300 \$377 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 448 448 448 450 450 450 450 450 450 450 450 450 450	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Fixtures Lassehold Improvements Computer Software Land Rights Computer Software Lassehold Improvements Computer Software Lassehold Improvements Stores Equipment Tonsportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment System Supervisory Equipment Property Unider Capital Leases Eleichic Plant Purchased or Sold Sub - Total TOTAL - 5705 segorization and Allocation of Amortization Description	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$39,165 \$39,165 Solution Demand Demand Solution Sol	\$17,256 \$0 \$54,630 \$54,630 lant - 5710 Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,256 \$0 \$93,794 \$93,794 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$16,716	\$0 \$0 \$12,302 \$12,302 \$12,302 \$12,302 \$12,302	\$0 \$0 \$10,134 \$10,134 \$10,134 \$10,134 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	\$0 \$0 \$13 \$13 \$0 \$13 \$13 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$0 \$0 \$36,867 \$0 \$36,867 Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0.043 \$0 \$6,867 \$0 \$0 \$6,867 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$513 \$0 \$750 \$750 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$10,146	\$0 \$54,630 \$54,630 \$54,630 \$0 \$54,630 \$0 \$55,630 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,00 \$	\$0 \$4,594 \$0 \$586 \$4,300 \$377 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
347 348 349	IFRS Placeholder Expense Account Sub - Total aral Plant Land Land Rights Buildings and Ridures Lessehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Stores Equipment Measurement and Testing Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Communi	\$0 \$17,256 \$0 \$93,794 \$0 \$23,133 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$39,165 \$39,165 Solution Demand Demand Solution Sol	\$17,256 \$0 \$54,630 \$54,630 lant - 5710 Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,256 \$0 \$93,794 \$93,794 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$16,716	\$0 \$0 \$12,302 \$12,302 \$12,302 \$12,302 \$12,302	\$0 \$0 \$10,134 \$10,134 \$10,134 \$10,134 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	\$0 \$0 \$13 \$13 \$0 \$13 \$13 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$39,165	\$13,700 \$0 \$36,867 \$0 \$36,867 Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$3,043 \$0 \$6,867 \$0 \$0 \$6,867 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$513 \$0 \$750 \$750 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$10,146	\$0 \$17,256 \$0 \$54,630 \$54,630 \$0 \$54,630 \$0 \$554,630 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$13,617 \$0 \$1,737 \$1,276 \$1,109 \$12,654 \$0 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,00 \$	\$0 \$4,594 \$0 \$586 \$4,300 \$377 \$4,269 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$0 \$2,409 \$0 \$3077 \$226 \$196 \$2,238 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$2,514 \$0 \$321 \$236 \$205 \$2,336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$23,133 \$0 \$2,950 \$2,168 \$1,884 \$21,497 \$0 \$0 \$4,973 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

A	В	C	D	E		G		T .	М	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
391 1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	AVI	- AA	Δ1	DC	DQ
_	Transformer Station Equipment - Normally	Φυ	30	30	Φ0	ΦU	\$0	3 0	ψU	ΦU	\$0	30	ψU	3 0	ΦU					
302 1815	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
332	Distribution Station Equipment - Normally	ΨΟ	40	90	Ψυ	ΨΟ	ΨΟ	40	ΨU	40	ΨΟ	40	ΨÜ	40	ΨΟ					
393 1820	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
000	Distribution Station Equipment - Normally	ΨΟ	40	•••	Ψυ	ΨΟ	ΨΟ	40	Ψυ	ΨΟ	ΨΟ	40	ψū	ΨΟ	ΨΟ					
394 1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
	Distribution Station Equipment - Normally	ΨΟ	40	•••	Ψυ	ΨΟ	ΨΟ	40	Ψυ	ΨΟ	ΨΟ	40	ψū	ΨΟ	ΨΟ					
395 1820-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
	Distribution Station Equipment - Normally		**	**		**	**	**	*-	**	**	**	*-	**	**					
396 1820-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
397 1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
398 1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
397 1825 398 1825-1 399 1825-2 400 1830	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
400 1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1830-3	Poles, Towers and Fixtures -																			
401	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
402 1830-4 403 1830-5		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
403 1830-5		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
404 1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	60	\$0	\$0	60					
405	Gubriano/IIISSIUII Dulk Delivery	ΦU	\$0	φu	\$ 0	φu	ΦU	\$ U	ΦU	\$ U	φu	\$0	φu	ΦU	\$0					
406 1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
	Overhead Conductors and Devices -	ΨΟ	40		Ψυ	ΨΟ	Ψ0	~	Ψυ	Ψ0	ΨΟ	40	Ψυ	Ψ0	ΨΟ					
407 1835-5	Secondary	\$0	SO SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
408 1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
409 1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
410 1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
411 1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
412 1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1845-3	Underground Conductors and Devices - Bulk																			
413	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1845-4	Underground Conductors and Devices -																			
414	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1845-5	Underground Conductors and Devices -																			
	Secondary Line Transformers	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
410 1000	Services	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0					
416 1850 417 1855 418 1860	Meters	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0					
419 1880		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0					
420	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
421 Genera	I Plant			**	**	**				**	**		••	**			•••			
422 1905	Land	\$0														\$0	\$0	\$0	\$0	\$0
423 1906	Land Rights	\$0														\$0	\$0	\$0	\$0	\$0
424 1908	Buildings and Fixtures	\$0														\$0	\$0	\$0	\$0	\$0
425 1910	Leasehold Improvements	\$0														\$0	\$0	\$0	\$0	\$0
426 1915	Office Furniture and Equipment	\$0														\$0	\$0	\$0	\$0	\$0
427 1920	Computer Equipment - Hardware	\$0														\$0	\$0	\$0	\$0	\$0
428 1925	Computer Software	\$0														\$0	\$0	\$0	\$0	\$0
429 1930	Transportation Equipment	\$0														\$0	\$0	\$0	\$0	\$0
430 1935	Stores Equipment	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
431 1940	Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$0 \$0														\$U	\$0 \$0	\$0 \$0	\$O	\$0 \$0
432 1945	Power Operated Equipment	\$0 \$0														\$U	\$0 \$0	\$0 \$0	\$0 \$U	\$0 \$0
433 1950	Communication Equipment	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
435 1060	Miscellaneous Equipment	\$0														\$0	\$0	\$0 \$0	\$0	\$0 \$0
419 1880 420 421 Genera 422 1905 423 1906 424 1908 425 1910 426 1915 427 1920 428 1925 429 1930 430 1935 431 1940 432 1945 433 1955 434 1955 435 1960	Load Management Controls - Customer	40														90	Ş0	Ψ0	ΨΟ	4 .0
436	Premises	\$0														\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility															•	•	•	•	
437	Premises	\$0														\$0	\$0	\$0	\$0	\$0
438 1980	System Supervisory Equipment	\$0														\$0	\$0	\$0	\$0	\$0
437 438 1980 439 1990 440 2005	Other Tangible Property	\$0														\$0	\$0	\$0	\$0	\$0
440 2005	Property Under Capital Leases	\$0														\$0	\$0	\$0	\$0	\$0
441 2010 442	Electric Plant Purchased or Sold	\$0				\$0	\$0	60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
442	Sub - Total	\$0				ψU	φU	\$0	ψU	ΦU	ψU	ψU	ψU	φU	ψU	\$U	ψU	ψU	ψU	φu
				\$0	60	\$0	60	60	\$n	60	60	60	60	60	60	60	60			\$0
444	TOTAL - 5710	\$0	\$0																\$0	
443 444 445	TOTAL - 5710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	φυ	30	\$0	\$0	\$0	\$0

1447 Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715

449			Г				Demand					Customer									
450							Allocation					Allocation					A & G Allocation				
451							1	2	3	7	Sub -total	1	2	3	7	Sub -total	1	2	3	7	Sub -total
452	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total
453		Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			•		
454	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
455	1805-1 1805-2	Land Station >50 kV Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
455	1806	Land Station <50 KV Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0					
		Land Rights Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0					
450		Land Rights Station >50 kV	\$0 \$0	\$0	\$0	\$O	&U 20	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$O	\$0 \$0	\$0					
460		Buildings and Fixtures	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$O	\$0	\$0 \$0	\$0	\$O	\$0	\$0					
461	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
462	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
463	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
465		Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
	1015	Transformer Station Equipment - Normally																			
466		Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
	1820	Distribution Station Equipment - Normally																			
467		Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
	1920-1	Distribution Station Equipment - Normally																			
468		Primary below 50 kV (Bulk) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
460		Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
409		Distribution Station Equipment - Normally	\$ 0	\$ 0	φU	φU	Φυ	φU	ŞU.	φU	φυ	φU	3 0	φυ	ψU	Φ0					
470		Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90	\$0	\$0					
471	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
472	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
473	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
474		Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
		Poles, Towers and Fixtures -																			
475		Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
476		Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
477	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
		Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
470	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	60	***	60	60	60	60	60	60	60	60	60	60	60	60					
		SUDITATISMISSION BUIK DELIVERY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
480	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
400		Overhead Conductors and Devices - Frimary Overhead Conductors and Devices -	ΨΟ	Ψ	ψŰ	Ψυ	υψ	ΨU	Ų	Ψυ	Ψ	Ψ	Ψ	ΨU	Ψ	Ψ					
481		Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
		Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
483	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
484	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
			•							**					**						

	A B	С	D	F I	F	G	н		М	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
485 1840	0-5 Underground Conduit - Secondary	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	744	700		50	Du
486 1845	5.3 Underground Conductors and Devices - Bu	\$0 Ik	\$0		\$0	\$0	\$0		\$0				\$0	\$0	\$0					
487	Underground Conductors and Davisso	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
488	Primary Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
408	5-5 Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
490 1850 491 1855	0 Line Transformers 5 Services	\$0 \$0																		
402 1860	n Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
493 1880 494	0 IFRS Placeholder Expense Account Sub - Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
495 Gen 496 1905	neral Plant 5 Land	\$0									-			-		\$0	\$0	\$0	\$0	\$0
497 1906	6 Land Rights	\$0														\$0	\$0	\$0	\$0	\$0
497 1906 498 1908 499 1910	8 Buildings and Fixtures 0 Leasehold Improvements	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
500 1915 501 1920	5 Office Furniture and Equipment	\$0														\$0	\$0	\$0	\$0 \$0	\$0
502 1925	0 Computer Equipment - Hardware 5 Computer Software	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
501 1920 502 1925 503 1930 504 1935 505 1940	O Transportation Equipment Stores Equipment	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
505 1940	Tools, Shop and Garage Equipment	\$0														\$0	\$0	\$0	\$0	\$0
506 1945 507 1950 508 1955	5 Measurement and Testing Equipment O Power Operated Equipment	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
508 1955 509 1960	5 Communication Equipment 0 Miscellaneous Equipment	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
1970	Load Management Controls - Customer																	\$0	•	\$0
510 1975	Premises 5 Load Management Controls - Utility	\$0														\$0	\$0	\$0	\$0	\$0
511	Premises	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
512 1980 513 1990	System Supervisory Equipment Other Tangible Property	\$0														\$0	\$0	\$0	\$0	\$0
514 2005 515 2010	5 Property Under Capital Leases	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
516 517	Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
518	TOTAL - 5715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
519 520																				
	tegorization and Allocation of Accum.	Amortization of E	Electric Utility P	Plant- Property, I	Plant & Equip	ment - 5720														
522 523																				
504						Demand					Customer					A & G Allocation				
525						Allocation 1	2	3	7	Sub -total	Allocation 1	2	3	7	Sub -total	1	2	3	7	Sub -total
Acc	count Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total
527 1565	5 Conservation and Demand Management	\$0 \$0	\$0																	
527 1565 528 1805 529 1805	5 Conservation and Demand Management 5 Land 5-1 Land Station >50 kV	\$0 \$0	\$0 \$0 \$0																	
528 1805 529 1805 530 1805 531 1806	5 Conservation and Demand Management 5 Land 5-1 Land Station >50 kV 5-2 Land Station <50 kV 6 Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0					
528 1805 529 1805 530 1805 531 1806 532 1806	5 Land 5-1 Land Station > 50 kV 5-2 Land Station < 50 kV 6 Land Rights 6-1 Land Rights Station > 50 kV	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0					
528 1805 529 1805 530 1805 531 1806 532 1806 533 1806 534 1808	5 Land 5-1 Land Station >50 kV 5-2 Land Station <50 kV 6-1 Land Rights Station <50 kV 6-2 Land Rights Station <50 kV 6-2 Land Rights Station <50 kV 8 Buildings and Fixtures	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					
528 1805 529 1805 530 1805 531 1806 532 1806 533 1806 534 1806 536 1806	5 Land 5-1 Land Station >50 kV 5-2 Land Station >50 kV 6-2 Land Rights 6-1 Land Rights Station >50 kV 6-2 Land Rights Station >50 kV 8-8 Buildings and Fixtures 8-1 Buildings and Fixtures > 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0					
528 1805 529 1805 530 1806 531 1806 532 1806 533 1806 533 1806 535 1806 536 1808 537 1810	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 6-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 6-2 Land Rights Station -50 kV 6-3 Buildings and Fixtures 6-4 Buildings and Fixtures -50 kV 6-2 Buildings and Fixtures -50 kV 0-2 Building and Fixtures -50 kV 0-2 Leasehold Improvements	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				I	
528 1805 529 1805 530 1805 531 1806 532 1806 534 1806 535 1806 536 1816 537 1816 538 1816	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 6-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 8-2 Buildings and Fixtures 8-1 Buildings and Fixtures - 50 kV 8-2 Buildings and Fixtures - 50 kV 0-1 Lessehold Improvements -50 kV 0-1 Lessehold Improvements -50 kV 0-2 Lessehold Improvements -50 kV 0-2 Lessehold Improvements -50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				I	
528 1805 529 1805 530 1805 531 1806 532 1806 533 1806 534 1806 535 1806 536 1806 537 1816	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 6-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 6-2 Land Rights Station -50 kV 8-3 Buildings and Fixtures 9-1 Buildings and Fixtures -50 kV 9-2 Buildings and Fixtures -50 kV 1-2 Leasehold Improvements -50 kV 1-2 Leasehold Improvements -50 kV 1-2 Leasehold Improvements -50 kV 1-3 buildings -50 kV 1-4 buildings -50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					
528 1805 529 1805 531 1806 531 1806 532 1806 533 1806 534 1806 536 1806 537 1816 538 1816 539 1816	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 6-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 8-2 Land Rights Station -50 kV 8-3 Buildings and Fixtures -50 kV 8-3 Buildings and Fixtures -50 kV 9-2 Lassachold Improvements 9-1 Lassachold Improvements -50 kV 9-2 Lassachold Improvements -50 kV 9-2 Lassachold Improvements -50 kV 9-2 Lassachold Improvements -50 kV 9-2 Lassachold Improvements -50 kV 9-3 Lassachold Improvements -50 kV 9-4 Lassachold Improvements -50 kV 9-5 Lassachold Improvements	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			1		
528 1805 529 1805 530 1806 531 1806 532 1806 533 1806 534 1806 535 1806 537 1811 539 1810 540 1818	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 6-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 6-2 Land Rights Station -50 kV 8-3 Buildings and Fixtures 9-4 Buildings and Fixtures 9-50 kV 9-2 Buildings and Fixtures -50 kV 9-2 Buildings and Fixtures -50 kV 9-2 Lease-fixed Improvements -50 kV 9-2 Lease-fixed Improvements -50 kV 9-3 Fixtures Station Equipment - Normally Primary above 50 kV 9-2 Fixtures Station Equipment - Normally Primary below 50 kV 9-2 Britthiotion Station Equipment - Normally Primary below 50 kV 9-3 Britthiotion Station Equipment - Normally Primary below 50 kV 9-3 Britthiotion Station Equipment - Normally Primary below 50 kV 9-3 Britthiotion Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Primary Britthiotics Station Equipment - Normally Britthiotics Station Eq	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	90 90 90 90 90 90 90 90 90 90 90	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
528 1806 523 1806 533 1806 533 1806 533 1806 534 1806 536 1806 537 1816 538 1816 539 1816 540 1816 541 1826	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 6-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 6-2 Land Rights Station -50 kV 8-3 Buildings and Fixtures 9-4 Buildings and Fixtures 9-50 kV 9-2 Buildings and Fixtures -50 kV 9-2 Buildings and Fixtures -50 kV 9-2 Lease-fixed Improvements -50 kV 9-2 Lease-fixed Improvements -50 kV 9-3 Fixture Station Equipment - Normally Primary below 50 kV 9-2 Britthultion Station Equipment - Normally Primary below 50 kV (Bulk) 9-3 Fixture Station Equipment - Normally Primary below 50 kV (Bulk) 9-3 Britthultion Station Equipment - Normally Primary below 50 kV (Bulk) 9-3 Britthultion Station Equipment - Normally Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	90 90 90 90 90 90 90 90 90 90 90	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
528 1805 529 1805 530 1805 531 1806 533 1806 533 1806 535 1806 536 1806 537 1816 539 1816 539 1816 540 1815 541 1826 542 1826	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 6-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 8-2 Buildings and Fixtures 8-3 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 9-2 Leasehold Improvements -50 kV 9-1 Leasehold Improvements -50 kV 9-1 Expended Improvement	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	90 90 90 90 90 90 90 90 90 90 90	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
528 1800 529 1800 530 1804 531 1806 532 1800 533 1800 536 1800 536 1800 537 1810 538 1810 540 1815 541 1820 542 1820 543 1820 544 1820	5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	90 90 90 90 90 90 90 90 90 90 90	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
528 1806 529 1806 531 1806 531 1806 531 1806 532 1806 533 1806 533 1806 533 1806 533 1816 539 1816 540 1812 541 1826 543 1826 544 1826	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 6-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 6-2 Land Rights Station -50 kV 8-3 Buildings and Fixtures 9-3 Buildings and Fixtures -50 kV 9-2 Buildings and Fixtures -50 kV 1-2 Leasehold Improvements -50 kV 1-2 Leasehold Improvements -50 kV 1-2 Leasehold Improvements -50 kV 1-3 Primary blow 50 kV 1-4 Distribution Station Equipment - Normally Primary blow 50 kV 1-5 Primary blow 50 kV (Build) 1-7 Distribution Station Equipment - Normally Primary blow 50 kV (Build) 1-7 Distribution Station Equipment - Normally Primary blow 50 kV (Primary) 1-7 Distribution Station Equipment - Normally Primary blow 50 kV (Primary) 1-7 Distribution Station Equipment - Normally 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	90 90 90 90 90 90 90 90 90 90 90 90 90 9	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	90 90 90 90 90 90 90 90 90 90 90	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1800 523 1800 531 1800 531 1800 533 1800 533 1800 533 1800 533 1801 533 1811 540 1811 541 1820 543 1820 544 1820 544 1820 544 1820 544 1820 544 1820 544 1820 544 1820 544 1820 544 1820	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 5-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 6-2 Land Rights Station -50 kV 8-3 Buildings and Fixtures 9-1 Buildings and Fixtures -50 kV 9-2 Buildings and Fixtures -50 kV 9-2 Lease-fixed Improvements -50 kV 9-2 Lease-fixed Improvements -50 kV 9-3 Transformer Station Equipment - Normally Primary above 90 kV 9-1 Primary Book 90 kV (Build) 9-1 Primary Bollow 50 kV (Build) 9-2 Primary Bollow 50 kV (Build) 9-3 Primary Bollow 50 kV (Primary) 9-3 Primary Bollow 50 kV (Primary) 9-3 Storage Battery Equipment - Normally 9-1 Storage Battery Equipment - S0 kV 9-1 Storage Battery Equipment - S0 kV 9-1 Storage Battery Equipment - S0 kV 9-1 Storage Battery Equipment - S0 kV 9-1 Storage Battery Equipment - S0 kV 9-1 Storage Battery Equipment - S0 kV 9-1 Storage Battery Equipment - S0 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1015 533 115 533 115 533 115 533 115 533 115 534 182 544 182	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 5-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 6-2 Land Rights Station -50 kV 8-3 Buildings and Fixtures 8-4 Buildings and Fixtures 8-5 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 9-1 Lease-fixed Improvements -50 kV 9-1 Lease-fixed Improvements -50 kV 9-1 Lease-fixed Improvements -50 kV 9-1 Transformer Station Equipment - Normally Primary balow 50 kV (Bulk) 9-1 Primary below 50 kV (Bulk) 9-2 Primary below 50 kV (Primary) 9-3 Primary below 50 kV (Primary) 9-3 Storage Battery Equipment - Normally 9-1 Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Battery Equipment - Storage Poles, Towers and Fixtures -	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1005 533 1005 534 1005 544 1005 544 1005 545 1005 547 1005 548 1005 549	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 5-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 8-2 Buildings and Fixtures 8-1 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 9-1 Lease-hold Improvements -50 kV 9-1 Lease-hold Improvements -50 kV 9-1 Distribution Equipment - Normally Primary below 50 kV 9-1 Distribution Station Equipment - Normally Fixtures - Station Equipment - Normally Primary below 50 kV (Primary) 9-2 Primary below 50 kV (Primary) 9-3 Primary below 50 kV (Primary) 9-3 Storage Battery Equipment - Normally 9-1 Distribution Station Equipment - Normally 9-1 Distribution Station Equipment - Normally 9-2 Storage Battery Equipment - St	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1005 523 1005 524 1005 525	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 5-2 Land Station -50 kV 6-1 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 8-2 Land Rights Station -50 kV 8-3 Land Rights Station -50 kV 9-3 Land Rights Station -50 kV 9-3 Land Rights Station -50 kV 9-4 Land Rights Stati	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1000 533 1000 534	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 5-2 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 6-2 Land Rights Station -50 kV 8-3 Buildings and Fixtures 8-4 Buildings and Fixtures 9-4 Buildings and Fixtures -50 kV 9-2 Lasseshold Improvements -10 kV (Builk) 9-2 Primary below 50 kV (Primary) 9-2 Primary below 50 kV (Primary) 9-2 Storage Battery Equipment - Normally 9-2 Storage Battery Equipment -50 kV 9-2 Storage Battery Equipment -5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1000 533 1000 534 1000 544	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 5-2 Land Station -50 kV 6-1 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 8-2 Buildings and Fixtures 8-2 Buildings and Fixtures 9-2 Lease-fixed Improvements -50 kV 9-2 Lease-fixed Improvements -50 kV 9-2 Lease-fixed Improvements -50 kV 9-2 Lease-fixed Improvements -50 kV 9-2 Lease-fixed Improvements -50 kV 9-2 Primary Jacob = 50 kV 9-2 Primary Jacob = 50 kV 9-2 Primary Jacob = 50 kV (Builk) 9-2 Primary Jacob = 50 kV (Primary) 9-3 Primary Jacob = 50 kV (Primary) 9-3 Primary Jacob = 50 kV (Primary) 9-3 Primary Jacob = 50 kV (Primary) 9-4 Primary Jacob = 50 kV (Primary) 9-5 Storage Battery Equipment - Normally 9-7 Primary Jacob = 50 kV (Primary) 9-8 Storage Battery Equipment -50 kV 9-9 Storage Battery Equipment -50 kV 9-9 Poles, Towers and Fixtures 9-9 Poles, Towers and Fixtures - Secondary 9-9 Poles, Towers and Fixtures - Secondary 9-9 Poles, Towers and Fixtures - Secondary 9-9 Subtransmission Bulk Delivery 9-9 Overhead Conductors and Devices 9-9 Subtransmission Bulk Delivery 9-9 Subtransmission Bulk Delivers	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1000 533 1000 530	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 5-2 Land Station -50 kV 6-1 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-1 Land Rights Station -50 kV 8-2 Buildings and Fixtures 9-1 Buildings and Fixtures 9-1 Buildings and Fixtures -50 kV 9-2 Lease-fixed Improvements -50 kV 9-2 Lease-fixed Improvements -50 kV 9-3 Lease-fixed Improvements -50 kV 9-4 Lease-fixed Improvements -50 kV 9-5 Transformer Station Equipment - Normally Primary above 90 kV 9-6 Station Equipment - Normally Primary below 50 kV (Bulk) 9-7 Primary below 50 kV (Primary) 9-8 Storage Battery Equipment - Sor kV 9-9 Storage Battery Equipment - Sor kV 9-9 Poles, Towers and Fixtures 9-9 Poles, Towers and Fixtures - Poles, Towers and Fixtures - Sorondary 9-1 Poles, Towers and Fixtures - Socondary 9-1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1000 533 1000 530	5 Land 5-1 Land Station -50 kV 5-2 Land Station -50 kV 5-2 Land Station -50 kV 6-1 Land Station -50 kV 6-1 Land Rights Station -50 kV 6-2 Land Rights Station -50 kV 8-3 Buildings and Fixtures 8-4 Buildings and Fixtures 8-5 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 8-2 Buildings and Fixtures -50 kV 9-1 Lease-fold Improvements -50 kV 9-1 Ease-fold Improvements -50 kV 9-1 Primary below 50 kV (Primary holes of the Station Equipment - Normally Primary below 50 kV (Primary) 9-1 Primary below 50 kV (Primary) 9-1 Primary below 50 kV (Primary) 9-1 Primary below 50 kV (Primary) 9-1 Primary below 50 kV (Primary) 9-1 Primary below 50 kV (Primary) 9-1 Storage Battery Equipment - Normally 9-1 Storage Battery Equipment - So kV 9-1 Storage Battery Equipment - So kV 9-1 Storage Battery Equipment - So kV 9-1 Poles, Towers and Fixtures - Poles, Towers and Fixtures - Secondary 9-1 Overhead Conductors and Devices - Subtransmission Bulk Delivery 9-1 Overhead Conductors and Devices - Subtransmission Bulk Delivery 9-1 Overhead Conductors and Devices - Subtransmission Bulk Delivery 9-1 Overhead Conductors and Devices - Subtransmission Bulk Delivery 9-1 Overhead Conductors and Devices - Subtransmission Bulk Delivery 9-1 Overhead Conductors and Devices - Subtransmission Bulk Delivery 9-1 Overhead Conductors and Devices - Secondary 9-1 Overhead Conductors and Devices - Secondary 9-1 Primary Poles - Secondary 9-1 Prim	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1000 533 1000 534	55 Land 56 Land Station +50 kV 56-2 Land Station +50 kV 56-1 Land Station +50 kV 56-1 Land Station +50 kV 66-1 Land Rights Station +50 kV 68-1 Buildings and Fixtures 69-1 Leaseahold Improvements 69-1 Leaseahold Improvements 69-1 Leaseahold Improvements +50 kV 69-1 Leaseahold Improvements +50 kV 69-1 Leaseahold Improvements +50 kV 69-1 Leaseahold Improvements +50 kV 69-1 Leaseahold Improvements +50 kV 69-1 Leaseahold Improvements +50 kV 69-1 Leaseahold Improvements +50 kV 69-1 Leaseahold Improvements +50 kV 69-1 Leaseahold Improvements +50 kV 69-1 Leaseahold Improvements +50 kV 69-1 Distribution Station Equipment + Normally 69-1 Politation Station Equipment + Normally 69-1 Distribution Station Equipment	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1000 533 1000 530	55 Land 55-1 Land Station +50 kV 5-2 Land Station +50 kV 5-2 Land Station +50 kV 6-1 Land Station +50 kV 6-1 Land Rights Station +50 kV 8-2 Buildings and Fixtures 8-2 Buildings and Fixtures 9-2 Buildings and Fixtures 9-3 Buildings and Fixtures 9-3 Buildings and Fixtures 9-4 Lease-fixed Improvements -50 kV 9-2 Buildings and Fixtures +50 kV 9-2 Buildings and Fixtures +50 kV 9-3 Buildings and Fixtures +50 kV 9-3 Buildings and Fixtures +50 kV 9-3 Buildings and Fixtures +50 kV 9-4 Buildings +50 kV 9-5 Buildings +50 kV 9-6 Buildings +50 kV 9-7 Buildings +50 kV 9-8 Buildings +50 kV 9-9 Buildings +	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 534 1005 536 1005 537 1011 540 1815 541 1825 542 1825 544 1825 544 1825 544 1825 544 1825 544 1825 544 1825 544 1825 544 1825 545 1833 545 1833 546 1833 547 1825 548 1833 548 1833 548 1833 558 1834 558 1834 558 1835	55 Land 56 Land Station +50 kV 56-2 Land Station +50 kV 56-2 Land Station +50 kV 56-3 Land Station +50 kV 66-4 Land Rights Station +50 kV 86 Buildings and Fixtures 87 Buildings and Fixtures 88 Buildings and Fixtures 89 Buildings and Fixtures 80 Buildings and Fixtures +50 kV 80 Buildings and Fixtures +50 kV 80 Buildings and Fixtures +50 kV 80 Lease-fixed Improvements +50 kV 80 Elase-fixed Elase-	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 534 1005 535 1005 536 1005 536 1005 536 1005 536 1005 536 1005 537 1005 537 1005 537 1005 538 1005 539	55 Land 56 Land Station -50 kV 56 Land Station -50 kV 56 Land Station -50 kV 56 Land Station -50 kV 66 Land Rights Station -50 kV 67 Land Rights Station -50 kV 68 Buildings and Fixtures 68 Buildings and Fixtures 69 Buildings and Fixtures -50 kV 68 Buildings and Fixtures -50 kV 69 Lease-fixed Improvements -50 kV 60 Lease-fixed Improvements -50 kV 61 Lease-fixed Improvements -50 kV 62 Buildings and Fixtures -50 kV 63 Expression Equipment - Normally Primary above 50 kV 64 Primary above 50 kV 65 Transformer Station Equipment - Normally Primary below 50 kV (Builk) 65 Primary below 50 kV (Primary) 66 Primary below 50 kV (Primary) 67 Primary below 50 kV (Primary) 68 Primary below 50 kV (Primary) 69 Primary below 50 kV (Primary) 69 Primary below 50 kV (Primary) 60 Primary below 50 kV (Wholesale Meters) 61 Storage Battery Equipment - So kV 61 Storage Battery Equipment - So kV 62 Storage Battery Equipment - So kV 63 Storage Battery Equipment - So kV 64 Primary Bornes and Fixtures 65 Subtransmission Bulk Delivery 65 Overhead Conductors and Devices - Subtransmission Bulk Delivery 65 Overhead Conductors and Devices - Secondary 65 Underground Conduit - Bulk Delivery 65 Underground Conduit - Secondary 65 Underground Conduit - Secondary 65 Delivery 6	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1005 533 1005 534 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 544 1005 545	55 Land 56 Land Station -50 kV 56-2 Land Station -50 kV 56-2 Land Station -50 kV 66-1 Land Station -50 kV 67-2 Land Rights Station -50 kV 68 Buildings and Fixtures 69 Buildings and Fixtures 69 Buildings and Fixtures 69 Buildings and Fixtures 69 Buildings and Fixtures 60 Land Rights Station -50 kV 60 Land	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1000 533 1000 530	55 Land 56 Land Station -50 kV 56-2 Land Station -50 kV 56-2 Land Station -50 kV 66-1 Land Station -50 kV 66-1 Land Rights Station -50 kV 67-2 Land Rights Station -50 kV 68 Buildings and Fixtures - 50 kV 68 Buildings and Fixtures - 50 kV 69 Buildings and Fixtures - 50 kV 69 Buildings and Fixtures - 50 kV 60 Lasseshold Improvements -50 kV 60 Lasseshold Improvements -50 kV 60 Lasseshold Improvements -50 kV 61 Buildings and Fixtures - 50 kV 62 Lasseshold Improvements -50 kV 63 Buildings and Fixtures - 50 kV 64 Distribution Station Equipment - Normally Primary below 50 kV 65 Primary below 50 kV (Builk) 65 Distribution Station Equipment - Normally Primary below 50 kV (Primary) 65 Distribution Station Equipment - Normally Primary below 50 kV (Whilesale Meters) 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 65 Storage Battery Equipment -50 kV 66 Storage Battery Equipment -50 kV 67 Storage Battery Equipment -50 kV 68 Storage Battery Equipment -50 kV 69 Storage Battery Eq	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1015 533 1015 533 1015 533 1015 534 1025 544 1025 544 1025 545 1025 546 1025 547 1025 548 1025 549	55 Land 55-1 Land Station +50 kV 5-2 Land Station +50 kV 5-2 Land Station +50 kV 6-1 Land Station +50 kV 6-1 Land Rights Station +50 kV 6-1 Land Rights Station +50 kV 6-2 Land Rights Station +50 kV 8-3 Buildings and Fixtures -50 kV 9-4 Land Rights Station +50 kV 9-5 Land Rights Station +50 kV 9-6 Land Rights Station +50 kV 9-7 Land Rights Station +50 kV 9-7 Land Land Land Land Land Land Land Land	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1015 533 1015 533 1015 533 1015 534 1025 544 1025 544 1025 544 1025 545 1025 546 1025 547 1025 548 1025 549	55 Land 561 Land Station +50 kV 57-2 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Station +50 kV 58-1 Land Fall Information +50 kV 58-1 Land Information +50 kV 58-1 Land Information +50 kV 58-1 Land Information +50 kV 58-1 Land Information +50 kV 58-1 Land Information +50 kV 58-1 Land Information +50 kV 58-1 Land Land Information +50 kV 58-1 Land Land Land Land Land Land Land Land	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					
522 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1005 533 1015 533 1015 533 1015 533 1015 534 1025 544 1025 544 1025 545 1025 546 1025 547 1025 548 1025 549	55 Land 56-11 Land Station -50 kV 5-22 Land Station -50 kV 5-24 Land Station -50 kV 6-16 Land Rights Station -50 kV 6-17 Land Rights Station -50 kV 6-18 Buildings and Fixtures 6-19 Buildings and Fixtures -50 kV 8-29 Buildings and Fixtures -50 kV 8-20 Laceschold Improvements -50 kV 8-20 Laceschold Improvements -50 kV 8-21 Laceschold Improvements -50 kV 8-22 Laceschold Improvements -50 kV 8-23 Laceschold Improvements -50 kV 8-24 Laceschold Improvements -50 kV 8-25 Laceschold Improvements -50 kV 8-26 Laceschold Improvements -50 kV 8-27 Laceschold Improvements -50 kV 8-27 Laceschold Improvements -50 kV 8-28 Laceschold Improvements -50 kV 9-28 Laceschold Improvements -50 kV 9-29 Laceschold Improvements -50 kV 9-29 Laceschold Improvements -10 kV (Bulk) 9-29 Liminary below 50 kV (Bulk) 9-20 Liminary -10 Laceschold Improvement -10 kV (Bulk) 9-20 Liminary -10 Laceschold Laceschold Improvement -10 kV (Bulk) 9-20 Liminary -10 Laceschold Lacesc	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					

567 1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
568	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 Genera	l Plant																			
570 1905	Land	\$0														\$0	\$0	\$0	\$0	\$0
571 1906	Land Rights	\$0														\$0	\$0	\$0	\$0	\$0
572 1908	Buildings and Fixtures	\$0														\$0	\$0	\$0	\$0	\$0
573 1910	Leasehold Improvements	\$0														\$0	\$0	\$0	\$0	\$0
574 1915	Office Furniture and Equipment	\$0														\$0	\$0	\$0	\$0	\$0
575 1920	Computer Equipment - Hardware	\$0														\$0	\$0	\$0	\$0	\$0
576 1925	Computer Software	\$0														\$0	\$0	\$0	\$0	\$0
577 1930	Transportation Equipment	\$0														\$0	\$0	\$0	\$0	\$0
578 1935	Stores Equipment	\$0														\$0	\$0	\$0	\$0	\$0
579 1940	Tools, Shop and Garage Equipment	\$0														\$0	\$0	\$0	\$0	\$0
580 1945	Measurement and Testing Equipment	\$0														\$0	\$0	\$0	\$0	\$0
581 1950	Power Operated Equipment	\$0														\$0	\$0	\$0	\$0	\$0
582 1955	Communication Equipment	\$0														\$0	\$0	\$0	\$0	\$0
567 1880 568 568 570 1905 571 1906 572 1908 574 1915 575 1920 576 1925 577 1930 578 1935 579 1930 579 1940 580 1945 581 1950 582 1955	Miscellaneous Equipment	\$0														\$0	\$0	\$0	\$0	\$0
-																				

A		С	D	E	F	G	Н	ı	М	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
1970 584	Load Management Controls - Customer Premises	\$0														\$0	\$0	\$0	\$0	\$0
1975 585	Load Management Controls - Utility Premises	\$0														\$0	\$0	\$0	\$0	\$0
586 1980	System Supervisory Equipment	\$0														\$0	\$0	\$0	\$0	\$0
587 1990 588 2005	Other Tangible Property Property Under Capital Leases	\$0 \$0														\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
589 2010 590	Electric Plant Purchased or Sold Sub - Total	\$0 \$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
591 592	TOTAL - 5720	\$0	\$n	sn.	\$n	\$0	\$0	\$0	\$0	\$0	\$0	\$n	\$0	\$0	\$0	\$0	\$n	\$0	\$O	\$0
593		ΨΟ		Ų.	Ψυ		Ψ0	40	Ψ0	ΨΟ		•	ψō	40	ΨΟ	40	Ψ0	ų.	Ψ	\$ 0
594						Demand Allocation					Customer Allocation					A & G Allocation				
595						1	2	3	7	Sub -total	1	2	3	7	Sub -total	1	2	3	7	Sub -total
596	unt Description		Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sub -total
597 1565 598 1805	Conservation and Demand Management Land	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00% 0.00%	0.00%	61.75% 0.00%	17.04% 0.00%	11.53% 0.00%	9.67% 0.00%	100.00%					
599 1805- 600 1805-2	1 Land Station >50 kV 2 Land Station <50 kV	100% 100%	100%	0%	100%	54.86% 54.86%	26.93% 26.93%	15.68% 15.68%	2.52% 2.52%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
601 1806	Land Rights		100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
602 1806- 603 1806-2		100% 100%	100% 100%	0% 0%	100% 100%	54.86% 54.86%	26.93% 26.93%	15.68% 15.68%	2.52% 2.52%	100.00% 100.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%					
604 1808 605 1808-	Buildings and Fixtures Buildings and Fixtures > 50 kV	100%	100%	0%	100%	0.00% 54.86%	0.00% 26.93%	0.00% 15.68%	0.00% 2.52%	0.00% 100.00%	0.00% 0.00%	0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%					
606 1808-2 607 1810	2 Buildings and Fixtures < 50 KV Leasehold Improvements	100%	100%	0%	100%	54.86% 0.00%	26.93% 0.00%	15.68% 0.00%	2.52% 0.00%	100.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%					
608 1810- 609 1810-	1 Leasehold Improvements >50 kV	100% 100%	100% 100%	0% 0%	100% 100%	54.86% 54.86%	26.93% 26.93%	15.68% 15.68%	2.52% 2.52%	100.00% 100.00%	0.00%	0.00%	0.00% 0.00%	0.00%	0.00%					
610 1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	54.86%	26.93%	15.68%	2.52%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
1820	Distribution Station Equipment - Normally	100%	100%	070	100%															
611	Primary below 50 kV Distribution Station Equipment - Normally					54.86%	26.93%	15.68%	2.52%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
612 1820-	Distribution Station Equipment - Normally	100%	100%	0%	100%	54.86%	26.93%	15.68%	2.52%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
613	Primary below 50 kV (Primary) Distribution Station Equipment - Normally	100%	100%	0%	100%	42.37%	31.36%	26.27%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
614 1820-3 615 1825	Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	48.22% 0.00%	27.10% 0.00%	22.65% 0.00%	2.02%	100.00% 0.00%					
616 1825- 617 1825-	1 Storage Battery Equipment > 50 kV	100% 100%	100% 100%	0% 0%	100% 100%	54.86% 54.86%	26.93% 26.93%	15.68% 15.68%	2.52% 2.52%	100.00% 100.00%	0.00% 0.00%	0.00%	0.00% 0.00%	0.00%	0.00% 0.00%					
618 1830	Poles, Towers and Fixtures	100%	100%	0/0	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
619 1830-	Subtransmission Bulk Delivery	100%	100%	0%	100%	54.86%	26.93%	15.68%	2.52%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
620 1830-4 621 1830-4	5 Poles, Towers and Fixtures - Secondary	100% 100%	40% 40%	60% 60%	100% 100%	42.37% 42.37%	31.36% 31.36%	26.27% 26.27%	0.00% 0.00%	100.00% 100.00%	61.98% 61.98%	10.23% 10.23%	0.65% 0.65%	27.14% 27.14%	100.00% 100.00%					
622 1835	Overhead Conductors and Devices Overhead Conductors and Devices -					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
623 1835-3	Subtransmission Bulk Delivery	100%	100%	0%	100%	54.86%	26.93%	15.68%	2.52%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
624 1835-	Overhead Conductors and Devices - Primary Overhead Conductors and Devices -	100%	40%	60%	100%	42.37%	31.36%	26.27%	0.00%	100.00%	61.98%	10.23%	0.65%	27.14%	100.00%					
625 1840	Secondary	100%	40%	60%	100%	42.37%	31.36%	26.27%	0.00%	100.00%	61.98%	10.23%	0.65%	27.14%	100.00%					
627 1840-3		100%	100%	0%	100%	0.00% 54.86%	0.00% 26.93%	0.00% 15.68%	0.00% 2.52%	0.00% 100.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%					
628 1840- 629 1840-	5 Underground Conduit - Secondary	100% 100%	40% 40%	60% 60%	100% 100%	42.37% 42.37%	31.36% 31.36%	26.27% 26.27%	0.00% 0.00%	100.00% 100.00%	61.98% 61.98%	10.23% 10.23%	0.65% 0.65%	27.14% 27.14%	100.00% 100.00%					
630 1845 1845-3	Underground Conductors and Devices Underground Conductors and Devices - Bulk					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
631	Delivery	100%	100%	0%	100%	54.86%	26.93%	15.68%	2.52%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
632 1845-	Primary Underground Conductors and Devices	100%	40%	60%	100%	42.37%	31.36%	26.27%	0.00%	100.00%	61.98%	10.23%	0.65%	27.14%	100.00%					
633 1845-4	Secondary Line Transformers	100% 100%	40% 40%	60% 60%	100% 100%	42.37% 46.35%	31.36% 34.31%	26.27% 19.34%	0.00% 0.00%	100.00% 100.00%	61.98% 62.11%	10.23% 10.25%	0.65% 0.44%	27.14% 27.20%	100.00% 100.00%					
635 1855	Services Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	61.98%	10.23%	0.65%	27.14%	100.00%					
636 1860 637 1880	IFRS Placeholder Expense Account	100% 100%	0% 0%	100% 100%	100% 100%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	79.39% 0.00%	17.64% 0.00%	2.97% 0.00%	0.00% 0.00%	100.00% 0.00%	1				
638 Conor	ral Plant Land	100%														59%	20%	10%	11%	100%
639 1905 640 1906 641 1908	Land Rights Buildings and Fixtures	100%														59% 59%	20%	10% 10%	11% 11%	100% 100%
642 1910 643 1915	Leasehold Improvements Office Furniture and Equipment	100% 100%														59% 59%	20% 20%	10% 10%	11% 11%	100% 100%
644 1920	Computer Equipment - Hardware	100%														59%	20%	10%	11% 11%	100%
646 1930	Computer Software Transportation Equipment	100%														59% 59%	20% 20%	10% 10%	11%	100%
647 1935 648 1940	Stores Equipment Tools, Shop and Garage Equipment	100% 100%														59% 59%	20% 20%	10% 10%	11% 11%	100% 100%
649 1945 650 1950	Measurement and Testing Equipment Power Operated Equipment	100% 100%														59% 59%	20% 20%	10% 10%	11% 11%	100% 100%
651 1955 652 1960	Communication Equipment Miscellaneous Equipment	100% 100%														59% 59%	20% 20%	10% 10%	11% 11%	100% 100%
1970 653	Load Management Controls - Customer Premises	100%														59%	20%	10%	11%	100%
1975	Load Management Controls - Utility Premises	100%																10%	11%	
654 655 1980	System Supervisory Equipment	100%														59% 59%	20% 20%	10%	11%	100% 100%
657 2005	Other Tangible Property Property Under Capital Leases	100% 100%														59% 59%	20% 20%	10% 10%	11% 11%	100% 100%
658 2010 659	Electric Plant Purchased or Sold	100%														59%	20%	10%	11%	100%
660 661																				
662 663																				
664 665																				
666																				
668																				
656 1990 657 2005 658 2010 658 2010 656 660 660 660 660 660 667 668 669 667 677 677 677 677 677																				
671 672																				
673 674																				
675 676																				
677																				
0/8																				

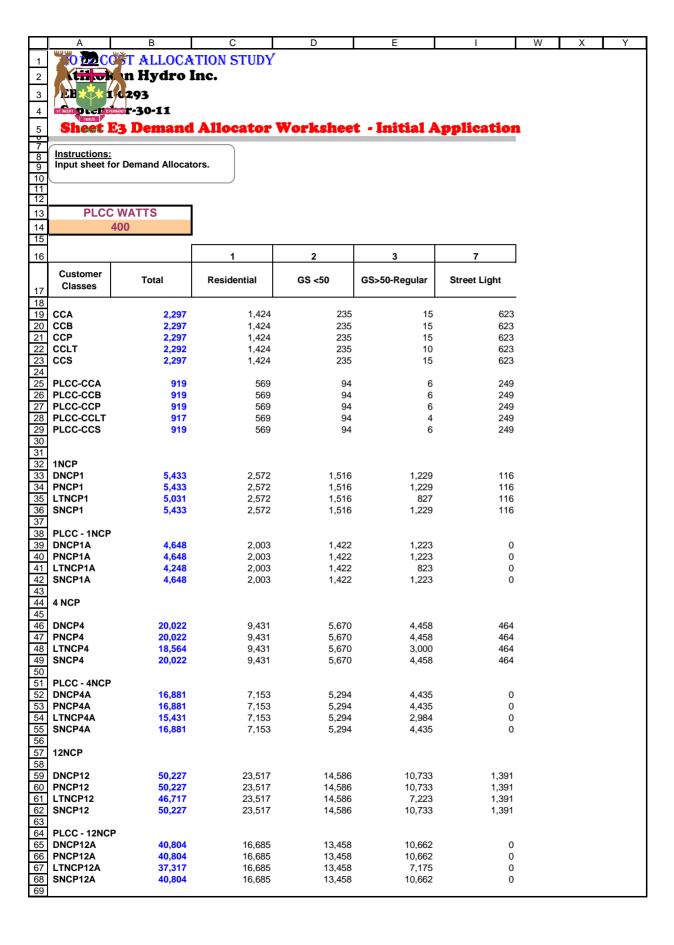
			Categorization	l
USoA A/C #	Accounts	Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
	Distribution Station Equipment - Normally			
1820	Primary below 50 kV	DCP		0%
1000 1	Distribution Station Equipment - Normally			
1820-1	Primary below 50 kV (Bulk)	DCP		0%
	Distribution Station Equipment - Normally	-		
1820-2	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	02.1	0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	60%
	Poles, Towers and Fixtures -	DIVOI	00/1	0070
1830-3	Subtransmission Bulk Delivery	ВСР		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	60%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	60%
1835	Overhead Conductors and Devices	DNCP	CCA	60%
	Overhead Conductors and Devices -	DIVOI	00/1	0070
1835-3	Subtransmission Bulk Delivery	ВСР		0%
	Overhead Conductors and Devices -	DOI		070
1835-4	Primary	PNCP	CCP	60%
	Overhead Conductors and Devices -	1 1101	001	0070
1835-5	Secondary	SNCP	ccs	60%
1840	Underground Conduit	DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP	CCA	0%
1840-4	Underground Conduit - Bulk Delivery Underground Conduit - Primary	PNCP	CCP	60%
1840-4 1840-5		SNCP	CCS	60%
	Underground Conduit - Secondary	DNCP	CCA	60%
1845	Underground Conductors and Devices Underground Conductors and Devices -	DINCP	CCA	00%
1845-3	Bulk Delivery	ВСР		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	60%
1845-5	Underground Conductors and Devices - Secondary	SNCP	ccs	60%
1850	Line Transformers	LTNCP	CCLT	60%
1855	Services	271101	CWCS	100%
1860	Meters		CWMC	100%
1880	IFRS Placeholder Asset Account		0	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
1000			•	•

Operation Operation Supervision and Engineering 1815-1855 D 1815-1855 C 60%	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets	5	
Department Dep		Operation			
Solid Load Dispatching	5005		1815-1855 D	1815-1855 C	60%
Station Buildings and Fixtures Expense 1808 D 0%					
Transformer Station Equipment - Operation Labour 1815 D 0%				1010 1000 0	
Operation Labour					
Transformer Station Equipment - Operation Supplies and Expenses 1815 D	5014		1815 D		0%
Operation Supplies and Expenses 1815 U					
Distribution Station Equipment - Operation 1820 D 0%	5015	· · · · · · · · · · · · · · · · · · ·	1815 D		0%
Distribution Station Equipment - Operation Supplies and Expenses					
Distribution Station Equipment - Operation Supplies and Expenses	5016		1820 D		0%
Supplies and Expenses					
Dozentation Labour	5017		1820 D		0%
1830 & 1835 D 1830 & 1835 C 60%					
Distribution Lines & Feeders - Operation Supplies and Expenses 1830 & 1835 D 1830 & 1835 C 60%	5020		1830 & 1835 D	1830 & 1835 C	60%
1830 & 1835 D 1830 & 1835 C 60%					0070
Overhead Subtransmission Feeders - Operation	5025		1830 & 1835 D	1830 & 1835 C	60%
Departion		 			0070
Overhead Distribution Transformers-Operation	5030		1830 & 1835 D		0%
Degration					070
Underground Distribution Lines and Feeders - Operation Labour 1840 & 1845 D 1840 & 1845 C 60%	5035		1850 D	1850 C	60%
Feeders - Operation Labour			1000 B	1000 0	0070
Underground Distribution Lines & Feeders - Operation Supplies & Expenses	5040		1840 & 1845 D	1840 & 1845 C	60%
Operation Supplies & Expenses		l cedera Operation Edbodi	1040 & 1040 B	1040 & 1040 0	0070
Underground Subtransmission Feeders - Operation	5045	Underground Distribution Lines & Feeders -			
Underground Subtransmission Feeders - Operation	3043	Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	60%
Operation		Underground Subtransmission Feeders -	1040 & 1043 D	1040 & 1043 C	0070
Underground Distribution Transformers - Operation	5050		1940 & 1945 D		0%
Substribution Station		1040 & 1043 D		0 76	
Meter Expense CWMC 100% 5070 Customer Premises - Operation Labour CCA 100% 5075 Customer Premises - Materials and Expenses Miscellaneous Distribution Expense 1815-1855 D 1815-1855 C 60% 5085 Miscellaneous Distribution Lines and Feeders - Rental Paid 1840 & 1845 D 1840 & 1845 C 60% 5095 Overhead Distribution Lines and Feeders - Rental Paid 1830 & 1835 D 1830 & 1835 C 60%	5055		1850 D	1850 C	60%
Description	5065	•	1030 D		
Customer Premises - Materials and Expenses CCA 100%					
Expenses CCA 100%					
Miscellaneous Distribution Expense 1815-1855 D 1815-1855 C 60%	5075			CCA	100%
Underground Distribution Lines and Feeders - Rental Paid	5085		1815-1855 D	1815-1855 C	60%
Feeders - Rental Paid 1840 & 1845 D 1840 & 1845 C 60%			1010 1000 D	1010 1000 0	0070
Distribution Lines and Feeders - Rental Paid 1830 & 1835 D 1830 & 1835 C 60%	5090		1840 & 1845 D	1840 & 1845 C	60%
Rental Paid					0070
Maintenance 5105 Maintenance Supervision and Engineering 1815-1855 D 1815-1855 C 60% 5110 Maintenance of Buildings and Fixtures - Distribution Stations 1808 D 0% 5112 Maintenance of Transformer Station Equipment 1815 D 0% 5114 Maintenance of Distribution Station Equipment 1820 D 0% 5120 Maintenance of Poles, Towers and Fixtures 1830 D 1830 C 60% 5125 Maintenance of Overhead Conductors and Devices 1835 D 1835 C 60% 5130 Maintenance of Overhead Services 1830 & 1835 D 1830 & 1835 C 60% 5135 Overhead Distribution Lines and Feeders - Right of Way 1830 & 1835 D 1830 & 1835 C 60% 5145 Maintenance of Underground Conduit 1840 D 1840 C 60%	5095		1830 & 1835 D	1830 & 1835 C	60%
Maintenance Supervision and Engineering 1815-1855 D 1815-1855 C 60% Maintenance of Buildings and Fixtures - Distribution Stations 1808 D 0% Maintenance of Transformer Station Equipment 1815 D 0% Maintenance of Distribution Station Equipment 1820 D 0% Maintenance of Poles, Towers and Fixtures 1830 D 1830 C 60% Maintenance of Overhead Conductors and Devices 1835 D 1835 C 60% Maintenance of Overhead Services 1830 & 1835 D 1830 & 1835 C 60% Maintenance of Overhead Services 1830 & 1835 D 1830 & 1835 C 60% Maintenance of Underground Conduit 1840 D 1840 C 60% Maintenance of Underground Conduit 1840 D 1840 C 60%		Tremain aid			0070
Maintenance Supervision and Engineering 1815-1855 D 1815-1855 C 60% Maintenance of Buildings and Fixtures - Distribution Stations 1808 D 0% Maintenance of Transformer Station Equipment 1815 D 0% Maintenance of Distribution Station Equipment 1820 D 0% Maintenance of Poles, Towers and Fixtures 1830 D 1830 C 60% Maintenance of Overhead Conductors and Devices 1835 D 1835 C 60% Maintenance of Overhead Services 1830 & 1835 D 1830 & 1835 C 60% Maintenance of Overhead Services 1830 & 1835 D 1830 & 1835 C 60% Maintenance of Underground Conduit 1840 D 1840 C 60% Maintenance of Underground Conduit 1840 D 1840 C 60%		Maintenance			
Maintenance of Buildings and Fixtures - Distribution Stations Maintenance of Transformer Station Equipment Maintenance of Distribution Station Equipment Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices Maintenance of Overhead Services Maintenance of Underground Conduit Maintenance of Underground Conductors					
Maintenance of Buildings and Fixtures - Distribution Stations Maintenance of Transformer Station Equipment Maintenance of Distribution Station Equipment Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices Maintenance of Overhead Services Maintenance of Overhead Services Overhead Distribution Lines and Feeders - Right of Way Maintenance of Underground Conduit Maintenance of Linderground Conductors	5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	60%
Distribution Stations Distribution Stations Distribution Station		Maintenance of Ruildings and Fixtures			00 /0
5112 Maintenance of Transformer Station 1815 D 0% 5114 Maintenance of Distribution Station 1820 D 0% 5120 Maintenance of Poles, Towers and Fixtures 1830 D 1830 C 60% 5125 Maintenance of Overhead Conductors and Devices 1835 D 1835 C 60% 5130 Maintenance of Overhead Services 1835 C 100% 5135 Overhead Distribution Lines and Feeders - Right of Way 1830 & 1835 D 1830 & 1835 C 60% 5145 Maintenance of Underground Conduit 1840 D 1840 C 60%	5110		1808 D		0%
Equipment 1815 D 0%					0 70
Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices Maintenance of Overhead Services Maintenance of Overhead Services Overhead Distribution Lines and Feeders - Right of Way Maintenance of Underground Conduit Maintenance of Underground Conductors Maintenance of Underground Conductors Maintenance of Underground Conductors	5112		1815 D		0%
5114 Equipment 1820 D 0% 5120 Maintenance of Poles, Towers and Fixtures 1830 D 1830 C 60% 5125 Maintenance of Overhead Conductors and Devices 1835 D 1835 C 60% 5130 Maintenance of Overhead Services 1855 C 100% 5135 Overhead Distribution Lines and Feeders - Right of Way 1830 & 1835 D 1830 & 1835 C 60% 5145 Maintenance of Underground Conduit 1840 D 1840 C 60%			1010 D		0 /0
Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices Maintenance of Overhead Services Maintenance of Overhead Services Overhead Distribution Lines and Feeders - Right of Way Maintenance of Underground Conduit Maintenance of Linderground Conductors Maintenance of Linderground Conductors	5114		1820 D		0%
Fixtures			1020 D		0 70
Maintenance of Overhead Conductors and Devices 1835 D 1835 C 60% 5130 Maintenance of Overhead Services Overhead Distribution Lines and Feeders - Right of Way 5145 Maintenance of Underground Conduit Maintenance of Underground Conductors Maintenance of Underground Conductors	5120		1830 D	1830 C	60%
5125 Devices 1835 D 1835 C 60% 5130 Maintenance of Overhead Services 1855 C 100% 5135 Overhead Distribution Lines and Feeders - Right of Way 1830 & 1835 D 1830 & 1835 C 60% 5145 Maintenance of Underground Conduit 1840 D 1840 C 60% Maintenance of Underground Conductors Maintenance of Underground Conductors 1840 D 1840 C 60%			1000 D	1000 0	00 /0
5130 Maintenance of Overhead Services 1855 C 100% 5135 Overhead Distribution Lines and Feeders - Right of Way 1830 & 1835 D 1830 & 1835 C 60% Maintenance of Underground Conduit 1840 D 1840 C 60% Maintenance of Underground Conductors	5125		1835 D	1835 €	60%
Overhead Distribution Lines and Feeders - Right of Way 5145	5120		1000 D		
Right of Way Right of Way Maintenance of Underground Conduit Maintenance of Underground Conductors Maintenance of Underground Conductors	J 13U			1000 C	100 /0
5145 Maintenance of Underground Conduit 1840 D 1840 C 60% Maintenance of Underground Conductors	5135		1830 & 1835 D	1830 & 1835 C	60%
Maintenance of Underground Conductors	5115		1940 D	1840 C	
FACO INMINITERIALIZE OF CHARGICUMA COMUCIOIS I I I	J 145		1040 D	1040 C	OU 70
	5150		1045	1045 0	600/
and Devices 1845 D 1845 C 60%		jand Devices	I 1845 D	1845 C	0 U%

5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	60%
5175	Maintenance of Meters		1860 C	100%

2012 COST ALLOCATION STUDY Atikokan Hydro Inc. 2 EB-2011-0293 3 4 September-30-11 Sheet E2 Allocator Worksheet - Initial Application 5 7 **Details:** 8 The worksheet below details how allocators are 9 derived. 10 11 12 13 14 2 3 ID and GS>50-**Explanation** Total Residential GS <50 Street Light **Factors** Regular 15 16 17 Demand Allocators 18 19 1 cp 20 Transformation CP TCP1 57.28% 14.02% 100.00% 25.99% 2.71% Bulk Delivery (SubTransmission) CP BCP1 100.00% 57.28% 25.99% 14.02% 2.71% Distribution CP (Total System) DCP1 100.00% 57.28% 25.99% 14.02% 2.71% 23 24 25 Transformation CP TCP4 100.00% 54.86% 26.93% 15.68% 2.52% 26 Bulk Delivery (SubTransmission) CP BCP4 100.00% 54.86% 26.93% 15.68% 2.52% Distribution CP (Total System) 27 DCP4 54.86% 100.00% 26.93% 15.68% 2.52% 28 29 12 cp 30 Transformation CP TCP12 100.00% 50.84% 29.16% 18.61% 1.39% BCP12 1.39% 31 Bulk Delivery (SubTransmission) CP 50.84% 18.61% 100.00% 29.16% 32 Distribution CP (Total System) DCP12 1.39% 100.00% 50.84% 29.16% 18.61% 33 NON CO_INCIDENT PEAK 34 35 1 NCP Distribution NCP (Total System) DNCP1 100.00% 43.09% 30.61% 26.31% 0.00% 36 37 Primary NCP PNCP1 100.00% 43.09% 30.61% 26.31% 0.00% Line Transformer NCP LTNCP1 38 33.49% 0.00% 100.00% 47.15% 19.37% 39 Secondary NCP SNCP1 100.00% 43.09% 30.61% 26.31% 0.00% 40 4 NCP 41 42 Distribution NCP (Total System) DNCP4 31.36% 26.27% 100.00% 42.37% 0.00% 43 Primary NCP PNCP4 100.00% 42.37% 31.36% 26.27% 0.00% 44 Line Transformer NCP LTNCP4 100.00% 46.35% 34.31% 19.34% 0.00% 45 Secondary NCP SNCP4 100.00% 31.36% 42.37% 26.27% 0.00% 46 47 12 NCP 48 Distribution NCP (Total System) DNCP12 100.00% 40.89% 32.98% 26.13% 0.00% 49 PNCP12 40.89% 32.98% 26.13% Primary NCP 100.00% 0.00% 50 Line Transformer NCP LTNCP12 100.00% 44.71% 36.06% 19.23% 0.00% Secondary NCP SNCP12 100.00% 40.89% 32.98% 0.00% 51 26.13% 53 Demand Allocators - Composite 54 55 **DEMAND 1815-1855** 1815-1855 D 100.00% 43.03% 31.69% 25.25% 0.03% 56 **DEMAND 1808** 1808 D 0.00% 0.00% 0.00% 0.00% **DEMAND 1815** 1815 D 0.00% 0.00% 0.00% 0.00% 57 DEMAND 1820 25.90% 58 1820 D 100.00% 42.81% 31.20% 0.09% 1815 & 1820 DEMAND 1815 & 1820 42.81% 31.20% 25.90% 0.09% D 100.00% 60 DEMAND 1830 1830 D 100.00% 42.37% 31.36% 26.27% 0.00% 61 DEMAND 1835 1835 D 100.00% 31.36% 26.27% 0.00% 42.37% 1830 & 1835 **DEMAND 1830 & 1835** D 100.00% 42.37% 31.36% 26.27% 0.00% DEMAND 1840 1840 D 0.00% 0.00% 0.00% 0.00% 63 64 DEMAND 1845 1845 D 0.00% 0.00% 0.00% 0.00% 1840 & 1845 0.00% 0.00% 0.00% 0.00% **DEMAND 1840 & 1845** ח DEMAND 1850 1850 D 100.00% 46.35% 34.31% 19.34% 0.00% 67 DEMAND 1855 1855 D 0.00% 0.00% 0.00% 0.00% 68 DEMAND 1860 1860 D 0.00% 0.00% 0.00% 0.00%

	A	В	С	D	Е	F	J	Χ
69		<u> </u>		D	_		J	
	CUSTOMER ALLOCATORS							
71								
72	Billing Data							
	kWh	CEN	100.00%	48.22%	27.10%	22.65%	2.02%	
	kW	CDEM	100.00%	0.00%	0.00%	91.33%	8.67%	
-	kWh - Excl WMP	CEN EWMP	100.00%	48.22%	27.10%	22.65%	2.02%	
76								
-	Dollar Billed	CREV	100.00%	60.53%	23.32%	9.33%	6.82%	
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	45.86%	45.74%	8.40%	0.00%	
70	Late Payment 3 Year Historical	LDUA	400.000/	C4 0F0/	25 200/	0.740/	0.050/	
79 80	Average	LPHA	100.00%	64.85%	25.39%	9.71%	0.05%	
-	Number of Bills	CNB	100.00%	84.97%	14.02%	0.89%	0.12%	
01	Number of bills	CND	100.00 /6	04.97 /0	14.02 /6	0.09 /6	0.12/6	
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	100.00%	
83	Embeded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%	
85								
	Total Number of Customer	CCA	100.00%	61.98%	10.23%	0.65%	27.14%	
	Subtransmission Customer Base	CCB	100.00%	61.98%	10.23%	0.65%	27.14%	
	Primary Feeder Customer Base	CCP	100.00%	61.98%	10.23%	0.65%	27.14%	
	Line Transformer Customer Base	CCLT	100.00%	62.11%	10.25%	0.44%	27.20%	
90	Secondary Feeder Customer Base	ccs	100.00%	61.98%	10.23%	0.65%	27.14%	
91								
	Weighted - Services	CWCS	100.00%	61.98%	10.23%	0.65%	27.14%	
	Weighted Meter -Capital	CWMC	100.00%	79.39%	17.64%	2.97%	0.00%	
	Weighted Meter Reading Weighted Bills	CWMR CWNB	100.00% 100.00%	55.82% 78.51%	9.21% 12.96%	34.96% 8.20%	0.00% 0.33%	
96	Weignted Bills	CAMIAD	100.00 /6	70.3176	12.90 /6	0.20 /6	0.55 /6	
- 00	CUSTOMER ALLOCATORS -							
97	Composite							
98	, , , , , ,							
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	62.00%	10.23%	0.61%	27.16%	
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	
	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	
102	CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	
		1815 & 1820						
	CUSTOMER 1815 & 1820	C	-	0.00%	0.00%	0.00%	0.00%	
	CUSTOMER 1830	1830 C	100.00%	61.98%	10.23%	0.65%	27.14%	
105	CUSTOMER 1835	1835 C 1830 & 1835	100.00%	61.98%	10.23%	0.65%	27.14%	
106	CUSTOMER 1830 & 1835	C (1030 & 1035	100.00%	61.98%	10.23%	0.65%	27.14%	
	CUSTOMER 1830 & 1835	1840 C	-	0.00%	0.00%	0.00%	0.00%	
	CUSTOMER 1845	1845 C	_	0.00%	0.00%	0.00%	0.00%	
.00		1840 & 1845		0.0070	2.2070	2.2070	0.0070	
109	CUSTOMER 1840 & 1845	C	_	0.00%	0.00%	0.00%	0.00%	
	CUSTOMER 1850	1850 C	100.00%	62.11%	10.25%	0.44%	27.20%	
	CUSTOMER 1855	1855 C	100.00%	61.98%	10.23%	0.65%	27.14%	
112	CUSTOMER 1860	1860 C	100.00%	79.39%	17.64%	2.97%	0.00%	
113								
	Composite Allocators							
115	Net Fixed Assets	NFA	100.00%	58.86%	19.86%	10.41%	10.87%	
ا ـ ا	Net Fixed Assets Excluding Capital	NEA E	400.0007	F0 6557	40.0007	40.4407	40.5=01	
	Contribution	NFA ECC	100.00%	58.86%	19.86%	10.41%	10.87%	
-	5005-5340	O&M	100.00%	61.75%	17.04%	11.53%	9.67%	
	Account Setup Access to Poles	Acct POLE	100.00% 100.00%	61.75% 54.14%	17.04% 18.68%	11.53%	9.67% 16.20%	
	5005-6225	OM&A	100.00%	54.14% 61.73%	17.07%	10.90% 11.52%	16.29% 9.68%	
		CIVICA	100.00%	01.7370	17.0770	11.3270	3.00%	
121								



Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land	ASSELS	dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP4		
1805-2	Land Station <50 kV		dp	DCP	DCP4		
1806	Land Rights		dp	DDCP	201		
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	ТСР	TCP4		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	ТСР	TCP4		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	ТСР	TCP4		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	ТСР	TCP4		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	ВСР	ВСР4		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	ССР	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	ccs	х
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	ВСР	ВСР4		

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1835-4	Overhead Conductors and		dp	PNCP	PNCP4	ССР	х
1005 5	Devices - Primary Overhead Conductors and			ONOD	ONODA	000	
1835-5	Devices - Secondary		dp	SNCP	SNCP4	ccs	Х
1840	Underground Conduit Underground Conduit - Bulk		dp	DDNCP			
1840-3	Delivery	Land and Buildings	dp	ВСР	BCP4		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	ССР	х
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	ccs	х
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	ВСР	ВСР4		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	ССР	х
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	ccs	х
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	Х
1855	Services	Services and Meters	dp			cwcs	
1860	Meters	Services and Meters	dp			сммс	
1880	IFRS Placeholder Asset Account	IFRS Placeholder Asset Account	dp			0	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
	Buildings and Fixtures	General Plant	gp				
1910 1915	Leasehold Improvements Office Furniture and Equipment	General Plant Equipment	gp gp				
1920	Computer Equipment -	IT Assets	gp				
1925	Hardware Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	со		Break out	Breakout	

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
2005	Property Under Capital Leases	Other Distribution Assets	gp				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	
3046	Balance Transferred From Income	Equity	NI				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV				
4080-1	Revenue from Rates	Distribution Services Revenue	CREV				
4080-2	SSS Admin Charge	Other Distribution Revenue	mi				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				
4205	Interdepartmental Rents	Other Distribution Revenue	mi				
4210	Rent from Electric Property	Other Distribution Revenue	mi				
4215	Other Utility Operating Income	Other Distribution Revenue	mi				
4220	Other Electric Revenues	Other Distribution Revenue	mi				
4225	Late Payment Charges	Late Payment Charges	mi				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi				
4235-1	Account Set Up Charges	Specific Service Charges	mi				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				
4305	Regulatory Debits	Other Income & Deductions	mi				
4310	Regulatory Credits	Other Income & Deductions	mi				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Deductions	mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi				
4390	Miscellaneous Non- Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions Power Supply	mi				
4705	Power Purchased	Expenses (Working Capital)	сор				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	сор				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	сор				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	сор				
4714	Charges-NW	Power Supply Expenses (Working Capital)	сор				
4715	System Control and Load Dispatching	Other Power Supply Expenses	сор				
4716	Charges-CN	Power Supply Expenses (Working Capital)	сор				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	сор				
4750	Charges-LV	Power Supply Expenses (Working Capital)	сор				

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	ation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (х
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	I830 & 1835 (x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (х
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (X
5096	Other Rent	Operation (Working Capital)	di				
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x

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

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

Uniform							
System of Accounts - Detail					Classifica	tion and Allo	cation
Accounts: USoA Account	Accounts	Explanations	Grouping for Sheet O1	Demand Grouping	Demand	Customer	Joint
#			Revenue to Cost	Indicator			
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad				
5681	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5682	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5683	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5684	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	сор				
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep				
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep				
5740	Amortization of Deferred Charges	Amortization of Assets	dep				
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT				
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad				
6110	Income Taxes	Income Tax Expense - Unclassified	Input				
6205	Donations	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				
6225	Other Deductions	Other Distribution Expenses	ad				



2012 COST ALLOCATION STUDY **Atikokan Hydro Inc.** EB-2011-0293

September-30-11

Sheet E5 Reconciliation Worksheet - Initial Application

<u>Details:</u>
The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

			Financial Statement -								
USoA Account #	Accounts	Financial Statement	Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management										
	Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 \$0
1808	Buildings and Fixtures		\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1808-1 1808-2	Buildings and Fixtures > 50 kV		\$0 \$0	\$0 \$0			\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Buildings and Fixtures < 50 KV		\$0 \$0	\$0 \$0		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
1810	Leasehold Improvements					\$0				\$0 \$0	\$0 \$0
1810-1 1810-2	Leasehold Improvements >50 kV		\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1010-2	Leasehold Improvements <50 kV Transformer Station Equipment - Normally		φυ	ΦU		φυ	Φ0	φυ	φ0	φυ	\$ U
1815	Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1013	Distribution Station Equipment - Normally		ΨΟ	ΦΟ		Ψ	ΦΟ	φυ	φυ	ΨU	φυ
1820	Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1020	Distribution Station Equipment - Normally		ΨΟ	ΨΟ		ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
1820-1	Primary below 50 kV (Bulk)		\$17,767	\$17,767		\$0	\$17,767	\$17,767	\$0	\$17,767	\$0
1020 1	Distribution Station Equipment - Normally		ψ17,707	ψιτ,τοτ		ΨΟ	ψιν,νον	ψιτ,τοι	ΨΟ	ψ17,707	ΨΟ
1820-2	Primary below 50 kV (Primary)		\$489,851	\$489,851		\$0	\$489,851	\$489,851	\$0	\$489,851	\$0
.020 2	Distribution Station Equipment - Normally		ψ 100,001	ψ.00,00.		Ψ	ψ 100,001	ψ.ιου,ου.	Ψ	ψ.00,00.	Ψ
1820-3	Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures -					* -	•			**	* *
1830-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$1,243,152	\$1,243,152		\$0	\$1,243,152	\$1,243,152	\$0	\$1,243,152	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$870,333	\$870,333		\$0	\$870,333	\$870,333	\$0	\$870,333	\$0
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -										
1835-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary Overhead Conductors and Devices -		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-5	Secondary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk		•	**		* -		**			
1845-3	Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

	Underground Conductors and Devices -				Ī	Ī					
1845-4	Primary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices -									, i	
1845-5	Secondary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers		\$501,776	\$501,776		\$0	\$501,776	\$501,776	\$0	\$501,776	\$0
1855	Services		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters		\$452,192	\$452,192		\$0	\$452,192	\$452,192	\$0	\$452,192	\$0
1880	IFRS Placeholder Asset Account		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$15,588	\$15,588		\$0	\$15,588	\$15,588	\$0	\$15,588	\$0
1906	Land Rights	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$685,382	\$685,382		\$0	\$685,382	\$685,382	\$0	\$685,382	\$0
1910	Leasehold Improvements	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$61,120	\$61,120		\$0	\$61,120	\$61,120	\$0	\$61,120	\$0
1920	Computer Equipment - Hardware	\$0	\$58,310	\$58,310		\$0	\$58,310	\$58,310	\$0	\$58,310	\$0
1925	Computer Software	\$0	\$181,686	\$181,686		\$0	\$181,686	\$181,686	\$0	\$181,686	\$0
1930	Transportation Equipment	\$0	\$762,757	\$762,757		\$0	\$762,757	\$762,757	\$0	\$762,757	\$0
1935	Stores Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$98,510	\$98,510		\$0	\$98,510	\$98,510	\$0	\$98,510	\$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
1980	System Supervisory Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant -										
	Property, Plant, & Equipment	(\$3,117,866)		(\$3,117,866)		\$0	(\$3,117,866)	(\$3,117,866)	\$0	(\$3,117,866)	\$0
2120	Accumulated Amortization of Electric Utility										
	Plant - Intangibles	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$99,865)		(\$99,865)		\$0	(\$99,865)	(\$99,865)	\$0	(\$99,865)	\$0
4080	Distribution Services Revenue	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	(\$1,085,109)		(\$1,085,109)		\$0	(\$1,085,109)	(\$1,085,109)	\$0	(\$1,085,109)	\$0
4080-2	SSS Admin Charge	(\$4,200)		(\$4,200)		\$0	(\$4,200)	(\$4,200)	\$0	(\$4,200)	\$0
4082	Retail Services Revenues	(\$4,000)		(\$4,000)		\$0	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0
4084	Service Transaction Requests (STR)	(0.4.000)		(0.4.000)			(04.000)	(0.1.000)	00	(0.4.000)	0.0
	Revenues	(\$1,000)		(\$1,000)		\$0	(\$1,000)	(\$1,000)	\$0	(\$1,000)	\$0
4090	Florida Constitute Institute Institute Forest Color	0.0		•				•	00	•	0.0
	Electric Services Incidental to Energy Sales	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$34,911)		(\$34,911)		\$0	(\$34,911)	(\$34,911)	\$0 \$0	(\$34,911)	\$0
4215	Other Utility Operating Income	\$0 \$0		\$0 \$0		\$0	\$0 \$0	\$0	\$0 \$0	\$0 ©0	\$0 \$0
4220	Other Electric Revenues	\$0 (\$0.004)		\$0	Ī	\$0	\$0	\$0	\$0 ©0	\$0 (\$0.004)	\$0 \$0
4225 4235	Late Payment Charges Miscellaneous Service Revenues	(\$6,024) (\$7,100)		(\$6,024) (\$7,100)		\$0 \$0	(\$6,024) (\$7,100)	(\$6,024)	\$0 \$0	(\$6,024) \$0	\$0
	Provision for Rate Refunds	(\$7,100) \$0		(\$7,100)		\$0	(\$7,100)	(\$7,100) \$0	\$0 \$0	\$0 \$0	(\$7,100) \$0
4240 4245	Government Assistance Directly Credited to	ΦU		Φυ		Φ0	Φ0	Φυ	φυ	Φυ	φυ
4245	Income	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0 \$0		\$0		\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
4305	Regulatory Credits	\$0		\$0		\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
4315	Revenues from Electric Plant Leased to	Φ0		φυ		φυ	φ0	ΦΟ	φυ	φυ	φυ
4315	Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4320	Officia	ΨΟ		φυ		φυ	φ0	ΦΟ	φυ	φυ	φυ
4320	Expenses of Electric Plant Leased to Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4325	Expenses of Electric Flam Leased to Others	ΦΟ		φυ		φυ	Φ0	ΨΟ	φυ	ΨΟ	φυ
4323	Revenues from Merchandise, Jobbing, Etc.	(\$75,000)		(\$75,000)	Ī	\$0	(\$75,000)	(\$75,000)	\$0	(\$75,000)	\$0
4330	Costs and Expenses of Merchandising,	(\$75,000)		(φ/ 5,000)		\$0	(\$75,000)	(φ/ 5,000)	Φυ	(\$75,000)	ψU
+330	Jobbing, Etc.	\$20,000		\$20,000		\$0	\$20,000	\$20,000	\$0	\$20,000	\$0
4335	Profits and Losses from Financial Instrument	Ψ20,000		Ψ20,000		Ψ0	Ψ20,000	Ψ20,000	ΨΟ	Ψ20,000	Ų0
1000	Hedges	\$0		\$0	Ī	\$0	\$0	\$0	\$0	\$0	\$0
		Ψ		ΨΟ	•	. 40	ΨΟ	ΨΟ	Ψ	ΨΟ	40

340	Profits and Losses from Financial Instrument								
	Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1345	Gains from Disposition of Future Use Utility								
	Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350	Losses from Disposition of Future Use Utility								
	Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
355	Gain on Disposition of Utility and Other					2.			
	Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1360	Loss on Disposition of Utility and Other	\$ 0	00	40	00	# 0	00		00
1005	Property Coins from Diagonition of Allowaness for	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1370	Losses from Disposition of Allowances for	Φ0	\$ 0	Φ0	ΦΟ	φυ	φυ	Φυ	φυ
1370	Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1375	Revenues from Non-Utility Operations	(\$232,000)	(\$232,000)	\$0	(\$232,000)	(\$232,000)	\$0	(\$232,000)	\$0
1380	Expenses of Non-Utility Operations	\$232,000	\$232,000	\$0	\$232,000	\$232,000	\$0	\$232,000	\$0
1390	Miscellaneous Non-Operating Income	(\$4,000)	(\$4,000)	\$0	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0
1395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1398	Foreign Exchange Gains and Losses,		•	·		·			
	Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405	Interest and Dividend Income	(\$9,000)	(\$9,000)	\$0	(\$9,000)	(\$9,000)	\$0	(\$9,000)	\$0
415									
	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	. \$0	\$0	\$0	\$0
705	Power Purchased	\$1,771,657	\$1,771,657	\$0	\$1,771,657	\$1,771,657	\$0	\$1,771,657	\$0
708	Charges-WMS	\$160,901	\$160,901	\$0	\$160,901	\$160,901	\$0	\$160,901	\$0
710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 ***
712	Charges-One-Time	\$0 \$146,297	\$0	\$0	\$0	\$0 \$146,297	\$0 \$0	\$0	\$0 \$0
714	Charges-NW		\$146,297	\$0	\$146,297		\$0 \$0	\$146,297	\$0 \$0
1715 1716	System Control and Load Dispatching Charges-CN	\$0 \$84,093	\$0 \$84,093	\$0 \$0	\$0 \$84,093	\$0 \$84,093	\$0 \$0	\$0 \$84,093	\$0 \$0
1730	Rural Rate Assistance Expense	\$04,093	\$04,093	\$0	\$04,093	\$04,093 \$0	\$0 \$0	\$04,093	\$0 \$0
1750 1750	Charges-LV	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5005	Operation Supervision and Engineering	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5010	Load Dispatching	\$ 0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
014	Transformer Station Equipment - Operation	•	•			**	**	* -	**
	Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
015	Transformer Station Equipment - Operation		•	·		·			
	Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
016	Distribution Station Equipment - Operation								
	Labour	\$1,087	\$1,087	\$0	\$1,087	\$1,087	\$0	\$1,087	\$0
017	Distribution Station Equipment - Operation								
	Supplies and Expenses	\$205	\$205	\$0	\$205	\$205	\$0	\$205	\$0
020	Overhead Distribution Lines and Feeders -	#005 222	¢		0007.007	600= 0 5-		000=00=	
	Operation Labour	\$235,093	\$235,093	\$0	\$235,093	\$235,093	\$0	\$235,093	\$0
025	Overhead Distribution Lines & Feeders -	\$42.045	\$42.045	00	\$42.045	\$42,915	\$0	\$42.045	\$0
:030	Operation Supplies and Expenses Overhead Subtransmission Feeders -	\$42,915	\$42,915	\$0	\$42,915	⊅ 4∠,915	\$0	\$42,915	\$0
6030	Operation Operation	\$1,476	\$1,476	\$0	\$1,476	\$1,476	\$0	\$1,476	\$0
035	Overhead Distribution Transformers-	Ψ1,770	Ψ1,-10	φ0	Ψ1,-70	Ψ1,470	Ψ0	Ψ1,470	ΨΟ
,000	Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders -	Ψ	4 5	Į	4 0	Ψ0		\$6	# 0
	Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
045	Underground Distribution Lines & Feeders -	*-		1		,-			
	Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
050	Underground Subtransmission Feeders -		1	ĺ		, i			
	Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
055	Underground Distribution Transformers -		I						
	Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
065	Meter Expense	\$64,554	\$64,554	\$0	\$64,554	\$64,554	\$0	\$64,554	\$0
070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
075	Customer Premises - Materials and	**	<u> </u>			. -			
	Expenses Miscellaneous Distribution Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
085									

5090	Underground Distribution Lines and Feeders -		I						
	Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders -		[_			
	Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0 ©0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
5105	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station	Φ0	Φ0	φυ	ΦΟ	φυ	φυ	ΦΟ	φυ
7112	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station	Ψ	Ψΰ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
	Equipment	\$599	\$599	\$0	\$599	\$599	\$0	\$599	\$0
5120	10.1		• • • • • • • • • • • • • • • • • • • •	**	****	****		,	, ,
	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and								
	Devices	\$5,907	\$5,907	\$0	\$5,907	\$5,907	\$0	\$5,907	\$0
5130	Maintenance of Overhead Services	\$191	\$191	\$0	\$191	\$191	\$0	\$191	\$0
5135	Overhead Distribution Lines and Feeders -								
	Right of Way	\$30,669	\$30,669	\$0	\$30,669	\$30,669	\$0	\$30,669	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors	\$0	\$0	\$0	\$0	\$0	00	\$0	\$0
-455	and Devices	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5155 5160	Maintenance of Underground Services Maintenance of Line Transformers	\$1,814	\$1,814	\$0 \$0	\$1,814	\$1,814	\$0 \$0	\$1,814	\$0 \$0
5175	Maintenance of Meters	\$1,996	\$1,996	\$0 \$0	\$1,996	\$1,996	\$0 \$0	\$1,996	\$0 \$0
5305	Supervision	\$2,727	\$2,727	\$0	\$2,727	\$2,727	\$0	\$2,727	\$0 \$0
5310	Meter Reading Expense	\$45,939	\$45,939	\$0	\$45,939	\$45,939	\$0	\$45,939	\$0
5315	Customer Billing	\$94,081	\$94,081	\$0	\$94,081	\$94,081	\$0	\$94,081	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$5,444	\$5,444	\$0	\$5,444	\$5,444	\$0	\$5,444	\$0
5340								_	
	Miscellaneous Customer Accounts Expenses	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$0	\$2,000	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
5415 5420	Energy Conservation Community Safety Program	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5420 5425	Miscellaneous Customer Service and	\$0	\$0	\$0	\$0	\$0	φυ	\$0	\$0
)425	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0 \$0	\$ 0	\$0	\$0 \$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$6,000	\$6,000	\$0	\$6,000	\$6,000	\$0	\$6,000	\$0
5610	Management Salaries and Expenses	\$122,061	\$122,061	\$0	\$122,061	\$122,061	\$0	\$122,061	\$0
5615	General Administrative Salaries and								
	Expenses	\$124,408	\$124,408	\$0	\$124,408	\$124,408	\$0	\$124,408	\$0
5620	Office Supplies and Expenses	\$8,153	\$8,153	\$0	\$8,153	\$8,153	\$0 \$0	\$8,153	\$0
625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
5630	Outside Services Employed	\$62,639	\$62,639	\$0	\$62,639	\$62,639	\$0 ©0	\$62,639	\$0 ©0
5635 5640	Property Insurance Injuries and Damages	\$9,116 \$0	\$9,116 \$0	\$0 \$0	\$9,116 \$0	\$9,116 \$0	\$0 \$0	\$9,116 \$0	\$0 \$0
JU4U	Employee Pensions and Benefits	\$0 \$45,229	\$45,229	\$0 \$0	\$45,229	\$0 \$45,229	\$0 \$0	\$45,229	\$0 \$0
5645		\$0	\$0	\$0 \$0	\$45,229	\$45,229 \$0	\$0 \$0	\$43,229	\$0 \$0
			· · · · · · · · · · · · · · · · · · ·	\$0 \$0	\$53,064	\$53,064	\$0 \$0	\$53,064	\$0 \$0
5645 5650 5655	Franchise Requirements Regulatory Expenses	\$53,064	\$53.064			ΨΟΟ,ΟΟΤ	ΨΟ	400,004	ΨΟ
5650 5655	Regulatory Expenses	\$53,064 \$1,230	\$53,064 \$1,230			\$1,230	\$0	\$1,230	\$0
5650 5655 5660		\$53,064 \$1,230 \$18,049	\$53,064 \$1,230 \$18,049	\$0 \$0	\$1,230 \$18,049	\$1,230 \$18,049	\$0 \$0	\$1,230 \$18,049	\$0 \$0
	Regulatory Expenses General Advertising Expenses	\$1,230	\$1,230	\$0	\$1,230				
5650 5655 5660 5665	Regulatory Expenses General Advertising Expenses Miscellaneous General Expenses	\$1,230 \$18,049	\$1,230 \$18,049	\$0 \$0	\$1,230 \$18,049	\$18,049	\$0	\$18,049	\$0
5650 5655 5660 5665 5670	Regulatory Expenses General Advertising Expenses Miscellaneous General Expenses Rent	\$1,230 \$18,049 \$0	\$1,230 \$18,049 \$0	\$0 \$0 \$0	\$1,230 \$18,049 \$0	\$18,049 \$0	\$0 \$0	\$18,049 \$0	\$0 \$0
5650 5655 5660 5665 5670 5675 5680 5681	Regulatory Expenses General Advertising Expenses Miscellaneous General Expenses Rent Maintenance of General Plant Electrical Safety Authority Fees IFRS Placeholder Expense Account	\$1,230 \$18,049 \$0 \$41,271 \$2,082 \$0	\$1,230 \$18,049 \$0 \$41,271 \$2,082 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$1,230 \$18,049 \$0 \$41,271 \$2,082 \$0	\$18,049 \$0 \$41,271 \$2,082 \$0	\$0 \$0 \$0 \$0 \$0	\$18,049 \$0 \$41,271 \$2,082 \$0	\$0 \$0 \$0 \$0 \$0 \$0
5650 5655 5660 5665 5670 5675 5680 5681	Regulatory Expenses General Advertising Expenses Miscellaneous General Expenses Rent Maintenance of General Plant Electrical Safety Authority Fees IFRS Placeholder Expense Account IFRS Placeholder Expense Account	\$1,230 \$18,049 \$0 \$41,271 \$2,082 \$0 \$0	\$1,230 \$18,049 \$0 \$41,271 \$2,082 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,230 \$18,049 \$0 \$41,271 \$2,082 \$0 \$0	\$18,049 \$0 \$41,271 \$2,082 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$18,049 \$0 \$41,271 \$2,082 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
5650 5655 5660 5665 5670 5675	Regulatory Expenses General Advertising Expenses Miscellaneous General Expenses Rent Maintenance of General Plant Electrical Safety Authority Fees IFRS Placeholder Expense Account	\$1,230 \$18,049 \$0 \$41,271 \$2,082 \$0	\$1,230 \$18,049 \$0 \$41,271 \$2,082 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$1,230 \$18,049 \$0 \$41,271 \$2,082 \$0	\$18,049 \$0 \$41,271 \$2,082 \$0	\$0 \$0 \$0 \$0 \$0	\$18,049 \$0 \$41,271 \$2,082 \$0	\$0 \$0 \$0 \$0 \$0 \$0

5685	Independent Market Operator Fees and Penalties	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and	ΨΟ	Ψΰ		ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
0.00	Equipment	\$150,398	\$150,398		\$0	\$150,398	\$150,398	\$0	\$150,398	\$0
5710										
	Amortization of Limited Term Electric Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric									
	Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition	00				00	••	00	00	00
F720	Adjustments Amortization of Unrecovered Plant and	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5730	Regulatory Study Costs	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5735	Regulatory Study Sosts	Φ0	φυ		ΦΟ	\$ 0	φ0	φυ	ΨΟ	φυ
3733	Amortization of Deferred Development Costs	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$68,490	\$68,490		\$0	\$68,490	\$68,490	\$0	\$68,490	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$9,297	\$9,297		\$0	\$9,297	\$9,297	\$0	\$9,297	\$0
6205	Donations	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total	(\$1,006,942)	\$5,438,424 \$4,431,481		\$0	\$4,431,481	\$4,431,481	\$0	\$4,438,581	(\$7,100)
				Control	\$4,431,481					

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$	-
1815	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 9	-
1820	\$ 1,891	\$ -	\$ -	\$ 1,891	\$ 1,891	\$ -	\$ 1,891	-
1830	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 9	-
1835	\$ 5,907	\$ -	\$ -	\$ 5,907	\$ 5,907	\$ -	\$ 5,907	-
1840	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 9	-
1845	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 9	-
1850	\$ 1,814	\$ -	\$ -	\$ 1,814	\$ 1,814	\$ -	\$ 1,814	-
1855	\$ 191	\$ -	\$ -	\$ 191	\$ 191	\$ -	\$ 191	-
1860	\$ 1,996	\$ -	\$ -	\$ 1,996	\$ 1,996	\$ -	\$ 1,996	-
1815-1855	\$ - :	\$ -	\$ -	\$ 	\$ 	\$ -	\$ - 9	-
1830 & 1835	\$ 310,153	\$ -	\$ -	\$ 310,153	\$ 310,153	\$ -	\$ 310,153	-
1840 & 1845	\$	\$ -	\$ -	\$ 	\$ 	\$ -	\$ - 9	-
BCP	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 9	-
BDHA	\$ 5,444	\$ -	\$ -	\$ 5,444	\$ 5,444	\$ -	\$ 5,444	-
Break Out	\$ (2,967,468)	\$ -	\$ -	\$ (2,967,468)	\$ (2,967,468)	\$ -	\$ (2,967,468)	0
CA	\$ - :	\$ -	\$ -	\$	\$ 	\$ -	\$ - 9	-
CDMPP	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 9	-
CEN	\$ 230,390	\$ -	\$ -	\$ 230,390	\$ 230,390	\$ -	\$ 230,390	-
CEN EWMP	\$ 1,932,558	\$ -	\$ -	\$ 1,932,558	\$ 1,932,558	\$ -	\$ 1,932,558	-
CREV	\$	\$ -	\$ -	\$	\$	\$ -	\$ - 9	-
cwcs	\$ 0	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ 0 9	-
CWMC	\$ 516,746	\$ -	\$ -	\$ 516,746	\$ 516,746	\$ -	\$ 516,746	-
CWMR	\$	\$ -	\$ -	\$ 45,939	\$	\$ -	\$ 45,939	-
CWNB	\$ 86,707	\$ -	\$ -	\$ 86,707	\$ 86,707	\$ -	\$ 93,807 \$	(7,100)
OCP	\$	\$ -	\$ -	\$	\$	\$ -	\$ 17,767	
_PHA	\$ (6,024)	\$ -	\$ -	\$ (6,024)	\$ (6,024)	\$ -	\$ (6,024)	
TNCP	\$ 501,776		\$ -	\$	\$	\$ -	\$ 501,776	-
NFA	\$ (124,989)		\$ -	\$ (124,989)	\$ (124,989)	\$ -	\$ (124,989)	-
NFA ECC	\$ 1,872,469		\$ -	\$ 	\$ 	\$ -	\$ 1,872,469	
D&M	\$ 484,186		\$ -	\$	\$	\$ -	\$ 484,186	
PNCP	\$ 1,733,003		\$ -	\$	\$	\$ -	\$ 1,733,003	
SNCP	\$ 870,333		\$ _	\$	\$ 870,333	_	\$ 870,333	



2012 COST

Atikokan Hydro Inc.

EB-2011-0293

,,,,,,+++++++++++++++++++

Sheet E5 Reconciliation Worksheet - Initial Application

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

PRINT for Filing



Application Contact Information

Name:	Wilf Thorburn
Title:	CEO/Secretary-Treasurer
Phone Number:	807-597-6600
Email Address:	wilf.thorburn@athydro.com

Copyright

This Revenue Requirement Work Form Model is protected by copyright and is being made available to you solely for the purpose of your application, any subsequent updates and preparing or reviewing your draft rate order. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.





Version 2.20

Atikokan Hydro Inc. **Table of Contents**

1. Info 7. Cost_of_Capital

2. Table of Contents 8. Rev_Def_Suff

3. Data Input Sheet 9. Rev Reqt

4. Rate_Base 10A. Bill Impacts - Residential

5. Utility Income 10B. Bill Impacts - GS LT 50kW

6. Taxes_PILs

Notes:

(1) Pale green cells represent inputs

Pale green boxes at the bottom of each page are for additional notes

Pale yellow cells represent drop-down lists

(4) Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.

(5) Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel



Ontario Energy Board REVENUE REQUIREMENT **WORK FORM**

Version 2.20

Atikokan Hydro Inc. Data Input (1)

		Initial Application					(6)		Per Board Decision	_
1	Rate Base									
•	Gross Fixed Assets (average)	\$5,661,851		\$34,171	\$	5,696,022		(\$257,599)	\$5,438,424	
	Accumulated Depreciation (average)	(\$3,253,626)	(5)	\$86,883		(\$3,166,743)		\$48,877	(\$3,117,866)	
	Allowance for Working Capital:									
	Controllable Expenses	\$1,175,151		\$45,229	\$	1,220,380		(\$190,380)	\$1,030,000	
	Cost of Power Working Capital Rate (%)	\$2,195,257 15.00%		\$ -	\$	2,195,257 15.00%		(\$32,309)	\$2,162,948 15.00%	
	Working Capital Rate (%)	15.00%				15.00%			15.00%)
2	Utility Income									
	Operating Revenues:									
	Distribution Revenue at Current Rates	\$1,090,357		\$0		\$1,090,357		(\$5,248)	\$1,085,109	
	Distribution Revenue at Proposed Rates	\$1,454,368		\$7,216		\$1,461,585		(\$228,769)	\$1,232,815	
	Other Revenue: Specific Service Charges	\$7,100		\$0		\$7,100		\$0	\$7,100	
	Late Payment Charges	\$7,100 \$6,024		\$0 \$0		\$6,024		\$0 \$0	\$7,100 \$6.024	
	Other Distribution Revenue	\$103,111		\$0		\$103,111		\$0 \$0	\$103,111	
	Other Income and Deductions	\$9,000		\$0		\$9,000		\$0	\$9,000	
		4 2,222		**		40,000		**	40,000	
	Total Revenue Offsets	\$125,235	(7)	\$0		\$125,235		\$0	\$125,235	
	Operating Expenses:									
	OM+A Expenses	\$1,175,151		\$45,229	\$	1,220,380		(\$190,380)	\$1,030,000	
	Depreciation/Amortization	\$197,456		(\$28,663)	\$	168,793		(\$18,395)	\$150,398	
	Property taxes	ψ107,400		(\$20,000)	Ψ	100,700		(ψ10,000)	ψ100,000	
	Other expenses	\$ -		(\$1,813)		1813.207912		(\$447)	(\$2,261)	
_										
3	Taxes/PILs Taxable Income:									
	raxable income.	(\$13,997)	(3)			(\$34,159)			(\$51,442)	
	Adjustments required to arrive at taxable income	(\$13,557)	(3)			(\$34,139)			(\$51,442)	
	Utility Income Taxes and Rates:									
	Income taxes (not grossed up)	\$15,137				\$11,904			\$7,856	
	Income taxes (grossed up)	\$17,914				\$14,087			\$9,297	
	Federal tax (%)	11.00%				11.00%			11.00%	,
	Provincial tax (%)	4.50%				4.50%			4.50%	•
	Income Tax Credits									
4	Capitalization/Cost of Capital									
	Capital Structure:									
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%			56.0%	,
	Short-term debt Capitalization Ratio (%)	4.0%	(2)			4.0%	(2)		4.0%	
	Common Equity Capitalization Ratio (%)	40.0%				40.0%			40.0%	•
	Prefered Shares Capitalization Ratio (%)	100.00/				100.004			100.004	
		100.0%				100.0%			100.0%	•
	Cost of Capital									
	Long-term debt Cost Rate (%)	4.57%				4.22%			4.22%	,
	Short-term debt Cost Rate (%)	2.46%				2.08%			2.08%	,
	Common Equity Cost Rate (%)	9.58%				9.12%			9.12%	,
	Prefered Shares Cost Rate (%)									

Notes:

General

Data inputs are required on Sheets 3, 10A and 10B. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- 4.0% unless an Applicant has proposed or been approved for another amount.

- Net of addbacks and deductions to arrive at taxable income.

 Average of Gross Fixed Assets at beginning and end of the Test Year

 Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (1) (2) (3) (4) (5) (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

 Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

Atikokan Hydro Inc. Rate Base and Working Capital

Rate Base

Line No.	Particulars	_	Initial Application				Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) _(3) (3)	\$5,661,851 (\$3,253,626) \$2,408,225	\$34,171 \$86,883 \$121,054	\$5,696,022 (\$3,166,743) \$2,529,279	(\$257,599) \$48,877 (\$208,721)	\$5,438,424 (\$3,117,866) \$2,320,558
4	Allowance for Working Capital	(1)	\$505,561	\$6,784	\$512,346	(\$33,403)	\$478,942
5	Total Rate Base	_	\$2,913,786	\$127,838	\$3,041,625	(\$242,125)	\$2,799,500

Allowance for Working Capital - Derivation

Some Applicants may have a unique rate as a result of a lead-lag study.

(1)

Controllable Expenses \$1,175,151 \$45,229 \$1,220,380 (\$190,380) Cost of Power \$2,195,257 \$2,195,257 Working Capital Base \$45,229 \$3,370,408 \$3,415,637 (2) Working Capital Rate % 0.00% 15.00% 0.00% 15.00% Working Capital Allowance \$6,784 \$512,346 \$505,561 (\$33,403)

Notes

10

(2) (3)

Average of opening and closing balances for the year.

\$1,030,000

\$2,162,948

\$3,192,948

15.00%

\$478,942



Ontario Energy Board REVENUE REQUIREMENT WORK FORM

Version 2.20

Atikokan Hydro Inc. **Utility Income**

Line No.	Particulars	Initial Application				Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$1,454,368	\$7,216	\$1,461,585	(\$228,769)	\$1,232,815
2	Other Revenue (1)	\$125,235	<u> </u>	\$125,235	<u> </u>	\$125,235
3	Total Operating Revenues	\$1,579,603	\$7,216	\$1,586,820	(\$228,769)	\$1,358,050
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$1,175,151 \$197,456 \$ - \$ - \$ -	\$45,229 (\$28,663) \$ - \$ - (\$1,813)	\$1,220,380 \$168,793 \$- (\$1,813)	(\$190,380) (\$18,395) \$ - \$ - (\$447)	\$1,030,000 \$150,398 \$- (\$2,261)
9	Subtotal (lines 4 to 8)	\$1,372,607	\$14,753	\$1,387,360	(\$209,223)	\$1,178,137
10	Deemed Interest Expense	\$77,426	(\$3,013)	\$74,414	(\$5,924)	\$68,490
11	Total Expenses (lines 9 to 10)	\$1,450,033	\$11,741	\$1,461,774	(\$215,146)	\$1,246,627
12	Utility income before income taxes	\$129,570	(\$4,524)	\$125,046	(\$13,623)	\$111,423
13	Income taxes (grossed-up)	\$17,914	(\$3,826)	\$14,087	(\$4,790)	\$9,297
14	Utility net income	\$111,656	(\$698)	\$110,958	(\$8,833)	\$102,126
<u>Notes</u>	Other Revenues / Revenue	e Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions Total Revenue Offsets	\$7,100 \$6,024 \$103,111 \$9,000 \$125,235	\$ - \$ - \$ - \$ - \$ -	\$7,100 \$6,024 \$103,111 \$9,000 \$125,235	\$ - \$ - \$ - \$ - \$ -	\$7,100 \$6,024 \$103,111 \$9,000 \$125,235

Version 2.20

Atikokan Hydro Inc. Taxes/PILs

Line No.	Particulars	Application		Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$111,656	\$110,958	\$102,126
2	Adjustments required to arrive at taxable utility income	(\$13,997)	(\$34,159)	(\$51,442)
3	Taxable income	\$97,659	\$76,799	\$50,684
	Calculation of Utility income Taxes			
4	Income taxes	\$15,137	\$11,904	\$7,856
6	Total taxes	\$15,137	\$11,904	\$7,856
7	Gross-up of Income Taxes	\$2,777	\$2,184	\$1,441
8	Grossed-up Income Taxes	\$17,914	\$14,087	\$9,297
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$17,914	\$14,087	\$9,297
10	Other tax Credits	\$ -	\$ -	\$ -
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	11.00% 4.50% 15.50%	11.00% 4.50% 15.50%	11.00% 4.50% 15.50%

Notes





Version 2.20

Atikokan Hydro Inc. Capitalization/Cost of Capital

Line No.	Particulars	Capi	talization Ratio	Cost Rate	Return
			Initial Application		
	Debt	(%)	(\$)	(%)	(\$)
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$1,631,720 \$116,551 \$1,748,272	4.57% 2.46% 4.43%	\$74,559 \$2,867 \$77,426
J	Equity	00.0070	Ψ1,1 +0,212	4.4370	Ψ11,420
4 5 6	Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$1,165,515 \$ - \$1,165,515	9.58% 0.00% 9.58%	\$111,656 \$ - \$111,656
7	Total	100.00%	\$2,913,786	6.49%	\$189,083
	Debt	(%)	(\$)	(%)	(\$)
1 2	Long-term Debt Short-term Debt	56.00% 4.00%	\$1,703,310 \$121,665	4.22% 2.08%	\$71,883 \$2,531
3	Total Debt	60.00%	\$1,824,975	4.08%	\$74,414
	Equity				
4	Common Equity	40.00%	\$1,216,650	9.12%	\$110,958
5 6	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$1,216,650	9.12%	\$ - \$110,958
7	Total	100.00%	\$3,041,625	6.09%	\$185,372
			Per Board Decision		
	Debt	(%)	(\$)	(%)	(\$)
8	Long-term Debt	56.00%	\$1,567,720	4.22%	\$66,161
9 10	Short-term Debt Total Debt	4.00% 60.00%	\$111,980 \$1,679,700	2.08% 4.08%	\$2,329 \$68,490
	Equity			·	
11	Common Equity	40.00%	\$1,119,800	9.12%	\$102,126
12 13	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$1,119,800	0.00% 9.12%	\$ - \$102,126
14	Total	100.00%	\$2,799,500	6.09%	\$170,616
Notes (1)	4.0% unless an Applic	ant has proposed	l or been approved for anoth	er amount.	

Atikokan Hydro Inc. Revenue Deficiency/Sufficiency

Initial Application

Per Board Decision

Version 2.20

						-	
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net	\$1,090,357 \$125,235	\$364,011 \$1,090,357 \$125,235	\$1,090,357 \$125,235	\$371,227 \$1,090,357 \$125,235	\$1,085,109 \$125,235	\$147,706 \$1,085,109 \$125,235
4	Total Revenue	\$1,215,592	\$1,579,603	\$1,215,592	\$1,586,820	\$1,210,344	\$1,358,050
5 6	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$1,372,607 \$77,426 \$1,450,033	\$1,372,607 \$77,426 \$1,450,033	\$1,387,360 \$74,414 \$1,461,774	\$1,387,360 \$74,414 \$1,461,774	\$1,178,137 \$68,490 \$1,246,627	\$1,178,137 \$68,490 \$1,246,627
7	Utility Income Before Income Taxes	(\$234,441)	\$129,570	(\$246,181)	\$125,046	(\$36,283)	\$111,423
8	Tax Adjustments to Accounting Income per 2009 PILs	(\$13,997)	(\$13,997)	(\$34,159)	(\$34,159)	(\$51,442)	(\$51,442)
9	Taxable Income	(\$248,438)	\$115,573	(\$280,341)	\$90,887	(\$87,725)	\$59,981
10 11	Income Tax Rate Income Tax on Taxable Income	15.50% (\$38,508)	15.50% \$17,914	15.50% (\$43,453)	15.50% \$14,087	15.50% (\$13,597)	15.50% \$9,297
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Utility Net Income	(\$195,933)	\$111,656	(\$202,729)	\$110,958	(\$22,686)	\$102,126
14	Utility Rate Base	\$2,913,786	\$2,913,786	\$3,041,625	\$3,041,625	\$2,799,500	\$2,799,500
	Deemed Equity Portion of Rate Base	\$1,165,515	\$1,165,515	\$1,216,650	\$1,216,650	\$1,119,800	\$1,119,800
15	Income/(Equity Portion of Rate Base)	-16.81%	9.58%	-16.66%	9.12%	-2.03%	9.12%
16	Target Return - Equity on Rate Base	9.58%	9.58%	9.12%	9.12%	9.12%	9.12%
17	Deficiency/Sufficiency in Return on Equity	-26.39%	0.00%	-25.78%	0.00%	-11.15%	0.00%
18	Indicated Rate of Return	-4.07%	6.49%	-4.22%	6.09%	1.64%	6.09%
19	Requested Rate of Return on Rate Base	6.49%	6.49%	6.09%	6.09%	6.09%	6.09%
20	Deficiency/Sufficiency in Rate of Return	-10.56%	0.00%	-10.31%	0.00%	-4.46%	0.00%
21 22 23	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$111,656 \$307,589 \$364,011 (1	\$111,656 \$-	\$110,958 \$313,687 \$371,227 (1	\$110,958 \$ -	\$102,126 \$124,812 \$147,706 (1	\$102,126 \$0

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)

Atikokan Hydro Inc. **Revenue Requirement**

Line No.	Particulars	Application		Per Board Decision
1	OM&A Expenses	\$1,175,151	\$1,220,380	\$1,030,000
2	Amortization/Depreciation	\$197,456	\$168,793	\$150,398
3	Property Taxes	\$ -	,	, ,,,,,
5	Income Taxes (Grossed up)	\$17,914	\$14,087	\$9,297
6	Other Expenses	\$ -	(\$1,813)	(\$2,261)
7	Return			
	Deemed Interest Expense	\$77,426	\$74,414	\$68,490
	Return on Deemed Equity	\$111,656	\$110,958	\$102,126
8	Service Revenue Requirement			
0	(before Revenues)	\$1,579,603	\$1,586,820	\$1,358,050
9	Revenue Offsets	\$125,235	\$125,235	\$125,235
10	Base Revenue Requirement	\$1,454,368	\$1,461,585	\$1,232,815
11	Distribution revenue	\$1,454,368	\$1,461,585	\$1,232,815
12	Other revenue	\$125,235	\$1,461,363	\$1,232,813 \$125,235
40	Total	£4.570.000	£4.500.000	\$4.250.050
13	Total revenue	\$1,579,603	\$1,586,820	\$1,358,050
14	Difference (Total Revenue Less Distribution Revenue	- 4		
	Requirement before Revenues)) \$ (1) (1)
Notes (1)	Line 11 - Line 8			

Atikokan Hydro Inc. Bill Impacts - Residential

• Application of New Loss Factor to all applicable items • Application of new Loss Factor to Delivery Items Only

		Consumption		800	kWh										
				Current F	Board-App	rov	/ed		P	roposed				lmr	act
				Rate	Volume		Charge		Rate	Volume	(Charge			%
		Charge Unit		(\$)			(\$)		(\$)			(\$)	\$ C	hange	Change
1	Monthly Service Charge		\$	30.5800	1	\$	30.58	\$	33.9900	1	\$	33.99	\$	3.41	11.15%
2	Smart Meter Rate Adder		\$	3.5000	1	\$	3.50			1	\$	-	-\$	3.50	-100.00%
3	Service Charge Rate Adder(s)				1	\$	-			1	\$	-	\$	-	
4	Service Charge Rate Rider(s)				1	\$	-	\$	0.8523	1	\$	0.85	\$	0.85	
5	Distribution Volumetric Rate		\$	0.0121	800	\$	9.68	\$	0.0134	800	\$	10.72	\$	1.04	10.74%
6	Low Voltage Rate Adder				800	\$	-			800	\$	-	\$	-	
7	Volumetric Rate Adder(s)				800	\$	-			800	\$	-	\$	-	
8	Volumetric Rate Rider(s)				800	\$	-			800	\$	-	\$	-	
9	Smart Meter Disposition Rider	monthly			800	\$	-			800	\$	-	\$	-	
10	LRAM & SSM Rate Rider				800	\$	-			800	\$	-	\$	-	
11	Deferral/Variance Account		-\$	0.0018	800	-\$	1.44	\$	0.0009	800	\$	0.75	\$	2.19	-151.81%
	Disposition Rate Rider														
12	Smart Meter Cost Rec Rider	monthly				\$	-	\$	0.4839	1	\$	0.48	\$	0.48	
13	Stranded Meter Rider	monthly				\$	-	\$	0.3900	1	\$	0.39	\$	0.39	
14	Forgone Revenue Rider	per kWh				\$	-	\$	0.0003	800	\$	0.27	\$	0.27	
15	Late Payment Rider	monthly	\$	0.2900	1	\$	0.29	,			\$	-	-\$	0.29	-100.00%
16	Sub-Total A - Distribution					\$	42.61				\$	47.45	\$	4.84	11.36%
17	RTSR - Network		\$	0.0060	860.24	\$	5.16	\$	0.0063	862.268	\$	5.43	\$	0.27	5.25%
18	RTSR - Line and		\$	0.0037	860.24	\$	3.18	\$	0.0036	862,268	\$	3.13	-\$	0.05	-1.73%
	Transformation Connection		Ф	0.0037	000.24	Ð	3.10	Φ	0.0036	002.200	Ф	3.13	- Ф	0.05	-1.73%
19	Sub-Total B - Delivery					\$	50.95				\$	56.01	\$	5.06	9.93%
	(including Sub-Total A)							L							
20	Wholesale Market Service		\$	0.0052	860.24	\$	4.47	\$	0.0052	862.268	\$	4.48	\$	0.01	0.24%
	Charge (WMSC)														
21	Rural and Remote Rate		\$	0.0013	860.24	\$	1.12	\$	0.0011	862.268	\$	0.95	-\$	0.17	-15.19%
	Protection (RRRP)														
22	Special Purpose Charge				860.24		-			862.268		-	\$	-	
23	Standard Supply Service Charge		\$	0.2500	1	\$	0.25	\$	0.2500	1	\$	0.25	\$	-	0.00%
24	Debt Retirement Charge (DRC)		\$	0.0070	800	-	5.60	\$	0.0070	800	\$	5.60	\$	-	0.00%
25	Energy		_		860.24	\$				862.268	\$	-	\$	-	
26	Cost of Power first 600		\$	0.0680	600	\$	40.80	\$	0.0680	600	\$	40.80	\$	-	0.00%
27	Cost of Power remaining		\$	0.0790	260.24	_	20.56	\$	0.0790	262.268	\$	20.72	\$	0.16	0.78%
28	Total Bill (before Taxes)			1001		_	123.75	_			\$		\$	5.06	4.09%
29	HST			13%		\$	16.09		13%		\$	16.75	\$	0.66	4.09%
30	Total Bill (including Sub-total					\$	139.84				\$	145.56	\$	5.72	4.09%
•	B)			100/		•	40.00	\vdash	100/		•	44.50	—	0.50	4.450/
31	Ontario Clean Energy Benefit			-10%		-\$	13.98		-10%		-\$	14.56	-\$	0.58	4.15%
22	(OCEB)		\vdash				42E 00	\vdash			•	124.00	-	E 4.4	4.000/
32	Total Bill (including OCEB)					Þ	125.86	Щ			Þ	131.00	\$	5.14	4.08%
33	Loss Factor (%)	Note 1		7.53%					7.78%	Ī					

Notes:

(1): Enter existing and proposed total loss factor (Secondary Metered Customer < 5,000 kW) as a percentage. Service Charge Rate Rider = Forgone Revenue Rider Monthly.

Atikokan Hydro Inc. Bill Impacts - General Service < 50 kW

• Application of New Loss Factor to all applicable items

Application of new Loss Factor to Delivery Items Only

		Consumption		2000	kWh										
				Current B	oard-Appi	OV	ed		Pr	oposed				lmı	pact
				Rate	Volume		harge		Rate	Volume	(Charge	\$		%
		Charge Unit		(\$)	Volumo		(\$)	(\$)			Change		Change		
1	Monthly Service Charge	ondige onic	\$	70.0200	1	\$	70.02	\$	74.0700	1	\$	74.07	\$	4.05	5.78%
2	Smart Meter Rate Adder		\$	3.5000	1	\$	3.50	Ψ.		1	\$		-\$	3.50	-100.00%
3	Service Charge Rate Adder(s)		Ψ	0.0000	i i	\$	- 0.00			1	\$	_	\$	-	100.0070
4	Service Charge Rate Rider(s)				1	\$		\$	1.0123	1	\$	1.01	\$	1.01	
5	Distribution Volumetric Rate		\$	0.0089	2000		17.80	\$	0.0094	2000	\$	18.80	\$	1.00	5.62%
6	Low Voltage Rate Adder		Ψ	0.0003	2000		- 17.00	Ψ	0.0054	2000	\$	10.00	\$	-	3.0270
7	Volumetric Rate Adder(s)				2000		-			2000	\$	-	\$	-	
8	Volumetric Rate Rider(s)				2000		-			2000	\$		\$	-	
9	Smart Meter Disposition Rider				2000		-			2000	\$	-	\$	-	
10	LRAM & SSM Rider						-			2000		-	\$	-	
11	Deferral/Variance Account		-\$	0.0018	2000 2000		3.60	\$	0.0007	2000	\$	1.33	\$	4.93	-137.02%
11	Disposition Rate Rider		-Ф	0.0018	2000	-Ф	3.60	Ф	0.0007	2000	Ф	1.33	Ф	4.93	-137.02%
40	·	no o málo lu				φ.		\$	0.7758	1	\$	0.70	\$	0.78	
12	Smart Meter Cost Rec Rider	monthly				\$	-			1	\$	0.78	\$	0.76	
13	Stranded Meter Rider	monthly				\$	-	\$	0.3900			0.39			
14	Forgone Revenue Rider	per kWh	_	0.7400		\$	0.74	Ф	0.0001	2000	\$	0.26	\$	0.26	400 000/
15	Late Payment Rider	monthly	\$	0.7100	1	4	0.71				\$	-	-\$	_	-100.00%
16	Sub-Total A - Distribution		_			\$	88.43	Ļ			\$	96.64	\$	8.21	9.28%
17	RTSR - Network		\$	0.0054	2150.6		11.61	\$	0.0056	2155.67	\$	12.07	\$	0.46	3.95%
18	RTSR - Line and		\$	0.0032	2150.6	\$	6.88	\$	0.0032	2155.67	\$	6.91	\$	0.03	0.42%
	Transformation Connection												-		
19	Sub-Total B - Delivery					\$	106.93				\$	115.62	\$	8.70	8.13%
	(including Sub-Total A)														
20	Wholesale Market Service		\$	0.0052	2150.6	\$	11.18	\$	0.0052	2155.67	\$	11.21	\$	0.03	0.24%
	Charge (WMSC)														
21	Rural and Remote Rate		\$	0.0013	2150.6	\$	2.80	\$	0.0011	2155.67	\$	2.37	-\$	0.42	-15.19%
	Protection (RRRP)														
22	Special Purpose Charge				2150.6	\$	-			2155.67	\$	-	\$	-	
23	Standard Supply Service Charge		\$	0.2500	1	\$	0.25	\$	0.2500	1	\$	0.25	\$	-	0.00%
24	Debt Retirement Charge (DRC)		\$	0.0070	2000	\$	14.00	\$	0.0070	2000	\$	14.00	\$	-	0.00%
25	Energy				2150.6	\$	-			2155.67	\$	-	\$	-	
26	Cost of Power first 600		\$	0.0680	600	\$	40.80	\$	0.0680	600	\$	40.80	\$	-	0.00%
27	Cost of Power remaining		\$	0.0790	1550.6	\$	122.50	\$	0.0790	1555.67	\$	122.90	\$	0.40	0.33%
28	Total Bill (before Taxes)					\$	298.45				\$	307.15	\$	8.70	2.91%
29	HST			13%		\$	38.80		13%		\$	39.93	\$	1.13	2.91%
30	Total Bill (including Sub-total					\$	337.25				\$	347.08	\$	9.83	2.91%
	В)							1			"		1		
31	Ontario Clean Energy Benefit			-10%		-\$	33.73		-10%		-\$	34.71	-\$	0.98	2.91%
	(OCEB)			. 370		ľ	,	1	.070		ľ	/	1		
32	Total Bill (including OCEB)					\$	303.52				\$	312.37	\$	8.85	2.92%
22	Loss Factor	(1)		7.53%	i				7.78%	i					
33	LUSS I AUIUI	(1)	1	1.03%	1			L	1.10%	1					

(1): See Note (1) from Sheet 10A. Bill Impacts - Residential Service Charge Rate Rider = Forgone Revenue Rider Monthly.

SHEET 1 - December 31, 2010 Deferral and Variance Accounts

NAME OF UTILITY	Atikokan Hydro Inc
NAME OF CONTACT	Wilf Thorburn
E-mail Address	wilf.thorburn@athydro.com
7	V.1
Date	

LICENCE NUMBER
DOCID NUMBER
PHONE NUMBER
(extension)

ED		
307-597-6600		

Note to User - You may want to add others

Enter appropriate data in cells which are highlighted in yellow only.

Enter the total applied for Deferral and Variance amounts for each account in the appropriate cells below:

Account Description	Account Number	Principal Amounts as of Dec-31 2010	Interest to Dec 31-10		Interest Jan 1- 11 to Apr 30-12	Total Claim
RSVA - Wholesale Market Service Charge	1580					\$ (22,659)
RSVA - Retail Transmission Network Charge	1584					\$ 9,038
RSVA - Retail Transmission Connection Charge	1586					\$ 48,368
RSVA - Power (excluding Global Adjustment)	1588					\$ 2,546
RSVA - Power - Sub-Account - Global Adjustmen	nt 1588					\$ 9,685
Recovery of Regulatory Asset Balances	1590					\$ 634
Sub	o-Totals	\$ -	\$ -	\$ -	\$ -	\$ 47,612
Retail Cost Variance Account - Retail	1518					\$ 7,036
Retail Cost Variance Account - STR	1548					\$ 20,894
Differed Payments in Lieu of Taxes	1562					\$ 10,482
Input Tax Credit	1592					\$ (7,716)
Special Purpose Charge	1521					\$ 1,730
Sub	o-Totals	\$ -	\$ -	\$ -	\$ -	\$ 32,426
Tot	als per column	\$ -	\$ -	\$ -	\$ -	\$ 80,038

Annual interest rate:

Enter the appropriate 2012 data in the cells below.

Once the data in the yellow fields on Sheet 1 has been entered, the relevant allocations will appear on Sheet 2.

Go to Sheets 3 and 4 and enter the appropriate data in the yellow cells.

2012 Data By Class	kW	kWhs	Cust. Num.'s	Number of Metered Customers	Revenue at isting Rates	2010 %RPP	Non-RPP kW	Non-RPP kWh
RESIDENTIAL CLASS		11,113,021	1,424	1,424	\$ 767,543	90%		1,111,302
GENERAL SERVICE <50 KW CLASS		6,246,087	235	235	\$ 295,652	96%		249,843
GENERAL SERVICE >50 KW NON TIME OF USE	13872	5,218,563	15	15	\$ 118,313	0%	13,872	5,218,563
GENERAL SERVICE >50 KW Interval Metered			0	0				-
STANDBY N/A			0	0				-
LARGE USER CLASS N/A			0	0				-
UNMETERED & SCATTERED LOADS N/A			0	0				-
SENTINEL LIGHTS N/A			0	0				-
STREET LIGHTING	1,316	466,493	623	0	\$ 86,494	0%	1,316	466,493
Totals	15,188	23,044,163	2,297	1,673	\$ 1,268,001		15,188	7,046,202

Allocators	kW	kWhs	Cust. Num.'s	Number of Metered Customers	Dx Revenue	Non-RPP kWh
RESIDENTIAL CLASS	0.0%	48.2%	62.0%	85.1%	60.5%	15.77%
GENERAL SERVICE <50 KW CLASS	0.0%	27.1%	10.2%	14.0%	23.3%	3.55%
GENERAL SERVICE >50 KW NON TIME OF USE	91.3%	22.6%	0.6%	0.9%	9.3%	74.06%
GENERAL SERVICE >50 KW TIME OF USE	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
STANDBY	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
LARGE USER CLASS	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
UNMETERED & SCATTERED LOADS	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
SENTINEL LIGHTS	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
STREET LIGHTING	8.7%	2.0%	27.1%	0.0%	6.8%	6.62%
Totals	100%	100%	100%	100%	100%	100%

											Street	
Deferral and Variance Accounts:		Amount	ALLOCATOR		esidential	GS	< 50 kW		SS > 50 kW	L	ighting	Total
WMSC - Account 1580	\$	(22,659)	kWh	\$	(10,927)	\$	(6,142)	\$	(5,131)	\$	(459)	(22,659)
Network - Account 1584	\$	9,038	kWh	\$	4,358	\$	2,450	\$	2,047	\$	183	9,038
Connection - Account 1586	\$	48,368	kWh	\$	23,326	\$	13,110	\$	10,953	\$	979	\$ 48,368
Power Non GA - Account 1588	\$	2,546	kWh	\$	1,228	\$	690	\$	576	\$	52	\$ 2,546
Power GA - Account 1588	\$	9,685	Non RPP kWh	\$	1,527	\$	343	\$	7,173	\$	641	9,685
Recovery of Regulatory Asset Balances 1590	_ \$	634	kWh	\$	306	\$	172	\$	144	\$	13	634
Subtotal - RSVA	\$	47,612		\$	19,818	\$	10,623	\$	15,762	\$	1,409	\$ 47,612
Retail Cost Variance Account - Acct 1518	9	7,036	# of Customers	\$	4,361	\$	720	\$	46	\$	1,910	7,036
Retail Cost Variance Account (STR) Acct 1548	\$	20,894	# of Customers	\$	12,950	\$	2,137	\$	135	\$	5,672	20,894
Differed Payments in Lieu of Taxes - 1562	\$	10,482	Dx Revenue	\$	6,345	\$	2,444	\$	978	\$	715	10,482
Input Tax Credit - 1592	\$	(7,716)	# of Customers	\$	(4,782)	\$	(789)	\$	(50)	\$	(2,094)	\$ (7,716)
Special Purpose Charge -1521	\$	1,730	kWh	\$	834	\$	469	\$	392	\$	35	1,730
Subtotal - Non RSVA, Variable	\$	32,426		\$	19,708	\$	4,981	\$	1,501	\$	6,237	32,426
Total to be Recovered	9	80,038		\$	39,526	\$	15,604	\$	17,262	\$	7,646	\$ 80,038
Balance to be collected or refunded. Variable	9	70,353		\$	37,998	\$	15,261	\$	10,090	¢	7,005	70,353
Balance to be collected or refunded, Variable Balance to be collected or refunded, Non RPP Variable	4	9,685		\$		\$		\$	7,173			9,685
Total	4	80,038		\$		\$	15,604		17,262		7,646	
Number of years for Variable	3.67	00,038		Φ	39,320	φ	15,004	Φ	17,202	Φ	7,040	φ ου,υ38
Number of years for Non RPP Variable	3.67											
Balance to be collected or refunded per year, Variable	3.07	19,187		\$	10,363	\$	4,162	\$	2,752	\$	1,910	19,187
Balance to be collected or refunded per year, Variable	9			\$	417	_	94		1,956	\$	175	-, -
balance to be collected of refunded per year, from RPP variable	- 4	2,041		Ф	417	Ф	94	Φ	1,900	Ф	170	₽ ∠,041

Class
Deferral and Variance Account Rate Riders, Variable
Billing Determinants
Deferral and Variance Account Rate Riders, Non RPP Variable
Billing Determinants

	ı	Residential	G	S < 50 kW	GS > 50 kW	Street Lighting
	\$ 0.0009			0.0007	\$ 0.1984	\$ 1.4517
		kWh		kWh	kW	kW
	\$	0.0004	\$	0.0004	\$ 0.1410	\$ 0.1329
		kWh		kWh	kW	kW
		11113020.62	6	6246086.669	13872	1,316
19,187		10,363		4,162	2,752	1,910
		1111302.062	2	249843.4668	13872	1,316
2,641 21,829		417		94	1,956	175

Summary of Changes

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
OM&A Expenses	1,175,151	45,229	1,220,380	(190,380)	1,030,000
Amortization Expenses	197,456	(28,663)	168,793	(18,395)	150,398
PP&E Adjustment	0	(1,813)	(1,813)	(447)	(2,261)
Regulated Return On Capital	189,083	(3,710)	185,372	(14,756)	170,616
PILs	17,914	(3,826)	14,087	(4,790)	9,297
Service Revenue Requirement	1,579,603	7,216	1,586,820	(228,769)	1,358,050
Revenue Offsets	125,235	0	125,235	0	125,235
Base Revenue Requirement	1,454,368	7,216	1,461,585	(228,769)	1,232,815

Changes to Rate Base

	Initial	A discostor and a	Close of	Adiocatos auto	Decision
	Application	•	Record	Adjustments	
Gross Fixed Assets (average)	5,661,851	34,171	5,696,022	(257,599)	5,438,424
Accumulated Depreciation (average)	(3,253,626)	86,883	(3,166,743)	48,877	(3,117,866)
Net Fixed Assets (average)	2,408,225	121,054	2,529,279	(208,721)	2,320,558
Allowance for Working Capital	505,561	6,784	512,346	(33,403)	478,942
Total Rate Base	2,913,786	127,838	3,041,625	(242,125)	2,799,500

Changes to Working Capital

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
Controllable Expenses	1,175,151	45,229	1,220,380	(190,380)	1,030,000
Cost of Power	2,195,257	0	2,195,257	(32,309)	2,162,948
Working Capital Base	3,370,408	45,229	3,415,637	(222,689)	3,192,948
Working Capital Rate %	15%		15%		15%
Working Capital Allowance	505,561	6,784	512,346	(33,403)	478,942

Load Forecast

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
Predicted kWh Purchases	25,592,783	0	25,592,783	(589,691)	25,003,092
Billed kWh	23,593,125	0	23,593,125	(548,962)	23,044,163
Residential					
Customers	1,424	0	1,424	0	1,424
kWh	11,395,913	0	11,395,913	(282,893)	11,113,021
GS<50 kW					
Customers	235	0	235	0	235
kWh	6,387,021	0	6,387,021	(140,934)	6,246,087
GS>50 kW					
Customers	15	0	15	0	15
kWh	5,343,698	0	5,343,698	(125,135)	5,218,563
kW	14,205	0	14,205	(333)	13,872
Streetlights					
Connections	623	0	623	0	623
kWh	466,493	0	466,493	0	466,493
kW	1,316	0	1,316	0	1,316
Total					
Customer/Connections	2,297	0	2,297	0	2,297
kWh	23,593,125	0	23,593,125	(548,962)	23,044,163
kW from applicable classes	15,521	0	15,521	(333)	15,188

	LRAM Variance Account Values
Residential	
kWh	110,787
GS<50 kW	
kWh	55,193
GS>50 kW	
kWh	60,654
kW	161
Streetlights	
kWh	5,367
kW	15
Total	
kWh	232,000
kW from applicable classes	176

Changes to OMChanges to OM&A

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
Operations	418,349	-	418,349	(73,019)	345,330
Maintenance	53,177	-	53,177	(12,000)	41,177
Billing and Collecting	153,170	-	153,170	(2,979)	150,191
Community Relations	-	-	-	1	-
Administrative and General Expenses	550,455	45,229	595,684	(102,382)	493,302
Total	1,175,151	45,229	1,220,380	(190,380)	1,030,000

Changes to PILs

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
Deemed Utility Income	111,656	(698)	110,958	(8,833)	102,126
Tax Adjustments to Accounting Income	(13,997)	(20,162)	(34,159)	(17,283)	(51,442)
Regulatory Net Income	97,659	(20,860)	76,799	(26,115)	50,684
Tax Rate	15.50%	-	15.50%	-	15.50%
Total PILs before gross up	15,137	(3,233)	11,904	(4,048)	,
Grossed up PILs	17,914	(3,826)	14,087	(4,790)	9,297

Changes RoR on Rate Base

	Initial		Close of		
	Application	Adjustments	Record	Adjustments	Decision
Capitalization					
Long-Term Debt	56%	1	56%	-	56%
Short-Tern Debt	4%	1	4%	-	4%
Equity	40%	1	40%	-	40%
Rate of Return					
Long-Term Debt	4.57%	(0.35%)	4.22%	-	4.22%
Short-Tern Debt	2.46%	(0.38%)	2.08%	-	2.08%
Equity	9.58%	(0.46%)	9.12%	-	9.12%
Rate Base	2,913,786	127,838	3,041,625	(242,125)	2,799,500
Return					
Long-Term Debt	74,559	(2,676)	71,883	(5,722)	66,161
Short-Tern Debt	2,867	(337)	2,531	(201)	2,329
Equity	111,656	(698)	110,958	(8,833)	102,126
Total Return on Rate Base	189,083	(3,710)	185,372	(14,756)	170,616
Rate of Return on Rate Base	6.49%	(0.39%)	6.09%	0.00%	6.09%

Cost Allocation

Class	Annual Volumes	LIOM	Customers/	Existing Monthly Charge	Existing Volumetric Charge	Fixed Distribution Revenue		Dist. Rev. @ Exist Rates Including Transformer	Transformer Allowance	Dist. Rev. @ Exist Rates Excluding Transformer	Dist Rev At Existing Rates %
Residential	11,113,021	kWh	1,424	30.58	0.0121	522,368	134,468	656,835	Allowance	656,835	60.53%
GS < 50 kW	6,246,087	kWh	235	70.02	0.0089	197,418	55,590	253,008		253,008	23.32%
GS > 50 kW	13,872	kW	15	440.74	1.7161	78,589	23,806	102,395	1,147	101,248	9.33%
Street Lighting	1,316	kW	623	8.13	10.0266	60,822	13,196	74,018		74,018	6.82%
Total						859,197	227,060	1,086,256	1,147	1,085,109	100.00%

Cost Allocation

Class	Requirement - 2012 Cost Allocation Model	Revenue Allocated based on Proportion of	Revenue Allocated from 2012 Cost Allocation	Total Revenue	Point Revenue Cost Ratio	Proposed Revenue to Cost Ratio	Proposed Revenue	Miscellaneous Revenue	Proposed Base Revenue
Residential	827,265	746,244	74,869	821,113	99.3%	97.3%	804,929	74,869	730,060
GS < 50 kW	241,480	287,448	22,136	309,584	128.2%	120.0%	289,775	22,136	267,639
GS > 50 kW	153,958	115,030	13,652	128,681	83.6%	90.6%	139,486	13,652	125,834
Street Lighting	135,347	84,093	14,578	98,671	72.9%	90.6%	122,625	14,578	108,047
Total	1,358,050	1,232,815	125,235	1,358,050			1,356,815	125,235	1,231,580

Rate Design

Class	Proposed Base Revenue		Current Variable Charge Spilt	Proposed Fixed Costs	Proposed Variable Costs	Transformer Allowance	Annual Volumes	UOM	Customers/ Connections	Proposed Monthly Charge	Proposed Volumetric Charge
Residential	730,060	79.53%	20.47%	580,602	149,458		11,113,021	kWh	1,424	33.99	0.0134
GS < 50 kW	267,639	78.03%	21.97%	208,835	58,805		6,246,087	kWh	235	74.07	0.0094
GS > 50 kW	125,834	77.62%	22.38%	97,673	28,161	1,938	13,872	kW	15	547.77	2.1698
Street Lighting	108,047	82.17%	17.83%	88,784	19,263		1,316	kW	623	11.87	14.6362
Total	1,231,580			975,893	255,687	1,938					

	2009	2010	
	CGAAP	CGAAP	2011 CGAAP
Opening Net PPE	1,929,992	1,974,174	2,232,756
Additions	183,821	364,742	79,300
Depreciation	139,638	106,159	190,722
Closing PPE	1,974,174	2,232,756	2,121,334
	2009	2010	2011
	CGAAP	CGAAP	MIFRS
Opening Net PPE	1,929,992	1,974,174	2,232,756
Additions	183,821	364,742	79,300
Depreciation	139,638	106,159	156,720
Closing PPE	1,974,174	2,232,756	2,155,336
Difference in Closing net	PP&E, CGAA	AP vs MIFRS	34,002
Rate of Return			6.09%
			_
Return			2,072
Amortization over 4 years			8,500
Revenue Requirement Re	eduction		10,573
Adjustment to reflect 46 m			
Return - amount above tir	2,162		
Amortization - amount about	8,870		
Revenue Requirement Re	eduction		11,032

DAV Balances

Group 1 DVA Accounts								
Account Description		Account Number	Principal (\$)		Interest (\$)		Total Claim	
RSVA - Wholesale Market Service Charge		1580	\$	(36,935)	\$	14,276	\$	(22,659)
RSVA - Retail Transmission Network Charge		1584	\$	8,273	\$	765	\$	9,038
RSVA - Retail Transmission Connection Charge		1586	\$	34,957	\$	13,411	\$	48,368
RSVA - Power (excluding Global Adjustment)		1588	\$	(5,710)	\$	8,256	\$	2,546
RSVA - Power - Sub-Account - Global Adjustment		1588	\$	9,626	\$	59	\$	9,685
Recovery of Regulatory Asset Balances		1590	\$	1,274	\$	(640)	\$	634
Sub-T		Totals	\$	11,485	\$	36,127	\$	47,612
Group 2 DVA Accounts								
Retail Cost Variance Account - Retail		1518	\$	6,879	\$	157	\$	7,036
Retail Cost Variance Account - STR		1548	\$	20,293	\$	601	\$	20,894
Differed Payments in Lieu of Taxes		1562	\$	8,222	\$	2,260	\$	10,482
Input Tax Credit		1592	\$	(7,605)	\$	(111)	\$	(7,716)
Special Purpose Charge		1521	\$	1,592	\$	138	\$	1,730
	Sub-Totals		\$	29,381	\$	3,046	\$	32,427
_	Totals		\$	40,866	\$	39,173	\$	80,039

Class	DVA Rate Rider for all Customers	DVA Rate Rider for Non-RPP Customers
Residential (\$/kWh)	\$0.0009	\$0.0004
GS < 50 kW (\$/kWh)	\$0.0007	\$0.0004
GS > 50 kW (\$/kW)	\$0.1984	\$0.1410
Street Lighting (\$/kW)	\$1.4517	\$0.1329

Class	SMDR (\$/Month)
Residential	\$0.48
GS < 50 kW	\$0.78
GS > 50 kW	\$3.80

Bill Impacts

Class	kWh per month	kW per month	Total Bill Impact
Residential	800		4.09%
GS < 50 kW	2,000		2.92%
GS > 50 kW	30,000	100	8.09%

Foregone Rev Rate Rider

Forgone Revenue and Forgone Revenue Rate Rider Calculations

	Monthly Value from							Foregone
	Board			Current			Total Forgone	Revenue Rate
	Approved Load	2 Month Total		Rates	Proposed	Difference	Revenue	Rider over 8
	Forecast (A)	(B)		(C)	Rates (D)	(E=D-C)	F = (B*E)	months (F/A/8)
Residential								
Customers	1,424	2,847	Fixed	\$30.58	\$33.99	\$3.41	\$9,706	\$0.85
kWh	926,085	1,852,170	Variable	\$0.0121	\$0.0134	\$0.0013	\$2,498	\$0.0003
							\$12,204	
GS<50 kW								
Customers	235	470	Fixed	\$70.02	\$74.07	\$4.05	\$1,903	\$1.01
kWh	520,507	1,041,014	Variable	\$0.0089	\$0.0094	\$0.0005	\$536	\$0.0001
							\$2,439	
GS>50 kW								
Customers	15	30	Fixed	\$440.74	\$547.77	\$107.03	\$3,181	\$26.76
kW	1,156	2,312	Variable	\$1.7161	\$2.1698	\$0.4537	\$1,049	\$0.1134
							\$4,230	
Street Lighting								
Connections	623	1,247	Fixed	\$8.13	\$11.87	\$3.74	\$4,660	\$0.93
kW	110	219	Variable	\$10.0266	\$14.6362	\$4.6096	\$1,011	\$1.1524
							\$5,671	
Total					•		\$24,544	